



# **GOOD SPIRIT SCHOOL DIVISION NO. 204**

## **2017-18 ANNUAL REPORT**



Mission & Purpose  
Building Strong Foundations to Create Bright Futures

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## School Division Contact Information

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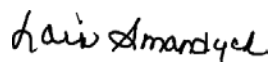
## Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.  
Minister of Education

Dear Minister Wyant:

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 2017-18 annual report. This report presents an overview of the Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Lois Smandych  
Board Chairperson



Photo:  
Mrs. Lois Smandych  
GSSD Board of Education Chairperson

## **Introduction**

This report provides a snapshot of Good Spirit School Division in its 2017-18 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.

# Governance

## The Board of Education

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

The school division is organized into nine subdivisions for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every GSSD student. As 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.

In 2017-18, the Board hosted middle years and high school student senate advocacy sessions. The purpose of the senates was to engage the voice of students and to celebrate the diversity of GSSD students and schools. The student senate enables youth within the Good Spirit School Division to be empowered as “change agents”. The Board uses feedback from the senates to improve the “student experience” in GSSD schools.

As of August 31, 2018, the Board of Education members are:

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

## School Community Councils

The Board of Education has established 25 School Community Councils (SCCs) for the 27 schools in Good Spirit School Division (GSSD). The Bear Stream School and Silver Stream School have not established a School Community Council as they are Hutterian Schools. SCCs enable the community to participate in educational planning and decision making and promote shared responsibility for learning among community members, students and educators.

Twenty-five 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, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members.

The Board of Education and Senior Administration worked collaboratively with focus and purpose to set out GSSD's strategic directions. The Director met with SCCs in November of 2017 to outline, in detail, the strategic focus and long-term goals. Preceding each regional event, individual SCCs were invited to select topics within the Student & Family, Internal Process, People Capacity, and Financial Stewardship focus areas. Senior Administration was then able to differentiate each presentation to meet each audience's need.

In April 2018, the Board of Education hosted a centralized SCC Symposium. During the evening, two representatives from Camp Fyrefly Saskatchewan presented on Gender, and Sexual Diversity and the following agenda items were discussed:

- credit requirements;
- special project credits;
- dual credit opportunities;
- apprenticeship credits;
- reporting to the public regarding SCC achievement, initiatives, and accomplishments;
- curriculum development, including locally developed options;
- provincial budget formula and decentralized funds; and,
- community usage agreements.

Senior Administration conducted Spring Symposiums in June 2018 to review and receive feedback on the 2018-19 draft budget. SCC members were informed of how the division, under the leadership of the Board, had aligned the budget with the division's strategic plan, division priorities, and the provincial Education Sector's Strategic Plan.

To promote further professional development opportunities, the Board of Education sponsors five bursaries of \$900 each for SCCs throughout the division. SCC members may apply for and be awarded the bursaries to attend the annual Rural Congress on Education. SCCs are also provided with an annual grant of \$1,000 plus \$1.50 per student to assist School Community Councils with their operations and to support the professional development of its

members. The total amount expended by the Board in support of SCCs in 2017-18 was \$38,536.

The Regulations require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2017-18, 100% of the division's 25 SCCs participated in the development of these plans.

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

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

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

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

### **Grayson School Community Council Fundraiser**

The Grayson School Community Council held a fundraiser gala to support the school's outdoor area improvement plans, an effort that consists of three phases (garden spaces, play structure and an outdoor learning space). The evening involved a dinner that was prepared and served with the help of SCC, staff, parent volunteers and senior students. Entertainment highlighted the community's rich heritage in music, including a tribute show, and an evening of dancing. The evening was a success with approximately \$16,000 raised to support phase two of the outdoor improvement plan.

### **St. Patrick's Day Breakfast**

In 2017-18, Canora Junior Elementary School held their 20th annual St. Patrick's Day Pancake Breakfast. Five hundred people enjoyed pancakes, green syrup, juice and deep fried breakfast sausage. This event continues to thrive because of the involvement of community volunteers who devote their time by preparing and serving the students, parents, grandparents, high school students, as well as future students. During this event, the school library was filled with people who were supporting literacy by purchasing books from the Book Fair.



# School Division Profile

## About Us

Good Spirit School Division is a combined rural and city school division with 27 schools located in 17 communities and two Hutterite colonies. The division is located in east central Saskatchewan and encompasses approximately 14,000 square kilometres. It spans a geographic area from Esterhazy in the south, Preeceville in the north, Calder in the east, and Springside in the west. The map below shows the geographic location of Good Spirit School Division.

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

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

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

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



## **Division Philosophical Foundation**

**Motto:** Students Come First

**Mission:** Building Strong Foundations to Create Bright Futures

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

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

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

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

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

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

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

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

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

### **Student Learning and Well-Being**

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

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

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

### **Equitable and Balanced Opportunities**

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

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

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

### **Accountability For All**

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

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

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

Individuals contribute to the team effort allowing all to reach their potential. Our success is a direct result of what we are able to 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

### Macdonald School and Kakisiwew School Built A Partnership

As part of the 2017-18 Learning Improvement Plan, Macdonald School included a goal around "Truth and Reconciliation" and First Nation Métis Inuit studies. To assist in achieving their goal, the school partnered with Kakisiwew School from Ochapowace Nation in a school exchange program.

In September of 2017, a group of Grades 3, 4, and 5 students from Kakisiwew visited Macdonald School and were completely integrated with the students. Students from the two schools were divided into four different groups (Earth, Wind, Water, Fire). These groups rotated between four stations involving the Outdoor Classroom (animals and shelter building), Physical Education, Gardening & Seed Exchange, and a Mindfulness session. The Grades 7, 8, and 9 students from Macdonald School served as leaders of the groups. The overarching goal was to have the students meet each other and to encourage the development of future friendships.



The day began at the Amphitheatre of the Outdoor Classroom where they honoured and welcomed the guests from Kakisiwew. A gift of flower seeds, which were grown and packaged by Macdonald students, was presented to their friends to symbolize the "growing a friendship".

Dedicated School Community Council members and other parent volunteers prepared lunch for everyone. Upon the conclusion of lunch, students were encouraged to "play together" in any of the outdoor spaces and playground.

Students could be seen building shelters in trees, feeding and petting the goats and chickens, and using their imaginations while playing on and around the playground or construction zone.

Educators from both schools worked together to build a fire and then stories and legends were shared about First Nations culture. Both students and educators shared laughter and friendship around the fire where the warmth of a newly found friendship could be felt.

A second visit, also included five practicum students from the First Nations University who were anxious to share their experience with faculty members of the University. The collaboration between the two schools is expected to continue, with "mindfulness" being a key focus for future visits.



### Healthy YOUth Mental Health & Wellness Fair

On December 12, 2017, the Yorkton Regional High School, in conjunction with Sunrise Regional Medical Association, hosted a Mental Health and Wellness Fair called "Healthy YOUth". There was a host of medical professionals in attendance: Doctor of Psychiatry, Medical Physicians, Nurse Practitioners, Mental Health & Addiction Workers and Public Health Nurses. These

professionals shared topics of resiliency, gambling, anxiety, smoking, alcohol, healthy eating, stress, sexual health, marijuana, and HIV.

### **Early Years Community Developer Partnerships**

During the 2017-18 school year, two individuals began job sharing the role of Early Years Community Developer with Regional KidsFirst and Good Spirit School Division. GSSD, through ministry support, contracted them to provide services throughout the former Health Region.

The focus for the year was on Healthy Beginnings and Strong Families incorporating Early Learning and Literacy into all aspects of programming. The Early Years Community Developers were pleased to partner with Mr. Mikes in Yorkton to bring awareness on Fetal Alcohol Syndrome Disorder to women.

The goals for the year included:

- Positive Parent Child Interactions (parents know best and can make the biggest difference in their child's life);
- Child Development and Well Being (we want all children to be healthy and well);
- Healthy Pregnancy and Births (let's give the children the best start in life); and,
- Awareness of Early Childhood Development (children's early experiences shape their entire world for the rest of their lives).

They offered a variety of programs that aimed to bring parents and their children together including:

- IMPACT – Intriguing Minds, Parents and Children Together
  - This is a 3-5 year old school readiness program that Regional KidsFirst held in 16 communities throughout Good Spirit School Division.
  - IMPACT is a fun event for the whole family. In 2017-18, the theme “Down on the Farm” was sure to appeal to both girls and boys. Parents and children circulated through ten different stations, in whichever order they chose, at their own pace. Each station offered a fun activity geared to enhance a specific area of your child's development. Families could do the activity together and then they received an item to continue the learning at home. By the time they circulated through all stations, children would leave with a bag full of educational activities to continue the learning at home.
  - These were held in partnership with all schools within the Sunrise Health Region.
- Main Street Mobile
  - A mobile unit of family resources and fun activities for children ages 2–5. These were community family events for parents/caregivers to attend with their children. This was in partnership with Regina Qu'Appelle Health Region and Sun Country Health Region.
- Kids in Safe Seats
  - A program to ensure that all children are riding in “safe” correctly installed car seats. For families who find it difficult to purchase car seats, a car seat was provided at a cost of \$25 a seat or free of charge dependent on family situations. This was a new initiative for our region.

### **Safe Landings Program**

The focus of the Safe Landings Program is to provide youth with access to community supports that aid in encouraging positive lifelong skills and knowledge. Staff from the Kamsack Outreach Program and Administration from Kamsack Comprehensive Institute (KCI) identified that education and support on topics such as mental health and addiction, healthy relationships, awareness on sexually transmitted infections, self-care and positive coping strategies were required.

Support Services involved in the program range from mental health, health care, addictions, public speakers and law enforcement. This initiative provides students and staff at KCI with consistency regarding ongoing support for both school based and personal struggles youth face. The Safe Landings: Support Services Program was available at the school every Thursday morning to provide presentations, group discussions and informal information sessions with students and staff. This program has proven to benefit the students of KCI and is expected to continue for years to come.

### **Saskatchewan Safety Council**

Grade Ten Wellness students at Churchbridge Public School were involved in a partnership with the Saskatchewan Safety Council that allowed them the opportunity to receive training and certificates in four different areas. By partnering with the Saskatchewan Safety Council, students received industry recognized certification in WHIMIS, Young Workers Readiness, Fire Extinguisher Training, First Aid and CPR. The Early Safety Training will enhance their job readiness capability on top of the learning outcome credits for their curriculum.

The Saskatchewan Safety Council aligned instructors with the school's schedule; provided registration forms, parental consent forms, and promotional material; provided links for online training; and, provided complete student packages at the end of the program.

### **Big Brothers Big Sisters**

GSSD has enjoyed a long relationship with Big Brothers Big Sisters of Yorkton and Area (BBBS). BBBS supports and facilitates In-School Mentoring and provides a number of other programs for GSSD students.

The **In-School Mentoring** program provided youth with a role model and a friend to talk to and share the experiences of growing up within school grounds. Mentors (adult volunteers and teen mentors) are matched with Mentees (children) in need of mentoring and some extra attention and support. They meet regularly and consistently, typically for one hour each week, at school, over the course of a semester or an entire school year where they engage in activities such as board games, crafts, sports or just hang out on school grounds to establish a caring relationship and promote the program's goals and objectives. GSSD communities of Yorkton, Melville, Churchbridge, Langenburg and Esterhazy have active In-School Mentoring programs.



Melville Millionaires and Yorkton Terriers volunteered as Mentors and help with group activities.

Teen Mentoring provided a quality volunteer opportunity for Teens to develop their leadership skills and abilities, build confidence and grow career options while being a positive role model, friend, and guide for a child. Teen mentoring programs match high-school aged youth with elementary or middle-school aged mentees in a sustained, usually formalized, developmental relationship. Teens are trained and supported to mentor and serve as positive role models to mentees in a structured environment under the supervision and guidance of school staff and BBBS mentoring coordinators.



**BBBS of Saskatchewan Youth Ambassadors 2018:** GSSD students were invited to apply to be youth ambassadors and have the opportunity to be the voice of youth regarding relevant issues youth face in Saskatchewan.

Austen Presiloski (Esterhazy) and Jade Pawelko (Melville) served on the BBBS of Saskatchewan Youth Ambassador team in 2018, are Teen Mentors in their communities and currently serve on the Board of Big Brothers Big Sisters of Yorkton and Area.

**Club Connect** is a group mentoring program that was offered in Esterhazy for children in grades 6-8. The goal of Club Connect is to provide children with social integration, develop friendships, learn about Saskatchewan and their community, and gain knowledge of popular sports and Canadian lifestyle.



**Engaging Young Leaders** is a group mentoring program that was developed by STOPS to Violence (STOPS), Yorkton Tribal Council (YTC) and Big Brothers Big Sisters. The goal of this program is to target youth who would like to be Mentors but do not yet have the skills or abilities. Participants met on and off reserve for learning days focused around self-development activities. Advocate for Children and Youth, Corey O'Soup (photo) was the guest speaker at the October meeting which was held at Khakawishtaha.



**Shared Journey** group mentoring program was developed by BBBS of Saskatchewan and Canadian Roots Exchange (CRE). It was created in response to the Truth and Reconciliation Calls to Action and is aimed at creating agency within the youth and mentor life to action reconciliation. The structure of the program is a mentor-lead, ten-week program that incorporates fun, educational games & activities designed to stimulate self-reflection and group discussion on the theme of reconciliation and history of Indigenous people. Yorkton was chosen as one of three pilot sites and GSSD youth participated in the first pilot phase of this program and recommendations for improvement have been made with a new session upcoming.



GSSD is fortunate to partner with BBBS to provide opportunities for GSSD students and hope to continue our work for many years to come.

## Program Overview

As our division motto states “Students Come First” in Good Spirit School Division. They represent our future. We celebrate and embrace differences in our student population and believe that every child is entitled to receive a positive learning experience. It is our ultimate priority to ensure that they are given every opportunity to do so. In order to provide the best opportunities possible for every student to achieve at their highest level, Good Spirit School Division offers a wide range of programs in our 27 schools to achieve our 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 2017-18, 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
- Universal Teaching Program
- Music/band programming
- Preschool Parent Education Program (PPEP)
- Locally-developed course offerings such as millwright program, robotics & hockey academy
- Transitioning Youth to Employment program and partnership

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, and Distributed Learning Coaches
- Student Services Coordinators
- Speech and Language Pathologists
- School Counsellors
- Student Support Teachers
- Occupational Therapist

- Educational Psychologists
- English as an Additional Language coordinator
- Physiotherapy/contracted services
- Cultural Advocate
- Career Counsellors
- Music Therapy services

### **Family Engagement Initiative**

For several years, Victoria School in Kamsack, Saskatchewan, included Family Engagement as part of their school Learning Improvement Plan. The Prekindergarten staff organized and hosted monthly family events for the families of the three and four year olds in the school. The intent of these events was to invite parents into the school so that they would become comfortable with the environment, the staff, other parents, and working with their child.

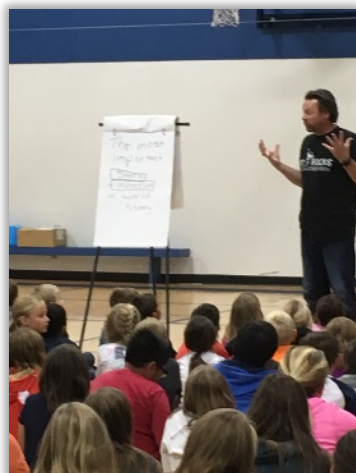
In order to meet the needs of the families, events alternated between Wednesday evenings and Friday mornings. Events included: welcome back BBQ, swimming, skating, bake night, planting the community garden, magic show, IMPACT events, and arts & physical activity nights. Local experts and high school students volunteered their time and skills as a part of the events.

The event held in November 2017 was themed “Pizza, Portraits and Play” and focused on the Social Emotional Domain. This engagement event was held in the Home Economics lab at Kamsack Comprehensive Institute so that the families could bake pizzas. There was an opportunity for families to have photos taken in time for the holidays, and to engage in play and arts activities with their children.

Due to the success of this initiative, and to promote family engagement in Kindergarten, the PreK and Kindergarten staff began to host events together. This eased the transition from PreK to Kindergarten and continued to engage families in their child’s schooling.

### **Writer in Residence**

Preeceville School was excited to launch their writer-in-residence program for the 2017-18 year! Sigmund Brouwer, award-winning Canadian author who is known for his Rock & Roll Literacy presentations, was involved in writing workshops with their students via live classroom visits as well as video interaction. They were fortunate to have a number of Sigmund’s books in their library collection already.



The English Language Arts teachers met with Sigmund before the program was announced to the students and they all planned to utilize his knowledge and resources in their classrooms. Using Zoom for video conferences between his classroom visits kept the students and staff engaged in the program as they moved through the different writing strategy supports Sigmund advocates.

Sigmund focused primarily on the grade 3 class to get the students to see themselves as story ninjas. Sigmund advocates, “If students leave grade 3 with a self-perception as a good reader/writer that carries over, and sadly, the opposite seems true as well.” Each Grade 3 student received a story ninja folder

with 21 story ninja tricks. Sigmund explained how “Students also receive story ninja stickers and tattoos. Along with the writing lessons I supply, I want to be the extra motivational help for teachers in the classroom, and a story ninja attitude applies to any and all writing curricula.”

Good Spirit is thrilled to have Sigmund Brouwer signed on as the Writer in Residence for the entire school division during the 2018-19 school year. We look forward to the impact Sigmund’s Rock and Roll Literacy and Story Ninja programs will have on our students’ reading and writing achievement.

### **Distributed Learning**

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

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

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

### **PAA Industrial Arts**

In 2016, GSSD commissioned SunCorp to identify shortfalls in the division’s Industrial Arts shops. Safety concerns identified were within general shop operations and related facility issues. These shortfalls included everything from air quality, equipment safety, shop organization, avoidance of clutter and general Practical Applied Arts (PAA) shop operation. Some of the issues were so concerning, they could have led to the closure of PAA programs.

In response, a central office PAA team, including both education and facilities representatives, was assembled to collaboratively address the PAA safety concerns. A PAA consultant was hired to visit and evaluate all GSSD Industrial shops and to have discussions with the PAA shop teachers. In some cases, multiple shop visits were made in order to monitor and to provide guidance on progress.

Many discussions were held with PAA teachers regarding shop organization and potential elimination of unused shop equipment in an attempt to improve safety to free up more work area. Some of the accomplishments achieved during the 2017-18 school year include: the set-

up of fume extraction systems and temperature controlled and portable long flush eye wash stations; the installation of hydraulic press and lathe guards and the set-up of welding booth and plasma table curtains. Although there is still work to be done, 2017-18 was a very productive year as GSSD responded to the challenges identified in the SunCorp report.

The pictures below are of GSSDs PAA consultant conducting shop inspections.



## **Strategic Direction and Reporting**

### **The Education Sector Strategic Plan**

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

2017-18 was the fourth year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>By June 2020, at least 85% of GSSD students will read at or above grade level in reading, writing, and math.</p> <ul style="list-style-type: none"> <li>• By June 2018, at least 82% of GSSD students will read at or above grade level in Grades 1 to 6 according to the Fountas &amp; Pinnell Benchmark Assessment System (F&amp;P—BAS).</li> <li>• By June 2018, at least 75% of GSSD students in Grades 4, 7 &amp; 9 will be writing at or above grade level according to the ESSP holistic rubric.</li> <li>• By June 2018, at least 75% of GSSD students in Grades 2, 5 &amp; 8 will score a 3 on the GSSD Number Strand Analytical Rubrics.</li> </ul> <p>As of June 2018:</p> <ul style="list-style-type: none"> <li>• 81% of GSSD students in Grades 1-6 are reading at or above grade level according to the F&amp;P—BAS.</li> <li>• 58.5% of GSSD students in Grades 4, 7 &amp; 9 are writing at or above grade level according to the ESSP holistic rubric.</li> <li>• 78.3% of GSSD students in Grades 2, 5 &amp; 8 are at or above grade level in Math according to the GSSD Number Strand Analytical Rubrics.</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>GSSD had a number of robust action plans aimed at actualizing our targets in the reading, writing, and math outcome. The following represents a sample of what was undertaken during the year:</p> <ul style="list-style-type: none"> <li>• All Grade 1 teachers assessed students with the GSSD Early Literacy Assessment in fall and the Fountas &amp; Pinnell Benchmark Assessment System (F&amp;P—BAS) in the winter and spring assessment intervals.</li> <li>• All Grade 2-6 students were assessed using the F&amp;P—BAS in the fall, winter (optional), and spring assessment intervals.</li> <li>• All Grade 1-6 teachers were provided F&amp;P training if they were not already trained and an opportunity to co-assess with the Literacy Team was provided.</li> <li>• The Literacy team supported teachers in the implementation of the Pinnell &amp; Fountas Word Study resource through two collaborative visits with all Grade 3 teachers. Training and follow up visits were also provided to any Grade 1 or 2 teachers who had not received training.</li> <li>• All Grade 1-3 classrooms had a Superintendent and In-School Administrator conduct a Word Study Walkthrough.</li> <li>• The Literacy Team developed a Literacy Intervention Flowchart and supplemental documents to support Tier 1, 2 &amp; 3 literacy interventions.</li> </ul>

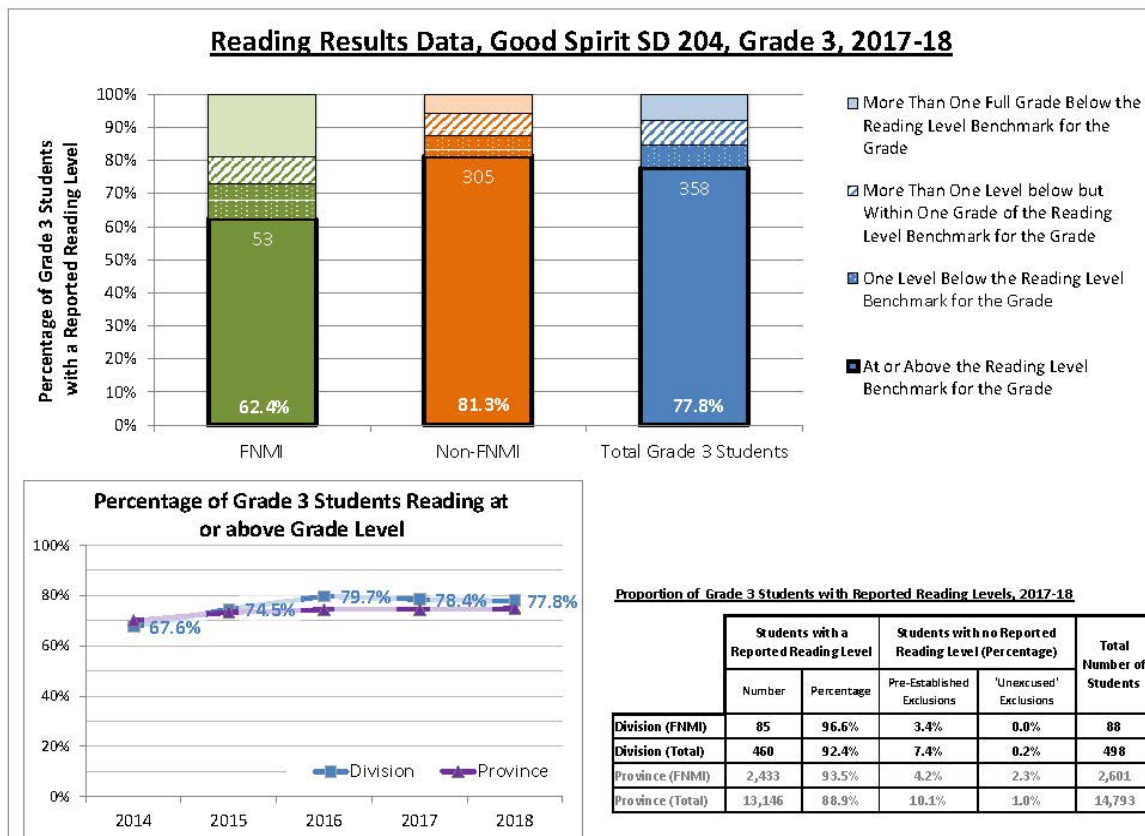
	<ul style="list-style-type: none"> <li>• The Literacy Team developed a writing support page on the GSSD Literacy portal to support teachers in writing instruction while following a balanced literacy framework.</li> <li>• A Literacy coach visited every school in the division to walk school teams through the GSSD Writing Outcome Support Plan.</li> <li>• Student writing portfolio samples were collected for Grade 4, 7 &amp; 9 that align with the ESSP holistic rubric and support teachers with assessment.</li> <li>• A grade-alike professional development day was provided to all Grade 4, 7 &amp; 9 teachers on triangulating student writing pieces and using the ministry holistic rubric.</li> <li>• 13 GSSD schools participated in the Sigmund Brouwer Story Ninja program and hosted a Rock &amp; Roll Literacy presentation.</li> <li>• A literacy lead teacher was identified in every school.</li> <li>• Math screeners for Grades 3-9 were field tested and used to determine areas students may have math misconceptions and how teachers can plan interventions accordingly.</li> <li>• A large number of GSSD teachers attended the Saskatchewan Mathematics Teachers' Society Saskatchewan Understands Math Conference in November 2017.</li> <li>• Three Grade 1 teachers piloted the Grade 1 Pearson Mathology resource and received training from a Pearson Representative.</li> <li>• All Math Outcome draft documents were uploaded to the GSSD portal page and shared with all Grade 2, 5 &amp; 8 teachers and In-School Administrators.</li> <li>• A pilot group of Grade 2, 5 &amp; 8 teachers started working with the ESSP holistic rubric, grade level prompts and student samples in order to prepare for professional development days that will be provided to Grade 2, 5 &amp; 8 teachers on triangulating data to assess students according to the holistic math rubric during the 2018-19 school year.</li> <li>• Grade 1 &amp; 2 Pearson Mathology resources were purchased for all Grade 1 &amp; 2 math teachers.</li> <li>• A math catalyst teacher was identified in every school.</li> <li>• 0.25 Math coach time was added to 2018-19 staffing.</li> </ul>
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**Measures for Reading, Writing and Math at Grade Level**

**Proportion of Grade 3 Students Reading At or Above Grade Level**

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s 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 charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (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 FNM or I, however, this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2018

### Analysis of results

The 2017-18 data indicates that 77.8% of GSSD Grade 3 students are reading at or above grade level which is slightly above the provincial results of 74.8%. This becomes even more promising if we include those students within one level below the reading level benchmark for Grade 3. If we factor in these students, GSSD's Grade 3 literacy rates would increase to 84%.

The Good Spirit School Division continues to report reading data that is above provincial results in both the percentage of Grade 3 students reading at or above grade level as well as the percentage of students with a reported reading level.



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

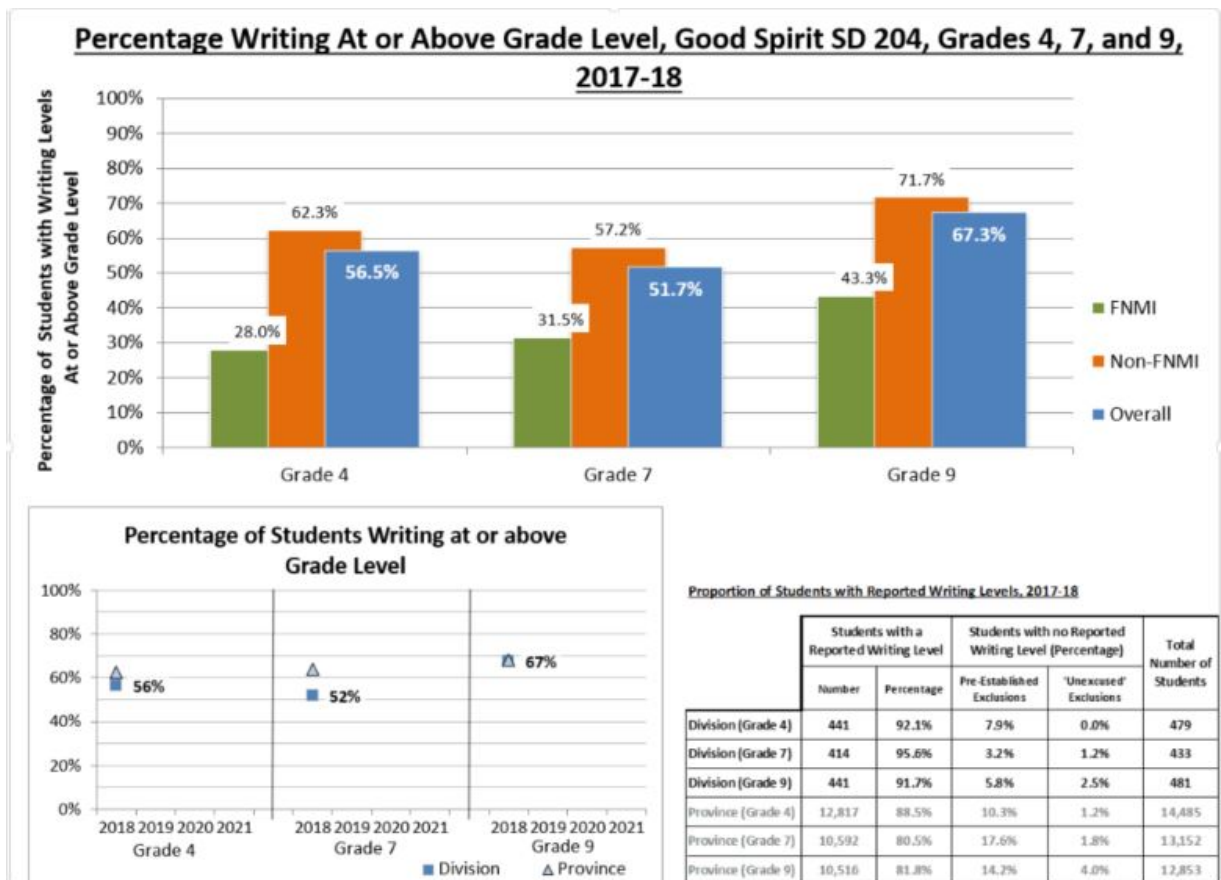
A cause for celebration is that the GSSD Grade 1 data (not displayed above) indicates that 82.0% of students are reading at or above grade level. This is significantly above the provincial results of 68.0%. Grade 2 data indicates that 82.2% of our students are reading at or above grade level which is 10% higher than the provincial results for Grade 2. Eighty-one percent of Grade 4, 84% of Grade 5 and 81% of Grade 6 students are reading at or above grade level.

As of June 2018 63.4% of self-identified FNMI students in Grades 1-3 (with 62.4% at Grade 3) are reading at or above grade level which is a slight increase from June 2017 where 61% of self-identified FNMI students in Grade 1-3 were reading at or above grade level. GSSD Levelled Literacy Intervention data from June 2018 would suggest that 56% of students exiting LLI are reading at or above grade level. Both of these areas are cause for concern and require our immediate attention.

### Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.



Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (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 FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### **Analysis of results**

The 2017-18 data indicates that on average 58.5% of GSSD Grades 4, 7 & 9 students are at or above grade level in writing (levels 3 or 4) which is below the provincial results of 64.6%. If we include those students who scored a level 2 or above on the provincial holistic rubric this number increases to 94%.

As of June 2018 34.2% of self-identified FNMI students in Grade 4, 7 & 9 are at or above grade level which is lower than the provincial result of 42.3% (not displayed above).

The Good Spirit School Division prides itself in the number of students with a reported writing level. Ninety-two percent of grade 4 students, 95.6% of grade 7 students and 91.7% of grade 9 students were reported. This is significantly higher than the provincial participation rates in all grade levels reported.

Overall, writing is an area of concern for the Good Spirit School Division. Significant support will be provided to Grade 4, 7 & 9 teachers on establishing a writing culture and setting goals for students to “bump up” their writing skills during the 2018-19 school year.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

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

First Nations and Métis and Inuit students will achieve a 65% three-year graduation rate.

- Actual: Good Spirit achieved 38%, which remained unchanged from the previous year.

First Nations and Métis and Inuit (FNMI) students will see a 5% improvement in engagement measures on the OurSCHOOL/TellThemFromMe survey.

- Actual: 50% of FNMI students within Good Spirit, reported high levels of intellectual engagement, which is up 8% from the previous year. This is lower than 61% of non-FNMI students within Good Spirit.

Overall, the engagement measures indicate that a greater number of students are finding their schools to be friendly, welcoming and intellectually engaging environments. Though FNMI students reported lower engagement (50%) than the non-FNMI students, it is important to celebrate the 8% increase seen among our FNMI youth.

Within the Good Spirit School Division school participating in Following Their Voices, 57% of FNMI students report high levels of engagement versus 58% of non-FNMI students. This is a 4% increase for the FNMI students within this school.

School Administrators and staff encourage respectful and caring environments, develop ways to connect students with caring adults, and seek student voice in school decision-making.

GSSD is in the third year of a partnership with the Yorkton Tribal Council through the Invitational Shared Services Initiative and has developed a strong partnership with Cote and Keeseekoose Reserves. The partnership has allowed such things as; teachers having opportunity to attend Professional Development events related to First Nations and Métis education, shared learning opportunities, as well as financial support to provide Elders with the opportunity to work with our students in their schools. This partnership has focussed on the best interests of students and ensuring that both children and their families feel supported.

**School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

During the 2017-18 school year, Good Spirit School Division focussed on strategies that would increase credit attainment achieved by FNMI students, ultimately improving FNMI graduation rates.

The strategies used to improve targets associated with FNMI engagement and graduation rates within Good Spirit included the following:

**Fostering Relationships:**

- The addition of a Community Liaison Worker shared between Good Spirit and both Cote and Keeseekoose Reserves carried out multiple home visits to build stronger connections with First Nations and Métis families. In addition to building relationships, the Community Liaison Worker assisted families with meeting transportation challenges associated with attending meetings and gatherings regarding their children.
- Invitations were extended to Representatives from Cote and Keeseekoose Chief and Council to join the Good Spirit School Division Board of Education meetings. This opened the dialogue to explore opportunities for collaboration between Reserve Schools and Good Spirit School Division schools in improving graduation rates.
- In the spirit of Reconciliation, a tipi was erected at the Yorkton Regional High School and the Kamsack Comprehensive Institute in recognition of First Nations and Métis cultures.
- Smudging, drumming and other cultural activities were incorporated into school and division events to honour the First Nations and Métis cultures.
- Macdonald School established a partnership with neighboring Ochapawace First Nation which saw students from each school engage in reciprocal visits to one another's school.
- Shared Professional Development focussing on Aboriginal literary sources was held in partnership with Cote First Nation, Keeseekoose First Nation and the Kamsack Comprehensive Institute.

**Student/Family Wellness:**

- The Community Liaison Worker was a key in connecting students and their families with outside agencies. Trauma, mental health and addictions are often factors impeding the success of our FNMI students and their families, thus the support and advocacy of the Community Liaison Worker was integral to improving those factors that often hinder credit attainment and ultimately graduation rates.
- The expansion of the Elder Program saw Elders visit schools within GSSD on a bi-monthly basis. In a response to the OurSCHOOL/TellThemFromMe survey data, a female Elder was introduced in the Kamsack Comprehensive Institute. This Elder served as a means to combat the significant mental health issues young FNMI girls were experiencing.

**Supporting FNMI Student Success:**

- Credit Recovery and Credit Rescue opportunities were utilized among GSSD schools, ensuring that the negative impact of transiency and absenteeism among FNMI students was reduced.
- Alternative means of course delivery through Distributed Learning (GSSD developed Moodle Courses) was used to mitigate the impact of student absenteeism.

- The Administrators and several teachers of the Kamsack Comprehensive Institute shared with all division administrators how discursive strategies can be used in classrooms to improve student engagement.
- The Good Spirit School Division Cultural Advocate visited schools to share First Nations and Métis cultures and teachings.

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

### Average Final Marks

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

The following 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, 2017-18

Subject	All Students		Non-FNMI		FNMI	
	Province	Good Spirit	Province	Good Spirit	Province	Good Spirit
English Language Arts A 10 (Eng & Fr equiv)	74.2	75.9	77.3	77.8	62.1	60.7
English Language Arts B 10 (Eng & Fr equiv)	73.6	76.7	76.7	78.0	61.0	62.9
Science 10 (Eng & Fr equiv)	72.7	78.6	76.0	79.6	59.9	67.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	77.9	77.0	79.2	61.6	68.5
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	76.9	75.8	77.7	61.7	66.9
English Language Arts 20 (Eng & Fr equiv)	74.8	77.1	77.0	78.0	63.9	67.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	74.6	70.2	74.7	62.8	nr
Math: Foundations 20 (Eng & Fr equiv)	74.7	77.2	76.4	77.8	65.3	68.8

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

Source: Ministry of Education, 2018

### Analysis of results

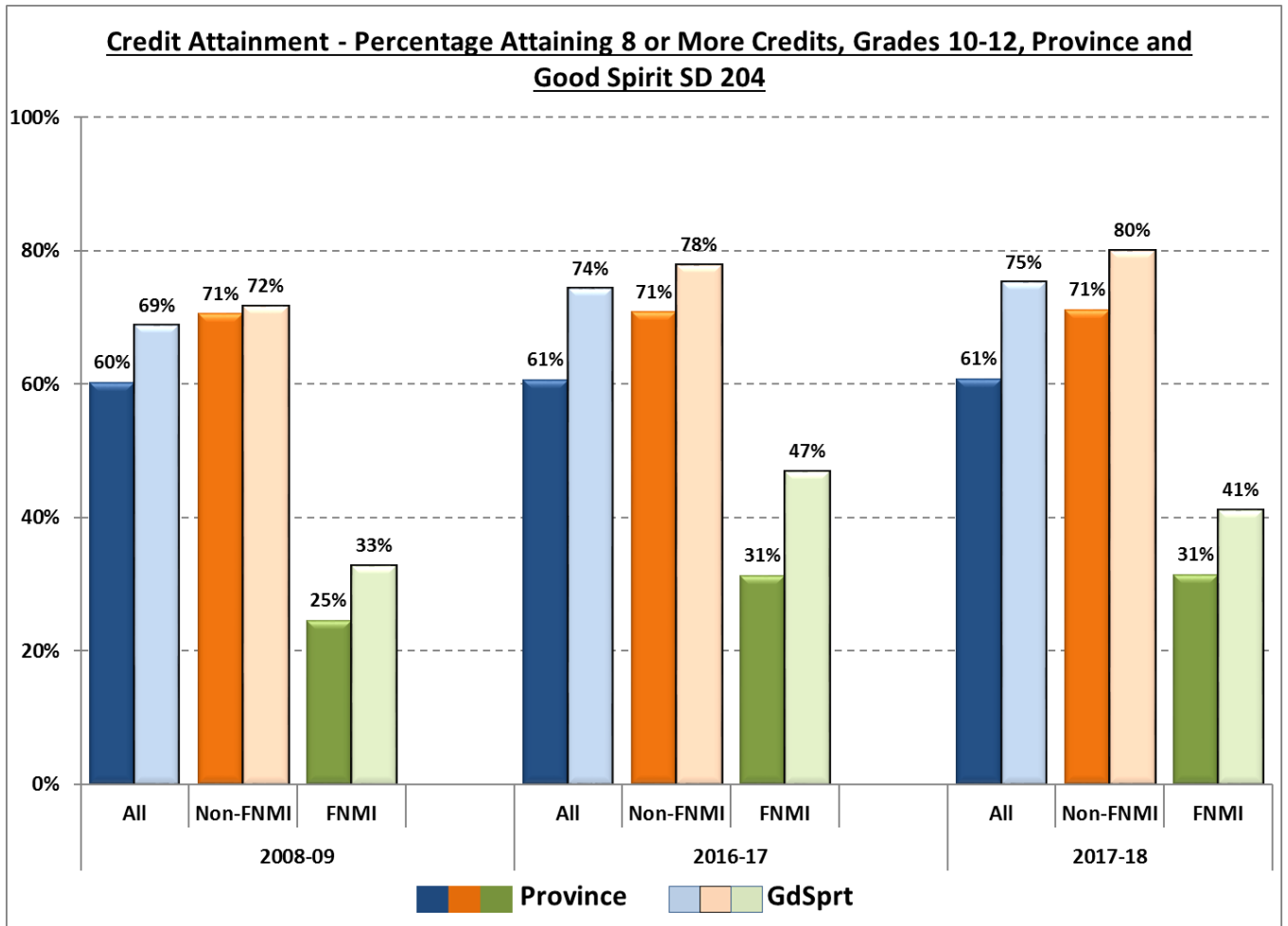
The average final marks for “all students” in Good Spirit were higher than the provincial average in all subject areas. The average final marks for “FNMI students” in Good Spirit were higher than the provincial FNMI average marks in all subject areas with the exception of English Language Arts 10A. The average final marks for “Non-FNMI” students in Good Spirit were higher than the provincial “Non-FNMI” students, in all subject areas.

There is still an identified gap between the achievement of Non-FNMI students and FNMI students. Good Spirit is committed to closing the gap in academic achievement between its Non-FNMI and FNMI students. In general, Good Spirit is proud to celebrate the academic achievement of its students. The strong results reflect responsive teaching strategies and improved assessment practices by Good Spirit teachers.

## Credit Attainment

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

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



Notes: 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 FNM or I, however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2018

### Analysis of results

Overall, credit attainment rates are similar to those from the year before, with 75% of students receiving eight or more credits per year in 2017-18, up from 74% in 2016-17. The rate for FNMI students in 2017-18 is 41%, down from 47% receiving eight or more credits in 2016-17. For non-FNMI students, rates are slightly higher at 80% in 2017-18, up 2% from 78% the previous year.

When comparing provincial results to Good Spirit results, the Division is significantly higher in all three groups: for all students at 75% compared to the provincial rate of 61%, for non-FNMI students at 80% compared to the provincial rate of 71% and for FNMI students at 41% compared to the provincial rate of 31%.

While our FNMI rates exceed the provincial averages, we recognize the need to continue our focus on the FNMI subpopulation. Good Spirit will continue to provide engaging and flexible programming options, credit recovery processes, and instructional supports for schools with vulnerable populations. In addition to programming, Good Spirit is committed to exploring and actualizing being more culturally responsive and finding authentic ways to move along the journey of Truth and Reconciliation with our aboriginal students and their families.

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

**School Division goals aligned with the Graduation Rates outcome**

- By June 2020, GSSD will achieve an 85% three-year graduation rate.
- By September 30, 2017, all GSSD High Schools will receive training in myBlueprint implementation.
  - By February 2018:
    - 92% of GSSD students in grade 10 will obtain a minimum of four credits.
    - 92% of GSSD students in grade 11 will obtain a minimum of 12 credits.
    - 92% of GSSD students in grade 12 will obtain a minimum of 20 credits.
    - Distributed Learning will have both core and elective courses established for the 2018-19 school year.
  - By June 2018:
    - 92% of GSSD students in grade 10 will obtain a minimum of eight credits.
    - 92% of GSSD students in grade 11 will obtain a minimum of 16 credits.
    - 83% of GSSD students in grade 12 will obtain a minimum of 24 credits, which includes both core and elective course necessary for graduation.
    - Every GSSD High School will increase its graduation rate from the previous school year by 2%.
    - GSSD will reduce the number of students considered “at risk” in attendance from the previous school year by 10%.
    - Students taking Distributed Learning courses will report high levels of satisfaction with the delivery, communication, assessment practices and content associated with the courses and teachers of those courses.
    - GSSD will facilitate the introduction of Alternate Programming for “At Risk” students through collaboration with the Yorkton Regional High School.
    - GSSD will form a partnership with community Parkland College and local industry to provide unique educational opportunities for High School students to obtain additional credits and programming.

**School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome**

- Good Spirit had division level and school level representation at the Grad Symposium held in Moose Jaw.
- All GSSD high school students were given the opportunity to obtain additional credits through division developed credit courses in Moodle which assisted in: Providing elective choices not offered locally, accelerating a graduation plan, provided opportunity for Credit Recovery, allowed students to catch up in a graduation plan, and assisted students who required an alternate learning opportunity or environment.
- Schools monitored graduation eligibility regularly throughout the school year, providing interventions where necessary.



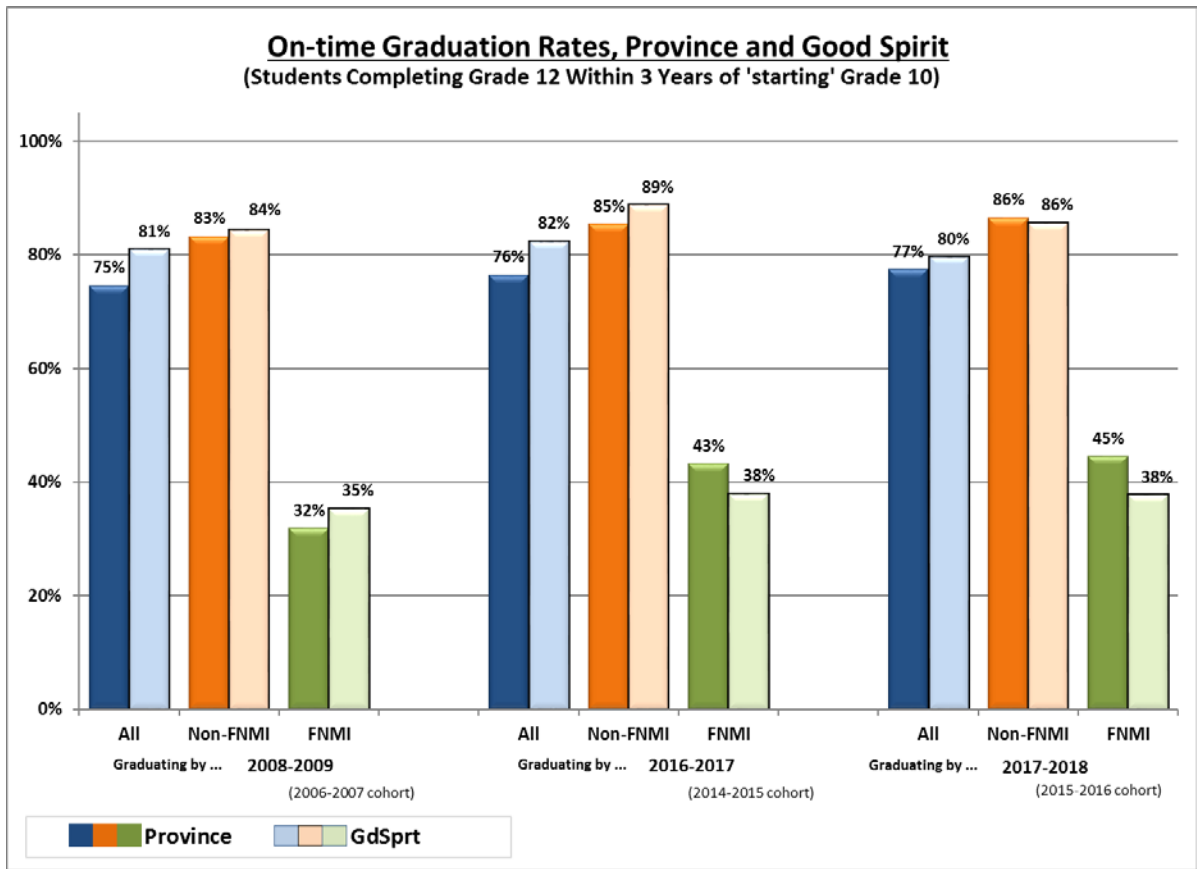
	<ul style="list-style-type: none"> <li>• Superintendents monitored student progress toward graduation with in-school administrators.</li> <li>• MyBlueprint (an online education and career planning tool) was adopted as a credit tracking system as well as an electronic portfolio for the collection of authentic artifacts of learning.</li> <li>• Students were made aware of dual credit opportunities, resulting in more credits obtained through this avenue.</li> <li>• Good Spirit focused on building student-teacher relationships and providing strong learning environments which impact attendance and graduation rates.</li> <li>• Mental health remained a division focus with Mental Health First Aid offered to staff, several times throughout the 2017-18 school year.</li> <li>• GSSD implemented the SOS-Q as a tool (survey tool developed in Alberta) to identify those students who demonstrated attitudes and behaviours which made them more likely to drop out of school, allowing schools to intervene in a timely manner.</li> </ul>
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**Measures for Graduation Rates**

**Grade 12 Graduation Rate: On-Time (within 3 years)**

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

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2018

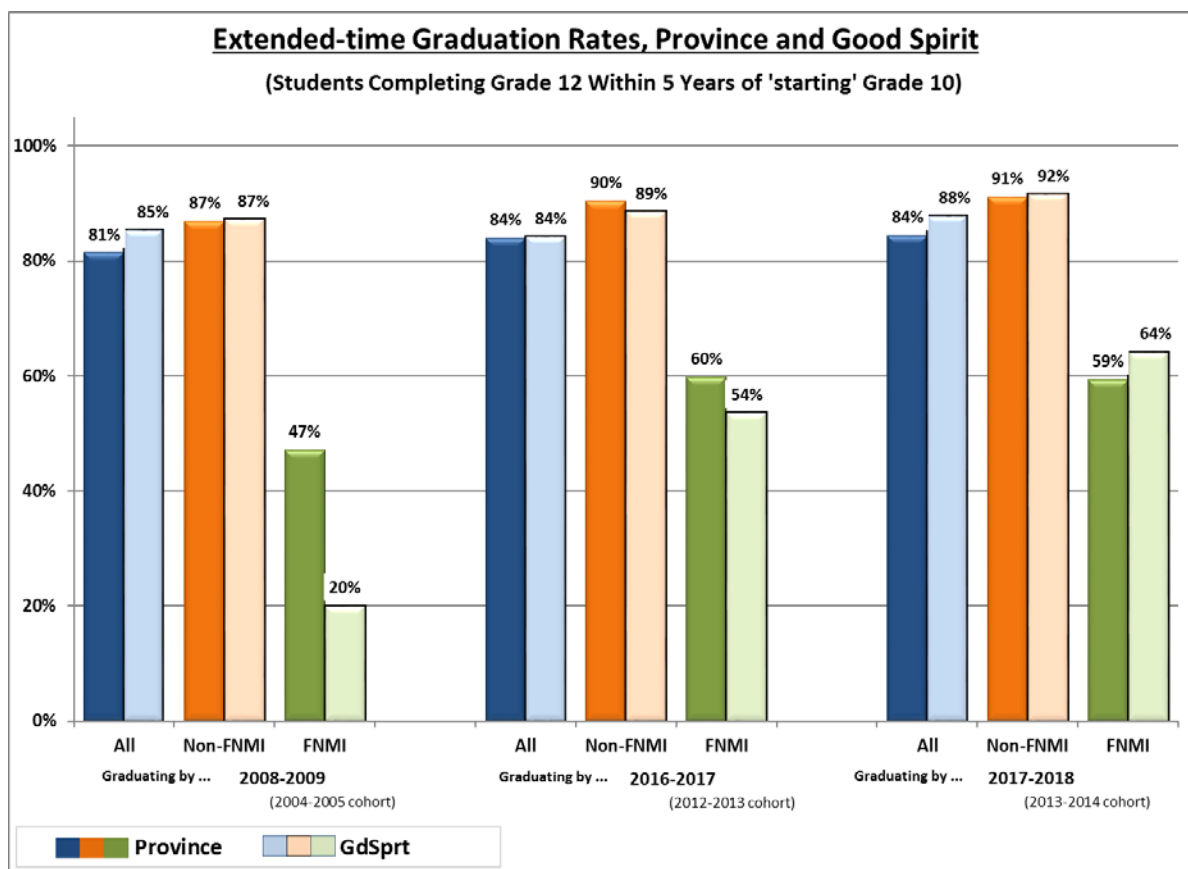
### Analysis of results

At 80%, Good Spirit's three-year graduation rate for 2017-18 is 3% higher than the provincial result. Good Spirit's three-year graduation rate for "Non-FNMI" students is the same as the provincial result, while the Good Spirit FNMI graduation rate at 38% is 7% lower than the provincial results. Good Spirit's three-year graduation rate has fallen by 2% for "All Students" and by 3% for "Non-FNMI students", while the rate for FNMI students has remained the same over 2016-17 and 2017-18.

### Grade 12 Graduation Rate: Extended-Time (within 5 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. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



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

Source: Ministry of Education, 2018

### Analysis of results

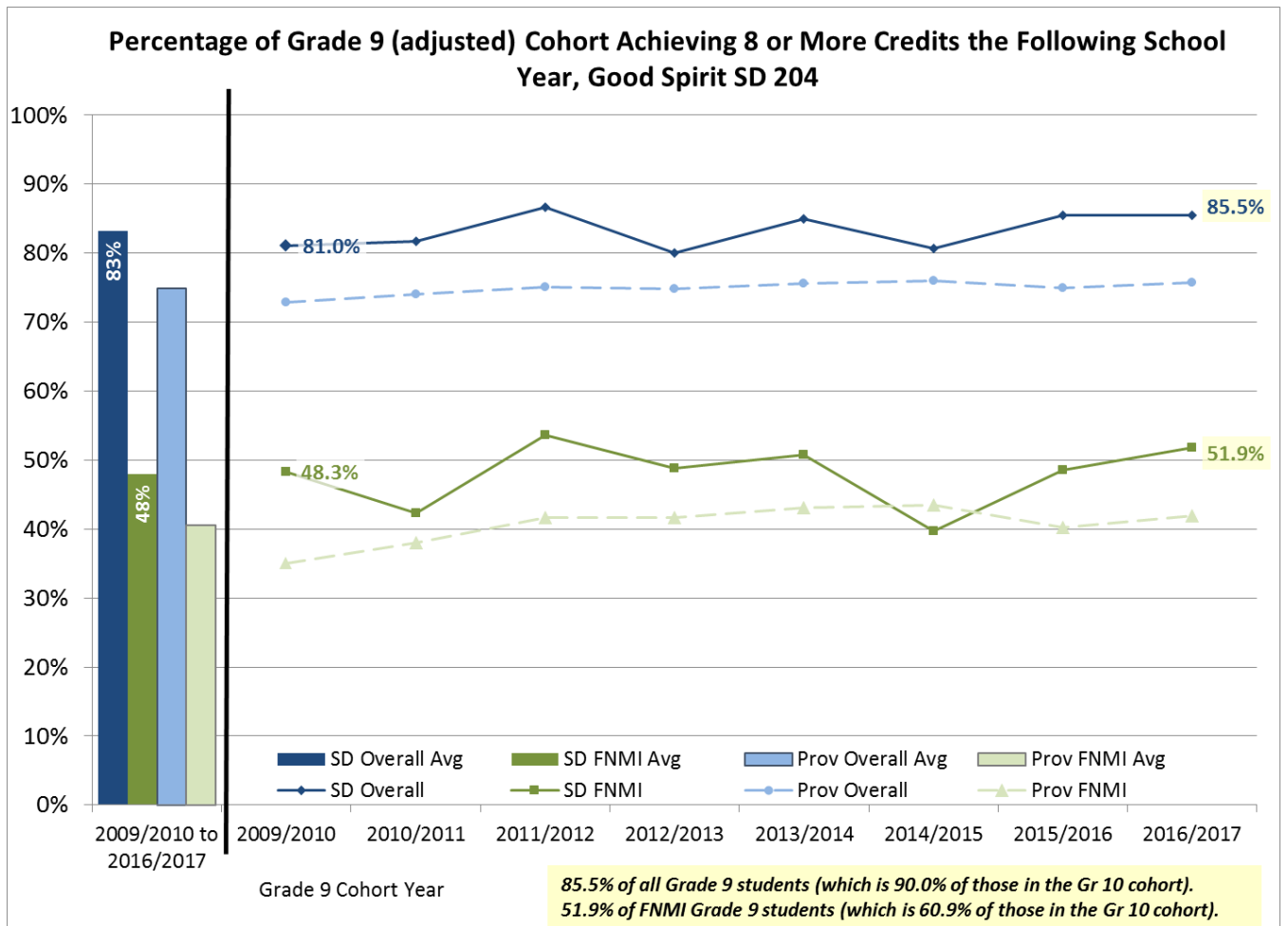
Good Spirit's 2017-18 extended time graduation rates were higher than the provincial rates in every category. At 88%, Good Spirit's extended-time graduation rate for "All Students" is 4% higher than the provincial results. The Division's "Non-FNMI" extended-time graduation is 1% higher than the provincial rate. At 64%, the extended-time graduation rate for FNMI students in Good Spirit is 5% higher than the provincial FNMI rate of 59%. The FNMI extended-time graduation rate has increased 10% over the last year.

### Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary grades. This measure is intended to show

how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating on-time.

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the 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 FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

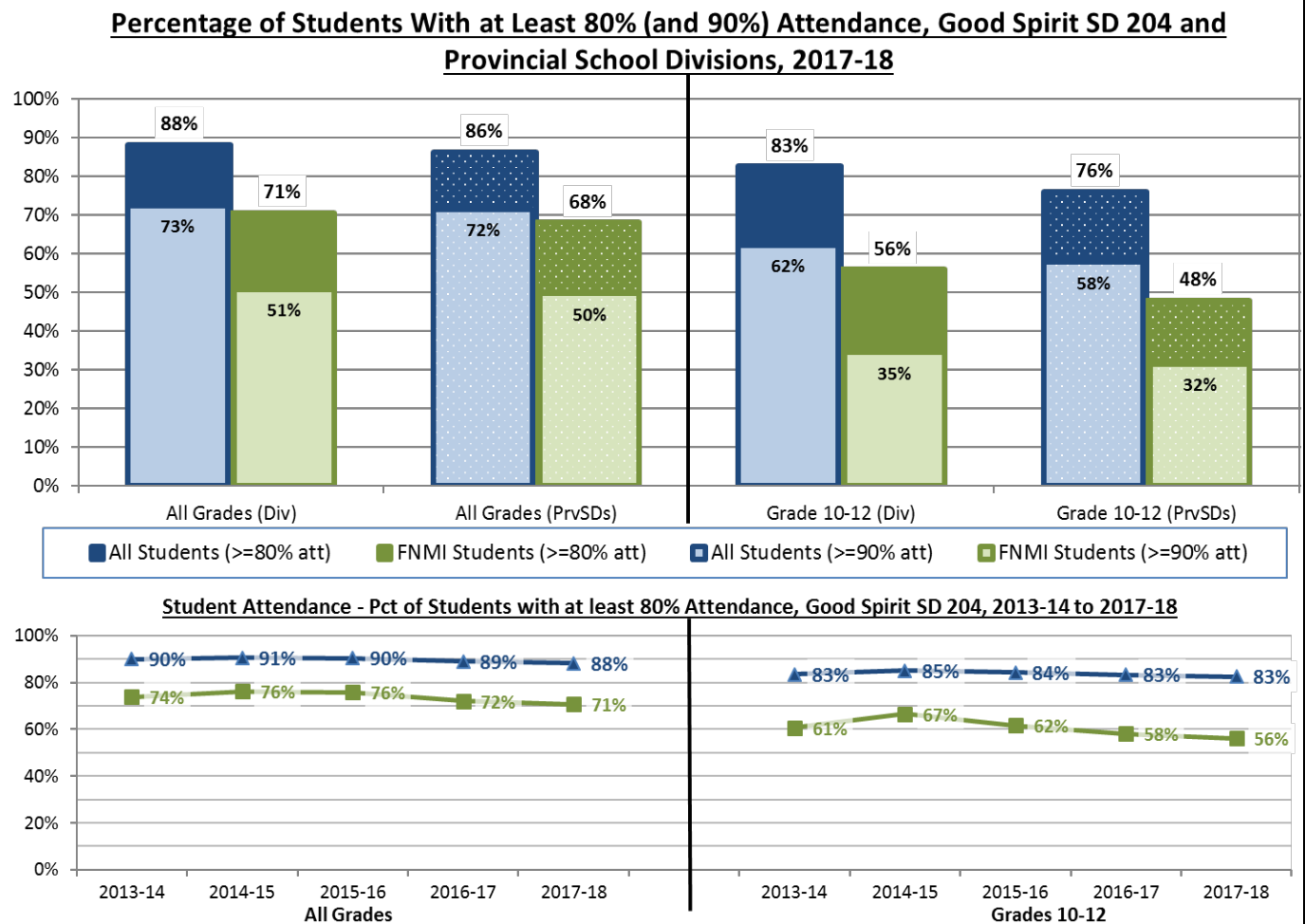
Overall, 85.5% of all Good Spirit students enrolled in Grade 10 for the first time in 2017-18 achieved eight or more credits; of those students who are FNMI, 51.9% achieved eight or more credits. Our division results for 2017-18 are significantly higher than the provincial results of 74.9% for all students and 40.6% for FNMI

students. The 8-year average results displayed above show that GSSD results for all students (83%) exceeds the provincial results (75%), and for FNMI students (48% compared to 41%).

### Attendance

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% attendance. Results for

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

Source: Ministry of Education, 2018

### **Analysis of results**

Overall, GSSD attendance rate for “All Students” attending a minimum of 80% of the time is 88%, slightly higher than the provincial rate of 86%. The GSSD attendance rate for “All Students” attending 90% of the time or more is 73% compared to the provincial rate of 72%. The attendance rate among “FNMI Students” who attend a minimum of 80% within Good Spirit is 71% compared to the provincial rate of 68%, while FNMI Students who attend 90% of the time or more within Good Spirit is 51%, marginally better than the provincial average of 50%. While a lower percentage of Grade 10-12 students in GSSD attend at least 80% (and 90%) of the time, results exceed the provincial results for these grades. Attendance rates (minimum of 80% of the time) have remained relatively stable over the 5 years as displayed on the lower part of the graphic.

## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten

<p><b>School division goals aligned with the Early Years outcome</b></p>	<p>By June 2020, at least 90% of students exiting Kindergarten in Good Spirit School Division will be ready for learning in the primary grades.</p> <ul style="list-style-type: none"> <li>• By June 2017, at least 85% of students exiting Kindergarten in GSSD will be ready for learning in the primary grades.</li> </ul>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early Years outcome</b></p>	<ul style="list-style-type: none"> <li>• All Kindergarten teachers implemented the EYE-TA within the fall assessment window.</li> <li>• All Kindergarten teachers implemented the EYE-TA with students who scored red or yellow in the fall during the spring assessment window.</li> <li>• All new Kindergarten teachers participated in online EYE-TA training.</li> <li>• Kindergarten teachers collaborated with Student Support Teachers, Student Services Coordinators, and Professional Service Providers to co-construct and implement a plan to target areas of concern as identified from the EYE-TA fall assessment.</li> <li>• An Early Literacy Intervention Team (ELIT) was formed consisting of Superintendent responsible for Early Years, Early Years Coach, Literacy Coaches, Student Services Coordinator, Speech Pathologist and Educational Psychologist with the goal to target literacy in Prekindergarten and Kindergarten.</li> <li>• Early Years coaching time increased to 0.45 FTE.</li> <li>• Prekindergarten and Kindergarten teachers attended an in-service on August 31st, 2017 to explore Early Years Literacy resources and supports available to them. All Prekindergarten and Kindergarten teachers were given Literacy Beginnings by Fountas &amp; Pinnell along with Expanding Expressions Toolkit strands and steppers. Prekindergarten classroom received coaching visits from the Early Years coach with a focus on literacy.</li> <li>• Kindergarten classroom received coaching visits from the Literacy Coach to support literacy.</li> <li>• Prekindergarten and Kindergarten teachers identified a literacy goal as part of their professional growth plan.</li> <li>• Kindergarten classrooms received modelled lessons from the Speech Pathologists on using Expanding Expressions and Braided Braid in their classrooms to develop oral language.</li> <li>• An Early Years Literacy Support Document was created and shared with Prekindergarten and Kindergarten teachers during coaches' visits.</li> </ul>

	<ul style="list-style-type: none"> <li>• Work began on an Early Literacy Behaviours checklist for Kindergarten and a Phonological Screener that will be implemented and tracked beginning in the 2018-19 school year.</li> <li>• Prekindergarten and Kindergarten teachers completed Ministry Literacy Online Modules 1-5.</li> <li>• Prekindergarten and Kindergarten teachers attended SPDU Workshops, <i>Connecting Curriculum to Play</i> and <i>Rich Literacy Practices</i>.</li> <li>• An Early Years Professional Development Tracking document was created.</li> <li>• Early Years <i>Environment</i> and Early Years <i>Literacy Look Fors</i> were created.</li> <li>• Every GSSD Elementary School hosted a Regional Kids First IMPACT event.</li> <li>• IMPACT activities were updated to align with EYE Assessment Domains and Early Learning Experiences.</li> <li>• Superintendent responsible for Early Years and the Early Years coach worked with the Regional Kids First Community Developer to identify communities that would benefit from a Pop-Up Preschool beginning in the Fall of 2018.</li> <li>• Three GSSD teams attended the Walk Alongside Symposium.</li> <li>• Two Kindergarten Family Engagement Days were built into the 2018-19 School Year Calendar.</li> <li>• A “Family Engagement in Kindergarten” support document was created.</li> <li>• Two SPDU workshops were booked for the 2018-19 school year: <i>Family Engagement</i> and <i>Responding to Children’s Interests</i>.</li> </ul>
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**Measures for Early Years**

**Early Years Evaluation**

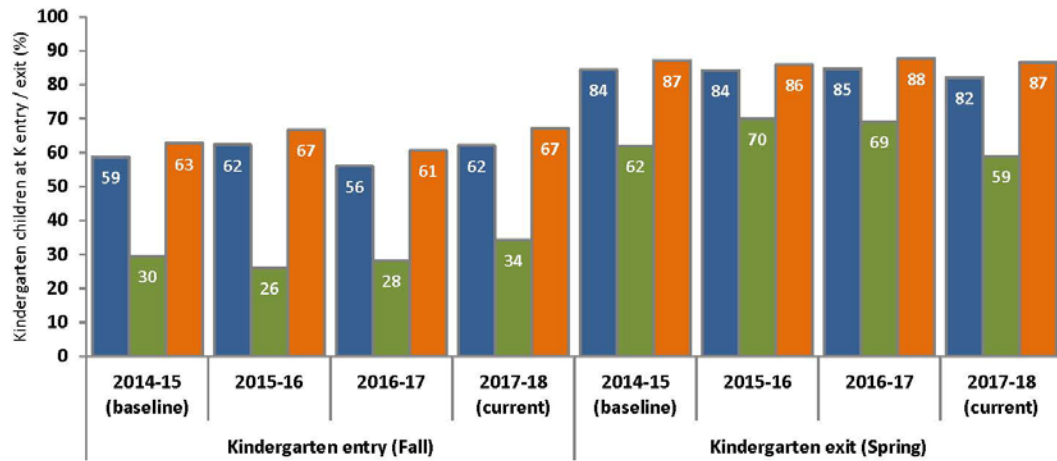
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children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

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

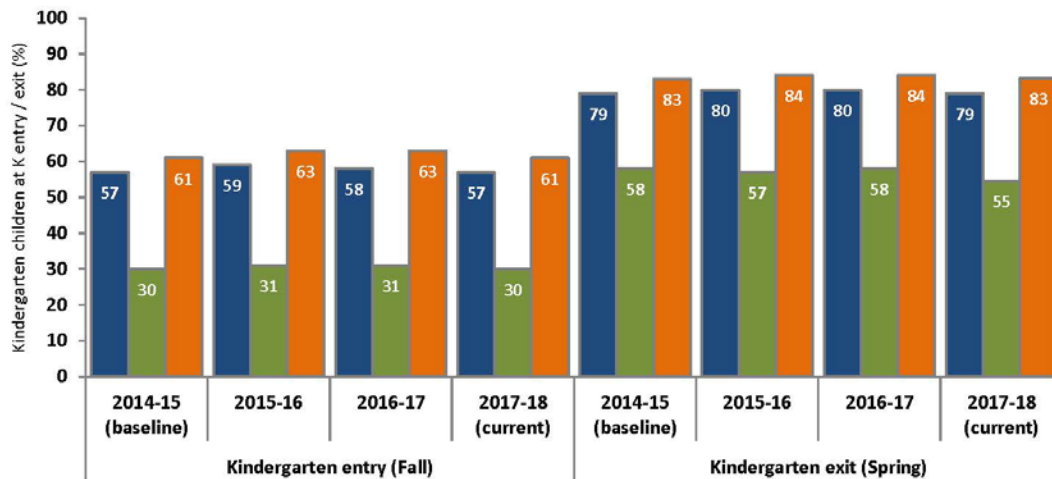


**Readiness for school: children screened at Tier I (%) on Early Years Evaluation –  
Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline)  
through to 2017-18 (current)**

**Good Spirit SD 204**



**Saskatchewan (all divisions)**



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

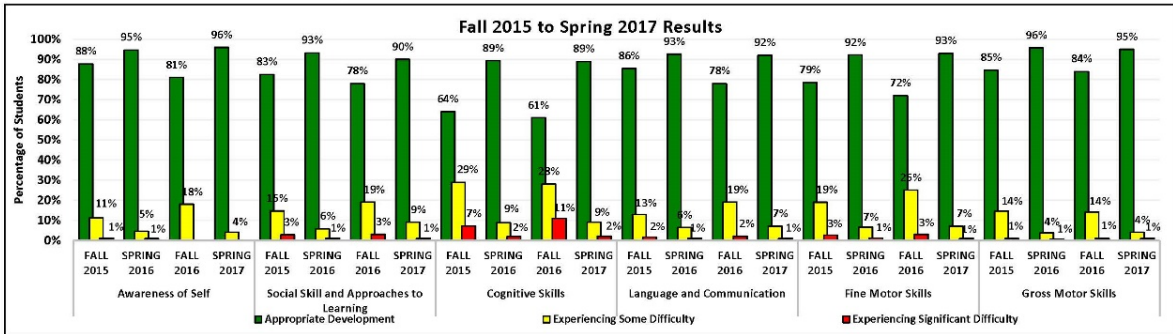
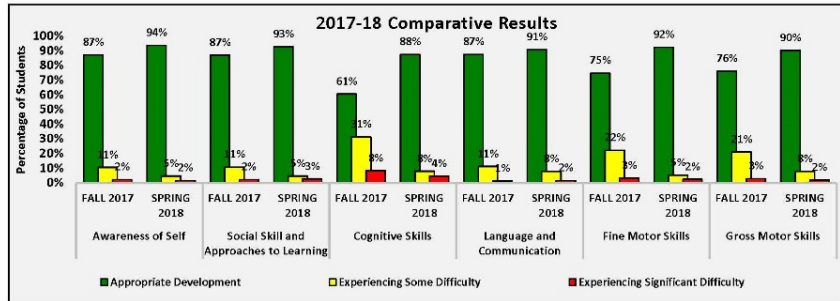
The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2018

### **Analysis of results**

In the fall of 2018, 62% of GSSD Kindergarten students entered Kindergarten ready to learn according to the EYE-TA. By Spring of 2018, 82% of GSSD Kindergarten students were ready to learn in the primary grades. GSSD's EYE-TA results remain slightly above the provincial result of 79% of students exiting Kindergarten ready to learn. We are encouraged by spring post-assessment results which suggest that GSSD Kindergarten students exceed 90% in all developmental domains with the exception of Cognitive Skills at 88% as indicated in the chart below. Fifty-nine percent of our self-declared FNMI students are ready to learn which is down slightly from Spring 2017. While we continue to set our targets on increasing the percentage of students at appropriate development in the cognitive domain and aim to exceed 90% in this domain in the 2018-19 school year, we also recognize the significant growth our Kindergarten students experience in this domain from Fall to Spring. Since 2014, the Good Spirit School Division has seen approximately 40% of students entering Kindergarten not yet at appropriate development. This suggests the need for stronger partnerships with community agencies and families in order to target and support children 0-5 years old. GSSD will continue to work closely with the Regional Kids First Community Developer in order to target this cohort.

**Good Spirit School Division  
Overview of  
Early Years Evaluation Teacher  
Assessment By Developmental Domains**



## School Division Local Priority Area

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

<p><b>School division goals aligned with local priority area</b></p>	<p><b>Internal Process</b></p> <ul style="list-style-type: none"> <li>• GSSD is committed to providing equitable, balanced opportunities among schools, students, and staff. <ul style="list-style-type: none"> <li>○ By June 2020, GSSD will demonstrate improvement in services to students and staff through the development and revision of processes and administrative procedures.</li> </ul> </li> </ul> <p><b>People Capacity</b></p> <ul style="list-style-type: none"> <li>• GSSD is a community of learners and believes collaborative partnerships with students, staff, families and community members will enhance educational opportunities. <ul style="list-style-type: none"> <li>○ By June 2020, GSSD will demonstrate improvement in student learning and well-being through the training and development of our staff.</li> <li>○ By June 2020, GSSD will demonstrate improvement in student learning and well-being through the establishment of new and reaffirmed partnerships.</li> <li>○ By June 2020, GSSD will demonstrate improvement in staff safety and well-being through on-going training and development.</li> </ul> </li> </ul> <p><b>Financial Stewardship</b></p> <ul style="list-style-type: none"> <li>• GSSD believes that 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 education. <ul style="list-style-type: none"> <li>○ By June 2020, GSSD will implement systemic approaches to find efficiencies and increase value for money allowing the division to respond to the challenges of student and staff needs.</li> </ul> </li> </ul>
<p><b>School division actions taken during the 2017-18 school year to support local priority area</b></p>	<p><b>Internal Process Work Plans</b></p> <ul style="list-style-type: none"> <li>• By June 30, 2018, GSSD will implement policies and procedures related to Gender &amp; Sexual Diversity within the school division.</li> <li>• By June 2018, GSSD will develop a 3-year review schedule for all administrative procedures.</li> <li>• By June 2018, GSSD will engage in discussions with employee groups.</li> <li>• By June 30, 2018, GSSD will review, refine, and map processes.</li> <li>• By June 2018, GSSD will improve customer satisfaction.</li> <li>• By June 2018, GSSD will develop a plan to convert the manual Electronic Education Profile (EEP) process to utilized automated tools from Serenic and Maplewood.</li> <li>• By June 30, 2018, psychologists will have reviewed and developed consistent reporting practices and a catalog of research-based interventions that can be</li> </ul>

drawn upon in addressing challenges and deficits identified in our assessment practices.

- By June 30, 2018, Distributed Learning will utilize a tool for registration and data collection which will enhance the efficiency of delivery and increase the ability to make informed decisions regarding programming.
- By June 30, 2018, Distributed Learning will improve communication to facilitators and School Administrators regarding student progress.
- By June 2018, School Counsellors will Review the Traumatic Events Response Manual and highlight any areas in need of editing or revisions. Counsellors will provide input in regard to Gender & Sexual Diversity policies and procedures.
- By June 30, 2018, GSSD Tech Services will update or conduct an initial privacy impact assessment on all GSSD affiliated systems.
- By June 2018, GSSD Tech Services will expand the use of SysAid within the department.
- By June 2018, GSSD Tech Services will create an updated software image for all workstations and laptops.
- By June 2018, GSSD Tech Services will update and create process maps for schools which request additional services and support for hardware, software and in-servicing.
- By June 2018, GSSD Tech Services will refine the Portal to increase usability.
- By June 2018, GSSD Tech Services will deploy School Messenger to all GSSD Schools.
- By June 2018, GSSD Tech Services will create a Support document as it relates to SDS and SIS yearly processes.

#### **People Capacity Work Plans**

- By June 2018, the Early Learning Intervention Team will ensure that 100% of Kindergarten teachers have received professional development
- By June 30, 2018, the Literacy team will ensure that 100% of GSSD schools have received support for the Writing Outcome Support Plan.
- By June 2018, the Literacy team will increase in-school administrators and teachers understanding of balanced literacy, assessment, and interventions.
- By January 2018, 100% of teacher interns will be provided two opportunities to support the transition to the workforce.
- By June 30, 2018, the Student Services Department will organize and host January and May Educational Assistant (EA) Professional Development days to build the capacity of EAs in GSSD.
- By June 30, 2018, GSSD will arrange a two-day Non Violent Crisis Intervention (NVCi) training event, a half-day in the fall, and a half-day spring NVCi refresher to ensure each GSSD school continues to have a certified NVCi team.
- By June 30, 2018, the Student Services Department will plan one Student Support Teacher (SST) Professional Learning Community day to build the capacity of SSTs and support communication, collaboration, and consistency of practice in GSSD.
- By June 2018, a draft handbook will be completed to support Kindergarten-Grade 6 teachers in the development of literacy skills with English as an Additional Language (EAL) students.

	<ul style="list-style-type: none"> <li>• By June 30, 2018, School Counsellors will continue to work with the Red Cross in the delivery of anti-bullying and healthy relationship programs.</li> <li>• By June 30, 2018, School Counsellors will continue to provide training to staff in the areas of Non-Violent Crisis Intervention and Violence Threat Risk Assessment.</li> </ul> <p><b>Financial Stewardship Work Plans</b></p> <ul style="list-style-type: none"> <li>• By June 2018, GSSD Board of Education will adhere to the allocations in the Governance line in the chart of accounts.</li> <li>• By June 30, 2018, GSSD will review budget on a monthly basis to identify efficiencies and develop division-wide priorities for reallocation of resources.</li> <li>• By June 2018, GSSD will develop an internal audit program for school generated funds.</li> <li>• By June 2018, GSSD Tech Services will develop criteria for cell phone distribution and usage.</li> </ul>
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**Local Measures for Internal Process Priority**

**Background on the GSSD Traumatic Response Guide**

The Good Spirit School Division focused on traumatic events response as an internal process requiring significant revision. Good Spirit School Division strives to create a safe and supportive learning environment for students and staff. A safe school culture and proactive planning are instrumental in effectively assisting students, staff and administration through traumatic events when they occur. Our goal is to develop a comprehensive trauma response plan incorporating immediate and long-term responses to traumatic events.

A traumatic event can seriously disrupt school routines, teaching, and learning. There are usually high levels of emotional upset, the potential for disruptive behavior and/or a decline in student attendance unless efforts are made to reach out to students and staff through supports and services. Students exposed to violence or trauma have demonstrated decreased attendance, increased difficulties concentrating and learning, and an increase in reckless or aggressive behaviour.

Traumatic events are usually sudden and unexpected; and as such these incidents can create strong emotional responses in both students and staff which interrupts the normal flow of daily events. The involvement of the school is critical in supporting students through the challenges they may face following the event.

The goal of the GSSD Traumatic Events Response Plan is to create a Traumatic Response Guide, which outlines the necessary supports required by individuals, classrooms, and the entire school community so that those affected can cope and become strengthened in their ability to deal with difficult life circumstances.

**Traumatic Events Response Guide Appendices:**

- [Appendix 1: TERT List](#)
- [Appendix 2: School Phone Tree](#)
- [Appendix 3.1: Process for Activating the Response Plan](#)
- [Appendix 3.2: TERT for Traumatic Event Planning Meeting](#)
- [Appendix 3.3: Initial Staff Meeting](#)
- [Appendix 3.4: Late Afternoon Staff Meeting](#)
- [Appendix 3.5: Follow Up](#)
- [Appendix 4: Traumatic Event Summary of Facts](#)
- [Appendix 5: Outside Agency Resources and Contacts](#)
- [Appendix 6: RCMP and Coroner Investigations](#)
- [Appendix 7: Sample TERT Meeting Agenda](#)
- [Appendix 8: Sample Letters – Notification Regarding Death of a Student](#)
- [Appendix 9: Sample Letter to Parents – Guardians Regarding Possible Suicide of a Student](#)
- [Appendix 10: Sample Letter for Death of a School Staff Member](#)
- [Appendix 11: Parent Guidelines for Traumatic Events](#)
- [Appendix 12: Sample Staff Meeting Agenda](#)
- [Appendix 13: Developmental Stages – Descriptions](#)
- [Appendix 14: Stages in Grief Process](#)
- [Appendix 15: Reactions to Trauma and Positive Coping Skills](#)
- [Appendix 16: Promoting Staff Self-Care](#)
- [Appendix 17: Support Room Recommendations](#)
- [Appendix 18: Suggested Class Discussion Format](#)
- [Appendix 19: Guidelines for Teachers Dealing with Death](#)
- [Appendix 20: Traumatic Events Process Debrief](#)
- [Appendix 21: Suggested School Activities for After a Loss](#)
- [Appendix 22: Traumatic Event Group Check-in](#)
- [Appendix 23: When a Student Returns to School after a Family Death](#)
- [Appendix 24: Talking About Suicide in Classrooms](#)
- [Appendix 25: Facts about Suicide and Mental Disorders in Adolescents](#)
- [Appendix 26: Student Resource Survey](#)

**Analysis of results**

A team of school counsellors were integral in developing a division-wide Trauma Response Guide. A well-established plan to deal with a traumatic event can:

- Prevent a chaotic situation from escalating into a catastrophic one.
- Help those affected by the crisis return to pre-crisis functioning as quickly as possible.
- Ensure the impact of the incident does not lead to lasting trauma for students and staff.
- Reduce confusion.
- Ensure that decisions are reasonable and thorough.
- Speed up responses to students, their families, and staff members when timing is critical.
- Prevent further crisis reactions in the school community.

- Prevent harmful conflict among school personnel.
- Reassure the community that the school is competently managing the incident.

The GSSD Trauma Response Guide Provides:

- Specific steps to create an events readiness Traumatic Events Response Team (TERT).
- Suggestions for creating a communication plan, as well as how to best relay difficult messages.
- Specific the sharing of information following a suicide, including requests from a coroner.
- Checklists to organize information, sample letters of notification and templates for staff meetings.
- Information detailing the set-up of a support room.
- Details regarding outside agency resources and contacts.
- Information relating to reaction to trauma, stages of grieving, positive coping skills, and suggestions for self-care.
- Tools and suggestions for follow-up.
- School counselors and building administrators will share key points of the Guide with staff members.
- Administrator meetings have and will continue to be used to share the guide and to work through scenarios. This time is also used to debrief recent traumatic events and responses.
- The Guide is considered 'evergreen'. Additions and adjustments will be included as experience dictates.
- Expand the process to include other GSSD employees—GSSD is currently developing a Traumatic Response process to support Fairview Education Centre employees.

#### **GSSD Administrator Testimonial**

*When our school dealt with the loss of a staff member, the Trauma Response Guide was an excellent resource to guide us as we planned communication and supports for students and staff. Having a resource like this to refer to was critical for an effective response as it outlined key steps and various things to consider as we supported students and staff through the loss of a long time teacher/VP, colleague, coach, and friend. It helped us draft effective and supportive communication which was appreciated by our school community. Feedback received after was that the communication and response our traumatic Events Team provided was timely, supportive, and responsive to the needs. While it's important to continue updating this document as we notice things that need editing or added, this resource is already so helpful as it contains research based information and compiled with real life experience/insight from our school counsellor team and schools who have experienced various traumatic events and loss. Having all the appendices separated on the portal provides easy access to key sections of this comprehensive document. I think it also guides our senior admin team in their response and the supports they provide, and our staff very much appreciated the central office support and presence of the superintendent and food from the division. They felt cared for by our division which was important as they were processing and grieving the loss of their colleague.*

#### **GSSD School Counsellor Testimonial**

*In my experience with a recent tragedy, the Traumatic Events Response Guide was extremely helpful. Instead of expending much needed mental and emotional energy on sorting out what to do, that work was already done. It was a security blanket of sorts to know the meeting agendas were already made, and that helpful information for teachers, staff, students and parents was already gathered. This allowed us to use our energy to thoroughly support each other, and to take time to show we care. It allowed us to be calm, and to proceed through the steps thoughtfully. The use of the guide made an extremely difficult situation much easier to navigate.*



# Demographics

## Students

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

As of September 30, 2017, 6,105 students were enrolled in Good Spirit School Division which was consistent with 2016-17 (6,104 students), however it is a decrease from 2015-16 (6,117 students).

The population of PreK students has increased from 146 students in 2015-16 and 2016-17 to 156 students in 2017-18.

Since 2015-16, Good Spirit has seen an increase of 48 Self-Identified FNMI students and 39 English as an Additional Language students.

<b>Grade</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Kindergarten</b>	474	428	440
<b>1</b>	484	488	439
<b>2</b>	468	498	501
<b>3</b>	465	486	504
<b>4</b>	440	472	485
<b>5</b>	438	465	476
<b>6</b>	467	434	455
<b>7</b>	455	471	432
<b>8</b>	464	459	483
<b>9</b>	488	476	478
<b>10</b>	477	500	498
<b>11</b>	499	425	480
<b>12</b>	498	502	434
<b>Total</b>	<b>6,117</b>	<b>6,104</b>	<b>6,105</b>

<b>PreK</b>	146	146	156
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<b>Subpopulation Enrolments</b>	<b>Grades</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Self-Identified FNMI</b>	<b>K to 3</b>	278	288	293
	<b>4 to 6</b>	212	248	243
	<b>7 to 9</b>	209	211	231
	<b>10 to 12</b>	190	169	170
	<b>Total</b>	<b>889</b>	<b>916</b>	<b>937</b>
<b>English as an Additional Language</b>	<b>K to 3</b>	54	72	59
	<b>4 to 6</b>	41	52	65
	<b>7 to 9</b>	32	41	31
	<b>10 to 12</b>	30	35	41
	<b>Total</b>	<b>157</b>	<b>200</b>	<b>196</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older, and home-based students.
- PreK enrolments are the 3- and 4-year-old enrolments in the Student Data System (SDS) which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.

Source: Ministry of Education, 2017

## Staff

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	357.8
<b>Principals, vice-principals</b>	43.0
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists</b>	163.5
<b>Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks</b>	48.4
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers</b>	60.5
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers</b>	117.8
<b>League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents</b>	5.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>796.0</b>

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 Department, 2018

## Senior Management Team

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

Deputy Director of Corporate Services, Sherry Todosichuk, Deputy Director of Education Services, Donna Kriger, and Senior Executive Assistant, Heather Morris, directly reported to the Director of Education. In November, following Sherry Todosichuk's resignation, Keith Gervais joined Good Spirit as the Chief Financial Officer with direct reporting to the Director of Education. Superintendents of Education, Mark Forsythe, Alisa Leidl, Lisa Wotherspoon, and Assistant Superintendent of Business Administration, Teresa Korol, indirectly reported to the Director.

The Deputy Director of Education and each of the Superintendents of Education worked with school-based administrators as well as learning coaches throughout the division with specific responsibility in areas such as First Nations Métis Education, Early Learning, Graduation Rates, Home Based Education, English as an Additional Language, Human Resources, Student Services, Comprehensive School Community Health, Programming, Locally Developed Courses, Distributed Learning, Outcome-Based Report Cards and Technology Services. The Superintendents reported directly to the Deputy Director of Education.

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

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

## Infrastructure and Transportation

School	Grades	Location
Bear Stream School	Colony	Kamsack
Calder School	K-8	Calder
Canora Composite School	5-12	Canora
Canora Junior Elementary School	PreK-4	Canora
Churchbridge Public School	K-12	Churchbridge
Columbia School	PreK-8	Yorkton
Davison School	PreK-6	Melville
Dr. Brass School	PreK-8	Yorkton
Esterhazy High School	6-12	Esterhazy
Grayson School	K-8	Grayson
Invermay School	K-12	Invermay
Kamsack Comprehensive Institute	5-12	Kamsack
Langenburg Central School	PreK-12	Langenburg
Macdonald School	K-9	Stockholm
M.C. Knoll School	K-8	Yorkton
Melville Comprehensive School	7-12	Melville
Miller School	K-4	Melville
Norquay School	K-12	Norquay
PJ Gillen School	K-5	Esterhazy
Preeceville School	K-12	Preeceville
Saltcoats School	K-8	Saltcoats
Silver Stream School	Colony	Melville
Springside School	K-8	Springside
Sturgis 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	2017-18 Cost
Sturgis Composite School	Main Floor Renovation	Upgrades to classrooms, gymnasium, hallways and washrooms	\$360,000
Invermay School	Roof Replacement	Gymnasium roof section replaced	\$270,000
Norquay School	Roof Replacement	Three roof sections replaced	\$350,000
Yorkton Regional High School	Asbestos Abatement	Abatement of asbestos material from classroom and auditorium ceilings	\$550,000
<b>Total</b>			<b>\$1,530,000</b>

## Transportation

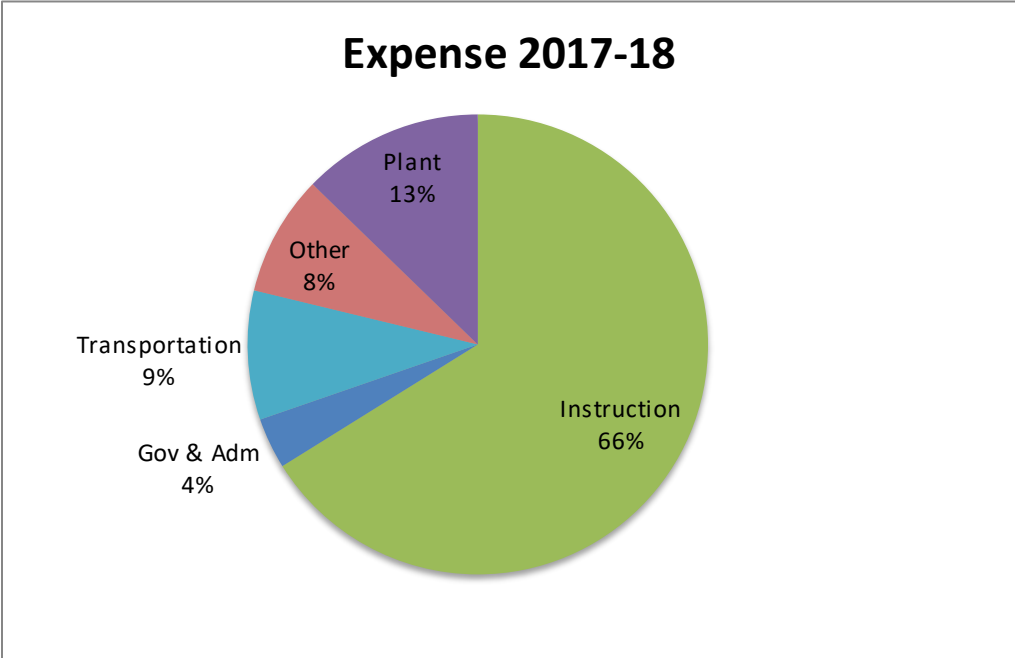
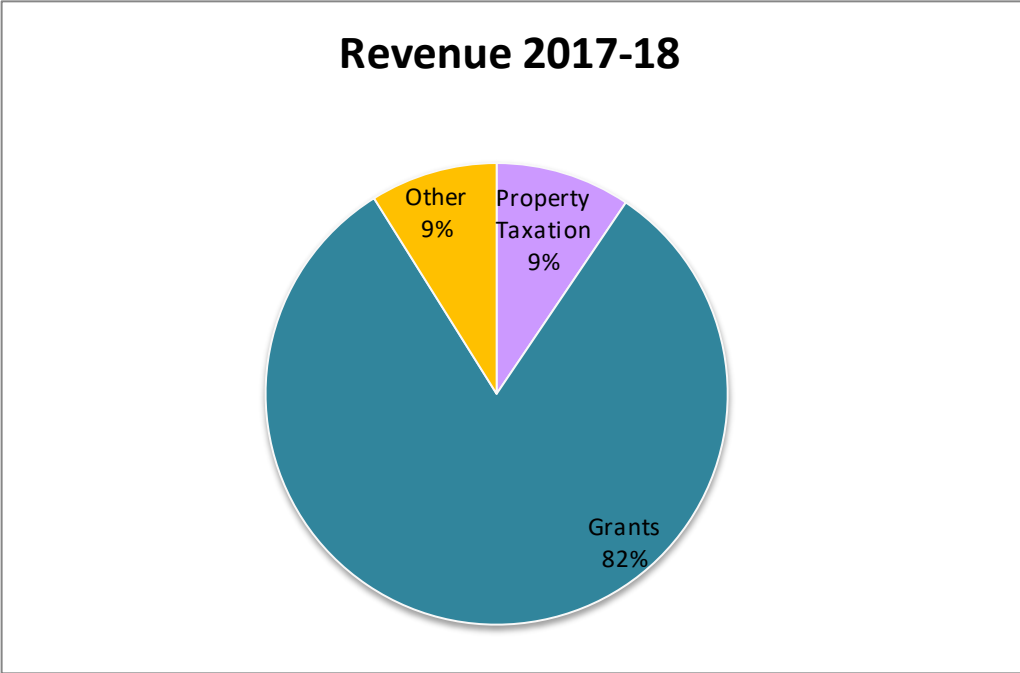
Good Spirit School Division is primarily a rural school division and a significant number of students are transported on school buses in the cities of Melville and Yorkton where urban transportation is provided.

The Good Spirit School Division operates its own transportation fleet consisting of 106 regular route buses and 42 spare buses. The division owned bus fleet includes eight buses equipped with wheelchair lifts.

The division has some boundaries that are coterminous with those of Christ the Teacher Catholic Schools (CTTCS). GSSD transports CTTCS rural students to their schools in the communities of Melville and Yorkton. The student breakdown is 2,186 GSSD and 204 CTTCS students on our buses.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance	Budget to Actual %	Note
	Budget	Actual	Actual	Over / (Under)	Variance	
<b>REVENUES</b>						
Property Taxation	7,132,489	7,227,419	21,281,404	94,930	1%	
Grants	62,108,322	62,463,890	52,226,433	355,568	1%	
Tuition and Related Fees	2,029,248	2,091,494	2,120,278	62,246	3%	
School Generated Funds	2,580,000	2,692,557	2,638,316	112,557	4%	
Complementary Services	844,460	843,196	977,749	(1,264)	0%	
External Services	276,896	424,857	244,186	147,961	53%	1
Other	338,000	761,658	414,919	423,658	125%	2
<b>Total Revenues</b>	<b>75,309,415</b>	<b>76,505,071</b>	<b>79,903,285</b>	<b>1,195,656</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	316,181	319,182	509,436	3,001	1%	
Administration	2,492,913	2,552,814	2,597,503	59,901	2%	
Instruction	53,102,566	53,160,207	54,076,962	57,641	0%	
Plant	8,005,097	10,233,909	8,925,370	2,228,812	28%	3
Transportation	7,254,334	7,299,620	7,006,493	45,286	1%	
Tuition and Related Fees	972,907	795,407	836,726	(177,500)	-18%	4
School Generated Funds	2,584,637	2,286,616	2,476,540	(298,021)	-12%	5
Complementary Services	847,824	844,491	1,003,244	(3,333)	0%	
External Services	285,481	415,959	232,932	130,478	46%	6
Other Expenses	107,035	2,479,042	266,115	2,372,007	2216%	7
<b>Total Expenses</b>	<b>75,968,975</b>	<b>80,387,247</b>	<b>77,931,321</b>	<b>4,418,272</b>	<b>6%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(659,560)</b>	<b>(3,882,176)</b>	<b>1,971,964</b>			

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

Note	Explanation
1	Received a grant for Invitational Shared Services of \$150,000.
2	Insurance claim reimbursements and Increased investment revenue.
3	Completed Preventative Maintenance Renewal projects were expensed during the year as they did not meet capitalization requirements. Completed minor renovation projects approved by the Board using restricted reserves.
4	Fewer adult basic education students enrolled.
5	Decreased activity at the school levels.
6	Invitational Share Services Grant included.
7	Transfer of taxes receivable and loss on disposal of Tangible Capital Assets not budgeted for.



## 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	8,533	2,540	-	2,825	-	-	13,898
Balyski, Christopher	4,370	663	-	-	-	-	5,033
Dokuchie, Gilda	5,960	1,670	-	2,542	-	-	10,172
Gendur, Gord	6,125	158	-	729	-	-	7,012
Johnson, Jaime	7,785	2,177	-	2,187	-	-	12,149
Leson, Shannon	7,555	1,371	-	1,943	-	-	10,869
Morrison, Jan	5,603	254	-	330	-	-	6,187
Simpson, Robert (Vice-Chair)	15,150	4,225	-	4,172	-	-	23,547
Smandych, Lois (Chair)	15,453	4,455	-	3,381	-	-	23,289
Stachura, Florence	9,638	2,234	-	2,178	-	35	14,085
Variyan, Steve	6,385	-	-	-	-	-	6,385

### Personal Services

Name	Amount
ADAMS, PHIL R	91,996
ALMASI, DARCY D	64,934
ALSPACH, DANIEL	89,403
ANDRUSKO, MICHAEL	87,285
ANGELONI, BRIAN S	91,504
ANTONICHUK, LAURIE	86,641
BADOWICH, EDRALIN	67,482
BAILLIE, CURTIS D	87,206
BALL, MELISSA	87,530
BALL, TREVOR	86,884
BARON, CANDICE	90,192
BAYER, KIPP	92,359
BEATTY, CHRISTA	52,670
BEATTY, SHAUNE M	120,362
BECKER, KELLY	51,357

Name	Amount
BELLAMY, ERIC T	92,066
BERES, BREANNE L	91,542
BETGE, LORI L	92,252
BETTS, CASSANDRA	72,315
BISHOP, AMY A	87,356
BISHOP, CLAIRE M	95,232
BJORNERUD, R. GRANT	86,634
BLAIR, JOEL D	86,458
BLATTER, ALEXANDRIA J	64,855
BLIGHT, MAUREEN	101,738
BOAKE, DONNA R	80,396
BOMBOIR, TIMOTHY R	110,535
BOYDA, JASON	89,956
BOYLE, DANIEL C	77,132
BRADE, BETHANY L	60,412
BREITKREUZ, TANYA L	86,337

Name	Amount
BRENNER, SUSAN A	91,230
BRUCE, ERICA J	80,416
BUDZ, DIAN	86,746
BUDZ, NOEL	108,736
BUHLER, ROBERT H	82,307
BULITZ, DEBORAH L	82,162
BURYM, DALLAS M	52,603
CAMERON, BRADLEY	114,318
CAMPBELL, SARA	70,971
CANNON, JESSICA M	76,811
CARBNO, BRENDA M	72,608
CAREY, TARA	74,447
CASTLE, EMMA J	58,788
CASTLE, PENNY S	106,710
CHAPMAN, LORAN E	82,423
CHAPMAN, MICHAEL P	75,894
CHORNEYKO, BARRY	90,476
CHORNEYKO, EUGENE G	86,349
CHRISTIE-PETROVICH, SARAH E	72,989
CHUTSKOFF, KIMBERLY	85,981
CLARKE, NICOLE R	87,722
COBB, REGAN	68,961
COLEMAN, DONALD R	88,164
COOMBER-BENDTSEN, DANIEL J	80,707
CORSON, LEE ANN	85,968
COUNCIL, TREVOR	63,259
COURVILLE, HEATHER D	85,896
CRAIG, JILL	72,845
CRASKE, KERRIE	58,262
CROSS, DANIEL T	85,896
CROW, EMILY	64,268
CURRAH, JENNIFER L	66,255
CYHLA, HOLLY A	90,543
CYMBALISTY, SHARON A	54,950
DANIEL, KENT R	88,352
DANYLKO, TAMMY A	87,471
DANYLUK, CHRISTINE	93,621
DAVIS, LAURA M	67,645

Name	Amount
DAVIS, SHAWNA M	77,519
DEFRANE, ROBYN M	78,713
DELONG, STEVEN J	71,779
DERKATCH, JHONNETTE	70,567
DERUITER, LESLIE	71,894
DERUITER, SARAH	71,191
DESHAIES, KARA	78,004
DEWARLE, CARLA R	86,506
DIDUCK, SANDRA	87,456
DODGE, WILLIAM	87,003
DONOVAN, PATTI-JO	86,213
DRADER, BLAIR T	97,420
DRADER, SUSAN E	99,847
DYCK, LISA M	87,750
EBERT, JEANNETTE A	87,710
EDGAR, GRANT A	82,340
EFFA, ROBYN R	88,381
EFTODA, TIFFANY A	72,246
EITENEIER, KIM E	101,356
ELMY, KERI D	87,298
ENGE, DIANA	87,659
ERHARDT, GORDON T	119,932
ERHARDT, JO-ANN	88,302
ERHARDT, LAUREL D	91,111
ERICKSON, CALLA	90,929
ERICKSON, ERIN E	89,363
EXNER, RHONDA L	85,968
FARQUHARSON, CRYSTAL	88,686
FARQUHARSON, MICHAEL	91,364
FAST, LISA	86,137
FEDERUIK, MARK	68,791
FEDORCHUK, TRACEY	87,544
FLEURY, RANDY	62,336
FLEURY, TAMMY	87,349
FLICK, TENILLE J	85,363
FOLK, CRAIG	82,470
FORBES, HELEN	92,125
FORSYTHE, MARK R	155,888
FORSYTHE, TRACY L	119,659
FRANKLIN, CARY	93,350

Name	Amount
FRICK, REBECCA	68,059
GALE, CANDICE	85,896
GAREAU, JULIE L	50,422
GAREAU, RYAN K	109,041
GEERDTS, PAUL S	77,069
GEISTLINGER, JENNIFER	85,216
GENDREAU, VALERIE D	95,889
GERHARDT, CATHY	99,084
GERVAIS, KEITH	108,644
GILLIS, RONALD E	106,496
GORDON, JASON	113,728
GOULDEN, MICHELLE D	74,791
GRAAS, ERIN	87,609
GRAFF, ROBERT E	70,037
GREENSIDES, SARAH M	87,516
GRILL TULLOCH, KATHLEEN I	86,511
GROCHOLSKI, GEOFF	73,425
GRONA, MELISSA D	102,337
GULKA, KIMBERLY C	70,294
HAAS, ASHLEY D	78,460
HACK, KENDAL	71,357
HACZKEWICZ, MICHELE J	97,209
HACZKEWICZ, MIKE J	127,095
HAMILTON, DONNA L	92,110
HANSON, KENDRA R	50,648
HANSON, LESLEA	90,745
HARRICK, CHRISTY D	96,570
HAUGEN, TARA M	95,208
HAWLEY, CHRISTINE S	56,593
HAWLEY, LIBERTY V	64,657
HEARN, LAUREN L	87,003
HEARN, THOMAS L	86,246
HEGEDUS, MEGAN	78,886
HEIN, BRADLEY A	52,634
HEISE, RICK A	98,614
HELFRICH, KENDRA M	92,086
HELMECZI, DAWN M	86,587
HERMISTON, LISA	93,297
HESHKA, ROBIN L	87,012
HICKS, CHAD	75,708

Name	Amount
HICKS, JILLIAN L	86,534
HNIDEY, KARLIE	84,756
HOFFMAN, ANDREW	80,860
HOLM, SHARON	80,773
HOLODNIUK, ROBYN	72,417
HOLOVACH, KRISTIE A	79,286
HOMENIUK, SIMONE N	90,552
HOVIND, KAREN	64,990
HOZJAN, DONNA M	87,013
HRYNCHYSHYN, NATHAN	66,443
HRYWKIW, ERNEST A	50,695
HUANG, LORRAINE M	90,184
HUCKELL, TRACY R	108,317
HURLBURT, MEGHAN J	66,442
HURLEY, SHANNON R	81,902
INGHAM, JENNIFER	93,993
IVANOCHKO, DEBBIE	91,297
JACOBS, MARK	69,473
JAMES, DARRYL	110,692
JARVIS, LEANN M	87,827
JOHANSON, MELISSA M	91,346
JOHNSON, BARBARA	73,642
JOHNSON, CORY E	66,678
JOHNSTONE, TRACEY D	50,563
JORDAN, RYAN	92,192
KACHUR, JESSICA	58,904
KAMINSKI, LYNETTE M	88,689
KAMINSKI, SHELDON G	93,272
KAPITOLER, ROBIN	86,634
KATCHIN, LISA J	90,148
KATZBERG, WESLEY	79,340
KAWA, ALISON M	56,278
KEMPTON, TIMOTHY J	92,883
KENDALL, LAURIE C	80,461
KENTEL, LAUREL J	87,579
KINDIAK, RENEE C	90,161
KINDRATSKY, JANEL	91,764
KING, DOUG	110,359
KIRK, CELENE M	71,950
KIRK, MYRON L	101,860

Name	Amount
KIRSCHMAN, CHELSEY K	81,861
KIRSCHMAN, CORREEN	66,312
KIRSCHMAN-LUTZ, CARMELLA	65,589
KITCH, LISA	91,333
KITCHEN, CHANTEL L	91,407
KITCHEN, KEVIN C	52,958
KITCHEN, LEONA L	88,406
KITSCH, DARREN	89,058
KITTELSON, MURRAY D	91,476
KITTLER, CARMAL	54,254
KLEBECK, SHEILA	87,699
KNIGHT, ANITA L	87,069
KNIGHT, COLIN M	81,253
KNOLL, L. JEAN	90,445
KOBERINSKI, CHAD	87,663
KOHLE, TRISTYNE	61,909
KOPP-MCKAY, ADELLE	103,982
KORNAGA, AMANDA M	107,142
KOROL, TERESA	126,029
KOSKIE, KATHERINE	64,740
KOSTELNYK, DANA A	80,128
KOSTIUK, SHAWN M	121,202
KOVAL, LAURIE E	88,168
KRASOWSKI, DARCIE D	86,627
KRAWETZ, BRYCE	114,232
KREKLEWICH, DOUG	82,470
KREKLEWICH, MELANIE	86,129
KRESAK, DAVID	68,961
KRIENKE, LUKE	85,736
KRIGER, DONNA	169,013
KULCSAR, SHARALEE	59,913
KUSCHAK, ALYSSA K	65,417
KUZ, KELSEY M	59,448
KYLE, ALAN T	73,417
LAKE, ELORA R	70,934
LAMBERT, RYAN	95,801
LANDSTAD, CYNTHIA	86,165
LANGAN, KAREN	63,067
LANGLEY, DAVID T	64,798

Name	Amount
LAVIOLETTE, AMANDA K	79,564
LECHNER, BRANDY	86,370
LECHNER, CHAD	100,745
LEIDL, ALISA D	145,912
LEIDL, REGINALD A	114,171
LESANN, JEANNINE M	76,094
LESSER, SHERRY	90,326
LEWIS, CARLA	87,919
LINDSAY, KERI L	78,078
LINSLEY, KERRY	90,765
LIPPAI, WANITA L	97,463
LIVINGSTON, ASHLEY	68,037
LONGMAN, ALICIA L	61,393
LORENZO, DESIREE L	67,534
LORENZO, TYLER M	68,566
LOVAS, DENISE E	87,159
LOWES, L. THOMAS	92,581
LUTZ, RON	90,970
MARCHAND, GLENN A	86,634
MARKHAM, KACEY	75,097
MARSHALL, BAILEY D	60,702
MCBRIDE, JOHNNA	109,046
MCDOWELL, BENSON	85,291
MCDOWELL, BRET L	50,972
MCDOWELL, CHAD M	92,105
MCGONIGAL, ALEXIS N	78,596
MCINTYRE, SHANNON L	78,817
MERRIAM, KIMBERLY	90,076
MERRITT, AMBER	69,186
MICHALCHUK, KAREN L	87,148
MICHALISHEN, SHARON L	96,761
MILES, LESLEY	87,750
MILLER, DUANE J	90,259
MITSCHKE, CHRISTINE M	86,781
MOLARO, JOCELYN N	76,560
MOLNAR, MARLEE	75,481
MOORE, AMBER K	89,710
MORIN, HEATH	91,506
MORLEY, MELISSA	58,922
MORLEY, MICHELLE	101,411

Name	Amount
MORRIS, HEATHER	66,698
MORTENSON, GENNA L	73,149
MORTON, MEGHAN D	83,816
MUIR, SUSAN D	90,076
MULHERN, DEREK G	62,724
MUND, HEATHER	94,042
MUZYKA, DENNIS	70,839
MYERS-PFEIFER, ANDREA F	73,033
NAGY, CAROL R	86,265
NASHIEM, DARLA	106,452
NEEDHAM, BRANDON	121,470
NEIBRANDT, EVAN D	66,842
NELSON, DALICE	87,382
NESSETH, DENNIS J	108,678
NETZEL, HEATHER	66,870
NEUSTAETER, KRISTINE F	73,870
NEWMAN, KELSEY M	87,662
NICHOL, JULIANA M	69,583
NIELSEN, DUSTIN C	89,761
NIXON, KRYSTEN	54,172
OLAFSON, PENNY I	85,927
OLSON, CARLA	88,109
OLSON, TRACEY L	86,775
OLSON, TREVOR	108,578
ONDA, SUSAN D	87,424
ONSLow, SARAH	61,905
OSTAFIE, LINDSEY	88,964
OSTAPOWICH, PERRY A	91,029
ODIE, GERMAINE L	90,317
PANDIT, PRIYA	90,076
PARISLOFF, JULIE C	102,059
PARMAR, VIJAY S	120,031
PARSONS, TERRI L	93,165
PARSONS, TRICIA A	86,321
PATERSON, HEIDI	95,208
PAWLIW, EUGENE N	90,076
PAYNE, JASON W	90,905
PEARCE, ANDREW	74,052
PENNELL, COLLEEN A	92,433
PEREPELUK-NIECKAR, KELLY	93,150

Name	Amount
PETERS, LINDSAY J	91,705
PETERSON, KRISTEN S	87,248
PFEIFER, DION C	87,003
PHILLIPPI, DONNA M	91,968
PIERCEY, NICOLE R	100,633
PITSULA, LAUREL	54,254
PLACATKA, DAVID	85,957
PLOSZ, SHEAN	50,914
PONCELET, LEE D	85,896
POOLE, ALISTAIR G	52,331
PRESTIE, ARLENE	88,663
PRINCE, FALLON L	54,786
PRYCHAK, JENNIFER	87,628
PSUTKA, CAROLYNE	78,859
RAINE, CHARLOTTE E	103,594
REDMOND, SHAWN C	90,076
REEVE, KENDRA R	59,491
REEVE, RHETT I	66,346
REILKOFF-LEIS, MIRANDA L	77,054
REMINEK, MEGAN	77,869
RICE, ALLISON J	59,424
RIECKEN, BETHANY	50,980
RINK, JOSEY A	62,762
ROACH, SHARON M	93,306
ROBERTSON, QUINTIN M	198,200
ROCK, ALLYSON K	68,706
ROMANCHUK, TARA L	86,184
RONDEAU, ANDREW P	89,189
ROSOWSKY, SHAWNA	88,017
ROSTOTSKI, EVAN K	77,746
RUBLETZ, STACY	90,090
RUF, SARAH	73,565
RUF, VALERIE	109,643
RUTTEN, DARLENE	59,633
SANDERCOCK, TANIS E	81,360
SAPARA, DEVIN J	67,680
SAPIEHA, NOELLE E	72,880
SAUSER, TAMARA	88,834
SCHARNATTA-KERR, CHARLENE L	89,623

Name	Amount
SCHEFFLER, GARY R	102,599
SCHENDEL, MARK E	87,888
SCHERLOSKI, DORANDA L	86,068
SCHICK, MEGAN D	50,184
SCHLAMP, TOM M	90,461
SCHLECHTER, CARRIE J	70,318
SCHMELINSKY, CHRISTA	71,982
SCHMIDT, DANIELLE	63,929
SCHWARTZ, JOANNE	86,634
SEELEY, TWILA D	63,049
SEEREY, KENT	99,707
SEGHES, NATHAN	68,734
SERDACHNY, DEREK	79,024
SERDACHNY, LISA B	87,645
SEVERSON, DOUG	91,985
SHABATOSKI, WENDY	94,881
SHARPE, ROBY J	88,478
SHIELDS, KELSEY D	112,780
SHIVAK-LANGFORD, MADISON	77,615
SIDORYK, DALE	92,492
SILVIUS, NICOLE R	91,263
SIMMONS, BRITTANY	80,285
SIMON, KENDRA	101,562
SIMONSEN, RANDEEN	85,896
SLIVA, DAVID	89,012
SMITH, CINDY E	111,628
SOMOGYI, RAE-LYNN	70,454
SORESTAD, ERIC	90,310
SPELAY, CURTIS M	92,535
SPENCER, JACKELYN G	97,670
SPIECHUK, RAQUEL C	86,646
STANEK-SEBASTIAN, LANA L	92,105
STANKO, RYAN A	75,589
STANKUSZ, ALEKSANDRA A	79,691
STECIUK, RODNEY	111,709
STEFFENSON, CANDICE	82,470
STEINER, LANA	56,505
STEWART, JODI MAY	90,907
STRIMBOLD, ERIKA	63,948

Name	Amount
STUPAK, CORY J	62,336
SVEINBJORNSON, LAURA	64,218
SVENSON, JOHN E	92,080
SWEEZEY, TERREN S	62,336
SWENSON, RONDA	89,036
SWIDZINSKI, CRYSTAL M	86,265
SWIDZINSKI, THAD M	102,520
SZABO, JANA L	86,080
SZNERCH, CINDY-JANE	86,110
TANNER, BARBARA E	66,751
TAYPOTAT, TAMMY	90,814
TEH, SEOK CHENG	95,337
TENEYCKE, ALISON	51,652
TETHER, KRISTINE A	69,884
THERRIEN, NICOLE	74,423
THOMAS, KARIE	113,661
THOMPSON, ROBERT K	70,037
TKACHUK, DON G	93,519
TODOSICHUK, SHERRY	52,197
TOFFAN, VALDA	87,147
TOMOLAK, TENNILLE P	56,477
TROST, JASON M	120,758
TROST, KERRILYN	92,338
TROWELL, BRITTANY	63,683
TULLOCH, GLENDA	88,320
TURCHINETZ, DEAN G	87,169
UNCHULENKO, AIMEE	86,057
UNTERSCHUTE, KIMBERLEY	64,857
VAN EEDEN, CINDY	88,055
VAUGHAN, SCOTT D	72,667
VEN DER BUHS, JORDAN G	60,607
VOSPER, KIMBERLY A	86,232
WALDBAUER, SHAELYNN	76,452
WALKER, DION J	90,076
WALKER, FRANK L	61,474
WALKER, JARRET R	89,090
WALKER, KELLY	87,925
WALLIS, SCOTT K	79,810
WANDY, DARREN W	103,744
WAWRYK, AMBER J	86,538

Name	Amount
WAWRYK, RYLEY G	86,265
WELKE, LAUREL M	103,605
WENDELL, NEIL G	92,942
WERLE, PAMELA L	87,248
WESTBERG, SHELLY	85,172
WIHAK, DONALD L	96,038
WILGOSH, KAREN	88,829
WILK, LOGAN	61,595
WILK, MICHAEL	67,614
WILLEMS, GLEN A	90,076
WILLIAMS, CHELSEY L	73,368
WILSON, JULIE M	86,296
WILSON, STUART K	93,165

Name	Amount
WIRL, SHAUNA	73,389
WOTHERSPOON, LISA M	146,212
YEADON, LISA L	85,896
YEMEN, T. SCOTT	91,300
ZACK, TERRY R	90,260
ZALISCHUK, ELAINE J	89,239
ZAWISLAK, NANCY M	77,117
ZAYSHLEY, DARLA J	85,968
ZELIONKA, CHELSEA	61,725
ZERR, PATTI R	82,633
ZUBKO, RHONDA R	86,130
ZUBKO, SHAYNA R	74,904

### *Transfers*

Name	Amount
Parkland College	646,427
Swan Valley School Division	102,800

Name	Amount
Yorkton Tribal Admin Inc.	150,000

### *Supplier Payments*

Name	Amount
A.Myrowich Building Materials	84,922
Action Office Interiors	54,157
Bank of Montreal	509,141
Bennett-Dunlop Ford sales	54,616
Brendonn Holdings LTD	549,161
Carpet One Floor & Home	161,374
Century 21 Parkland Realty LTD	100,000
Christie Lites Sales	161,281
City of Yorkton	90,267
Clark Roofing(1964) LTD	902,167
Concentra Commercial Leasing	58,559
Dohms, Greg	65,721
Federated Co-operatives LTD	475,333
Figley Consulting Associates	50,623
G. Hahn Contracting LTD	1,041,748
Gardon Securities & Monitoring	50,032

Name	Amount
GL Mobile Communications	93,595
Go behind The Wheel Driving SC	52,209
HBI Office Plus INC	113,035
IBM Canada	341,998
L.M. Driving School	121,483
LADR Consulting	74,397
Legacy Bus Sales LTD	120,032
McMunn & Yates Building Supplies	89,792
Maxim Transportation SVC INC	99,999
MCS Community Development	82,862
Microage-Regina	71,613
MLT Aikins LLP	395,000
Nixon Electrical Service LTD	297,439
Pearson Canada INC	148,127
Penguin Refrigeration LTD	107,696

Name	Amount
PMGM Architecture LTD	74,474
Pratt's Wholesale Food Service	61,867
Premium Fire Protection	70,171
Pride Lawn Landscaping	63,536
Roof Management & Inspection Services	122,549
Sask Energy	579,831
Sask Power Corporation	1,204,215
Sasktel	302,347
SGI- Motor Vehicle Division	126,359
Shanahan's LTD Partnership	85,561
St. John's Music LTD	77,078
Sterling Truck & Trailer Sales	53,895
Stockholm CO-OP	53,877
Supreme Basics	79,245

Name	Amount
Sylogist LTD	243,573
Sysco Food Services	62,672
T.L. Penner Construction INC	520,669
Tech Data Canada Corporation	94,329
Titan Sport Systems LTD	99,912
Together we can Professional consulting	60,000
Toshiba Business Solutions	108,215
Town of Canora	62,543
Veritiv Canada INC	167,416
Visco Demolition Contractors LTD	313,686
Warner Truck Industries LTD	1,960,341
Western Financial Group	243,226
Yorkton Plumbing & Heating	204,497

#### *Other Expenditures*

Name	Amount
City of Melville	1,110,103
CUPE 4784	129,471
Good Spirit Teachers	72,522
Marsh Canada Limited	343,445
Municipal Employees Pension	2,285,406
Receiver General For Canada	14,083,679

Name	Amount
Sask School Boards Association	832,432
Sask Teachers Federation	5,228,943
Sask Teachers Superannuation	70,080
Sask Workers Compensation Board	185,118



## **Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2018

Keith Gervais, CPA, CMA

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Chief Financial Officer

Miller Moar Grodecki Kreklewich & Chorney

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Auditor

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

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N1-21	Notes to Financial Statements

## Management's Responsibility for the Financial Statements


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

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

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

The external auditors, Miller Moar Grodecki Kreklewich & Chorney, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

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

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 22, 2018

*Miller Moar Grodecki Krekewich & Chorney*  
Chartered Professional Accountants

**INDEPENDENT AUDITORS' REPORT**

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

*Report on the Financial Statements*

We have audited the accompanying financial statements of the Good Spirit School Division No. 204 which comprise the statement of financial position as at August 31, 2018 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Financial Statements*

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

*Auditors' Responsibility*

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

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

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

*Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Good Spirit School Division No. 204 as at August 31, 2018 and the results of its operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards for other government organizations.

*Miller Moar Grodecki Krekewich & Chorney*

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY  
Chartered Professional Accountants

Melville, Saskatchewan  
November 22, 2018

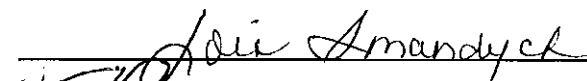
**Good Spirit School Division No. 204**  
**Statement of Financial Position**  
**as at August 31, 2018**

	2018	2017
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	16,950,746	13,214,536
Accounts Receivable (Note 8)	934,232	12,386,684
Portfolio Investments (Note 4)	56,691	56,330
<b>Total Financial Assets</b>	<b>17,941,669</b>	<b>25,657,550</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	2,963,296	2,569,861
Long-Term Debt (Note 10)	2,539,135	4,383,480
Liability for Employee Future Benefits (Note 6)	812,200	722,600
Deferred Revenue (Note 11)	1,137,791	4,817,583
<b>Total Liabilities</b>	<b>7,452,422</b>	<b>12,493,524</b>
<b>Net Financial Assets</b>	<b>10,489,247</b>	<b>13,164,026</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	64,151,353	65,345,493
Prepaid Expenses	905,110	918,367
<b>Total Non-Financial Assets</b>	<b>65,056,463</b>	<b>66,263,860</b>
<b>Accumulated Surplus (Note 14)</b>	<b>75,545,710</b>	<b>79,427,886</b>

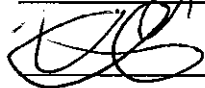
Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:

  
 \_\_\_\_\_

Chairperson

  
 \_\_\_\_\_

Chief Financial Officer

**Good Spirit School Division No. 204**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 15)		
Property Taxation	7,132,489	7,227,419	21,281,404
Grants	62,108,322	62,463,890	52,226,433
Tuition and Related Fees	2,029,248	2,091,494	2,120,278
School Generated Funds	2,580,000	2,692,557	2,638,316
Complementary Services (Note 12)	844,460	843,196	977,749
External Services (Note 13)	276,896	424,857	244,186
Other	338,000	761,658	414,919
<b>Total Revenues (Schedule A)</b>	<b>75,309,415</b>	<b>76,505,071</b>	<b>79,903,285</b>
<b>EXPENSES</b>			
Governance	316,181	319,182	509,436
Administration	2,492,913	2,552,814	2,597,503
Instruction	53,102,566	53,160,207	54,076,962
Plant	8,005,097	10,233,909	8,925,370
Transportation	7,254,334	7,299,620	7,006,493
Tuition and Related Fees	972,907	795,407	836,726
School Generated Funds	2,584,637	2,286,616	2,476,540
Complementary Services (Note 12)	847,824	844,491	1,003,244
External Services (Note 13)	285,481	415,959	232,932
Other Expenses	107,035	2,479,042	266,115
<b>Total Expenses (Schedule B)</b>	<b>75,968,975</b>	<b>80,387,247</b>	<b>77,931,321</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(659,560)</b>	<b>(3,882,176)</b>	<b>1,971,964</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>79,427,886</b>	<b>79,427,886</b>	<b>77,455,922</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>78,768,326</b>	<b>75,545,710</b>	<b>79,427,886</b>

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

**Good Spirit School Division No. 204**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>13,164,026</b>	<b>13,164,026</b>	<b>13,865,491</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(659,560)	(3,882,176)	1,971,964
Acquisition of Tangible Capital Assets (Schedule C)	(2,957,200)	(3,805,775)	(7,169,704)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	107,242	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	361,204	125,066
Amortization of Tangible Capital Assets (Schedule C)	4,486,751	4,531,469	4,540,162
Net Change in Other Non-Financial Assets	-	13,257	(168,953)
<b>Change in Net Financial Assets</b>	<b>869,991</b>	<b>(2,674,779)</b>	<b>(701,465)</b>
<b>Net Financial Assets, End of Year</b>	<b>14,034,017</b>	<b>10,489,247</b>	<b>13,164,026</b>

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



**Good Spirit School Division No. 204**  
**Statement of Cash Flows**  
**for the year ended August 31, 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	(3,882,176)	1,971,964
Add Non-Cash Items Included in Surplus (Schedule D)	4,892,673	4,665,228
Net Change in Non-Cash Operating Activities (Schedule E)	8,268,952	1,464,393
<b>Cash Provided by Operating Activities</b>	<b>9,279,449</b>	<b>8,101,585</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,805,775)	(7,169,704)
Proceeds on Disposal of Tangible Capital Assets	107,242	-
<b>Cash (Used) by Capital Activities</b>	<b>(3,698,533)</b>	<b>(7,169,704)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(361)	(227)
<b>Cash (Used) by Investing Activities</b>	<b>(361)</b>	<b>(227)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,844,345)	(1,892,554)
<b>Cash (Used) by Financing Activities</b>	<b>(1,844,345)</b>	<b>(1,892,554)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,736,210</b>	<b>(960,900)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>13,214,536</b>	<b>14,175,436</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>16,950,746</b>	<b>13,214,536</b>

*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, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	7,132,489	7,065,342	20,398,490
<b>Total Property Tax Revenue</b>	<b>7,132,489</b>	<b>7,065,342</b>	<b>20,398,490</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	27,413	61,949
Provincial Government	-	59,000	198,836
Other	-	11,290	22,727
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>97,703</b>	<b>283,512</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	8,303	2,556
House Trailer Fees	-	15,059	37,898
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>23,362</b>	<b>40,454</b>
<b>Additions to Levy</b>			
Penalties	-	80,972	256,568
Other	-	-	381,792
<b>Total Additions to Levy</b>	<b>-</b>	<b>80,972</b>	<b>638,360</b>
<b>Deletions from Levy</b>			
Cancellations	-	(27,673)	(79,412)
Other Deletions	-	(12,287)	-
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(39,960)</b>	<b>(79,412)</b>
<b>Total Property Taxation Revenue</b>	<b>7,132,489</b>	<b>7,227,419</b>	<b>21,281,404</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	60,048,211	59,693,331	48,557,688
Other Ministry Grants	103,750	133,168	117,914
<b>Total Ministry Grants</b>	<b>60,151,961</b>	<b>59,826,499</b>	<b>48,675,602</b>
Other Provincial Grants	283,001	261,198	266,837
Grants from Others	-	168,960	383,368
<b>Total Operating Grants</b>	<b>60,434,962</b>	<b>60,256,657</b>	<b>49,325,807</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,673,360	2,207,233	2,900,626
<b>Total Capital Grants</b>	<b>1,673,360</b>	<b>2,207,233</b>	<b>2,900,626</b>
<b>Total Grants</b>	<b>62,108,322</b>	<b>62,463,890</b>	<b>52,226,433</b>

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	-	12,000	18,000
Federal Government and First Nations	2,011,248	2,062,057	2,066,867
Individuals and Other	18,000	16,997	34,536
<b>Total Tuition Fees</b>	<b>2,029,248</b>	<b>2,091,054</b>	<b>2,119,403</b>
Transportation Fees	-	440	875
<b>Total Operating Tuition and Related Fees</b>	<b>2,029,248</b>	<b>2,091,494</b>	<b>2,120,278</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,029,248</b>	<b>2,091,494</b>	<b>2,120,278</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	50,000	47,033	48,772
<b>Total Curricular Fees</b>	<b>50,000</b>	<b>47,033</b>	<b>48,772</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	250,000	296,930	270,668
Fundraising	450,000	369,491	415,111
Grants and Partnerships	30,000	26,335	26,558
Other	1,800,000	1,952,768	1,877,207
<b>Total Non-Curricular Fees</b>	<b>2,530,000</b>	<b>2,645,524</b>	<b>2,589,544</b>
<b>Total School Generated Funds Revenue</b>	<b>2,580,000</b>	<b>2,692,557</b>	<b>2,638,316</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	701,460	701,460	722,172
Other Ministry Grants	-	-	150,000
Federal Grants	115,000	119,675	82,144
<b>Total Operating Grants</b>	<b>816,460</b>	<b>821,135</b>	<b>954,316</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	-	875
Other Revenue	28,000	22,061	22,558
<b>Total Fees and Other Revenue</b>	<b>28,000</b>	<b>22,061</b>	<b>23,433</b>
<b>Total Complementary Services Revenue</b>	<b>844,460</b>	<b>843,196</b>	<b>977,749</b>

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	-	150,000	-
Other Provincial Grants	76,896	76,896	76,896
<b>Total Operating Grants</b>	<b>76,896</b>	<b>226,896</b>	<b>76,896</b>
<b>Fees and Other Revenue</b>			
Other Revenue	200,000	197,961	167,290
<b>Total Fees and Other Revenue</b>	<b>200,000</b>	<b>197,961</b>	<b>167,290</b>
<b>Total External Services Revenue</b>	<b>276,896</b>	<b>424,857</b>	<b>244,186</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	78,000	364,907	109,151
Sales & Rentals	180,000	165,440	195,130
Investments	80,000	231,311	110,638
<b>Total Other Revenue</b>	<b>338,000</b>	<b>761,658</b>	<b>414,919</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>75,309,415</b>	<b>76,505,071</b>	<b>79,903,285</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	105,977	104,709	155,913
Professional Development - Board Members	15,400	18,133	48,869
Advisory Committees	35,600	32,782	34,043
Professional Development - Advisory Committees	16,672	5,754	2,503
Elections	-	-	36,430
Other Governance Expenses	142,532	157,804	231,678
<b>Total Governance Expense</b>	<b>316,181</b>	<b>319,182</b>	<b>509,436</b>
<b>Administration Expense</b>			
Salaries	1,775,558	1,826,824	1,933,354
Benefits	202,633	216,777	228,744
Supplies & Services	291,250	332,367	266,830
Non-Capital Furniture & Equipment	8,500	4,521	2,050
Building Operating Expenses	53,200	39,984	34,743
Communications	40,000	50,848	45,781
Travel	53,900	37,514	46,394
Professional Development	51,100	22,370	17,798
Amortization of Tangible Capital Assets	16,772	21,609	21,809
<b>Total Administration Expense</b>	<b>2,492,913</b>	<b>2,552,814</b>	<b>2,597,503</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	36,570,742	36,351,967	37,619,562
Instructional (Teacher Contract) Benefits	1,718,870	1,773,608	1,815,142
Program Support (Non-Teacher Contract) Salaries	7,253,699	7,369,566	7,115,793
Program Support (Non-Teacher Contract) Benefits	1,342,858	1,313,934	1,303,931
Instructional Aids	1,249,570	1,332,976	1,202,635
Supplies & Services	711,737	858,612	801,857
Non-Capital Furniture & Equipment	243,615	129,103	146,763
Communications	183,444	164,186	168,431
Travel	217,300	179,806	194,465
Professional Development	420,488	350,599	309,098
Student Related Expense	183,445	198,224	202,302
Amortization of Tangible Capital Assets	3,006,798	3,137,626	3,196,983
<b>Total Instruction Expense</b>	<b>53,102,566</b>	<b>53,160,207</b>	<b>54,076,962</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,893,316	2,919,495	2,763,890
Benefits	543,413	509,530	482,722
Supplies & Services	37,550	30,992	28,993
Non-Capital Furniture & Equipment	4,500	8,894	4,230
Building Operating Expenses	4,177,148	6,464,288	5,344,537
Communications	14,050	13,663	11,347
Travel	54,000	80,018	69,825
Professional Development	16,000	4,622	7,220
Amortization of Tangible Capital Assets	265,120	202,407	212,606
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>8,005,097</b>	<b>10,233,909</b>	<b>8,925,370</b>
<b>Student Transportation Expense</b>			
Salaries	3,201,200	3,203,471	3,143,364
Benefits	577,665	523,848	533,512
Supplies & Services	1,154,846	1,253,355	1,149,344
Non-Capital Furniture & Equipment	727,200	714,809	588,871
Building Operating Expenses	54,300	76,477	66,323
Communications	11,400	9,970	9,893
Travel	20,000	29,588	28,344
Professional Development	15,000	38,349	29,307
Contracted Transportation	304,025	307,479	367,572
Amortization of Tangible Capital Assets	1,188,698	1,142,274	1,089,963
<b>Total Student Transportation Expense</b>	<b>7,254,334</b>	<b>7,299,620</b>	<b>7,006,493</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	965,707	788,607	829,526
Transportation Fees	7,200	6,800	7,200
<b>Total Tuition and Related Fees Expense</b>	<b>972,907</b>	<b>795,407</b>	<b>836,726</b>
<b>School Generated Funds Expense</b>			
Cost of Sales	240,000	256,451	246,774
School Fund Expenses	2,340,000	2,006,855	2,217,044
Amortization of Tangible Capital Assets	4,637	23,310	12,722
<b>Total School Generated Funds Expense</b>	<b>2,584,637</b>	<b>2,286,616</b>	<b>2,476,540</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	496,313	487,712	487,193
Program Support (Non-Teacher Contract) Salaries & Benefits	268,431	278,148	281,730
Instructional Aids	78,680	57,952	61,570
Supplies & Services	-	822	783
Building Operating Expenses	-	8,401	7,209
Communications	-	1,624	2,012
Travel	-	4,682	2,491
Professional Development (Non-Salary Costs)	-	424	-
Student Related Expenses	-	-	150,000
Contracted Transportation & Allowances	-	483	4,177
Amortization of Tangible Capital Assets	4,400	4,243	6,079
<b>Total Complementary Services Expense</b>	<b>847,824</b>	<b>844,491</b>	<b>1,003,244</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	162,155	146,343	113,794
Supplies & Services	123,000	109,605	107,169
Communications	-	100	943
Travel	-	9,441	10,676
Professional Development (Non-Salary Costs)	-	470	350
Student Related Expenses	-	150,000	-
Amortization of Tangible Capital Assets	326	-	-
<b>Total External Services Expense</b>	<b>285,481</b>	<b>415,959</b>	<b>232,932</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	7,000	5,711	5,980
Interest on Capital Loans	5,249	50,873	74,997
Interest on Other Long-Term Debt	94,786	53,097	60,072
<b>Total Interest and Bank Charges</b>	<b>107,035</b>	<b>109,681</b>	<b>141,049</b>
Transfer of Taxes Receivable	-	2,008,157	-
Loss on Disposal of Tangible Capital Assets	-	361,204	125,066
<b>Total Other Expense</b>	<b>107,035</b>	<b>2,479,042</b>	<b>266,115</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>75,968,975</b>	<b>80,387,247</b>	<b>77,931,321</b>

**Good Spirit School Division No. 204**

**Schedule C - Supplementary Details of Tangible Capital Assets**

for the year ended August 31, 2018

	Land		School	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>											
Opening Balance as of September 1	282,589	565,185	87,020,417	15,275,369	695,093	7,515,858	4,933,441	307,869	119,629	116,715,450	111,291,835
Additions/Purchases	-	-	-	1,064,848	52,943	514,385	140,471	90,728	1,942,400	3,805,775	7,169,704
Disposals	-	-	(789,989)	(1,937,443)	(44,951)	(634,271)	-	-	-	(3,406,654)	(1,746,089)
Transfers to (from)	-	-	1,180,957	-	-	-	-	-	(1,180,957)	-	-
<b>Closing Balance as of August 31</b>	<b>282,589</b>	<b>565,185</b>	<b>87,411,385</b>	<b>14,402,774</b>	<b>703,085</b>	<b>7,395,972</b>	<b>5,073,912</b>	<b>398,597</b>	<b>881,072</b>	<b>117,114,571</b>	<b>116,715,450</b>
<b>Tangible Capital Assets - Amortization</b>											
Opening Balance as of September 1	-	107,273	36,110,386	8,392,127	520,585	3,976,787	2,059,552	203,247	-	51,369,957	48,450,818
Amortization of the Period	-	28,259	1,518,647	1,074,810	75,570	739,596	1,014,868	79,719	-	4,531,469	4,540,162
Disposals	-	-	(581,664)	(1,677,322)	(44,951)	(634,271)	-	-	-	(2,938,208)	(1,621,023)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>135,532</b>	<b>37,047,369</b>	<b>7,789,615</b>	<b>551,204</b>	<b>4,082,112</b>	<b>3,074,420</b>	<b>282,966</b>	<b>N/A</b>	<b>52,963,218</b>	<b>51,369,957</b>
<b>Net Book Value</b>											
Opening Balance as of September 1	282,589	457,912	50,910,031	6,883,242	174,508	3,539,071	2,873,889	104,622	119,629	65,345,493	62,841,017
Closing Balance as of August 31	282,589	429,653	50,364,016	6,613,159	151,881	3,313,860	1,999,492	115,631	881,072	64,151,353	65,345,493
<b>Change in Net Book Value</b>	<b>-</b>	<b>(28,259)</b>	<b>(546,015)</b>	<b>(270,083)</b>	<b>(22,627)</b>	<b>(225,211)</b>	<b>(874,397)</b>	<b>11,009</b>	<b>761,443</b>	<b>(1,194,140)</b>	<b>2,504,476</b>
<b>Disposals</b>											
Historical Cost	-	-	789,989	1,937,443	44,951	634,271	-	-	-	3,406,654	1,746,089
Accumulated Amortization	-	-	581,664	1,677,322	44,951	634,271	-	-	-	2,938,208	1,621,023
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>208,325</b>	<b>260,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>468,446</b>	<b>125,066</b>
Price of Sale	-	-	50,000	54,436	2,806	-	-	-	-	107,242	-
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>(158,325)</b>	<b>(205,685)</b>	<b>2,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(361,204)</b>	<b>(125,066)</b>
<b>Net Book Value (NBV) of Assets Pledged as Security for Debt</b>											
	-	-	-	1,258,312	-	-	72,674	-	-	1,330,986	1,183,518

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$2,691,450 (2017 - \$4,022,264) representing \$2,294,112 (2017 - \$3,624,926) in School Buses and \$397,338 (2017 - \$397,338) in Computer Hardware and Audio Visual Equipment. Amortization of \$1,360,464 (2017 - \$1,610,042) 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, 2018**

	2018	2017
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,531,469	4,540,162
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	361,204	125,066
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>4,892,673</b>	<b>4,665,228</b>

**Good Spirit School Division No. 204**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	11,452,452	762,252
Increase in Accounts Payable and Accrued Liabilities	393,435	373,023
Increase in Liability for Employee Future Benefits	89,600	113,000
Increase (Decrease) in Deferred Revenue	(3,679,792)	385,071
Decrease (Increase) in Prepaid Expenses	13,257	(168,953)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>8,268,952</b>	<b>1,464,393</b>

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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**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) Reporting Entity**

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

**c) Trust Funds**

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

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

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

- the liability for employee future benefits of \$ 812,200 (2017 - \$ 722,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 7,227,419 (2017 - \$ 21,281,404) because final tax assessments may differ from initial estimates.
- uncollectible taxes and accounts receivable of \$ 298,513 (2017 - \$ 1,498,513) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$ 4,531,469 (2017 - \$ 4,540,162) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**e) Financial Instruments**

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

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

**f) Financial Assets**

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

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

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

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

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

**g) Non-Financial Assets**

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

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

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

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

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

#### **h) Liabilities**

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

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

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

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

**i) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**j) Revenue Recognition**

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

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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The school division's sources of revenues 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, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

**ii) Property Taxation**

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

**k) Statement of Remeasurement Gains and Losses**

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

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$ 8,000,000 that bears interest at a rate of prime with BMO. This line of credit is authorized by a borrowing resolution by the board of education and is secured by ministry of education grant funding. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2018 was \$ NIL (August 31, 2017 - \$ NIL).

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2018	2017
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
Shares/Equity in Co-operatives/Credit Unions	\$ 56,691	\$ 56,330
<b>Total portfolio investments</b>	<b>\$ 56,691</b>	<b>\$ 56,330</b>



**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 155,624	\$ 163,558	\$ -	\$ -	\$ 319,182	\$ 509,436
Administration	2,043,601	487,604	-	21,609	2,552,814	2,597,503
Instruction	46,809,075	3,213,506	-	3,137,626	53,160,207	54,076,962
Plant	3,429,025	6,602,477	-	202,407	10,233,909	8,925,370
Transportation	3,727,319	2,430,027	-	1,142,274	7,299,620	7,006,493
Tuition and Related Fees	-	795,407	-	-	795,407	836,726
School Generated Funds	-	2,263,306	-	23,310	2,286,616	2,476,540
Complementary Services	765,860	74,388	-	4,243	844,491	1,003,244
External Services	146,343	269,616	-	-	415,959	232,932
Other	-	2,369,361	109,681	-	2,479,042	266,115
<b>TOTAL</b>	<b>\$ 57,076,847</b>	<b>\$ 18,669,250</b>	<b>\$ 109,681</b>	<b>\$ 4,531,469</b>	<b>\$ 80,387,247</b>	<b>\$ 77,931,321</b>

**6. EMPLOYEE FUTURE BENEFITS**

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

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

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<b>Liability for Employee Future Benefits</b>	<b>2018</b>	<b>2017</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 901,700</b>	<b>\$ 972,300</b>
Current period service cost	75,700	91,800
Interest cost	25,900	22,000
Benefit payments	(31,700)	(31,300)
Actuarial (gains)	(237,200)	(153,100)
<b>Accrued Benefit Obligation - end of year</b>	<b>734,400</b>	<b>901,700</b>
Unamortized Net Actuarial Gains (Losses)	77,800	(179,100)
<b>Liability for Employee Future Benefits</b>	<b>\$ 812,200</b>	<b>\$ 722,600</b>

<b>Employee Future Benefits Expense</b>	<b>2018</b>	<b>2017</b>
Current period service cost	\$ 75,700	\$ 91,800
Amortization of net actuarial loss	19,700	30,500
<b>Benefit cost</b>	<b>95,400</b>	<b>122,300</b>
Interest cost	25,900	22,000
<b>Total Employee Future Benefits Expense</b>	<b>\$ 121,300</b>	<b>\$ 144,300</b>

## 7. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

i) **Saskatchewan Teachers' Retirement Plan (STRP) 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:

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	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	480	6	486	567
Member contribution rate (percentage of salary)	11.30% /13.50 %	6.05% /7.85 %	6.05% / 13.50%	6.05% /13.50 %
Member contributions for the year	\$ 4,317,737	\$ 2,044	\$ 4,319,781	\$ 4,434,256

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

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

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

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

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

Details of the MEPP are as follows:

	2018	2017
Number of active School Division members	483	479
Member contribution rate (percentage of salary)	9.00%	8.15%
School Division contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 1,141,088	\$ 1,125,137
School Division contributions for the year	\$ 1,141,088	\$ 1,125,137
Actuarial extrapolation date	Dec-31-2017	Dec-31-2016
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

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**8. ACCOUNTS RECEIVABLE**

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

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 11,476,750	\$ 1,200,000	\$ 10,276,750
Provincial Grants Receivable	175,000	-	175,000	1,100,000	-	1,100,000
GST Receivables	184,205	-	184,205	270,852	-	270,852
Other Receivables	873,540	298,513	575,027	1,037,595	298,513	739,082
<b>Total Accounts Receivable</b>	<b>\$1,232,745</b>	<b>\$ 298,513</b>	<b>\$ 934,232</b>	<b>\$ 13,885,197</b>	<b>\$ 1,498,513</b>	<b>\$ 12,386,684</b>

During the year, \$ 2,008,157 of taxes receivable were transferred from the school division to the Government of Saskatchewan.

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 1,325,128	\$ 821,456
Supplier Payments	1,410,147	1,416,493
Other (Caution Fees, Schools, Scholarships)	228,021	331,912
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,963,296</b>	<b>\$ 2,569,861</b>

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**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2018	2017
Capital Loans:	RBC Norquay School - 4.12% matures Aug 2019 monthly repayments of \$7,127	\$ 83,648	\$ 163,924
	RBC Technology Loan - 1.82% matures Jul 2020 monthly repayments of \$82,970	1,646,758	2,603,129
	RBC Bus Loan - 1.89% matures Sep 2019 monthly repayments of \$18,049	222,657	432,908
		<b>1,953,063</b>	<b>3,199,961</b>
Capital Leases:	RBC 10 bus lease 12832 matured Dec 2017 monthly repayments of \$17,915	-	64,406
	RBC 23 bus lease 27694 matures Oct 2021 monthly repayments of \$14,429	449,130	623,551
	RBC 13 bus lease 17902 matures Sep 2018 monthly repayments of \$16,968	64,268	343,334
	Concentra copier lease 14637 matured Jun 2018 quarterly repayments of \$5,697	-	22,789
	Concentra copier lease 15089 matures Feb 2019 quarterly repayments of \$10,132	20,220	60,789
	Concentra copier lease 17106 matures Sep 2021 quarterly repayments of \$4,038	52,454	68,650
		<b>586,072</b>	<b>1,183,519</b>
<b>Total Long-Term Debt</b>	<b>\$ 2,539,135</b>	<b>\$ 4,383,480</b>	

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

	Capital Loans	Capital Leases	Total
2019	\$ 1,271,747	\$ 239,674	\$ 1,511,421
2020	681,316	155,186	836,502
2021	-	155,186	155,186
2022	-	36,026	36,026
<b>Total</b>	<b>\$ 1,953,063</b>	<b>\$ 586,072</b>	<b>\$ 2,539,135</b>

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<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2018</b>	<b>2017</b>
Principal	\$ 1,246,898	\$ 597,447	\$ 1,844,345	\$ 1,892,554
Interest	50,873	53,097	103,970	135,068
<b>Total</b>	<b>\$ 1,297,771</b>	<b>\$ 650,544</b>	<b>\$ 1,948,315</b>	<b>\$ 2,027,622</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2017</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2018</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 436,171	\$ 63,718	\$ -	\$ 499,889
Proceeds from sale of school buildings	408,263	-	-	408,263
<b>Total capital projects deferred revenue</b>	<b>844,434</b>	<b>63,718</b>	<b>-</b>	<b>908,152</b>
<b>Other deferred revenue:</b>				
Property Taxes	3,784,149	-	3,784,149	-
Third Party Grants	189,000	228,570	187,931	229,639
<b>Total other deferred revenue</b>	<b>3,973,149</b>	<b>228,570</b>	<b>3,972,080</b>	<b>229,639</b>
<b>Total Deferred Revenue</b>	<b>\$ 4,817,583</b>	<b>\$ 292,288</b>	<b>\$ 3,972,080</b>	<b>\$ 1,137,791</b>

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## 12. COMPLEMENTARY SERVICES

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

Following is a summary of the 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	2018	2017
<b>Revenues:</b>				
Operating Grants	\$ 701,460	\$ 119,675	\$ 821,135	\$ 954,316
Fees and Other Revenues	-	22,061	22,061	23,433
<b>Total Revenues</b>	<b>701,460</b>	<b>141,736</b>	<b>843,196</b>	<b>977,749</b>
<b>Expenses:</b>				
Salaries & Benefits	651,708	114,152	765,860	768,923
Instructional Aids	39,594	18,358	57,952	61,570
Supplies and Services	-	822	822	783
Building Operating Expenses	3,471	4,930	8,401	7,209
Communications	1,521	103	1,624	2,012
Travel	468	4,214	4,682	2,491
Professional Development (Non-Salary Costs)	424	-	424	-
Student Related Expenses	-	-	-	150,000
Contracted Transportation & Allowances	-	483	483	4,177
Amortization of Tangible Capital Assets	-	4,243	4,243	6,079
<b>Total Expenses</b>	<b>697,186</b>	<b>147,305</b>	<b>844,491</b>	<b>1,003,244</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 4,274</b>	<b>\$ (5,569)</b>	<b>\$ (1,295)</b>	<b>\$ (25,495)</b>

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

- Pre-K Programs are for 3 and 4 year olds run in programs designated by the Ministry of Education.
- Other Programs consist of Pre-School and Parent Education Program (PPEP) for early entrance and vulnerable kids from 2 to 4 year olds funded by the federal government.

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### 13. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Regional KidsFirst	Cafeteria	2018	2017
<b>Revenues:</b>					
Operating Grants	\$ 150,000	\$ 76,896	\$ -	\$ 226,896	\$ 76,896
Fees and Other Revenues	-	-	197,961	197,961	167,290
<b>Total Revenues</b>	<b>150,000</b>	<b>76,896</b>	<b>197,961</b>	<b>424,857</b>	<b>244,186</b>
<b>Expenses:</b>					
Salaries & Benefits	-	51,454	94,889	146,343	113,794
Supplies and Services	-	4,883	104,722	109,605	107,169
Communications	-	100	-	100	943
Travel	-	9,441	-	9,441	10,676
Professional Development	-	470	-	470	350
Student Related Expenses	150,000	-	-	150,000	-
<b>Total Expenses</b>	<b>150,000</b>	<b>66,348</b>	<b>199,611</b>	<b>415,959</b>	<b>232,932</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ 10,548</b>	<b>\$ (1,650)</b>	<b>\$ 8,898</b>	<b>\$ 11,254</b>

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

- An operating grant is provided for the Invitational Shared Services Initiative which is paid to the Yorkton Tribal Council to administer a joint program.
- An operating grant is provided for a Regional KidsFirst program.
- Cafeteria operations at Yorkton Regional High School provide food services to staff and students.

### 14. ACCUMULATED SURPLUS

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

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



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Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 65,345,493	\$ 3,805,775	\$ 4,999,915	\$ 64,151,353
Less: Debt owing on Tangible Capital Assets	(4,383,480)	-	(1,844,345)	(2,539,135)
	<b>60,962,013</b>	<b>3,805,775</b>	<b>3,155,570</b>	<b>61,612,218</b>
<b>PMR maintenance project allocations (1)</b>	<b>1,685,599</b>	<b>1,857,233</b>	<b>1,324,037</b>	<b>2,218,795</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	69,225	45,000	-	114,225
Minor Renovations	1,000,000	-	710,566	289,434
Feasibility Study Non-School Facilities	200,000	-	35,560	164,440
Risk Management & Security	134,000	-	94,374	39,626
Purchase of Buses	800,000	-	772,868	27,132
Unified Student Information System - USIS	-	300,000	-	300,000
	<b>2,203,225</b>	<b>345,000</b>	<b>1,613,368</b>	<b>934,857</b>
<b>Other:</b>				
School generated funds	1,204,018	355,497	-	1,559,515
Future Expenditures YRHS flood	100,000	-	-	100,000
School budget carryovers	289,569	316,864	289,569	316,864
Third Party Programs	49,579	196,571	183,119	63,031
	<b>1,643,166</b>	<b>868,932</b>	<b>472,688</b>	<b>2,039,410</b>
<b>Unrestricted Surplus</b>	<b>12,933,883</b>	<b>-</b>	<b>4,193,453</b>	<b>8,740,430</b>
<b>Total Accumulated Surplus</b>	<b>\$ 79,427,886</b>	<b>\$ 6,876,940</b>	<b>\$ 10,759,116</b>	<b>\$ 75,545,710</b>

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

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- School generated funds, school based budgets and third party programs are surpluses carried over for those specific areas.
- Future expenditures from Yorkton Regional High School (YRHS) flood settlements is for an elevator lift.
- Capital Projects reserves were established to set aside unrestricted surplus for minor renovations, feasibility study of non-school facilities, risk management and security as well as purchase of buses and implementation of the Unified Student Information System - USIS.

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**15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 15, 2017 and the Minister of Education on August 28, 2017.

**16. RELATED PARTIES**

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the school division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

**Related Party Transactions**

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

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	2018	2017
<b>Revenues:</b>		
Ministry of Education	\$ 62,885,192	\$ 52,448,400
Other School Divisions	253,608	1,486,851
Other	434,757	480,842
	<b>\$ 63,573,557</b>	<b>\$ 54,416,093</b>
<b>Expenses:</b>		
Parkland College	\$ 653,536	\$ 744,782
Sask Energy	560,593	469,147
Sask Power	1,169,870	1,135,505
Sasktel	292,866	169,254
Sask Workers Compensation	185,118	233,296
Other	150,558	226,744
	<b>\$ 3,012,541</b>	<b>\$ 2,978,728</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 175,000	\$ 1,100,000
Christ the Teacher RCSSD	78,979	5,775
Living Sky SD	-	58,700
	<b>\$ 253,979</b>	<b>\$ 1,164,475</b>
<b>Prepaid Expenses:</b>		
Sask Workers Compensation	\$ 59,635	\$ 76,303
Sask Government Insurance	115,514	119,532
	<b>\$ 175,149</b>	<b>\$ 195,835</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Sasktel	\$ -	\$ 144,706
Other	24,588	12,190
	<b>\$ 24,588</b>	<b>\$ 156,896</b>

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

## 17. TRUSTS

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

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Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	2018	2017	2018	2017	2018	2017
Cash and short-term investments	\$ 85,617	\$ 464,625	\$ 28,828	\$ 27,154	\$ 114,445	\$ 491,779
Portfolio investments	-	-	243,226	264,331	243,226	264,331
<b>Total Assets</b>	<b>85,617</b>	<b>464,625</b>	<b>272,054</b>	<b>291,485</b>	<b>357,671</b>	<b>756,110</b>
<b>Revenues</b>						
Contributions and donations	96,776	1,685,542	11,200	13,650	107,976	1,699,192
Interest on investments	-	-	3,705	2,726	3,705	2,726
	96,776	1,685,542	14,905	16,376	111,681	1,701,918
<b>Expenses</b>						
Litigation	395,381	1,384,464	-	-	395,381	1,384,464
Contracted Services	80,403	101,755	-	-	80,403	101,755
Awards to Students	-	-	34,336	63,607	34,336	63,607
	475,784	1,486,219	34,336	63,607	510,120	1,549,826
Excess (Deficiency) of Revenues over Expenses	(379,008)	199,323	(19,431)	(47,231)	(398,439)	152,092
Trust Fund Balance, Beginning of Year	464,625	265,302	291,485	338,716	756,110	604,018
<b>Trust Fund Balance, End of Year</b>	<b>\$ 85,617</b>	<b>\$ 464,625</b>	<b>\$ 272,054</b>	<b>\$ 291,485</b>	<b>\$ 357,671</b>	<b>\$ 756,110</b>

## 18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Capital lease obligations of the school division are as follows:

	Capital Leases		
	Copiers	Buses	Total Capital
<b>Future minimum lease payments:</b>			
2019	\$ 36,373	\$ 238,105	\$ 274,478
2020	16,153	171,188	187,341
2021	16,153	171,188	187,341
2022	3,995	34,710	38,705
	72,674	615,191	687,865
<b>Interest and executory costs</b>	-	(101,793)	(101,793)
<b>Total Lease Obligations</b>	<b>\$ 72,674</b>	<b>\$ 513,398</b>	<b>\$ 586,072</b>

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## 19. COMPARATIVE INFORMATION

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

## 20. SUBSEQUENT EVENTS

Subsequent to the year end the school division entered into an agreement to purchase land and building for non-school facility utilization at a total cost of \$3,800,000.

## 21. 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, 2018 was:

	August 31, 2018				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -
Other Receivables	873,540	131,486	40,318	28,228	673,508
<b>Gross Receivables</b>	<b>1,048,540</b>	<b>306,486</b>	<b>40,318</b>	<b>28,228</b>	<b>673,508</b>
Allowance for Doubtful Accounts	(298,513)	-	-	-	(298,513)
<b>Net Receivables</b>	<b>\$ 750,027</b>	<b>\$ 306,486</b>	<b>\$ 40,318</b>	<b>\$ 28,228</b>	<b>\$ 374,995</b>

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
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Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

**ii) Liquidity Risk**

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

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

	August 31, 2018				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$2,963,296	\$2,853,390	\$109,906	\$ -	\$ -
Long-term debt	2,539,135	794,858	716,605	1,027,672	-
<b>Total</b>	<b>\$5,502,431</b>	<b>\$3,648,248</b>	<b>\$826,511</b>	<b>\$1,027,672</b>	<b>\$ -</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$ 8,000,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2018.

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