



GOOD SPIRIT SCHOOL DIVISION NO. 204 2021-22 ANNUAL REPORT



Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	8
Strategic Direction and Reporting	17
Demographics	38
Infrastructure and Transportation.....	41
Financial Overview	44
Appendix A – Payee List	46
Appendix B – Management Report and Audited Financial Statements.....	54

School Division Contact Information

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An electronic copy of this report is available at
gssd.ca/Media Room

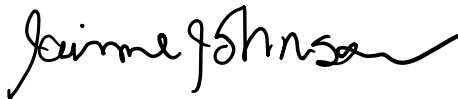
Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Good Spirit School Division No. 204 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2021, to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "Jaime Johnson". The signature is written in a cursive style with a long, sweeping underline.

Jaime Johnson
Board Chairperson

Introduction

This report provides information about Good Spirit School Division No. 204 (GSSD) in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

During the 2021-22 school year, schools continued to be impacted by the interruptions to learning caused by increased student absenteeism due to the COVID-19 pandemic. In-school administrators struggled to cover classes as there were a lack of substitute teachers and support staff available. During the pandemic, the Director of Education and Senior staff continually communicated provincial mandates and direction setting to families and communities.

GSSD prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2021-22 which was supported by contingency funding.

Governance

The Board of Education

Good Spirit School Division (GSSD) is governed by an 11-person elected Board of Education. *The Education Act, 1995* gives the Board of Education authority to govern the school division.

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

As of August 31, 2022, the Board of Education members are:



Jaime Johnson
(Board Chair)
Subdivision 1



Chris Balyski
Subdivision 2



Shannon Leson
Subdivision 3



Nicole Pohl
Subdivision 4



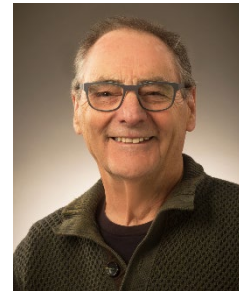
Lois Smandych
Subdivision 5



Robert A. Simpson
Subdivision 6



Jade Anderson
Subdivision 7



Gordon Gendur
Yorkton-At-Large



Jan Morrison
Yorkton-At-Large



Steve Variyan
(Board Vice Chair)
Yorkton-At-Large



Gilda Dokuchie
Subdivision 8

School Community Councils

The Board of Education established 24 School Community Councils (SCCs) for the 28 schools in GSSD. The GSSD Digital Learning School and Hutterian Schools (Bear Stream School, Hofer Colony School and Silver Stream School) do not require the establishment of a SCC.

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

The SCCs in GSSD are made up of the required number of elected and appointed members. Nine of the 11 high schools had student representatives on the council. The actual number of members varies from one SCC to another. Students from the First Nations communities 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 SCCs.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. During the 2021-22 school year GSSD created a professional development (PD) continuum aimed at supporting SCC members in their role. The topics were determined through division-level consultation and provincial data obtained from the Ministry of Education and Saskatchewan School Boards Association.

To promote further professional development opportunities, the Board of Education sponsors five bursaries of \$900 each for SCCs throughout the division. SCCs were also provided with an annual grant of \$1,000 plus \$1.50 per student to assist SCCs with their operations and to support the professional development of its members. The Board provided all SCCs with a total operating grant of \$33,080 in November 2021, which included an allotment for service awards.

Schools and SCCs fundraised a total of \$277,250 in 2021-22 to supplement and enhance educational programs and learning opportunities for students. This is a \$157,170 increase from 2020-21, likely due to pandemic restrictions being lifted allowing more fundraising opportunities.

The regulations require SCCs to work with school staff to develop an annual school level plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2021-22, 100% of the division's 24 SCCs participated in the development of these plans.

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

Some SCCs provided financial support for resources that align with school level plans. They also fund nutrition programs, and provide other items deemed essential to student learning and well-being at a local level.

The Canora Composite School Community Council initiated the traffic improvement project at the school. The SCC, In-School Administrators, GSSD Facilities Department, and the local Trustee collaboratively developed a plan to mitigate the risks involving vehicle traffic, parent pick-up, and bus parking. The creation of a cross walk and installation of new signs have provided a safe environment for students while arriving and leaving the school.



The SCCs from Davison School (Melville), Grayson School, and Miller School (Melville) engaged in conversations with In-School Administration, respective Trustees, and GSSD Senior Administration regarding a review of boundary change within the Melville/Grayson area, and grade reconfiguration at Miller School. The purpose for the review was to reduce the number of students needing to make school transitions and to ensure the viability of Grayson School. Discussions pertaining to how the boundary change would affect each school and what it would potentially look like for Miller School to become a Kindergarten to Grade 5 school in 2022-23 and then Kindergarten to Grade 6 in 2023-24 occurred between the school and division. The Board of Education passed a motion during their March 3, 2022, Regular Board meeting to approve the proposed Davison, Grayson, and Miller School boundary changes and the grade configuration change at Miller School. The following changes were in place by August 31, 2022, to take effect for the 2022-23 school year:

- Grayson School's attendance boundary will:
 - Increase to include sections west and north of Killaly
- Davison School's attendance boundary will:
 - Increase to include the east side of Columbia Street and all of Jubilee Crescent
- Miller School's attendance boundary will:
 - Decrease the rural sections west and north of Killaly
 - Decrease to west side of Columbia Street (from Main St.) and the portion of Jubilee Crescent
- Miller School's grade configuration will include Kindergarten to Grade 5 (Kindergarten to Grade 6 in 2023-24)
 - Students currently in Grade 4 will remain at Miller School for Grade 5 and Grade 6.

On January 18, 2022, Senior Administration met with the SCCs from Canora Composite School, Melville Comprehensive School, and Yorkton Regional High School to gather feedback on alternate timetables that were implemented resulting from COVID-19 and the future directions that each school would take beginning in the fall of 2022.

On April 13, 2022, SCCs had an opportunity to join Senior Administration to talk about the budget 2022 details, preliminary discussions about pupil-teacher ratios, 2022-23 calendar details, capacity building needs for SCCs, and the draft SCC PD continuum.

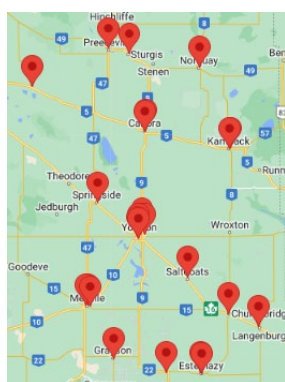
On June 22, 2022, Director Robertson reviewed the 2022-23 draft budget and received feedback from SCC members, through Zoom video conferencing. Despite the challenges that faced the province and school division, the Board of Education committed to their motto of “Students Come First”. It was decided that GSSD would continue to support the utilization of various professional and paraprofessional staff to enhance educational opportunities for students in the next school year and that the focus of division resources will be targeting literacy rates, learning opportunities, and mental health and well-being.

For more information, please visit GSSD’s website: [School Community Council | Good Spirit School Division \(gssd.ca\)](https://www.gssd.ca).

School Division Profile

School Division in Context

GSSD is a combined rural and city school division with 28 schools located in 15 communities, three Hutterite colonies, and a virtual GSSD Digital School. The division is located on Treaty 4 territory in east central Saskatchewan and encompasses approximately 14,000 square kilometres. It spans a geographic area from Esterhazy in the south, Preeceville in the north, Langenburg in the east, and Springside in the west. The map to the right shows the geographic location of Good Spirit School Division.



The division is divided into nine subdivisions for purposes of board representation. A more detailed map showing the subdivisions and the major towns and highways is available at: [Schools | Good Spirit School Division \(gssd.ca\)](https://www.gssd.ca).

Much of GSSD is rural, encompassing several large towns and two cities: Melville and Yorkton.

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

The economy of the GSSD area is mixed. The two primary economic drivers in the GSSD area are mining and agriculture. Two large potash mines are located near Esterhazy and two canola crushing plants are located north of Yorkton.

In addition to the COVID-19 pandemic, the discovery of unmarked graves at Keeseekoose First Nation, as well as in multiple locations across the country, caused and reopened trauma for Indigenous people in the community. These discoveries reminded everyone of the intergenerational impact of the residential school system in Saskatchewan and across Canada. They also highlight the need for urgent action toward true reconciliation.

Though the challenges we have faced are some of the greatest experienced in recent history, so too is the resolve to persevere.

Division Philosophical Foundation

Motto: Students Come First

- When thinking of “Students Come First,” the Good Spirit School Division (GSSD) must consider students as a collective. GSSD must ensure that sustainable, equitable, inclusive, and balanced opportunities exist amongst and within schools.

Mission: Building Strong Foundations to Create Bright Futures

- GSSD exists to provide all students and staff with learning environments rich in opportunities and experiences necessary to promote intellectual, social-emotional, spiritual, and physical well-being.
- Students will have access to relevant, engaging, and responsive curriculum and instruction supported by effective assessment strategies and tools.
- Students and staff will be provided with differentiated supports to assist them in developing their potential and their sense of identity while positively impacting the lives of others.

Vision: Learning Without Limits ... Achievement For All

- GSSD will provide the opportunity and the conditions for all students and staff to achieve their potential and experience personal growth.

Values: Belonging, Respect, Responsibility, Learning, Nurturing, Perseverance, and Diversity
By honouring and embracing GSSD's organizational values in our work and relationships, we collectively strive to achieve our vision.

- **Belonging:** As we continue to grow and change, the identities of individuals and families who live, work, and play in our communities are respected, protected, and included. A safe and healthy learning atmosphere where we connect and learn from one another will be shaped by those who work and study in our school division.
- **Respect:** Students, families, and staff are valued and honoured. There is mutual understanding and recognition that students, staff, families, and communities contribute to rich educational experiences.
- **Responsibility:** All aspects of education are essential to the school experience. Each of us is responsible to one another in terms of achieving the best education possible and reaching our potential. We are all accountable to one another to fulfill GSSD's Foundational Statements.
- **Learning:** We are continuous and critical learners engaging in innovative, responsive, and relevant educational experiences. GSSD will promote equitable opportunities to reach positive academic and social-emotional outcomes.
- **Nurturing:** Positive relationships are at the heart of teaching and learning. We promote intellectual, physical, social-emotional, spiritual, and physical well-being. Knowing our students by name and by need will help to develop tomorrow's leaders.
- **Perseverance:** All students and staff have different life experiences. Equitable resilience is needed for all students and staff to work through challenges and difficulties to achieve GSSD's Vision.

- **Diversity:** Everyone has unique backgrounds, cultures, experiences, strengths, and perspectives which they bring into the classroom and work environment. Diversity is our strength, and GSSD believes all identities are valued, protected, respected, and included.

Aspirational Statements

- High Quality Teaching and Learning
- Engagement of All Students, Families, and Communities
- Effective Policy and Procedures
- Healthy, Sustainable Physical and Social Environments

High Quality Teaching and Learning

- Provincial curricula and related resources that are developmentally appropriate and culturally responsive.
- Employ play-based learning experiences that support a sense of personal competency, self-efficacy, and social responsibility.
- A wide range of opportunities to learn, practice, experience and demonstrate understanding, confidence, and motivation for a healthy and balanced life.

Engagement of All Students, Families, and Communities

- Efforts are aligned to promote student, family, staff, and community health and well-being.
- School Community Councils and First Nations Education organizations are involved in School Level Plans.
- School Leadership values cooperation, effective interpersonal communication, and shared decision making.
- Schools, families, and communities engage in ongoing discussions and shared efforts to promote and support the health and well-being of staff, students, and the community.
- Reciprocal relationships share resources and services within the school and community.

Effective Policy and Procedures

- Protocols for collaboration on policy development and related protocols practices for health and well-being.
- Ongoing evaluation and monitoring of needs and effectiveness of efforts to improve well-being.
- Promising practices that enhance well-being.
- Clear practices, procedures, protocols and regulations regarding health and safety in children and youth (e.g., nutrition, anti-bullying, physical activity, pandemic planning, air quality).

Healthy, Sustainable Physical and Social Environments

- Access to and support for healthier options.
- A welcoming, caring, and inclusive environment.
- Healthy relationships among and between students, staff, and the community.
- Responsive and inclusive leadership of students, staff, and community.

- Relationships that influence and are influenced by families, cultural perspectives, and the community.
- Responsible infrastructures are built and maintained to current standards, with practices and procedures in place to plan for a strong and vibrant future.
- External and internal efficiencies will be implemented to ensure appropriate resources are targeted to key focus areas such as school buildings, grounds, materials, equipment, and routes to and from school.

Community Partnerships

Yorkton Tribal Council

On Friday, October 22, 2021, Yorkton Tribal Council (YTC) welcomed Good Spirit School Division staff to participate in a full day of professional development focusing on finding Indigenous curriculum connections. Finding Indigenous Curriculum Connections provided opportunities for teachers and support staff to explore how to use land-based learning, language, culture, and Treaty teachings as a connection to curriculum that can inspire and make learning come to life for students. Staff from Columbia School, Dr. Brass School, Kamsack Comprehensive Institute, and Victoria School were in attendance. The following comments were made by staff members:

“Attending the Takoza Teepee Camp was truly an amazing experience! I enjoyed meeting new like-minded individuals and educators from all over our Treaty 4 Territory.”

“I learned how to set up a tipi and what each pole represents. I listened to an Elder and a gentleman told us about songs, stories and what they represent. I enjoyed meeting new people and seeing old faces.”

YTC held a poster contest for students during National Indigenous Peoples Month. Students were asked to submit a poster on how they celebrate National Indigenous Peoples Day. Two Columbia School (Yorkton) students earned a placing; one student placed 2nd and won \$125, while the other placed 3rd and won \$75.



Society for the Involvement of Good Neighbours

Yorkton schools in the Good Spirit School Division and Christ the Teacher Roman Catholic Separate School Division (RCSSD), partnered with the Society for the Involvement of Good Neighbours (SIGN) Life Skills program to support the Youth Resiliency Project.

During 2021-22, SIGN’s Life Skills Community Youth Worker engaged and empowered Yorkton students in Grades 6 to 12 through the 40 Developmental Assets program. The 40 Developmental Assets are positive qualities and traits that all young people need, such as caring relationships with adults, positive values, social competencies, and the ability to use time constructively. Refer to the image below to read the 40 Developmental Assets.

40 Developmental Assets *the sum of success for youth*

Search Institute® has identified the following building blocks of healthy development— known as Developmental Assets® – that help young people grow up healthy, caring, and responsible.



EXTERNAL ASSETS	INTERNAL ASSETS
<p>Support ❤️</p> <ol style="list-style-type: none"> Family Support: Family life provides high levels of love and support. Positive Family Communication: Young person and her or his parents communicate positively and young person is willing to seek advice and counsel from parents. Other Adult Relationships: Young person receives support from three or more non-parent adults. Caring Neighbourhood: Young person experiences caring neighbours. Caring School Climate: School provides a caring, encouraging environment. Parent Involvement in Schooling: Parent(s) are actively involved in helping young person succeed in school. 	<p>Commitment to Learning 💡</p> <ol style="list-style-type: none"> Achievement Motivation: Young person is motivated to do well in school. School Engagement: Young person is actively engaged in learning. Homework: Young person reports doing at least one hour of homework every school day. Bonding to School: Young person cares about her or his school. Reading for Pleasure: Young person reads for pleasure three or more hours per week.
<p>Empowerment 🌟</p> <ol style="list-style-type: none"> Community Values Youth: Young person perceives that adults in the community value youth. Youth as Resources: Young people are given useful roles in the community. Service to Others: Young person serves in the community one hour or more per week. Safety: Young person feels safe at home, school and in the neighbourhood. 	<p>Positive Values 🎯</p> <ol style="list-style-type: none"> Caring: Young person places high value on helping other people. Equality and Social Justice: Young person places high value on promoting equality and reducing hunger and poverty. Integrity: Young person acts on convictions and stands up for her or his beliefs. Honesty: Young person “tells the truth even when it is not easy.” Responsibility: Young person accepts and takes personal responsibility. Restraint: Young person believes it is important not to be sexually active or to use alcohol or other drugs.
<p>Boundaries & Expectations 📏</p> <ol style="list-style-type: none"> Family Boundaries: Family has clear rules and consequences and monitors the young person’s whereabouts. School Boundaries: School provides clear rules and consequences. Neighbourhood Boundaries: Neighbours take responsibility for monitoring young people’s behaviour. Adult Role Models: Parent(s) and other adults model positive, responsible behaviour. Positive Peer Influence: Young person’s best friends model responsible behaviour. High Expectations: Both parent(s) and teachers encourage the young person to do well. 	<p>Social Competence 🗣️</p> <ol style="list-style-type: none"> Planning and Decision Making: Young person knows how to plan ahead and make choices. Interpersonal Competence: Young person has empathy, sensitivity and friendship skills. Cultural Competence: Young person has knowledge of and comfort with people of different cultural/racial/ethnic backgrounds. Resistance Skills: Young person can resist negative peer pressure and dangerous situations. Peaceful Conflict Resolution: Young person seeks to resolve conflict non-violently.
<p>Constructive use of Time ⌚</p> <ol style="list-style-type: none"> Creative Activities: Young person spends three or more hours per week in lessons or practice in music, theatre or other arts. Youth Programs: Young person spends three or more hours per week in sports, clubs or organizations at school and/or in the community. Religious Community: Young person spends one or more hours per week in activities in a religious institution. Time at Home: Young person is out with friends “with nothing special to do” two or fewer nights per week. 	<p>Positive Identity 👍</p> <ol style="list-style-type: none"> Personal Power: Young person feels he or she has control over “things that happen to me.” Self-Esteem: Young person reports having a high self-esteem. Sense of Purpose: Young person reports that “my life has a purpose.” Positive View of Personal Future: Young person is optimistic about her or his personal future.

Strengthening Positive Assets and Resiliency in Communities
www.sparcreddeer.ca SPARCRD 403.406.7548

The 40 Developmental Assets® may be reproduced for educational, noncommercial uses only. Copyright © 1997 Search Institute®, 3001 Broadway St NE, Suite 310, Minneapolis, MN 55412; 800-888-7828; www.search-institute.org. All rights reserved.

SPARC Red Deer is a passionate group of individuals & organizations focused on creating awareness, through developing and highlighting activities that engage children, youth and families to thrive.

All Grades 6 to 12 students in Yorkton were given the opportunity to participate in the Developmental Asset Profile survey. This anonymous survey will identify the number of assets which youth in the community presently have. This information will be used to formulate a community profile and create a community plan to support youth in Yorkton.

Saskatchewan Health Authority

Since the fall of 2018, Esterhazy High School (EHS) began a partnership with the Saskatchewan Health Authority (SHA) to offer the services of a Nurse Practitioner to students twice per month. Nurse Practitioners can diagnose common health problems, prescribe medications, order lab tests, ultrasounds, and X-rays, and refer to specialists.

EHS vice-principal shared they are very fortunate to have these services available for the students. *“The Nurse Practitioners mornings at EHS are always busy seeing new students and providing follow-up care to others. Students and parents appreciate the convenience and the ability to follow-up given she is at EHS twice per month.”*

Sometimes students and/or parents bring up concerns to staff that are beyond the realm of their expertise, so it's been beneficial to have the ability to connect them with the Nurse Practitioner. Students find these services convenient as they can remain in class until they are available to see them, and their parents don't have to leave work to transport them elsewhere.

The Nurse Practitioner's services are completely confidential, and students just need to make the office aware that they want an appointment. Those over 14 do not require parental consent as per SHA protocol; however, sometimes parents initiate the visit and attend with their child. EHS has also involved the Settlement Worker in School (SWIS) worker to accompany students when families do not speak English and require language support.

This four-year partnership is certainly something to celebrate as it supports comprehensive, timely, and accessible care that helps the EHS team put students and their needs first. They are committed to maintaining this partnership.

Grayson Community Daycare

Good Spirit School Division and Grayson Community Daycare entered a partnership to welcome a fully licensed daycare in the fall of 2022.

The need for additional child care spaces in the community was identified through a survey that found families were travelling more than 40 km out of Grayson to access child care.

The new daycare space will be created by joining two existing classrooms in the Grayson School. It will provide 20 licensed child care spots for the community.



Twin Valley Veterinary Clinic

P.J. Gillen School partnered with Twin Valley Veterinary Clinic's Outreach Program in Esterhazy to bring a canine companion reading program to the elementary school. The Veterinary Technician brought their Coonhound Retriever Cross, Bo, into the school twice per week to listen to the students read a variety of genres and topics. The students had the chance to snuggle up with Bo for roughly 20 minutes per week and shower him with pets and scratches while they read.





The feedback from families was excellent and students are all smiles the moment Bo walks through the door. P.J. Gillen School is always looking for exciting and innovative ways to engage their students with reading and to provide nurturing and supportive environments.

Good Spirit School Division Labour Groups

Following the direction of the provincial government, a focus group representing Saskatchewan League of Educational Administrator Directors & Superintendents (LEADS), Saskatchewan Association of School Business Officials (SASBO), and the Saskatchewan School Boards Association (SSBA) drafted a sample vaccination requirement administrative procedure that school divisions could consider for implementation. It was understood and respected that each school division has policies that include all potential risks associated with the safety, health, and well-being of all staff and students for whom they are responsible.

As a result of this work, GSSD Senior Leadership worked closely with In-School Administration, Labour Groups, and the Board of Education to develop a COVID-19 safety administrative procedure for all GSSD employees (Administrative Procedure 164 COVID-19 Safety for School Division Employees and Other Individuals). As of November 1, 2021, all GSSD employees (regular, casual, and replacement) were required to prove they were fully vaccinated. Employees who did not provide proof of vaccination were required to provide evidence of a negative test result weekly, using COVID-19 self-assessments provided by GSSD.

In February of 2022, the Government of Saskatchewan announced that beginning on February 14, 2022, the province would no longer require proof of vaccination or negative test. As a result, the administrative procedure was repealed.

Intern Practicum

Good Spirit School Division partners with several learning institutions to offer future professionals a field study experience. Again in 2021-22, a number of teacher candidates, nursing candidates, counsellors and office professionals had placements in GSSD to work alongside certified staff to learn about and prepare for their chosen profession.

Teaching internships provide an opportunity for interns to relate theory to practice and develop their professional skill set as educators. The intern is supported by experienced teachers when developing plans for students, instructional practices, classroom management, assessment, and evaluation and in general facets of the teaching profession. GSSD has had student placements from The University of Regina, The First Nations University of Canada, The University of Saskatchewan, and the Indian Teacher Education Program. This year, the division have had 29 students placed in the communities of Yorkton, Canora, Preeceville, Sturgis, Kamsack, Esterhazy, Melville, and Stockholm.





Nursing practicum students are involved in health promotion/disease prevention programs that address family and student needs. The students each spend 230 hours in the school and provide opportunities for children to carry out health-related activities and health promotion strategies. They are supervised by a clinical instructor from the University of Saskatchewan and work closely with teachers and school counsellors to reference the curriculum while gaining an understanding of the needs of the students in each school and community. In 2021-22, GSSD was lucky to have more than 10 Nursing students placed at Columbia School, Dr. Brass School, and the Digital Learning School.

The first point of contact in every school in GSSD are the Administrative Assistants. These employees have great responsibility and are often the first point of contact for students, staff, families, and community members. Practicum students who are completing Certification in Office Administration from CDI College work in schools for six consecutive weeks alongside experienced Administrative Assistants to gain knowledge in word processing, business writing, budgeting, bookkeeping, databases, and have an opportunity to practice various communication techniques. This year, students in the Office Administration practicum were placed at Victoria School and Kamsack Comprehensive Institute.



Hosting practicum students is a mutually beneficial partnership between GSSD and post-secondary institutions. GSSD benefits from the creative and innovative ideas and technical skills and ideas of the students. Practicums also allow GSSD to train potential job candidates while evaluating them during the work experience training session. Each student had the opportunity to complete their training program, apply and integrate the knowledge acquired during their studies, develop their communication skills, and assume professional responsibilities and acquire experience that will help them integrate into the workforce.

Invitational Shared Services

GSSD continued their partnerships through the Invitational Shared Services Initiative (ISSI) involving Yorkton Tribal Council, Keeseekoose, and Cote First Nations. An Educational Partnership Plan was established between Keeseekoose and the two schools in Kamsack (Victoria School and Kamsack Comprehensive Institute).

In 2021-22, GSSD participated in an Invitational Shared Services Initiative grant with Cote First Nation. This grant supported the:

- purchase of over \$60,000 in land-based equipment to be shared and used by Kamsack Comprehensive Institute, Keeseekoose Chiefs Education Council, and Chief Gabriel Cote Education Centre.

- continued employment of a Community Liaison Worker by Good Spirit, Cote First Nation, and Keeseekoose First Nations. In addition to the Community Liaison, a Cultural Coordinator was hired to support culturally relevant teachings, events, and practices within the three schools.
- student learning regarding reconciliation as well as student engagement in the three schools.

Christ The Teacher RCSSD

Twice annually, Christ the Teacher RCSSD, GSSD Senior Administration, and Board representatives from Melville meet with Melville Comprehensive School (MCS) Administration to discuss matters impacting students attending MCS. GSSD and Christ the Teacher RCSSD have a long-standing service agreement that guides the educational opportunities for students from Christ the Teacher RCSSD attending MCS in Grades 9, 10, 11, & 12.

On November 25, 2021, the first meeting of the 2021-22 school year was held. During the meeting, MCS Administration outlined the school level plan within the following four categories: high-quality teaching & learning; engagement of all students, families, and communities; effective policy & procedures; healthy, sustainable physical and social environments. GSSD Senior Administration reviewed current enrolment levels, MCS staffing levels, and comparisons with other GSSD high schools.

On June 7, 2022, the committee met for a second time to review staffing allocations specific to MCS. The committee also had an opportunity to review projected enrolments, French Immersion Programming, and graduation ceremony details.

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (required wording in this section)

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

School Division Programs and Strategic Activity

Mental Health and Well-being Initiatives

- Mental Health and Wellness Resource
 - GSSD counsellors work to provide support services to students, parents, and school staff. The guidance and counselling of students is an integral part of the school division. GSSD counsellors also promote personal, educational and career development for students. GSSD counsellors published a mental health and wellness resource, “Taking Care”, aligning with the Division’s Strategic Plan. The monthly, one-page newsletter provides a variety of resources to students, parents/caregivers, and staff pertaining to the monthly theme.
- Permanent Pride Flag Unveiled At Yorkton Regional High School
 - In the 2017-18 school year, a few teachers at the Yorkton Regional High School (YRHS) put out an announcement saying “if you are interested in joining a school Gay-Straight Alliance (GSA), come meet after school on Thursday’s. All are welcome”. That was the start of the Rainbow Club at the YRHS.
 - Over the course of the last five years club members have painted the Pride Flag crosswalks (on Gladstone and in front of the school), travelled to Regina and Saskatoon to attend GSA Summits, and hosted a GSA summit for GSSD schools. To kick off the GSSD summit at the YRHS, the Pride Flag was raised on the school flagpole for the first time. This inspired some club members to advocate for a permanent way to display the Pride flag in front of the school. After finding out that installing a fifth flagpole was too costly, one club member looked for a more creative option. Seeing the other metal fixtures on the school, they thought “we should do that with our Pride flag”!
 - With incredible support from the welding teacher, who designed and cut the pieces, and school administrators, the project took shape quickly. With the help of the Rainbow Club teacher-advisors, the students planned an unveiling event for November 3, 2021. There were approximately 75 people who attended the event, including students and staff of the YRHS and Dr. Brass, Yorkton Mayor and City Councillors, members of GSSD Administrative Team, parents, families, and community members.
 - The YRHS Rainbow Club’s goals are to educate, promote inclusivity, reduce biases and provide safe spaces for all staff and students at the school. The permanent Pride Flag is a symbol of that for every staff member, student, guest, or community member who enters the building.
- Non-Violent Crisis Intervention
 - GSSD staff involved in Non-violent Crisis Intervention® (NCI) training learn decision making skills to match the level of response to the risk of crisis, focusing on the least restrictive response to ensure the care, welfare, safety, and security of students and staff. This includes recognizing the stages of escalation and learning evidence-based techniques to appropriately de-escalate. Nonviolent Crisis Intervention training is a two-day course in which participants learn to recognize different stages that individuals move through as their behaviour starts to escalate and how to diffuse these behaviors while keeping everyone safe. This training is taught by GSSD School Counsellors and Registered Psychologist who are certified by the Crisis Prevention Institute®. The

training is consistent with GSSD's Administrative Procedure 352, which deals with the restraint and seclusion of students.

- Every year, GSSD holds a two-day training as well as a fall and spring refresher to update and refresh evidence-based techniques and review staff skills and use of best practices. Each school in GSSD has a trained NVCI team consisting of the student support teacher(s), administrator(s), school counsellor, and selected classroom teachers. Some educational assistants have also been trained to support their school team.
- **Mental Health Symposium**
 - In May 2022, GSSD was able to send 12 division staff and community partners to Saskatoon for the Provincial Mental Health and Well-being Spring Symposium. Participants were provided with opportunities to hear keynote speakers, Kevin Cameron (*North American Center for Threat Assessment & Trauma Response*) and Wade Repta (*Humanworks Consulting Group Inc.*) while also engaging in several breakout sessions with a focus on best practice and community partnerships which promote mental health and well-being. Those who attended the symposium will work collaboratively to support the mental health and well-being within GSSD in the upcoming school year.

Inspiring Success Initiatives

First Nations and Métis languages and cultures are valued and supported in GSSD by:

- incorporating Indigenous ways of knowing and perspectives
 - piloting the Under One Sun Kindergarten to Grade 8 resource, with division-wide implementation planned for 2022-23
 - utilizing the 4 Seasons of Reconciliation student Grade 9 to 12 resource
 - inviting Elders/Knowledge Keepers/Cultural Advocate to classrooms
 - conducting Blanket Exercises
 - providing First Nations Métis and Inuit library and classroom resources
 - providing land-based learning opportunities in schools
 - offering Indigenous language instruction virtually
 - acknowledging Orange Shirt Day/National Day for Truth & Reconciliation activities
 - On September 30, 2021, staff and students were encouraged to take actionable steps towards reconciliation. GSSD virtually hosted three Indigenous guest speakers to honour the day.
 - All students and staff were asked to wear orange for Orange Shirt Day and schools also held other events and activities to recognize the National Day for Truth and Reconciliation.



- promoting a Reconciliation Challenge activity
 - GSSD encouraged participation in the 2021 School Reconciliation Challenge, where the question was posed, “What Does Reconciliation Mean to You?”. The purpose of the challenge was to inspire all students, staff, and GSSD families to creatively express what reconciliation means to them and allow them to begin to imagine a future of togetherness among all Canadians regardless of race, culture, or religion.



- acknowledging Ribbon Skirt Day
 - January 4, 2022, marked the first annual National Ribbon Skirt Day in Canada. The day was recognized in a variety of ways throughout GSSD, with the sewing of skirts, lessons taught, bulletin boards that went up and the traditional teachings that occurred in schools and classrooms.
 - However, in no other school was the day more impactful than at Kamsack Comprehensive Institute. The Chiefs of Keeseekoose and Cote First Nation, council members, Elders, school, and division level administrators, came together to acknowledge the unfortunate and hurtful incident that became the impetus for change. This year, schools across GSSD, Saskatchewan and Canada were able to get a little bit further down the path of reconciliation as they were able to learn more about the significance of wearing ribbon skirts and shirts in Indigenous communities.



- promoting Indigenous Storytelling Month
 - This recognition provides the opportunity for communities, schools, and organizations to focus on incorporating Indigenous perspective and worldview in the month of February. It's also a culturally appropriate time, as winter is traditionally a time to share stories and many sacred stories can only be told once the snow has fallen.
 - For the second year, GSSD acknowledged the month with daily storytelling sessions. With the help of Indigenous Community Workers and Indigenous Student Success Leads, GSSD developed a calendar with links where different speakers and storytellers could be accessed through Zoom. This opportunity was available division-wide, with 20-30 classes joining the Zoom sessions daily, and many home-based learners joining to listen as well.

- providing Indigenous Student Support Centres

- Kamsack Comprehensive Institute and schools in Yorkton (Columbia, Dr. Brass, Yorkton Regional High) have each designated a room for Indigenous Student Supports.
- The Yorkton Regional High School (YRHS) named the space *The Indigenous Student Support Center*.



- supporting nutrition programs

- Since the creation of The Indigenous Student Support Center, there has been a nutrition component that has not only drawn students in but also fulfilled a need that often goes unseen in high school students. Due to rising cost of groceries and food insecurity issues, The Indigenous Student Support Center has had a great deal of difficulty with continuing to support the nutritional need of students.
- The GSSD Comprehensive School Community Health (CSCH) fund supports programs such as this. CSCH works to support improvement in students' educational outcomes while addressing school community health in a planned, integrated, and holistic way. CSCH enhances what already happens in the classroom and motivates the whole school community through actions that encompass four integrated components providing a strong foundation for school community health.
- The Indigenous Student Success Lead at the YRHS applied for a \$3,000 grant through CSCH. The grant helped to offset the costs of providing nutritious food to students until the end of the school year.

- organizing cultural activities

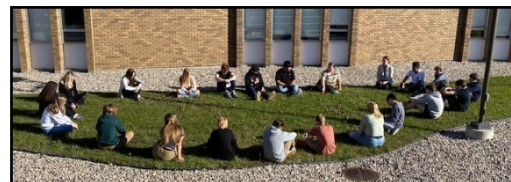
- On May 30, 2022, the Dr. Brass School Indigenous Drum Group student singers, along with the Drum Knowledge Keeper and Cultural Knowledge Keeper, welcomed the Dr. Brass staff to learn about the protocols and significance of the drum and smudging ceremony.



- providing cultural awareness training

- Smudging Rooms

- The YRHS Native Studies 10 classes spent time with GSSD's Indigenous Student Success Consultant who led the students through a First Nation Smudge Ceremony.
- Smudging in schools is typically done using sage but may be done with sweetgrass depending on the situation. It is always optional and done in a respectful way with parental or guardian permission.



Equitable opportunities and outcomes for First Nations and Métis learners are promoted by GSSD. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation by:

- developing a smudging administrative procedure
- developing a Honoraria administrative procedure
- mandating 4Seasons of Reconciliation training for all staff and Board Trustees
- continuing professional learning regarding Indigenous Perspectives and Ways of Knowing
- mandating Indigenous Studies 10 in pilot schools with division-wide implementation by 2023-24
- providing a Survivor Flag Ceremony
 - A YRHS Grade 11 student and member of the Cowessess First Nation hosted a Survivor's Flag Ceremony on June 1, 2022. A Residential School Survivor's flag was proudly displayed in the hallway of the school.
 - The event included speakers, drummers, singers, and the reveal of the display which also housed original artwork created by the student. The intention of the display is to honour the survivors of residential schools, remember those who did not come home and to continue the conversation as we all move forward together as Treaty people.



GSSD promotes the shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level by:

- Developing Invitational Shared Services Initiatives (ISSI)
- Establishing partnerships with Yorkton Tribal Council (YTC)
- Developing of Service Agreements with area First Nations
- Development of Transportation Agreements with First Nations
- Forming of an Indigenous Advisory Committee as a Standing Committee of the Board
 - Cote First Nation
 - Keeseekoose First Nation
 - Cowessess First Nation
 - Kahkewistahaw First Nation
 - The Key First Nation
 - Métis Nation-Saskatchewan

School division actions taken during the 2021-22 school year in support of the Reading priority:

- Administration of an Early Literacy Assessment for Kindergarten that includes a phonemic awareness screen and an early literacy behaviours checklist.
- Early Learning Data Discussion team meetings held with each school team where short-term, targeted goals (sprints) were put in place to address data.
- Targeted support for schools striving to meet the GSSD short-term reading goal.
- Implementation of Rime Magic in all Grade 1 classrooms.
- Implementation of Heggerty Phonemic Awareness Program to build foundational reading skills for students.
- Continued support for student access to engaging, diverse, reading-level appropriate resources from rich classroom and school library collections to develop strong independent readers.
- Grade 1 teachers assessed students with the GSSD Early Literacy Assessment in September and the F&P Benchmark Assessment System (BAS) in December as well as during the spring assessment interval.
- Grades 2 to 6 students were assessed using the F&P BAS during the fall, winter (students in red and yellow), and spring assessment intervals.
- Development of Indigenous story bins for Kindergarten classrooms
- Purchasing of “Under One Sun” resource for Kindergarten to Grade 3 teachers and an implementation and support plan was developed in collaboration with the Indigenous Student Achievement Consultants.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

- Continued focus on Prekindergarten and Kindergarten teachers obtaining specialization in Early Years.
- Implementation of the provincial early numeracy project.
- Continued investment in resources like Mathology for Grades 1-3 and Knowledgehook for Grades 4-9.
- Investigation into MathUp for Grades 4-9 as an anchor math resource.
- Continued support for the implementation of GSSD Math Screeners and math intervention.
- Targeted support for schools striving to meet the GSSD short-term math goal.
- *Help Me Talk About Math* implemented in Grade 1 classrooms where teachers have expressed an interest in participating.
- Grades 2, 5 & 8 students were assessed at the division level using the Ministry of Education Holistic Rubric in June.
- Targeted support for schools striving to meet the GSSD short-term writing goal.
- Targeted writing support for Grades 4, 7 & 9 teachers using GSSD anchor resources and the balanced writing framework.
- Grades 4, 7 & 9 students were assessed at the division level using the Ministry Holistic Rubric in June.
- Collaboration with Indigenous Student Achievement Consultants to purchase “Take Action for Reconciliation” resource for Grades 4-9 and develop an implementation and support plan.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

Well At Work Initiative

GSSD prepared to implement the *Well At Work* initiative in the school division during the 2021-22 school year. Partnerships were formed with the EdCan Network to support the work. Collaboration also began with various labour groups to ensure division support. The following actions were taken:

- Prepared for the implement Guarding Minds Survey as part of the school start-up.
- Adopted the Terms of Reference for the Staff Wellness Committee.
- Established the committee members, including Board of Education representation.

Mental Health Training

The following actions were taken by GSSD during the 2021-22 school year to support mental health training in collaboration with the Saskatchewan Health Authority:

- Certified three GSSD staff for *Mental Health First Aid (MHFA) For Youth*.
- Identified MHFA gaps in schools.
- Coordinated and facilitated two training sessions for GSSD staff.
- Provided refresher communication to those trained.
- Coordinated for MHFA training to be part of Melville High School Mental Health Locally Determined Course 20.

- Provided support staff with consistent reporting.
- Provided trauma-informed training.
- Provided Violent Threat Risk Assessment (VTRA) training.

Comprehensive School Community Health (CSCH) Approach to Mental Health High-Quality Teaching and Learning Aspiration Statement

- Created a CSCH section on the GSSD internal communication tool (Friday File).
- Developed the CSCH Mental Health section on GSSD staff portal.
- Developed health education curriculum-connected units/ resources/lessons.
- Developed and post the continuum of mental health outcomes in the curriculum.
- Inventoried and purchased professional and teaching mental health resources
- Investigated supports for teaching about suicide and suicide ideation.
- Investigated the *Embracing Life App* and support.
- Included MHFA training as part of the Mental Health Locally Determined Course 20.
- Investigated and supported substance abuse disorders as intended in curriculum with the GSSD Addictions Counsellor.
- Renewed Friends Resilience implementation by curriculum coding and identifying what outcomes are not fully addressed within the program.
- Implemented provincial health education curriculum as intended.

Effective Policy and Procedures Aspirational Statement

- Renewed Mental Health application for GSSD CSCH funding.
- Encouraged and promoted mental health applications for CSCH funding.
- Evaluated GSSD administrative procedures for barriers and opportunities for mental well-being.
- Included mental health as part of the regular opening/closing of all internal meetings.
- Determined what and investigated how data is collected and used regarding mental health in schools.
- Built staff capacity in addressing mental health with Friends Resilience program built into staff professional development and growth plans.

Engagement of All Students, Family and Communities Aspirational Statements

- Inventoried schools for mental health discussions/focus at SCC meetings.
- Worked with partners to identify trends/patterns, and risk factors in communities.
- Participated in local, provincial, and national initiatives (i.e., Bell Lets Talk Day, Missing and Murdered Indigenous Women and Girls Day, Ribbon Skirt Day, Pink Shirt Day, and Pride events).
- Conducted Brain mapping supporting GSSD staff in the understanding of concepts for Tier 1.
- Role-modeled mental health strategies and activities at meetings and at PD (e.g., breathing, mindful minutes, progressive muscle relaxation).

Healthy, Sustainable Physical and Social Environments Aspirational Statement

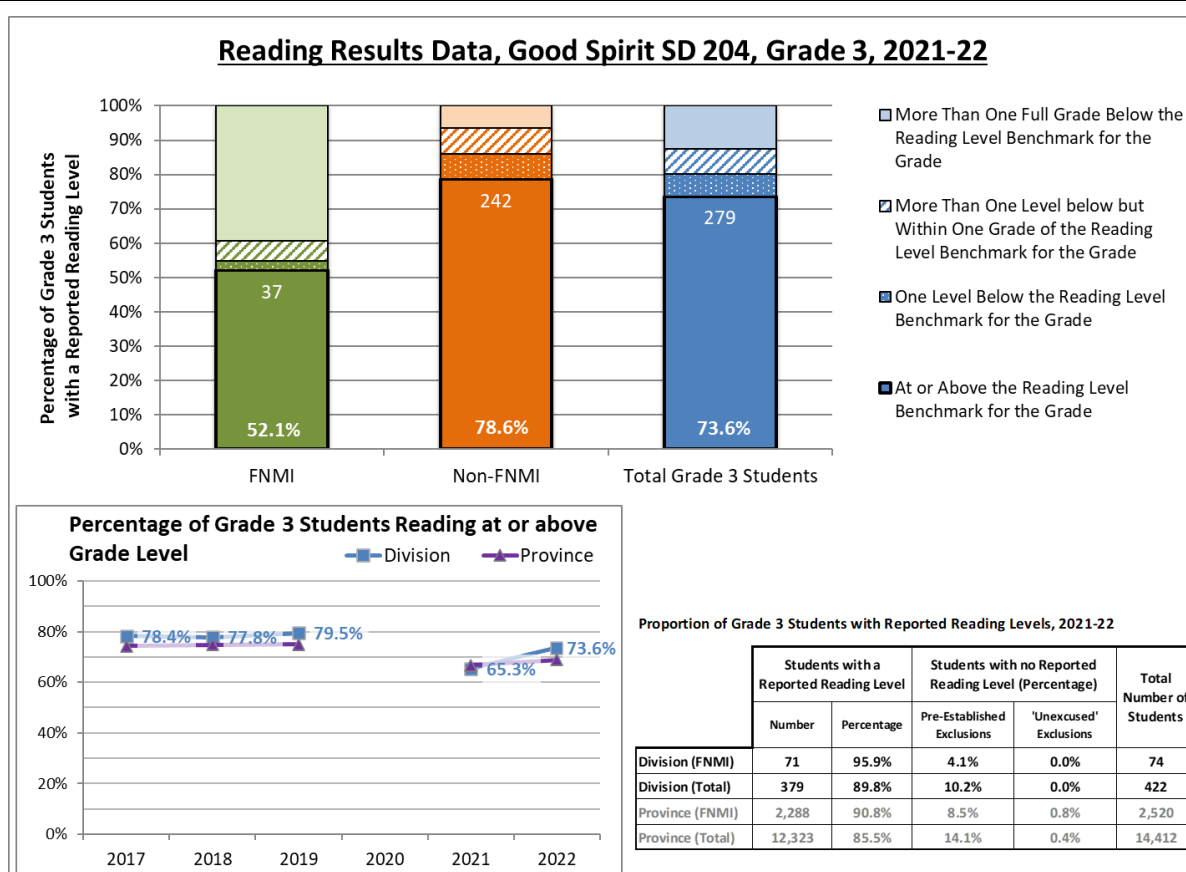
- Continued to implement Zones of Regulation, WE Thinkers and BE SAFE Red Cross Program within schools.
- Developed student focus groups for secondary and middle levels to talk about mental health and provide recommendations.
- Investigated culturally responsive mental health supports in GSSD.
- Advertised and supported various provincial and national days that address topics such as differences and bullying.
- Developed mental health GSSD visuals for schools to post.
- Supported the development and maintenance of Gay-Straight Alliances at all GSSD schools.
- Revisited positive behavioural interventions and supports and related supports for schools.

Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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



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

Source: Ministry of Education, 2022

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

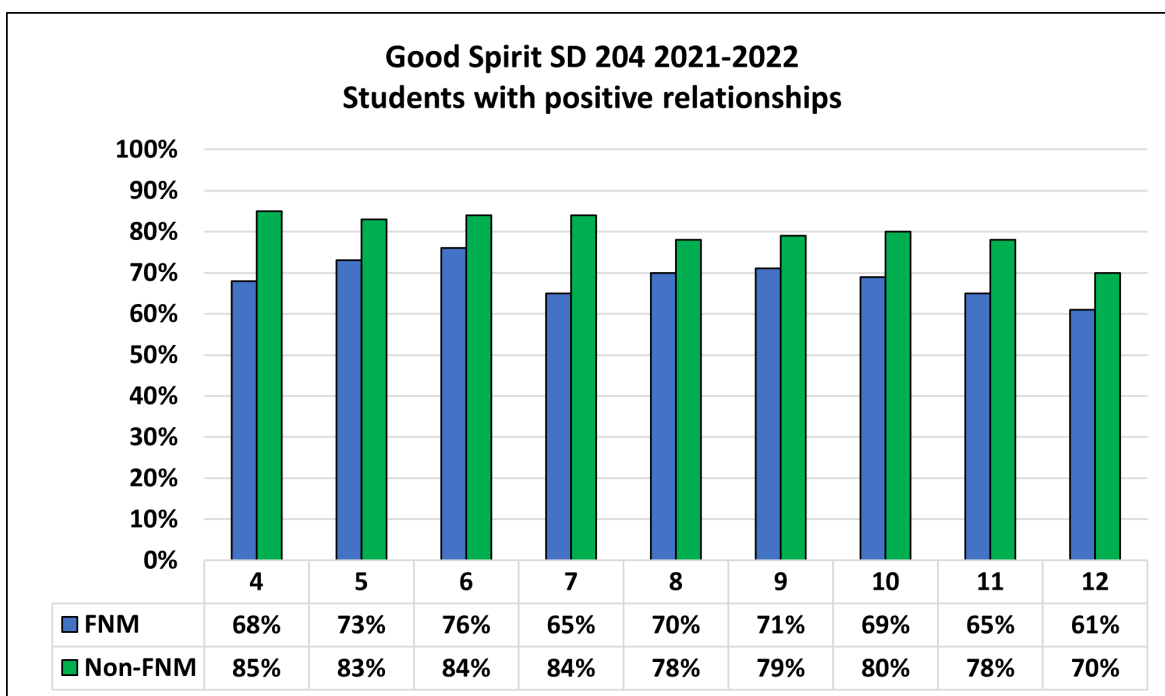
According to the Fountas and Pinnell – Benchmark Assessment System, 73.6% of Good Spirit School Division’s Grade 3 students are reading at or above grade level. This is an 8.3% increase from spring 2022 and is 10.5% higher than the province.

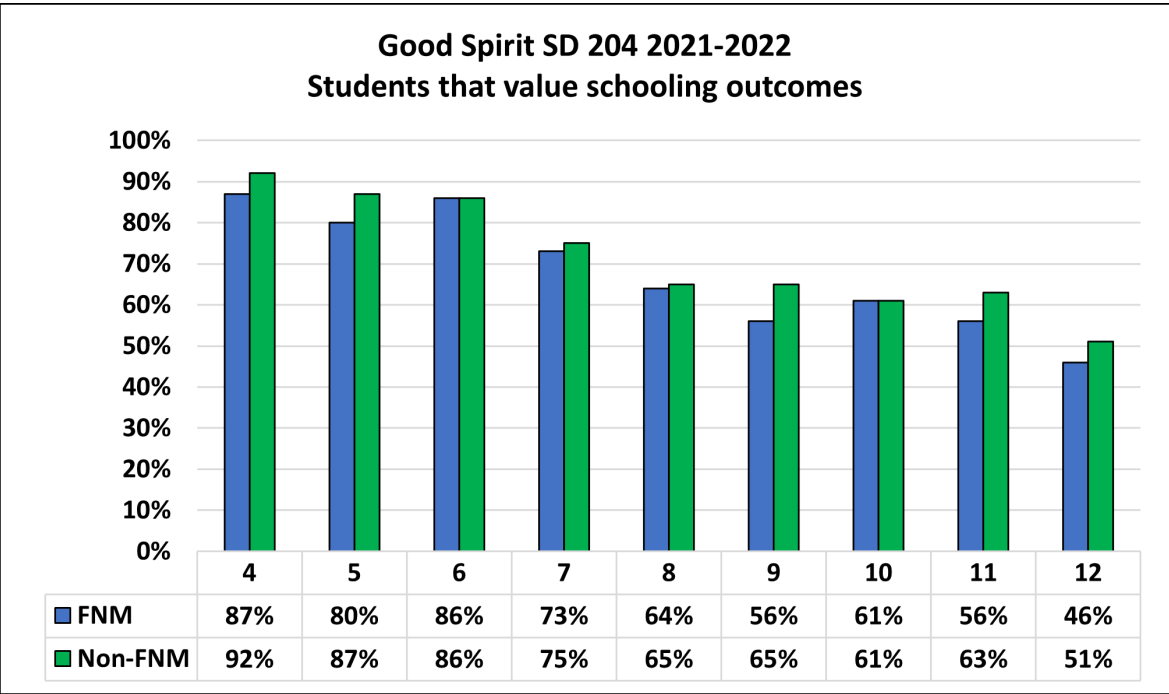
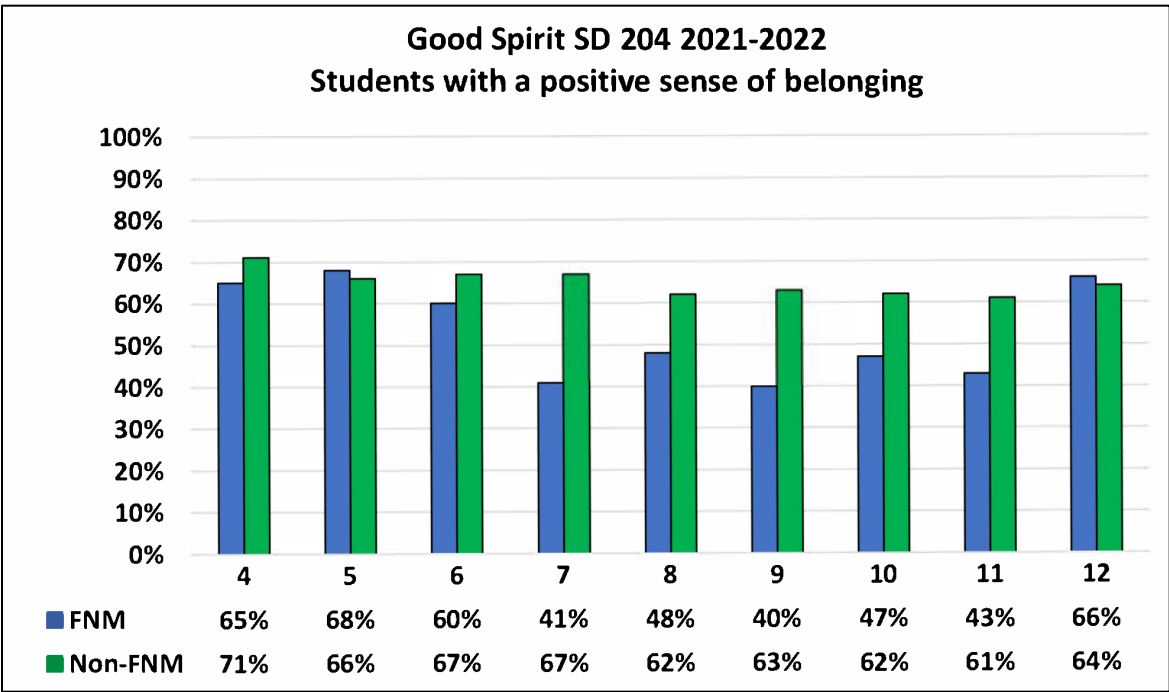
Reading data for self-declared First Nations and Métis students continues to remain significantly lower than non-First Nations and Métis students with 52.1% of FNMI students reading at or above grade level compared to 78.6% of non-FNMI students.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

School Division Selected Measure for Monitoring Mental Health and Well-Being





Analysis of Results – Mental Health and Well-Being Measure

Students with a positive relationship

- Students who have friends at school they can trust and who encourage them to make positive choices.
 - In GSSD, 80% of students had positive relationships; the Canadian norm for Grades 4 to 6 is 84%. 82% of the girls and 79% of the boys in GSSD had positive relationships. The Canadian norm for girls is 87% and for boys is 81%.
 - In GSSD, 75% of students had positive relationships; the Canadian norm for Grades 7 to 12 is 76%. 77% of the girls and 75% of the boys in GSSD had positive relationships. The Canadian norm for girls is 78% and for boys is 74%.

Students with a positive sense of belonging

- Students feel accepted and valued by their peers and others at school.
 - 63% of students in GSSD had a high sense of belonging; the Canadian norm for Grades 4 to 6 is 79%. 57% of the girls and 63% of the boys in GSSD had a high sense of belonging. The Canadian norm for girls is 62% and for boys is 71%.
 - 58% of students in GSSD had a high sense of belonging; the Canadian norm for Grades 7 to 12 is 66%. 65% of the girls and 68% of the boys in GSSD had a high sense of belonging. The Canadian norm for girls is 78% and for boys is 80%.

Students that value schooling outcomes

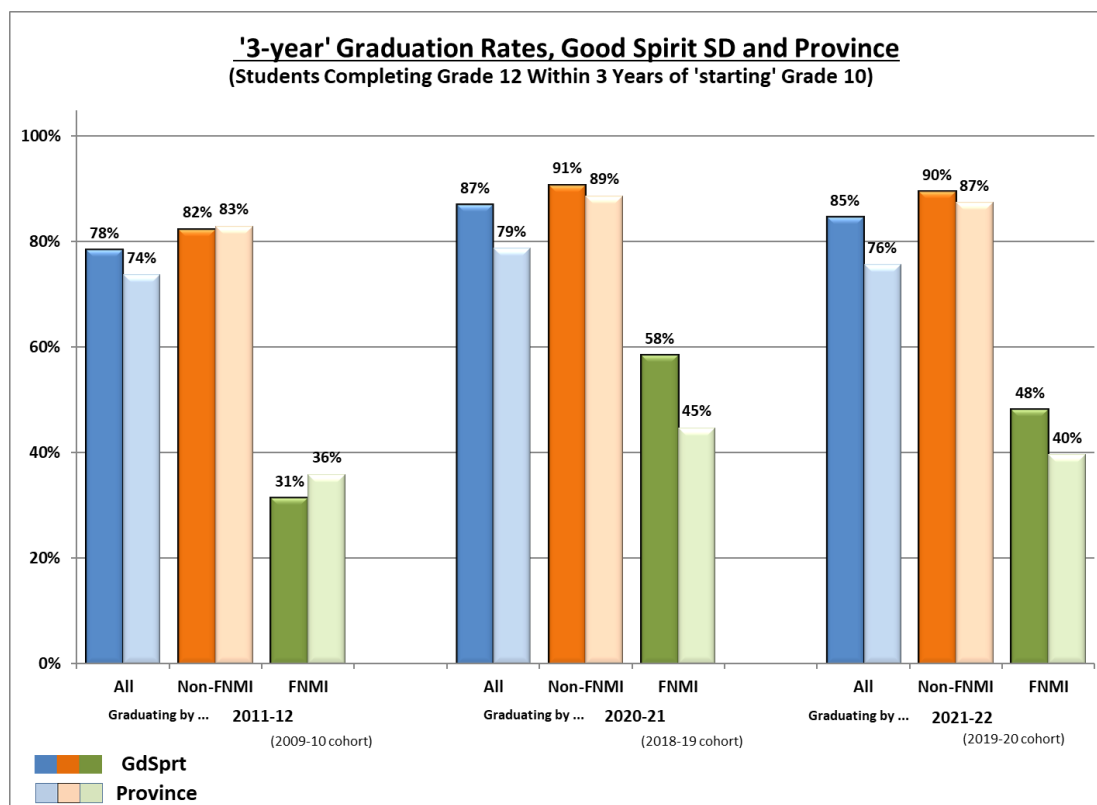
- Students who believe that education will benefit them personally and economically and will have a strong bearing on their future.
 - 86% of students in GSSD valued school outcomes; the Canadian norm for Grades 4 to 6 is 95%. 92% of the girls and 83% of the boys in GSSD valued school outcomes. The Canadian norm for girls is 96% and for boys is 93%.
 - 60% of students in GSSD valued school outcomes; the Canadian norm for Grades 7 to 12 is 71%. 67% of the girls and 55% of the boys in GSSD valued school outcomes. The Canadian norm for girls is 73% and for boys is 70%.

Source: OurSchool Survey, 2022

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

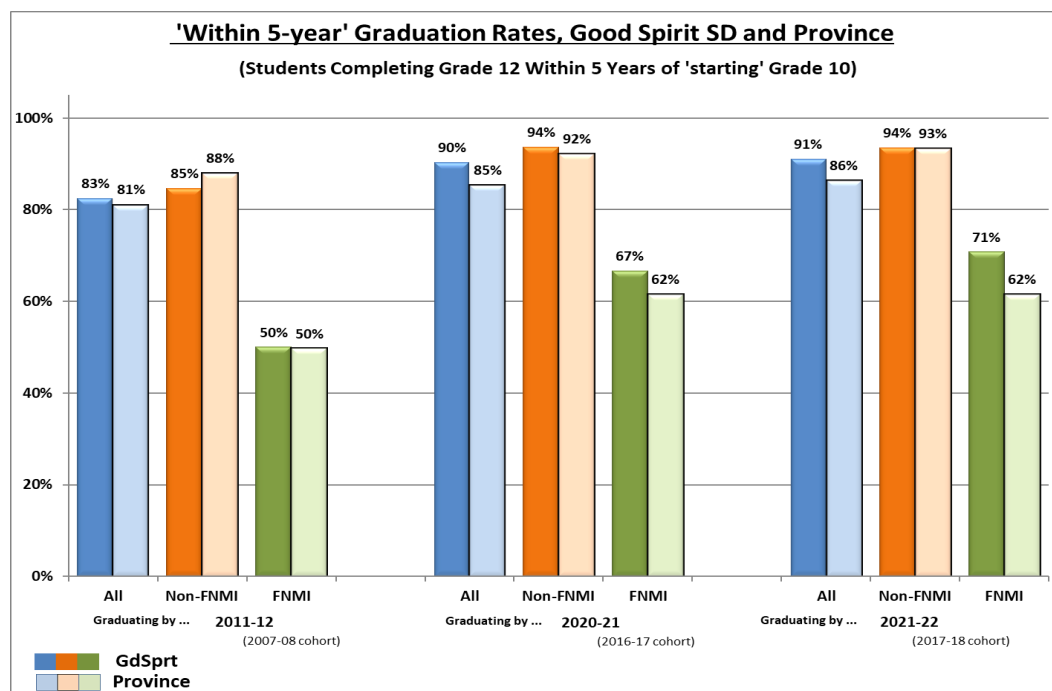
Analysis of Results – Three-Year Graduation Rates

At 85%, Good Spirit's three-year graduation rate for 2021-22 is 9% higher than the provincial result (76%). Good Spirit's three-year graduation rate for Non-FNMI students is 90% which is 3% higher than the provincial average. The Good Spirit FNMI graduation rate at 48% is 8% higher than the provincial average at 40%. Good Spirit's three-year graduation rate has decreased slightly for all students compared to the previous year but is a 7% increase from 2011-12 (78%).

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

At 91%, Good Spirit's graduation rate for all students in 2021-22 was 5% higher than the provincial results. These results exceed the provincial five-year graduation goal for 2022 and is the highest rate achieved by the division to date. Good Spirit's five-year graduation rate for Non-FNMI students is 94% which is 1% higher than the provincial average. The Good Spirit FNMI graduation rate at 71% is 9% higher than the provincial average of 62%. Good Spirit's five-year graduation rate increased by 1% compared to the previous year (90%) and 8% from 2011-12 (83%). The division's Non-FNMI rate of 94% is 1% higher than the provincial rate, while the FNMI rate of 71% is well above the results achieved by the division and province in 2011-12 (50%).

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

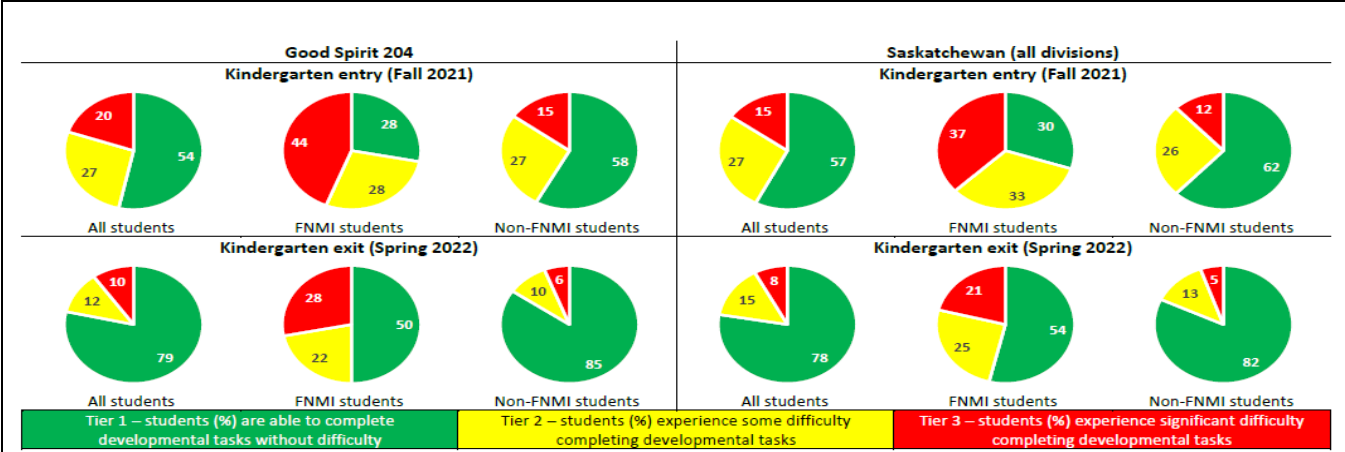
While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation

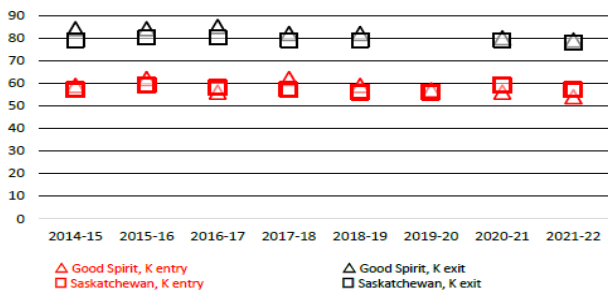
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

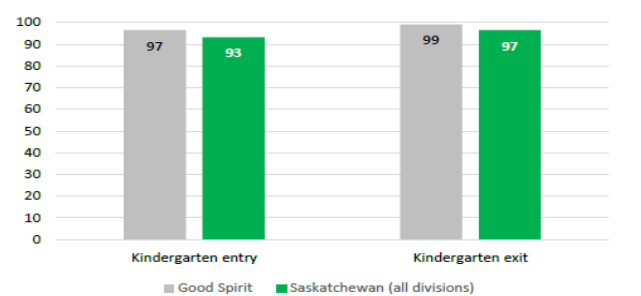
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2021-22



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2021)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 1 RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2022

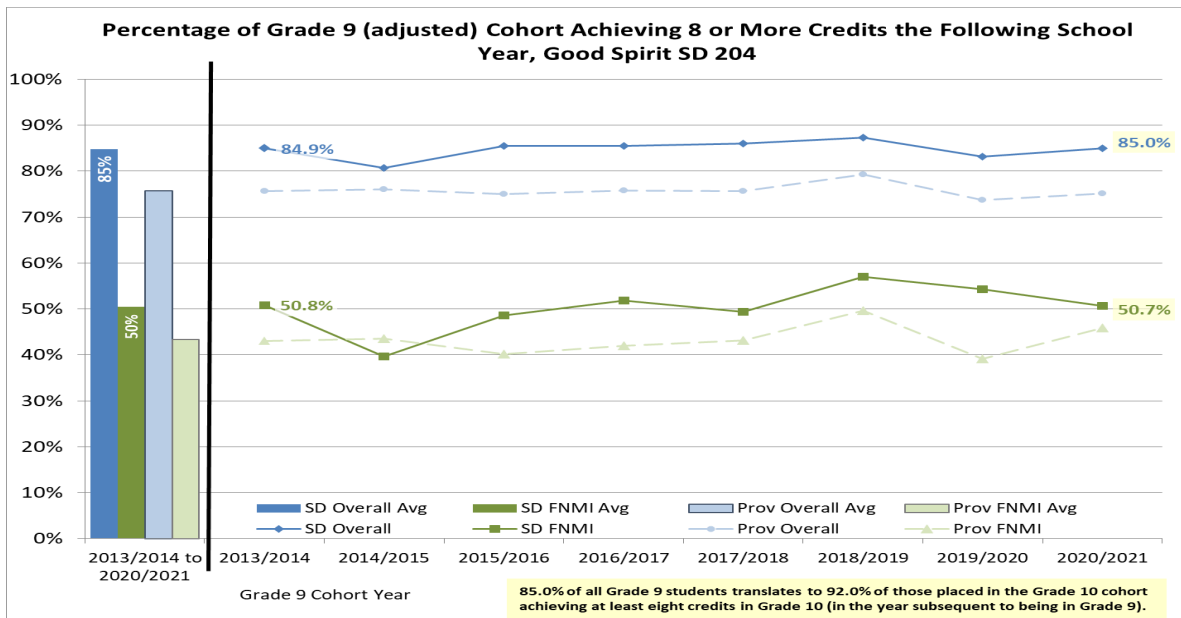
Analysis of Results – Early Years Evaluation

According to 2021-2022 EYE-TA results, 79% of students exiting Kindergarten were at appropriate development which is 24% more students at the appropriate level exiting Kindergarten than entering Kindergarten. There continues to be a disparity between First Nations and Metis students and their non-Indigenous classmates when it comes to reading readiness skills.

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Grade 9 to 10 Transition

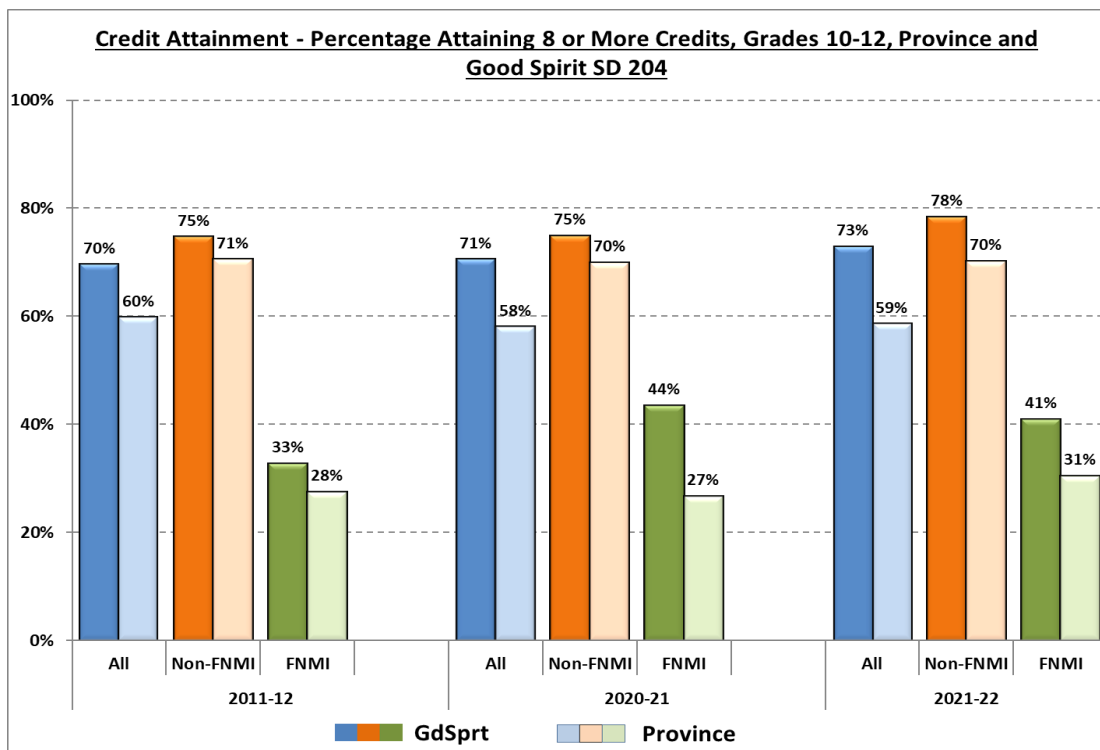
Overall, 85.0% of all Good Spirit students and 50.7% of FNMI students enrolled in Grade 10 for the first time in 2021-22 achieved eight or more credits.

The 8-year average results displayed above shows that the GSSD results for all students and FNMI students exceeds the provincial results. Credit attainment results have remained extremely consistent for all students in the Good Spirit School Division over the last 8 years. The division did see a slight decrease in credit attainment results for FNMI students over the last 2 years.

Credit Attainment

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

At 73%, Good Spirit’s credit attainment rate for 2021-22 is 14% higher than the provincial result. Good Spirit’s credit attainment rate for Non-FNMI students is 10% higher than the provincial average. Good Spirit’s FNMI credit attainment rate of 41% is 10% higher than the provincial average of 31%.

Good Spirit’s credit attainment rate has increased from 71% in 2020-21. Compared to 2011-12, Good Spirit’s credit attainment rate is 3% higher in 2021-22. Non-FNMI students show a 3% increase from 70% in 2011-12 to 78% in 2021-21. FNMI students show an 8% increase from 33% in 2011-12 to 41% in 2021-22.

Demographics

Students

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

In 2020-21, the Good Spirit School Division experienced an influx of students moving into the GSSD Digital Learning School (DLS) in response to the COVID-19 pandemic. The number of students accessing DLS decreased in 2021-22 by 286 (385 in 2020-21 and 99 in 2021-22). The Home-Based Education enrolment increased by 39 students (170 in 2020-21 and 209 in 2021-22).

Over the past five (5) years, GSSD's student enrolment has decreased by 117 students. In 2021-22, the population of Kindergarten to Grade 12 students was 5,988, which represents a decrease of 11 from 2020-21. The Prekindergarten population remained relatively the same with an increase of one (1) student. Since 2017-18, GSSD has had an increase of 60 Self-Identified FNMI students and an increase of 39 English as an Additional Language students.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	440	396	402	384	372
1	439	470	397	408	413
2	501	442	481	409	413
3	504	493	435	468	423
4	485	494	498	440	472
5	476	481	486	503	442
6	455	468	485	479	499
7	432	442	476	477	488
8	483	430	452	484	494
9	478	505	438	471	503
10	498	505	516	463	476
11	480	455	465	498	461
12	434	498	484	514	532
Total	6,105	6,079	6,015	5,998	5,988
PreK	156	164	147	134	135

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	293	274	269	251	277
	4 to 6	243	249	245	225	238
	7 to 9	231	235	232	233	272
	10 to 12	170	196	188	198	210
	Total	937	954	934	907	997
English as an Additional Language	1 to 3	59	76	65	66	77
	4 to 6	65	53	59	55	73
	7 to 9	31	37	40	41	45
	10 to 12	41	39	38	48	40
	Total	196	205	202	210	235

Notes:

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

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	335.5
Principals, vice-principals	42.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	247.3
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	13.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	67.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	109.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	821.4

Notes:

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

Source: Good Spirit School Division Human Resources, 2022

Senior Management Team

Quintin Robertson	Director of Education/Chief Executive Officer
Keith Gervais	Chief Financial Officer
Heather Morris	Executive Services Supervisor
Shaune Beatty	Superintendent of School Operations
Mark Forsythe	Superintendent of School Operations
Mick Parmar	Superintendent of School Operations
Jason Trost	Superintendent of Human Resources
Lisa Wotherspoon	Superintendent of Curriculum, Assessment, and Learning

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Sturgis Composite School	Gym Wall Cladding	To eliminate sealed existing concrete block by cladding 3 gym walls.	\$44,095
Norquay School	Home Economics and Classroom Renovations	Upgrades to home economics area and classroom spaces including cabinets, flooring, and paint	\$52,715
Kamsack Comprehensive Institute	Boiler Replacement	Replacement of 16 boilers with 4 new higher efficiency near condensing boilers	\$534,999
Grayson School	Roof Replacement	Replaced roof sections 1, 3 and 4	\$440,690
Melville Composite School	Roof Replacement	Replaced roof sections 2, 3, 4, and 7	\$832,728
Springside School	Roof Replacement	Replaced all shingles and flat roof on gym	\$143,799
Victoria School	School Gym Renovation	Decommissioned in slab ventilation and replaced gymnasium HVAC system as well as new paint and replaced exterior doors.	\$224,844
Total			\$2,273,870

Transportation

Every school day, Good Spirit School Division (GSSD) bus drivers safely transported approximately 2,867 students to and from school. In GSSD, 98 bus routes travelled over 20,400 kilometres every day. Although GSSD is primarily a rural school division, urban bussing is also provided within the communities of Yorkton and Melville.

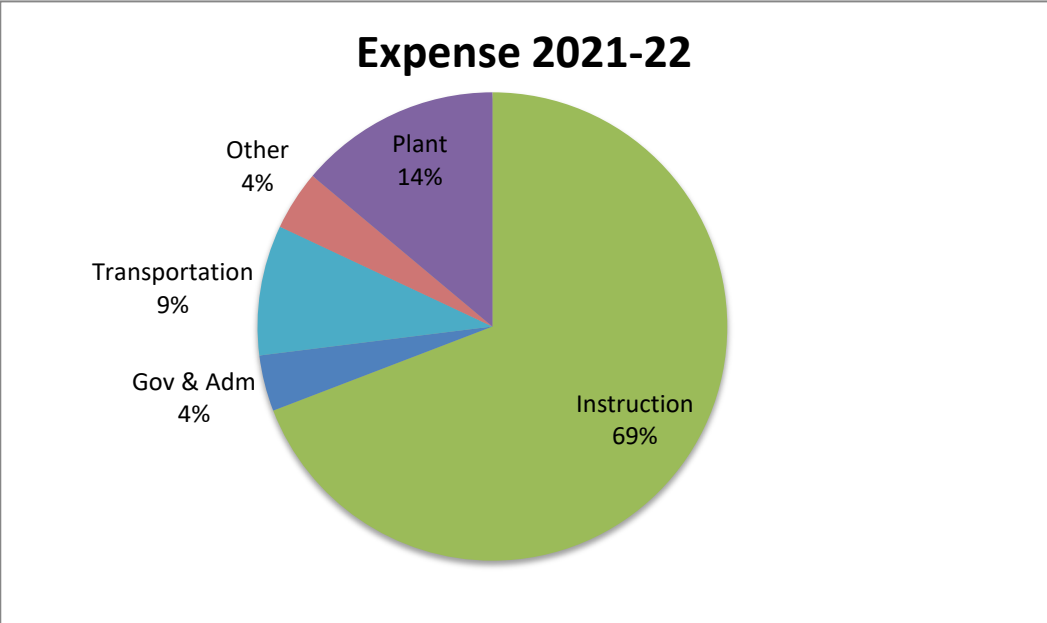
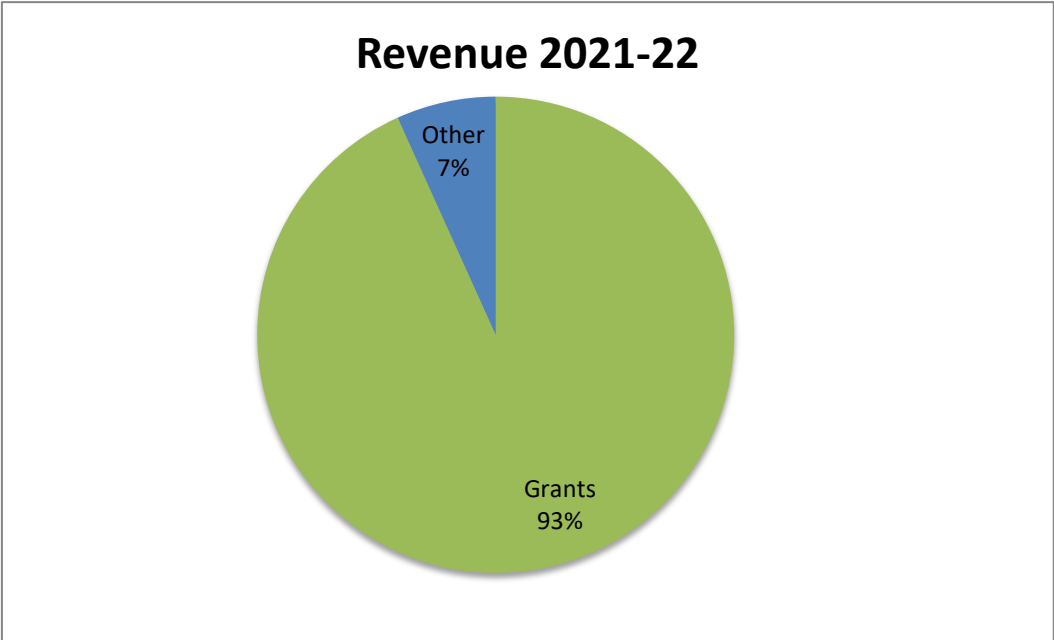
The division has some boundaries that are coterminous with those of Christ the Teacher RCSSD. GSSD transported approximately 199 Christ the Teacher RCSSD rural students to its schools within the communities of Melville and Yorkton.

GSSD owns its transportation fleet, which consists of 139 buses, 41 of which are spare buses. Operating its own fleet of buses and employing its own drivers has allowed GSSD to keep the costs of charters and field trips at a reasonable level for schools, enabling students to experience a wide variety of opportunities.

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

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
			Restated			
REVENUES						
Property Taxation	-	4,432	3,018	4,432	100%	1
Grants	79,155,034	77,149,310	76,666,554	(2,005,724)	-3%	
Tuition and Related Fees	1,820,000	2,358,583	1,670,302	538,583	30%	2
School Generated Funds	2,500,000	1,548,890	1,052,633	(951,110)	-38%	3
Complementary Services	914,132	920,626	874,399	6,494	1%	
External Services	440,736	366,824	337,580	(73,912)	-17%	4
Other	405,200	375,829	523,952	(29,371)	-7%	5
Total Revenues	85,235,102	82,724,494	81,128,438	(2,510,608)	-3%	
EXPENSES						
Governance	292,384	258,126	293,344	(34,258)	-12%	6
Administration	2,903,577	2,858,475	2,754,108	(45,102)	-2%	
Instruction	56,041,787	55,750,657	55,122,418	(291,130)	-1%	
Plant	10,693,451	11,191,552	9,242,865	498,101	5%	
Transportation	7,399,115	7,243,855	6,570,953	(155,260)	-2%	
Tuition and Related Fees	632,200	495,756	533,277	(136,444)	-22%	7
School Generated Funds	2,541,000	1,540,842	966,253	(1,000,158)	-39%	8
Complementary Services	896,407	867,142	878,839	(29,265)	-3%	
External Services	464,256	369,259	457,614	(94,997)	-20%	9
Other Expenses	18,043	40,880	30,220	22,837	127%	10
Total Expenses	81,882,220	80,616,544	76,849,891	(1,265,676)	-2%	
Surplus (Deficit) for the Year	3,352,882	2,107,950	4,278,547			

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

Note	Explanation
1	Over budget due to treaty land entitlement grant received.
2	Over budget due to more students attending Good Spirit School Division (GSSD) schools than included in original estimates.
3	Under budget due to less activity at school level due to the pandemic.
4	Under budget due to reduced sales at the Yorkton Regional High School (YRHS) cafeteria due to the pandemic.
5	Under budget due to a decrease in facility rentals due to the pandemic.
6	Under budget due to savings in travel and board member expenses due to the pandemic.
7	Under budget due to less students attending non-GSSD schools than estimated.
8	Under budget due to less activity at school level due to the pandemic.
9	Under budget due to staffing vacancy in KidsFirst program for a large portion of the school year.
10	Over budget due to realized loss on sale of disposal of buses.

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	\$8,405	\$648	-	\$61	-	\$199	\$9,313
Balyski, Christopher	\$6,864	\$1,082	-	\$61	-	\$200	\$8,207
Dokuchie, Gilda	\$5,876	\$691	-	\$1,110	-	\$199	\$7,876
Gendur, Gord	\$7,451	-	-	\$1,227	-	\$199	\$8,877
Johnson, Jaime (Vice-Chair)	\$10,700	\$997	-	\$590	-	\$200	\$12,487
Leson, Shannon	\$7,346	\$460	-	\$2,061	-	\$200	\$10,067
Morrison, Jan	\$46,042	-	-	\$61	-	\$199	\$6,302
Pohl, Nicole	\$10,749	\$385	-	\$2,460	-	\$200	\$13,794
Simpson, Robert (Chair)	\$22,516	\$1,566	-	\$3,264	-	\$200	\$27,546
Smandych, Lois	\$13,783	\$784	-	\$1,941	-	\$199	\$16,707
Variyan, Steven	\$8,263	-	-	\$1,062	-	\$200	\$9,525

Personal Services

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

Name	Amount
Adams, Phillip R	\$127,397
Alspach, Daniel	\$92,829
Andrusko, Michael	\$93,039
Angeloni, Brian S	\$95,674
Antonichuk, Laurie	\$91,496
Badowich, Edralin	\$87,248
Baillie, Curtis D	\$93,431
Baillie, Koren Amy	\$82,157
Balbar, Nicole	\$64,863
Ball, Melissa	\$90,923
Ball, Trevor	\$90,503
Baron, Candice	\$94,290
Bayer, Kipp	\$112,800

Name	Amount
Beatty, Christa	\$90,749
Beatty, Shaune M	\$154,400
Becker, Kelly	\$75,002
Bellamy, Eric T	\$95,267
Beres, Breanne L	\$95,670
Betge, Lori L	\$109,684
Betker, Kirk	\$51,440
Betts, Cassandra	\$87,996
Bewcyk, Amber	\$84,605
Bishop, Amy A	\$90,746
Bishop, Claire M	\$100,715
Bjornerud, Robert Grant	\$91,459
Blair, Joel David	\$95,083

Name	Amount
Blatter, Alexandria Jael	\$75,810
Blender, Laura Meaghan	\$52,386
Blight, Maureen	\$108,615
Boake, Donna R	\$90,433
Bohn, Regan James	\$74,049
Bomboir, Timothy Ronald	\$113,915
Boyda, Jason Allan	\$93,650
Boyle, Daniel C	\$89,709
Breitkreuz, Tanya Lynn	\$90,445
Brenner, Susan Ann	\$94,718
Bruce, Erica Jean	\$85,745
Budz, Dian Lynn	\$91,682
Budz, Noel Curtis Jam	\$119,439
Buhler, Robert H	\$91,458
Bulitz, Deborah Lori	\$86,414
Burym, Dallas Marie	\$81,535
Campbell, Sara Rae	\$103,043
Carbno, Brenda May	\$91,947
Carleton, Tiffany Nicole	\$69,931
Castle, Emma Jane	\$62,956
Castle, Penny S	\$111,781
Caza, Valerie F	\$72,407
Chanin, Shea Samantha	\$61,517
Chapman, Loran E	\$99,292
Chapman, Michael	\$94,095
Chewka, Alicia Laine	\$97,043
Chorneyko, Rayne P	\$54,167
Christiansen, Kyla Faye	\$78,130
Christie-Petrovich, Sarah Elizabeth	\$84,496
Chutskoff, Kimberly Denise	\$92,542
Clarke, Nicole Renee	\$78,744
Cobb, Regan	\$74,049
Coleman, Donald R	\$91,715
Coomber-Bendtsen, Daniel James	\$94,653
Corson, Lee Ann	\$90,293
Council, Trevor	\$67,962
Courville, Heather Dawn	\$91,036
Craig, Jill	\$82,260

Name	Amount
Cross, Daniel T	\$92,587
Currie, Rheannon Beth	\$80,600
Cyhla, Holly Ann	\$96,408
Cymbalisty, Sharon Anne	\$71,694
Daniel, Kent R	\$92,081
Danylko, Tammy Anne	\$91,126
Davis, Ashley B	\$50,943
Davis, Kim D	\$60,787
Davis, Laura M	\$85,427
Davis, Shawna Marie	\$92,890
Decorby, Oralie A	\$70,639
DeLong, Steven Jonathon D	\$90,752
Delorme, Clorice Annette	\$116,500
Derkatch, Jhonnette M	\$81,650
Deshaies, Kara	\$95,913
Dewarle, Carla Rose	\$90,468
Diduck, Sandra	\$91,892
Dodge, William	\$92,465
Donovan, Patti-Jo	\$90,366
Drader, Blair T	\$101,760
Drader, Susan Eileen	\$108,035
Dutchshen, Raelynn Joan	\$50,554
Dyck, Lisa Marie	\$90,963
Dyke, Raelene Toni	\$94,919
Ebert, Jeannette A	\$91,887
Edgar, Grant Alexander	\$97,590
Effa, Robyn R	\$92,073
Eiteneier, Kim Edmund	\$117,800
Elmy, Keri Dale	\$50,735
Enge, Diana	\$92,953
Erhardt, Gordon T	\$126,490
Erhardt, Jo-Ann	\$92,687
Erhardt, Laurel D	\$95,428
Erickson, Calla	\$94,992
Erickson, Erin E	\$95,792
Exner, Rhonda L	\$90,363
Farquharson, Crystal	\$91,941
Farquharson, Michael James	\$95,784
Farquharson, Stephen C	\$70,475

Name	Amount
Fast, Lisa Janel	\$90,293
Fedorak, Zachary Cole	\$69,838
Fedorchuk, Tracey L	\$92,352
Ferguson, Derek	\$74,049
Fleury, Randy	\$66,963
Fleury, Tammy Lynn	\$91,312
Flick, Tenille June	\$101,211
Flunder, Meagan Othelia	\$51,369
Folk, Craig	\$90,511
Forsythe, Mark Richard	\$171,833
Forsythe, Tracy Lee	\$108,610
Franklin, Cary Allan	\$95,837
Frick, Rebecca Danielle	\$82,107
Gale, Candice	\$90,261
Gawryliuk, Garry J	\$59,193
Geerds, Paul Stefanus	\$90,921
Geistlinger, Jennifer Lynn	\$90,517
Gelowitz, Brianna Rose	\$56,872
Gervais, Keith	\$168,842
Gillis, Ronald E	\$118,274
Gitta-Morgan, Angela Catherine	\$78,928
Gordon, Hunter D	\$66,921
Gordon, Jason Dion	\$114,781
Goulden, Michelle D	\$99,134
Graas, Erin	\$99,908
Graff, Robert E	\$75,250
Greensides, Sarah M	\$100,935
Grill Tulloch, Kathleen I	\$90,914
Grocholski, Geoffrey	\$91,351
Grocholski, Nicole R	\$95,299
Grona, Melissa D	\$109,300
Guillet, Michelle L	\$96,252
Gulka, Kimberly C	\$87,032
Haczkewicz, Michael James	\$132,552
Haczkewicz, Michele D	\$109,956
Hall, Ryan Allan	\$119,002
Hamilton, Donna Lee	\$97,839
Hanson, Kendra Rawn	\$90,261
Hanson, Leslea Patricia	\$107,084

Name	Amount
Harrick, Christy Dawn	\$101,437
Haugen, Tara Marie	\$100,047
Haylock, Keigan Daphne	\$69,487
Head, Jason	\$69,830
Hearn, Lauren Lee	\$79,265
Hein, Bradley A	\$56,561
Heise, Rick Allan	\$101,210
Helfrich, Kendra Megan	\$107,854
Helmeczi, Dawn Marie	\$91,828
Hermiston, Lisa Nadine	\$96,284
Hicks, Chad	\$73,749
Hicks, Jillian Lisa	\$91,511
Hitchens, Rebecca April	\$64,767
Hnidey, Karlie	\$97,364
Hoffman, Andrew H	\$98,133
Hoffmann, Rebecca	\$58,270
Holovach, Kristie A	\$95,374
Holtkamp, Patricia	\$61,646
Homeniuk, Simone N	\$96,125
Hovind, Karen	\$86,152
Hozjan, Donna M	\$91,148
Hruska, Bailey D	\$77,117
Hrynchyshyn, Nathan	\$82,169
Huang, Lorraine M	\$101,800
Huckell, Tracy R	\$108,860
Hull, Allyson	\$73,245
Ingham, Jennifer	\$96,101
Ivey, Charlotte Brittany A	\$65,500
Jacobs, Mark	\$75,909
James, Darryl	\$123,690
Jarvis, Leann M	\$94,750
Johanson, Melissa M	\$111,228
Johnson, Barbara	\$76,846
Johnson, Cory E	\$84,730
Jones, Megan Elizabeth	\$60,516
Jordan, Ryan M	\$97,092
Kaminski, Lynette M	\$102,736
Kaminski, Sheldon G	\$95,024
Kapitoler, Robin	\$90,624
Kashmere, Paige	\$53,474

Name	Amount
Katchin, Lisa J	\$94,653
Katzberg, Dean	\$74,015
Kawa, Alison M	\$73,226
Kemp, Shayna M	\$63,648
Kempton, Timothy J	\$96,513
Kindiak, Juliana M	\$76,477
Kindiak, Renee C	\$94,685
Kindratsky, Janel M	\$95,921
King, Douglas	\$115,115
Kirschman, Chelsey K	\$96,979
Kirschman, Correen	\$72,584
Kirschman-Lutz, Carmella	\$68,903
Kitchen, Chantel L	\$103,762
Kitchen, Kevin C	\$101,231
Kitchen, Leona L	\$93,335
Kitsch, Darren	\$90,505
Kittelson, Murray D	\$99,336
Kittler, Carmal	\$58,271
Knight, Anita L	\$90,794
Knight, Colin M	\$96,080
Koberinski, Chad	\$91,069
Kohle, Tristyne	\$73,014
Kologie, Deirdre J	\$52,088
Kornaga, Amanda M	\$119,035
Kostelnyk, Dana A	\$96,435
Kostiuk, Shawn M	\$108,851
Koval, Laurie E	\$92,487
Krasowski, Darcie D	\$95,234
Krawetz, Bryce K	\$118,205
Kreklewich, Doug	\$90,568
Kreklewich, Melanie L	\$90,859
Krienke, Luke	\$96,683
Krysa, Mitchel J	\$67,328
Kulcsar, Sharalee	\$90,397
Kuschak, Alyssa K	\$76,182
Kyle, Alan T	\$108,019
Lake, Elora R	\$78,674
Lamb, Dalane A	\$57,265
Lambert, Kelly A	\$100,074
Lambert, Ryan M	\$102,054

Name	Amount
Langford, Dwayne D	\$62,442
Lario, Tonilee	\$95,864
Laviolette, Amanda K	\$95,525
Lawless, Rebecca	\$62,880
Lechner, Brandy R	\$90,842
Lechner, Chad	\$106,502
Lesann, Jeannine M	\$92,345
Lesser, Sherry Lynn	\$93,426
Lewis, Carla	\$92,554
Lindsay, Keri L	\$92,328
Linsley, Kerry	\$94,750
Lippai, Wanita L	\$101,227
Longman, Alicia L	\$82,856
Lorenzo, Desiree L	\$80,309
Lorenzo, Tyler M	\$83,640
Lovas, Denise E	\$93,394
Lowes, Llewellyn Thomas	\$98,965
Lucas, Mark	\$125,956
Lulashnyk, Louise M	\$66,538
Lutz, Ronald F	\$94,911
Malaviya, Kishan	\$96,779
Mandziuk, Daniel	\$63,629
Marchand, Glenn A	\$90,537
Markham, Kacey	\$60,660
Matte, Rebecca J	\$86,345
Maurer, Hannah	\$62,013
McBride, Johnna	\$113,506
McDowell, Bret L	\$87,110
McDowell, Chad M	\$95,026
McDowell, Mark Benson D.	\$92,150
Meachem, Kiara	\$59,011
Merriam, Kimberly A	\$94,852
Michalchuk, Karen L	\$90,358
Molaro, Jocelyn N	\$95,214
Molnar, Marlee	\$91,669
Moore, Amber K	\$94,784
Morgan, Monica R	\$60,787
Morin, Heath B	\$95,427
Morley, Melissa Marie	\$79,947
Morley, Michelle Anne	\$115,054

Name	Amount
Morris, Heather	\$102,676
Morrison, Patrick Ryan	\$123,690
Morton, Meghan D	\$84,343
Muir, Jonathon R	\$65,064
Muir, Susan D	\$94,653
Mulhern, Derek G	\$78,488
Mund, Heather	\$99,637
Mutrie, Laurel Joanne	\$92,230
Muzyka, Dennis V	\$58,283
Myers, Kristen Anne	\$115,054
Nagy, Carol R	\$90,261
Nagy, Kristen	\$65,802
Nashiem, Darla F	\$112,123
Needham, Brandon	\$127,982
Neibrandt, Evan D	\$80,895
Nelson, Dalice	\$93,036
Nesseth, Dennis J	\$123,769
Neustaeter, Kristine F	\$92,056
Newman, Kelsey M	\$93,817
Nicolas, Erin Adeline	\$82,634
Nicolas, Jesse Megan	\$104,550
Nielsen, Dustin C	\$93,782
Nixon, Krysten Eva	\$75,095
Olafson, Penny I	\$90,423
Olson, Carla	\$92,390
Olson, Tracey L	\$92,126
Olson, Trevor	\$114,769
Onslow, Sarah	\$66,987
Ostafie, Lindsey	\$91,972
Ostapowich, Perry A	\$95,816
Oudie, Germaine L	\$98,042
Parisloff, Julie C	\$109,862
Parmar, Vijay S	\$154,400
Parsons, Terri L	\$97,269
Parsons, Tricia A	\$90,665
Patel, Mili	\$74,104
Paterson, Heidi	\$100,228
Patzwald, Alana	\$91,501
Pawliw, Eugene N	\$94,653
Payne, Jason W	\$99,052

Name	Amount
Pearce, Andrew	\$90,358
Pennell, Jessica	\$81,447
Peters, Lindsay J	\$97,407
Peterson, Kristen S	\$92,005
Pfeifer, Dion C	\$90,842
Phillippi, Donna M	\$95,913
Piercey, Nicole R	\$94,847
Pitsula, Laurel	\$58,270
Poncelet, Lee D	\$92,624
Prestie, Arlene	\$92,894
Prier, Nicole Marie	\$87,880
Prince, Fallon L	\$110,563
Prychak, Jennifer	\$91,704
Psutka, Carolyne	\$91,377
Redmond, Shawn C	\$94,782
Reeve, Kendra R	\$80,168
Reeve, Rhett I	\$82,350
Reilkoff, Laura J	\$108,055
Reilkoff-Leis, Miranda L	\$91,112
Reminek, Megan Maria	\$94,653
Rennie, Chad M	\$86,877
Rice, Allison Joy	\$91,521
Riecken, Bethany	\$80,575
Rink, Josey A	\$77,908
Roach, Sharon M	\$108,188
Robertson, Quintin M	\$224,870
Robertson, Susan M	\$103,800
Rocan, Priscilla A	\$68,205
Rock, Allyson K	\$89,197
Rock, Kody T	\$65,442
Romanchuk, Tara L	\$98,577
Rondeau, Andrew P	\$100,386
Ronn, Jessica N	\$90,786
Rosowsky, Shawna	\$92,097
Rostotski, Evan K	\$93,685
Rowlett, Iris L	\$54,025
Rubletz, Stacy	\$96,462
Ruf, Nicola	\$63,409
Ruf, Valerie Elaine	\$115,426
Rutten, Darlene	\$63,827

Name	Amount
Sapara, Devin J	\$86,066
Sapieha, Noelle E	\$95,428
Sausser, Tamara D	\$95,698
Sawatzky, Adelle Lauren	\$61,596
Scharnatta-Kerr, Charlene	\$91,445
Scheffler, Gary R	\$107,914
Schendel, Mark E	\$89,941
Scherloski, Doranda L	\$90,457
Schick, Megan D	\$61,544
Schlamp, Thomas M	\$94,857
Schlechter, Carrie J	\$90,649
Schmelinsky, Christa	\$87,693
Schwartz, Joanne	\$91,036
Seerey, Kent Bradley	\$91,920
Seghers, Nathan D C	\$85,518
Senyk, Shaelynn Dawn	\$95,428
Serdachny, Derek M S	\$98,613
Serdachny, Lisa B	\$67,358
Severson, Douglas	\$99,185
Shabatoski, Cara Kathleen	\$75,014
Shabatoski, Wendy Nicole	\$99,633
Sharpe, Roby J	\$91,246
Shields, Kelsey D	\$118,244
Shivak-Langford, Madison Carmel	\$94,468
Simmons, Brittany Michelle	\$96,010
Simon, Kendra Dawn	\$106,621
Simonsen, Randeem Rae	\$90,544
Sipple, Aimee Edna Lynn	\$78,033
Sleeva, Jennifer A	\$93,125
Smidt, Julianne	\$95,787
Smith, Jessica M	\$96,381
Spelay, Curtis M	\$96,591
Spencer, Jackelyn G	\$109,929
Spilchuk, Raquel C	\$102,676
Stanek-Sebastian, Lana L	\$96,055
Stanko, Jozette M	\$50,534
Stankusz, Aleksandra A	\$97,310
Stasiuk, Rachel	\$72,033

Name	Amount
Steciuk, Kerrie	\$62,121
Steciuk, Rodney	\$113,439
Stefanyshyn, Shelby Ann	\$63,914
Steffenson, Candice	\$90,511
Stewart, Jodi May	\$90,363
Strimbold, Erika	\$52,444
Stuart, Lindsay B	\$89,255
Stupak, Cory J	\$73,523
Sveinbjornson, Laura	\$81,127
Svenson, John E	\$95,300
Sweatman, Michael I	\$127,173
Swezey, Terren S	\$66,963
Swidzinski, Crystal M	\$91,230
Szabo, Jana L	\$92,393
Sznerch, Cindy-Jane	\$97,512
Tanchyk, Carrie-Lynn	\$63,112
Tatarniuk, Rebecca Marie	\$92,070
Taypotat, Tammy	\$95,428
Teh, Seok Cheng	\$100,725
Teneycke, Alison	\$54,250
Thomas, Karie	\$117,640
Thomas, Lucas J	\$66,812
Tkachuk, Donald G	\$95,793
Todas, Sarah Ann	\$58,896
Tomolak, Tennille P	\$80,337
Trost, Jason M	\$159,760
Trost, Kerrilyn	\$97,128
Trowell, Brittany	\$71,694
Turchinetz, Dean G	\$91,622
Tytlandsvik, Lisa	\$96,413
Unchulenko, Aimee	\$90,950
Ungrin, Corene	\$95,434
Ungrin, Darren	\$100,822
Van Eeden, Cindy L	\$92,587
Vaughan, Scott D	\$92,117
Vosper, Kimberly A	\$92,151
Waldbauer, Trisha R	\$69,748
Walker, Ashten L	\$54,640
Walker, Brooke E	\$76,907
Walker, Dion J	\$95,041

Name	Amount
Walker, Jarret R	\$93,200
Walker, Kelly	\$92,328
Wallis, Scott K	\$90,326
Wandy, Darren W	\$108,211
Wardle, Miranda Lynn	\$62,439
Wawryk, Amber J	\$94,963
Wawryk, Ryley G	\$91,230
Weir, Brendon	\$75,325
Welke, Laurel M	\$96,135
Wendell, Neil G	\$96,203
Werle, Jennifer	\$51,493
Werle, Pamela L	\$93,063
Westberg, Shelly	\$90,587
Wihak, Donald L	\$100,386
Wilgosh, Karen	\$61,631
Wilk, Logan	\$76,170
Willems, Glen A	\$95,969

Name	Amount
Williams, Chelsey L	\$89,876
Williams, Kendal Lee	\$75,737
Wilson, Julie M	\$91,752
Wilson, Stuart K	\$96,664
Wirl, Shauna	\$76,665
Wishnevetski, Reed	\$64,051
Wotherspoon, Lisa M	\$171,833
Yeadon, Lisa L	\$89,997
Yemen, Thomas Scott	\$95,374
Yeske, Eryn	\$66,843
Zalischuk, Elaine J	\$94,040
Zawislak, Nancy M	\$93,268
Zelionka, Chelsea	\$97,183
Zerr, Patricia R	\$99,311
Zubko, Rhonda R	\$92,207
Zubko, Shayna R	\$92,620

Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
Home Trust	\$188,171
Parkland College (Melville)	\$377,972

Name	Amount
Yorkton Tribal Admin Inc	\$112,000
Western Financial Group	\$145,398

Supplier Payments

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

Name	Amount
1 Stop Playground Ltd	\$59,584
1080 Architecture Planning & Interiors	\$56,906
3D Plumbing and Heating Inc	\$56,362
Ainsworth Inc	\$490,408
All Season Distributers	\$124,683
Apple Canada	\$101,586
Bank of Montreal	\$565,638
Brendon Holdings Ltd	\$559,666

Name	Amount
Benchmark PPE	\$72,561
Bunzl	\$88,416
Century Roofing and Sheet Metal	\$1,220,381
City of Yorkton	\$52,021
Clark Roofing (1964) Ltd	\$208,473
Ecole Electric Corp	\$80,002
ESTI Consulting Services	\$110,763
Federated Cooperative Ltd	\$640,309

Name	Amount
Goebel's Cabinets	\$51,715
Haid Roofing Ltd	\$132,153
HBI Office Plus Inc	\$182,096
HDA Engineering Ltd	\$98,273
IBM Canada Ltd	\$238,158
Imperial Dade Canada Inc	\$234,223
Marshall Driver Training	\$85,200
MCS Community Development	\$168,180
Midgard	\$156,376
Ottenbreit Sanitation Services	\$64,725
Parkland Engine Rebuilders Ltd	\$82,203
Penguin Refrigeration Ltd	\$55,170
Pinchin Ltd	\$80,777
Powerland Computers Ltd	\$268,376
Pratts Wholesale Food Service	\$61,860
Premium Fire Protection	\$99,247
Pride Landscaping	\$56,799
Pro-Tec Industries	\$87,206
Quality Tire Service Ltd	\$55,480
RMIS Engineering	\$153,081

Name	Amount
Sask Energy	\$680,501
Sask Power Corporation	\$1,208,902
Sask Professional Teachers Regulatory	\$51,988
Sasktel	\$318,010
Scholastic Canada Ltd	\$53,615
SEPW Architecture Inc	\$904,719
SGI Auto Fund	\$122,375
St Johns Music	\$64,813
Sterling Truck and Trailer Sales	\$72,678
Stockholm Coop	\$63,894
Suer and Pollon Mechanical	\$195,305
Suncorp Valuations	\$62,893
Sysco Food Solutions of Regina	\$95,611
Terry Ortynskys Royal Ford	\$109,372
Together We can	\$62,741
Toshiba Business Solutions	\$182,700
Warner Truck Industries Ltd	\$1,077,330
Westridge Construction Ltd	\$4,267,068
Wolseley Canada	\$76,516

Other Expenditures

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

Name	Amount
Aon Canada Inc	\$605,911
Municipal Employee Pension Plan	\$2,705,893
CUPE 4784	\$144,848
Receiver General for Canada	\$15,698,018
Saskatchewan School Boards Association	\$103,784

Name	Amount
Saskatchewan School Boards Association	\$924,225
Saskatchewan Teachers Federation	\$4,593,102
Saskatchewan Teachers Superannuation	\$73,314
Saskatchewan Workers Compensation Board	\$233,616

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2022

Keith Gervais, CPA, CMA
Chief Financial Officer

Prairie Strong Chartered Professional Accountants
Auditor

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

CONTENTS

1	Management Responsibility for Financial Statements
2 - 3	Auditors' Report
4	Statement of Financial Position
5	Statement of Operations and Accumulated Surplus from Operations
6	Statement of Changes in Net Financial Assets
7	Statement of Cash Flows
A1 – A2	Schedule A: Supplementary Details of Revenue
B1 – B3	Schedule B: Supplementary Details of Expenses
C1	Schedule C: Supplementary Details of Tangible Capital Assets
D1	Schedule D: Non-Cash Items Included in Surplus/Deficit
D1	Schedule E: Net Change in Non-Cash Operating Activities
F1	Schedule F: Detail of Designated Assets
N1- N17	Notes to Financial Statements

Management's Responsibility for the Financial Statements

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

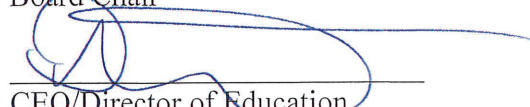
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

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

The external auditors, Prairie Strong Chartered Professional Accountants, 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 17, 2022



INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of Good Spirit School Division No. 204 (the School Division) which comprise the statement of financial position as at August 31, 2022, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Good Spirit School Division No. 204 as at August 31, 2022, and the results of its operations and accumulated surplus from operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Prairie Strong

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 17, 2022


Good Spirit School Division No. 204
Statement of Financial Position
as at August 31, 2022


	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2(j))
Cash and Cash Equivalents	18,658,456	19,430,147
Accounts Receivable (Note 7)	2,461,658	1,385,317
Portfolio Investments (Note 3)	53,839	57,270
Total Financial Assets	21,173,953	20,872,734
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	9,240,278	7,886,892
Long-Term Debt (Note 9)	492,359	744,969
Liability for Employee Future Benefits (Note 5)	1,037,700	1,022,300
Deferred Revenue (Note 10)	83,172	64,283
Total Liabilities	10,853,509	9,718,444
Net Financial Assets	10,320,444	11,154,290
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	69,845,143	66,688,358
Prepaid Expenses	819,693	1,034,682
Total Non-Financial Assets	70,664,836	67,723,040
Accumulated Surplus (Note 13)	80,985,280	78,877,330

Contingent Liabilities (Note 16)
Contractual Obligations (Note 17)

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

Approved by the Board:





Chairperson

Chief Financial Officer

Good Spirit School Division No. 204
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
REVENUES	(Note 14)		(Restated - Note 2(j))
Property Taxes and Other Related	-	4,432	3,018
Grants	79,155,034	77,149,310	76,666,554
Tuition and Related Fees	1,820,000	2,358,583	1,670,302
School Generated Funds	2,500,000	1,548,890	1,052,633
Complementary Services (Note 11)	914,132	920,626	874,399
External Services (Note 12)	440,736	366,824	337,580
Other	405,200	375,829	523,952
Total Revenues (Schedule A)	85,235,102	82,724,494	81,128,438
EXPENSES			
Governance	292,384	258,126	293,344
Administration	2,903,577	2,858,475	2,754,108
Instruction	56,041,787	55,750,657	55,122,418
Plant Operation & Maintenance	10,693,451	11,191,552	9,242,865
Student Transportation	7,399,115	7,243,855	6,570,953
Tuition and Related Fees	632,200	495,756	533,277
School Generated Funds	2,541,000	1,540,842	966,253
Complementary Services (Note 11)	896,407	867,142	878,839
External Services (Note 12)	464,256	369,259	457,614
Other	18,043	40,880	30,220
Total Expenses (Schedule B)	81,882,220	80,616,544	76,849,891
Operating Surplus for the Year	3,352,882	2,107,950	4,278,547
Accumulated Surplus from Operations, Beginning of Year	78,877,330	78,877,330	74,598,783
Accumulated Surplus from Operations, End of Year	82,230,212	80,985,280	78,877,330

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2(j))
Net Financial Assets, Beginning of Year	11,154,290	11,154,290	9,012,371
Changes During the Year			
Operating Surplus for the Year	3,352,882	2,107,950	4,278,547
Acquisition of Tangible Capital Assets (Schedule C)	(9,630,000)	(7,157,817)	(6,170,686)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	28,260	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	26,640	-
Amortization of Tangible Capital Assets (Schedule C)	3,987,079	3,946,132	3,993,696
Net Change in Other Non-Financial Assets	-	214,989	40,362
Change in Net Financial Assets	(2,290,039)	(833,846)	2,141,919
Net Financial Assets, End of Year	8,864,251	10,320,444	11,154,290

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, 2022**

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 2(j))
Operating Surplus for the Year	2,107,950	4,278,547
Add Non-Cash Items Included in Surplus (Schedule D)	3,972,772	3,993,696
Net Change in Non-Cash Operating Activities (Schedule E)	526,323	(388,271)
Cash Provided by Operating Activities	6,607,045	7,883,972
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(7,157,817)	(6,170,686)
Proceeds on Disposal of Tangible Capital Assets	28,260	-
Cash Used by Capital Activities	(7,129,557)	(6,170,686)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(172)	(96)
Proceeds on Disposal of Portfolio Investments	3,603	-
Cash Provided (Used) by Investing Activities	3,431	(96)
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	89,195	-
Repayment of Long-Term Debt	(341,805)	(502,550)
Cash Used by Financing Activities	(252,610)	(502,550)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(771,691)	1,210,640
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	19,430,147	18,219,507
CASH AND CASH EQUIVALENTS, END OF YEAR	18,658,456	19,430,147

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 14)		
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	4,432	3,018
Total Other Tax Revenues	-	4,432	3,018
Total Property Taxes and Other Related Revenue	-	4,432	3,018
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	68,925,985	69,491,862	68,923,504
Other Ministry Grants	2,121,049	2,467,716	3,061,167
Total Ministry Grants	71,047,034	71,959,578	71,984,671
Other Provincial Grants	333,000	333,435	3,820,825
Federal Grants	-	179,147	96,758
Grants from Others	-	-	14,300
Total Operating Grants	71,380,034	72,472,160	75,916,554
Capital Grants			
Ministry of Education Capital Grants	7,225,000	4,677,150	750,000
Other Provincial Capital Grants	550,000	-	-
Total Capital Grants	7,775,000	4,677,150	750,000
Total Grants	79,155,034	77,149,310	76,666,554
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,700,000	2,314,141	1,611,253
Individuals and Other	12,000	44,442	59,049
Total Tuition Fees	1,712,000	2,358,583	1,670,302
Transportation Fees	108,000	-	-
Total Operating Tuition and Related Fees	1,820,000	2,358,583	1,670,302
Total Tuition and Related Fees Revenue	1,820,000	2,358,583	1,670,302
School Generated Funds Revenue			
Curricular			
Student Fees	50,000	86,814	76,144
Total Curricular Fees	50,000	86,814	76,144
Non-Curricular Fees			
Commercial Sales - Non-GST	250,000	153,369	116,166
Fundraising	420,000	218,185	120,080
Grants and Partnerships	30,000	62,529	6,566
Other	1,750,000	1,027,993	733,677
Total Non-Curricular Fees	2,450,000	1,462,076	976,489
Total School Generated Funds Revenue	2,500,000	1,548,890	1,052,633

Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	746,132	751,071	725,483
Other Ministry Grants	25,000	25,000	25,000
Federal Grants	115,000	117,648	94,567
Total Operating Grants	886,132	893,719	845,050
Fees and Other Revenue			
Other Revenue	28,000	26,907	29,349
Total Fees and Other Revenue	28,000	26,907	29,349
Total Complementary Services Revenue	914,132	920,626	874,399
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	230,736	202,350	230,736
Other Provincial Grants	-	-	625
Other Grants	-	124	10,690
Total Operating Grants	230,736	202,474	242,051
Fees and Other Revenue			
Other Revenue	210,000	164,350	95,529
Total Fees and Other Revenue	210,000	164,350	95,529
Total External Services Revenue	440,736	366,824	337,580
Other Revenue			
Miscellaneous Revenue	80,200	30,700	267,308
Sales & Rentals	200,000	173,979	158,104
Investments	125,000	171,150	98,540
Total Other Revenue	405,200	375,829	523,952
TOTAL REVENUE FOR THE YEAR	85,235,102	82,724,494	81,128,438

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Governance Expense	(Note 14)		(Restated - Note 2(j))
Board Members Expense	142,450	119,076	123,779
Professional Development - Board Members	8,800	11,625	2,415
Elections	-	-	21,768
Other Governance Expenses	141,134	127,425	145,382
Total Governance Expense	292,384	258,126	293,344
Administration Expense			
Salaries	2,109,758	2,099,527	2,067,724
Benefits	257,082	271,856	252,037
Supplies & Services	201,650	195,258	185,406
Non-Capital Furniture & Equipment	6,000	3,923	7,160
Building Operating Expenses	44,400	49,247	43,097
Communications	35,200	29,081	28,924
Travel	40,750	28,967	14,323
Professional Development	51,100	33,604	8,243
Amortization of Tangible Capital Assets	157,637	147,012	147,194
Total Administration Expense	2,903,577	2,858,475	2,754,108
Instruction Expense			
Instructional (Teacher Contract) Salaries	37,672,425	37,787,136	37,114,963
Instructional (Teacher Contract) Benefits	1,878,898	2,011,160	1,858,736
Program Support (Non-Teacher Contract) Salaries	8,775,844	8,402,244	8,401,630
Program Support (Non-Teacher Contract) Benefits	1,698,594	1,674,412	1,640,026
Instructional Aids	1,112,284	1,054,583	1,075,886
Supplies & Services	1,167,314	1,383,817	1,533,889
Non-Capital Furniture & Equipment	414,387	350,644	466,744
Communications	213,307	175,117	239,434
Travel	185,900	141,508	96,406
Professional Development	368,299	206,442	143,032
Student Related Expense	163,374	160,237	151,446
Amortization of Tangible Capital Assets	2,391,161	2,328,687	2,325,556
Amortization of Tangible Capital Assets ARO	-	74,670	74,670
Total Instruction Expense	56,041,787	55,750,657	55,122,418

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		(Restated - Note 2(j))
Salaries	3,365,114	3,359,102	3,269,132
Benefits	670,375	628,868	603,158
Supplies & Services	32,610	106,338	65,101
Non-Capital Furniture & Equipment	16,500	45,645	45,498
Building Operating Expenses	6,265,349	6,695,043	4,933,993
Communications	10,800	6,791	5,518
Travel	68,400	82,871	62,645
Professional Development	16,000	3,430	5,768
Amortization of Tangible Capital Assets	248,303	263,039	251,627
Amortization of Tangible Capital Assets ARO	-	425	425
Total Plant Operation & Maintenance Expense	10,693,451	11,191,552	9,242,865
Student Transportation Expense			
Salaries	3,337,900	3,041,026	3,032,293
Benefits	593,673	547,782	545,508
Supplies & Services	1,362,015	1,507,125	1,158,227
Non-Capital Furniture & Equipment	485,700	652,531	486,403
Building Operating Expenses	59,375	71,076	62,020
Communications	20,580	15,052	18,255
Travel	28,000	16,153	19,046
Professional Development	27,000	13,591	5,068
Contracted Transportation	315,955	268,280	79,844
Amortization of Tangible Capital Assets	1,168,917	1,109,305	1,162,355
Amortization of Tangible Capital Assets ARO	-	1,934	1,934
Total Student Transportation Expense	7,399,115	7,243,855	6,570,953
Tuition and Related Fees Expense			
Tuition Fees	625,000	492,556	529,677
Transportation Fees	7,200	3,200	3,600
Total Tuition and Related Fees Expense	632,200	495,756	533,277
School Generated Funds Expense			
Cost of Sales	250,000	160,260	97,039
School Fund Expenses	2,269,939	1,360,746	840,615
Amortization of Tangible Capital Assets	21,061	19,836	28,599
Total School Generated Funds Expense	2,541,000	1,540,842	966,253

Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		(Restated - Note 2(j))
Instructional (Teacher Contract) Salaries & Benefits	539,434	487,481	543,598
Program Support (Non-Teacher Contract) Salaries & Benefits	276,467	299,755	259,252
Instructional Aids	65,006	64,451	63,753
Supplies & Services	1,000	1,448	711
Non-Capital Furniture & Equipment	500	594	1,000
Building Operating Expenses	3,500	4,303	3,519
Communications	1,500	3,059	2,928
Travel	7,000	988	1,677
Professional Development (Non-Salary Costs)	-	3,823	146
Student Related Expenses	-	16	740
Contracted Transportation & Allowances	2,000	-	179
Amortization of Tangible Capital Assets	-	1,224	1,336
Total Complementary Services Expense	896,407	867,142	878,839
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	188,898	130,119	162,809
Supplies & Services	115,358	115,183	133,303
Non-Capital Furniture & Equipment	-	-	450
Communications	-	610	996
Travel	10,000	5,295	8,409
Professional Development (Non-Salary Costs)	-	-	1,647
Student Related Expenses	150,000	118,052	150,000
Total External Services Expense	464,256	369,259	457,614
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,000	485	1,078
Interest on Capital Loans	16,043	13,755	21,537
Interest on Other Long-Term Debt	-	-	7,605
Total Interest and Bank Charges	18,043	14,240	30,220
Loss on Disposal of Tangible Capital Assets	-	26,640	-
Total Other Expense	18,043	40,880	30,220
TOTAL EXPENSES FOR THE YEAR	81,882,220	80,616,544	76,849,891

Good Spirit School Division No. 204

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2022

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Restated - Note 2(j))												
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	998,589	778,771	91,044,904	5,024,729	13,767,927	836,712	6,078,530	2,127,342	621,111	2,235,588	123,514,203	118,033,486
Additions/Purchases	-	-	-	-	871,830	109,201	251,538	543,503	119,720	5,262,025	7,157,817	6,170,686
Disposals	-	-	-	-	(1,052,425)	-	(642,594)	(80,765)	(71,750)	-	(1,847,534)	(689,969)
Closing Balance as of August 31	998,589	778,771	91,044,904	5,024,729	13,587,332	945,913	5,687,474	2,590,080	669,081	7,497,613	128,824,486	123,514,203
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	241,669	39,933,633	3,465,012	7,475,485	696,556	3,880,831	802,010	330,649	-	56,825,845	53,522,118
Amortization of the Period	-	38,939	1,521,513	77,030	1,015,151	71,983	568,747	518,953	133,816	-	3,946,132	3,993,696
Disposals	-	-	-	-	(997,525)	-	(642,594)	(80,765)	(71,750)	-	(1,792,634)	(689,969)
Closing Balance as of August 31	N/A	280,608	41,455,146	3,542,042	7,493,111	768,539	3,806,984	1,240,198	392,715	N/A	58,979,343	56,825,845
Net Book Value												
Opening Balance as of September 1	998,589	537,102	51,111,271	1,559,717	6,292,442	140,156	2,197,699	1,325,332	290,462	2,235,588	66,688,358	64,511,368
Closing Balance as of August 31	998,589	498,163	49,589,758	1,482,687	6,094,221	177,374	1,880,490	1,349,882	276,366	7,497,613	69,845,143	66,688,358
Change in Net Book Value	-	(38,939)	(1,521,513)	(77,030)	(198,221)	37,218	(317,209)	24,550	(14,096)	5,262,025	3,156,785	2,176,990
Disposals												
Historical Cost	-	-	-	-	1,052,425	-	642,594	80,765	71,750	-	1,847,534	689,969
Accumulated Amortization	-	-	-	-	997,525	-	642,594	80,765	71,750	-	1,792,634	689,969
Net Cost	-	-	-	-	54,900	-	-	-	-	-	54,900	-
Price of Sale	-	-	-	-	28,260	-	-	-	-	-	28,260	-
Gain (Loss) on Disposal	-	-	-	-	(26,640)	-	-	-	-	-	(26,640)	-
Net Book Value (NBV) of Assets Pledged as Security for Debt	-	-	-	-	-	-	-	158,639	-	-	158,639	133,705

An Asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$5,709,397 (2021 - \$5,963,178).

Closing costs of leased tangible capital assets of \$397,608 (2021 - \$308,412) representing \$397,608 (2021 - \$308,412) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$238,969 (2021 - \$174,707) has been recorded on these assets.

Good Spirit School Division No. 204
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	3,946,132	3,993,696
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	26,640	-
Total Non-Cash Items Included in Surplus	3,972,772	3,993,696

Good Spirit School Division No. 204
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(1,076,341)	902,708
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,353,386	(703,084)
Increase in Liability for Employee Future Benefits	15,400	88,800
Increase (Decrease) in Deferred Revenue	18,889	(717,057)
Decrease in Prepaid Expenses	214,989	40,362
Total Net Change in Non-Cash Operating Activities	526,323	(388,271)

Good Spirit School Division No. 204
Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 13)
External Sources				
Jointly Administered Funds				
School generated funds	1,697,267	88,402	26,147	1,759,522
Fitness Centre, Kidsfirst, PPEP	93,545	200,122	156,275	137,392
Total Jointly Administered Funds	1,790,812	288,524	182,422	1,896,914
Ministry of Education				
Designated for tangible capital asset expenditures	45,000	-	-	45,000
PMR maintenance project allocations	4,464,947	2,307,239	2,456,662	4,315,524
Federal Capital Tuition	499,889	-	499,889	-
Education Emergency Pandemic Support program allocation	1,146,063	-	1,146,063	-
Unified Student Information System - USIS	72,638	-	59,137	13,501
Total Ministry of Education	6,228,537	2,307,239	4,161,751	4,374,025
Total External Sources	8,019,349	2,595,763	4,344,173	6,270,939
Internal Sources				
Board governance				
Elections	50,000	-	-	50,000
Total Board governance	50,000	-	-	50,000
Curriculum and student learning				
Instructional Resources	50,000	100,000	-	150,000
School Budget Carryovers	592,717	431,919	592,717	431,919
Total curriculum and student learning	642,717	531,919	592,717	581,919
Facilities				
YRHS Flood	100,000	-	-	100,000
Anne Portnuff Theatre	1,499	-	-	1,499
Risk Management & Security	11,299	-	-	11,299
Total facilities	112,798	-	-	112,798
Information technology				
Technology Resources	1,600,000	2,000,000	543,503	3,056,497
Total information technology	1,600,000	2,000,000	543,503	3,056,497
Transportation				
Bus Purchases	1,627,132	3,500,000	-	5,127,132
Total transportation	1,627,132	3,500,000	-	5,127,132
Total Internal Sources	4,032,647	6,031,919	1,136,220	8,928,346
Total Designated Assets	12,051,996	8,627,682	5,480,393	15,199,285

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

a) Basis of Accounting

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).

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 1,037,700 (2021 - \$1,022,300) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$298,513 (2021 - \$ 298,513) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$ 58,979,343 (2021 - \$ 56,825,845) because the actual useful lives of the capital assets may differ from their estimated economic lives.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

- estimated undiscounted asset retirement obligation of \$5,024,729 (2021 - \$ 5,024,729) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

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

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

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

e) Financial Assets

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

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

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

f) Non-Financial Assets

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

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

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

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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 20 years.

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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, bus garage parts, computer parts, promotional items, and software licenses.

g) Liabilities

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

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

Asset Retirement Obligation (ARO) consists of schools, maintenance shops and bus garage building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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

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

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

h) Employee Pension Plans

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

j) Accounting Changes

Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The Obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's consolidated financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$ 65,128,641	\$ 1,559,717	\$ 66,688,358
Accounts Payable and Accrued Liabilities	\$ 2,862,163	\$ 5,024,729	\$ 7,886,892
Accumulated Surplus	\$ 82,342,342	\$ (3,465,012)	\$ 78,877,330
Amortization of Tangible Capital Assets	\$ 3,916,666	\$ 77,030	\$ 3,993,696

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Shares/Equity in Co-operatives/Credit Unions	\$ 53,839	\$ 57,270
Total portfolio investments	\$ 53,839	\$ 57,270

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual
						(Restated - Note 2(j))
Governance	\$ 130,701	\$ 127,425	\$ -	\$ -	\$ 258,126	\$ 293,344
Administration	2,371,383	340,080	-	147,012	2,858,475	2,754,108
Instruction	49,874,952	3,472,348	-	2,403,357	55,750,657	55,122,418
Plant Operation & Maintenance	3,987,970	6,940,118	-	263,464	11,191,552	9,242,865
Student Transportation	3,588,808	2,543,808	-	1,111,239	7,243,855	6,570,953
Tuition and Related Fees	-	495,756	-	-	495,756	533,277
School Generated Funds	-	1,521,006	-	19,836	1,540,842	966,253
Complementary Services	787,236	78,682	-	1,224	867,142	878,839
External Services	130,119	239,140	-	-	369,259	457,614
Other	-	-	40,880	-	40,880	30,220
TOTAL	\$ 60,871,169	\$ 15,758,363	\$ 40,880	\$ 3,946,132	\$ 80,616,544	\$ 76,849,891

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 729,800	\$ 1,006,000
Current period service cost	65,100	86,400
Interest cost	15,100	16,600
Benefit payments	(54,400)	(28,800)
Actuarial gains	(96,400)	(350,400)
Accrued Benefit Obligation - end of year	659,200	729,800
Unamortized net actuarial gains	378,500	292,500
Liability for Employee Future Benefits	\$ 1,037,700	\$ 1,022,300

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 65,100	\$ 86,400
Amortization of net actuarial (gain) loss	(10,400)	14,600
Benefit cost	54,700	101,000
Interest cost	15,100	16,600
Total Employee Future Benefits Expense	\$ 69,800	\$ 117,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

Details of the contributions to this plan for the school division's employees are as follows:

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>STRP</u>	<u>TOTAL</u>	<u>TOTAL</u>
Number of active School Division members	455	455	470
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	6.05% / 11.70 %
Member contributions for the year	\$ 3,823,059	\$ 3,823,059	\$ 3,783,793

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:

	<u>2022</u>	<u>2021</u>
Number of active School Division members	454	461
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,353,706	\$ 1,304,928
School Division contributions for the year	\$ 1,353,706	\$ 1,304,928
Actuarial extrapolation date	<u>Dec/31/2021</u>	<u>Dec/31/2020</u>
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

7. ACCOUNTS RECEIVABLE

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

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,290,539	\$ -	\$ 1,290,539	\$ 800,000	\$ -	\$ 800,000
GST/PST Receivables	562,485	-	562,485	258,730	-	258,730
Other Receivables	907,147	298,513	608,634	625,100	298,513	326,587
Total Accounts Receivable	\$ 2,760,171	\$ 298,513	\$ 2,461,658	\$ 1,683,830	\$ 298,513	\$ 1,385,317

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		(Restated - Note 2(j))
Accrued Salaries and Benefits	\$ 1,329,954	\$ 1,292,500
Supplier Payments	2,674,115	1,411,451
Liability for Asset Retirement Obligation	5,024,729	5,024,729
Other (Caution Fees, Schools, Scholarships)	211,480	158,212
Total Accounts Payable and Accrued Liabilities	\$ 9,240,278	\$ 7,886,892

The school division recognized an estimated liability for asset retirement obligation of \$ 5,024,729 (2021 - \$ 5,024,729) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within a number of the school divisions facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school divisions buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2022	2021
Capital Loan:	BMO Bus Loan - 2.85% matures Oct 2023 monthly repayments of \$24,275	\$ 333,720	\$ 611,264
		333,720	611,264
<u>Other Long-Term Debt:</u>			
Capital Leases:	Concentra Copier Lease 17106 matured Sep 2021 quarterly repayments of \$4,038	-	3,866
	Concentra Copier Lease 18742 matures Aug 2023 quarterly repayments of \$4,184	19,526	36,263
	Concentra Copier Lease 50901 matures Sep 2024 quarterly repayments of \$7,198	64,783	93,576
	Concentra Copier Lease 56039 matures Nov 2026 quarterly repayments of \$4,450	74,330	-
		158,639	133,705
Total Long-Term Debt		\$ 492,359	\$ 744,969

Future repayments over the next 5 years are estimated as follows:				
	Capital Loans	Capital Leases	Total	
2023	\$ 285,493	\$ 63,369	\$ 348,862	
2024	48,227	49,421	97,648	
2025	-	25,037	25,037	
2026	-	17,839	17,839	
2027	-	2,973	2,973	
Total future repayments	\$ 333,720	\$ 158,639	\$ 492,359	

Principal and interest payments on the long-term debt are as follows:					
	Capital Loans	Capital Leases	2022		2021
Principal	\$ 277,544	\$ 64,261	\$ 341,805	\$ 502,550	
Interest	13,755	-	13,755	29,142	
Total	\$ 291,299	\$ 64,261	\$ 355,560	\$ 531,692	

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Non-Capital deferred revenue:				
Parent and Preschool Education	\$ 64,283	\$ 45,836	\$ 26,947	\$ 83,172
Total Deferred Revenue	\$ 64,283	\$ 45,836	\$ 26,947	\$ 83,172

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2022	2021
Revenues:				
Operating Grants	\$ 751,071	\$ 142,648	\$ 893,719	\$ 845,050
Fees and Other Revenues	-	26,907	26,907	29,349
Total Revenues	751,071	169,555	920,626	874,399
Expenses:				
Salaries & Benefits	670,080	117,156	787,236	802,850
Instructional Aids	41,908	22,543	64,451	63,753
Supplies and Services	-	1,448	1,448	711
Non-Capital Equipment	-	594	594	1,000
Building Operating Expenses	4,303	-	4,303	3,519
Communications	1,596	1,463	3,059	2,928
Travel	988	-	988	1,677
Professional Development (Non-Salary Costs)	3,364	459	3,823	146
Student Related Expenses	-	16	16	740
Contracted Transportation & Allowances	-	-	-	179
Amortization of Tangible Capital Assets	1,224	-	1,224	1,336
Total Expenses	723,463	143,679	867,142	878,839
Excess (Deficiency) of Revenues over Expenses	\$ 27,608	\$ 25,876	\$ 53,484	\$ (4,440)

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	KidsFirst	Other Programs	2022	2021
Revenues:					
Operating Grants	\$ 120,000	\$ 82,474	\$ -	\$ 202,474	\$ 242,051
Fees and Other Revenues	-	-	164,350	164,350	95,529
Total Revenues	120,000	82,474	164,350	366,824	337,580
Expenses:					
Salaries & Benefits	-	17,040	113,079	130,119	162,809
Supplies and Services	-	11,261	103,922	115,183	133,303
Non-Capital Equipment	-	-	-	-	450
Communications	-	610	-	610	996
Travel	-	5,295	-	5,295	8,409
Professional Development	-	-	-	-	1,647
Student Related Expenses	118,052	-	-	118,052	150,000
Total Expenses	118,052	34,206	217,001	369,259	457,614
Excess (Deficiency) of Revenues over Expenses	\$ 1,948	\$ 48,268	\$ (52,651)	\$ (2,435)	\$ (120,034)

13. ACCUMULATED SURPLUS

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

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:	(Restated - Note 2(j))			
Net Book Value of Tangible Capital Assets	\$ 66,688,358	\$ 7,157,817	\$ 4,001,032	\$ 69,845,143
Less: Liability for Asset Retirement Obligation	(5,024,729)	-	-	(5,024,729)
Less: Debt owing on Tangible Capital Assets	(744,969)	(89,195)	(341,805)	(492,359)
	60,918,660	7,068,622	3,659,227	64,328,055
Designated Assets (Schedule F)	12,051,996	8,627,682	5,480,393	15,199,285
Unrestricted Surplus	5,906,674	-	4,448,734	1,457,940
Total Accumulated Surplus	\$ 78,877,330	\$ 15,696,304	\$ 13,588,354	\$ 80,985,280

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 16, 2021 and the Minister of Education on August 27, 2021.

15. TRUSTS

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

Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Cash and short-term investments	\$ 83,502	\$ 186,719	\$ 32,722	\$ 19,366	\$ 116,224	\$ 206,085
Portfolio investments	100,000	-	233,569	215,099	333,569	215,099
Total Assets	183,502	186,719	266,291	234,465	449,793	421,184
Revenues						
Contributions and donations	109,112	97,441	47,030	16,476	156,142	113,917
Interest on investments	-	-	1,496	4,643	1,496	4,643
	109,112	97,441	48,526	21,119	157,638	118,560
Expenses						
Operations	112,329	97,225	-	-	112,329	97,225
Awards to Students	-	-	16,700	30,438	16,700	30,438
	112,329	97,225	16,700	30,438	129,029	127,663
Excess (Deficiency) of Revenues over Expenses	(3,217)	216	31,826	(9,319)	28,609	(9,103)
Trust Fund Balance, Beginning of Year	186,719	186,503	234,465	243,784	421,184	430,287
Trust Fund Balance, End of Year	\$ 183,502	\$ 186,719	\$ 266,291	\$ 234,465	\$ 449,793	\$ 421,184

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

16. CONTINGENT LIABILITIES

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

17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- bus purchase commitment for 9 buses in the amount of \$ 1,130,962

18. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of grants and other accounts receivable as at August 31, 2022, was:

	August 31, 2022				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 1,290,539	\$ 1,290,539	\$ -	\$ -	\$ -
Other Receivables	907,147	25,062	-	1,778	880,307
Gross Receivables	2,197,686	1,315,601	-	1,778	880,307
Allowance for Doubtful Accounts	(298,513)	-	-	-	(298,513)
Net Receivables	\$ 1,899,173	\$ 1,315,601	\$ -	\$ 1,778	\$ 581,794

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$9,240,278	\$4,115,274	\$ 100,275	\$ -	\$ 5,024,729
Long-term debt	492,359	173,415	175,447	143,497	-
Total	\$9,732,637	\$4,288,689	\$ 275,722	\$ 143,497	\$ 5,024,729

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$ 6,200,000 with interest payable monthly at a rate of prime minus 1.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

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

19. COVID-19 PANDEMIC

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

GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

reliably measure the potential future impact on the school division's financial position and operations.