

**2022-23**

# ANNUAL REPORT

**Good Spirit School Division No. 204**



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## **School Division Contact Information**

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An electronic copy of this report is available at  
<https://www.gssd.ca/division/media-room>

## Letter of Transmittal

Honourable Jeremy Cockrill  
Minister of Education

Dear Minister Cockrill:

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 2022-23 annual report. This report presents an overview of Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. 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, flowing style.

Jaime Johnson  
Board Chairperson

## **Introduction**

This annual report provides information about Good Spirit School Division No. 204 in its 2022-23 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 second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.

# 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, 2023, the Board of Education members are:



Jaime Johnson  
(Board Chair)  
Subdivision 1



Chris Balyski  
Subdivision 2



Shannon Leson  
Subdivision 3



Nicole Pohl  
(Board Vice Chair)  
Subdivision 4



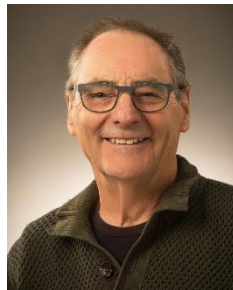
Lois Smandych  
Subdivision 5



Robert A. Simpson  
Subdivision 6



Jade Anderson  
Subdivision 7



Gordon Gendur  
Yorkton-At-Large



Jan Morrison  
Yorkton-At-Large



Steve Variyan  
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, with the exception of the GSSD Digital Learning School and Hutterian Schools (Bear Stream School, Hofer Colony School, and Silver Stream School), which do not require the establishment of an SCC.

SCCs play a crucial role in involving the community in educational planning and decision-making processes, fostering shared responsibility for learning among community members, students, and educators.

In GSSD, SCCs consist of elected and appointed members, with nine out of the 11 high schools having student representatives on the council. The number of members may vary across different SCCs. Some division schools also have students from First Nations communities within or adjacent to the division's boundaries. As a result, representatives from the First Nations communities are encouraged to join the SCCs.

According to *The Education Regulations, 2019*, school divisions are required to provide orientation, training, development, and networking opportunities for SCC members. SCCs in GSSD continue to have access to professional development (PD) modules that were developed in the 2021-22 period. These modules offer resources to support SCC members in understanding the inner workings of the SCC and their contributions to the students, schools, and community.

To enhance professional development opportunities, the Board of Education offers five bursaries of \$900 each to SCCs across the division. Additionally, SCCs receive an annual grant of \$1,000, along with \$1.50 per student, to support their operations and facilitate professional development for their members. In November 2022, the Board allocated a total operating grant of \$32,750 to all SCCs, including funds for service awards.

In 2022-23, schools and SCCs collectively raised \$507,317 to enhance educational programs and enrich learning opportunities for students. This represents a significant increase of \$230,066 compared to the preceding year, which can be attributed to the lifting of pandemic restrictions from previous years and the subsequent availability of more fundraising opportunities.

In accordance with regulations, all 24 SCCs in the division actively participated in developing school-level plans during the 2022-23 academic year. These plans align with the school division's strategic plan and are subsequently recommended to the Board of Education. Before finalizing these plans, both the school's Administrator and SCC Chair must sign off, demonstrating their commitment to implementing the developed strategies.



Recruitment and retention of SCC members continue to pose challenges. In some cases, principals or SCC chairs proactively approach potential members to generate interest in joining the SCC.

Certain SCCs allocate financial support towards resources that align with school-level plans. They also fund nutrition programs and provide other essential items to promote student learning and well-being at the local level.

### **SCC Symposia**

During the 2022-2023 school year, the GSSD Board of Education facilitated a series of three School Community Council (SCC) symposia which equipped SCCs with the knowledge to assist and actualize school-level plans. These events, attended by SCC members, school administrators, GSSD Board of Education Trustees and GSSD's Director of Education, focused on enhancing collaboration and engagement while improving student achievement and well-being.



The first symposium in January addressed the vital role of SCCs, strategic planning, and parental involvement. It kickstarted discussions on SCC effectiveness and strategies for meaningful parental engagement.

In April, the second symposium dove into budget consultation, emphasizing the importance of financial planning and resource allocation. SCC members and staff actively contributed to informed decision-making.

In June, the last symposium was centered on budget unpacking, helping SCC participants understand the financial intricacies of the school division. This knowledge empowered them to advocate for students' needs effectively.

Through these symposia, the GSSD promoted transparency, collaboration, and stakeholder involvement in decision-making. By equipping SCC members with budgetary insights, the division encouraged shared responsibility in shaping educational priorities and resource allocation. This effort demonstrates GSSD's commitment to providing excellent educational opportunities for students.

### **Springside School's SCC**

Springside School's SCC has actively involved the community in fundraising efforts for playground equipment. In 2022-2023 they organized a successful community auction where members volunteered their time to sort and prepare donated items for sale and delivery. They also hosted a Tapp's Steak Night and organized a raffle to support this cause.





Beyond fundraising, some SCC active Springside Lions Club members collaborated with the organization to provide swimming lessons at the Gallagher Centre for Grade 3 and 4 students annually. The SCC has additionally organized activities like hot lunches and Christmas celebrations, which increase community and family engagement in Springside.

### **Melville Comprehensive School and SCC Host a Game Night**

At Melville Comprehensive School (MCS), students, families and staff partook in their first annual Games Night put on by MCS's SCC on January 19, 2023. This event assisted in the school-level plan goal of deepening relationships with families and communities and the division's aspirational statement of high-quality teaching and learning. To support numeracy and literacy in a fun and engaging way, the MCS SCC purchased many board games for the students to access. Appropriate titles were provided by the staff. Games Night was held in the cafeteria and had about 60 people in attendance. The event was supported through community engagement. Popcorn was supplied by Melville Minor Hockey. The Grayson Mobile Playground Program donated refreshments, and the MCS SCC members donated some craft supplies for younger siblings and family members. The event was a success and will be continued annually.



### **P.J. Gillen Offers a Book Vending Machine, Stocked by the SCC**

At P.J. Gillen School in Esterhazy, the SCC helped bring the school's vision of "Together We Grow Readers" to life by adding a book vending machine to the school and keeping it stocked with the latest books. It has been a highlight of the building and a busy place for students. There is always excitement and anticipation of what book will show its cover next. Students purchased books from the vending machine with a special book coin. Coins were earned in two different ways throughout the year:

1. Students can purchase a book coin with their Positive Behavioural Interventions and Supports (PBIS) points that they earn for displaying P.J. Gillen's PAWS values.
  - a. Positive Attitude
  - b. Act Responsibly
  - c. With Respect
  - d. Safe
2. Students were awarded PAWSitive Panda Cards from their teachers during monthly assemblies. PAWSitive Panda Cards were earned when students displayed PAWS values in and around school. With each card also came a book coin.



PBIS helped P.J. Gillen to focus on recognizing their PAWS values. Students worked hard and were proud to earn their PBIS points...many choosing to purchase books, all made possible by P.J. Gillen's SCC.

## Columbia School and SCC Hold 10<sup>th</sup> Annual One School One Book

Columbia School in Yorkton, SK held its tenth annual One School One Book (OSOB). The book chosen for the 2022-23 school year was *The Barren Grounds* by David A. Robertson, an Indigenous author from Winnipeg.

The Kickoff was on Friday, January 6 with every family in the school receiving a copy of the book purchased by the Columbia School SCC. Over the course of January and February students answered morning trivia questions for their chance to win prizes donated by SaskTel. They also took part in various activities that built school community and spirit. Every student in the school was added to a team with different Cree animal names.

The wrap-up took place on the morning of Friday, February 17, with all students taking part in various stations throughout the school tied to the book.

The wrap up spanned the course of an evening and a day. Columbia School invited families to attend a Soup & Bannock Night with Clorice and Sasha Delorme speaking about their journey through finding their identity and what they gain from partaking in pow wow dancing. There was a nice turnout for this event and families enjoyed the presentation along with visiting later over soup and bannock.

The next morning, the students of Columbia School met for a schoolwide assembly and were fortunate to have the author, David A. Robertson speak to all the students and answer submitted questions of some very lucky students who were presented with the second book in his series, *Great Bear*.

Students then broke into their teams and proceeded through various activities related to the book: Barren Grounds Obstacle Course, Beading, Constellation Art, Barren Grounds trivia booklet, snack of bannock and juice, and checking out animal pelts from the Trapline, presented by Floyd Hendrickson of the Saskatchewan Trappers' Association.

A big thank you went out to the Columbia School SCC for purchasing all the books for the families, to Legacy Co-Op for the donation of snack items, to SaskTel for prizes and to Unifor and SIGA for their donation that made it possible for Columbia to provide soup and bannock, have special presenters, and buy supplies for the event.

For more information please visit: [School Community Councils | Good Spirit School Division \(gssd.ca\)](https://www.gssd.ca)

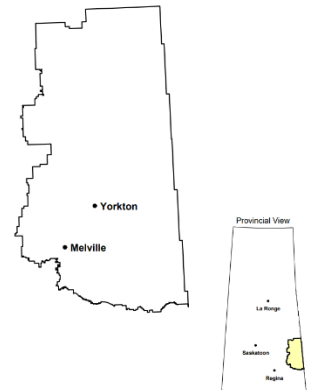


# School Division Profile

## School Division in Context

Good Spirit School Division (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 GSSD.

Good Spirit SD No. 204  
2022-2023



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

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.

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 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.

### **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.

### **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.

### **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
- Healthy, Sustainable Physical and Social Environments
- Engagement of All Students, Families, and Communities
- Effective Policy and Procedures

### **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.

### **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.

**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).



## Community Partnerships

### Community Threat Risk Assessment and Support Protocol

On March 29, 2023, the Yorkton and Area Community Threat Assessment and Support Protocol (CTASP) Document was re-signed in the presence of more than 20 core and community partners. Partners included; Parkland College, Bruno's Place, GSSD, City of Yorkton, City of Melville, Parkland Regional Library, Saskatchewan Health Authority, Yorkton RCMP, Ministry of Social Services, Big Brothers Big Sisters, East Central Newcomer Welcome Centre Inc., SaskAbilities, Christ the Teacher Roman Catholic Separate School Division (RCSSD), Good Spirit Housing Authority, Yorkton Tribal Council and Society for the Involvement of Good Neighbours (SIGN). This updated Protocol included new additions and revisions that encompassed Assessment of Risk to Others (ARTO) as a Trauma-Informed and Equity and Inclusion-Guided Practice.



The Yorkton and Area CTASP is a Multi-Disciplinary Partnership Committed to:

- Early intervention;
- Violence prevention;
- High-risk assessments;
- Interventions and supports; and
- Creating and maintaining internal processes and practices consistent with the model, in accordance with other CTASP partners.



The shared goal is safer schools and communities. The CTASP demonstrates GSSD's commitment to creating safe learning and work environments in the community for individuals of all ages and abilities.

*The Yorkton and Area Community Threat Assessment and Support Protocol (CTASP) reflects the work of J. Kevin Cameron, Executive Director of the Center for Trauma Informed Practices, the Yukon Threat Assessment Program (Y - TAP) and, the Alberta Children and Youth Initiative.*

The Yorkton and Area Community Threat Assessment and Support Protocol (CTASP) document can be [viewed on our website](#). GSSD.ca > Programs and Services > Safe Schools.



### **Saskatchewan Health Authority**

In the fall of 2018, Esterhazy High School (EHS) began an ongoing 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 principal shared they are very fortunate to have these services available for the students. *“The Nurse Practitioner’s mornings are always busy at EHS with 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 has 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 the Nurse Practitioner is 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) to accompany students when families require language support. This five-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. EHS is committed to maintaining this partnership to support student physical and mental health.

### **Village of Grayson and the Parkland Regional Library**

On August 16, 2022, the Village of Grayson, the Parkland Regional Library, and the GSSD met to sign a new joint venture agreement. The agreement allows a branch of the Parkland Regional Library to operate from Grayson School. All patrons will have the right to borrow from both library collections. GSSD will provide public access to the library and will ensure full accessibility to the facility, including wheelchair access, thanks to the GSSD Facilities Department. GSSD is very excited to be able to bring more books, learning, and knowledge not only to Grayson School, but also to the Village of Grayson. Thank you to everyone involved in making this agreement a success!



### **Cote First Nation**

In alignment with GSSD’s aspirational statement of high-quality teaching and learning, GSSD is pleased to highlight a significant milestone of collaboration. Beginning in September 2020, the GSSD engaged in extensive discussions with representatives from the Cote First Nation to collaboratively construct a comprehensive service agreement. The culmination of this collaborative endeavor was commemorated by means of a formal signing ceremony at Kamsack Comprehensive Institute on October 11, 2022. This agreement is



rooted in the fundamental principles of respect, transparency, and accountability.

The collective aim is to ensure that Indigenous students residing on Cote First Nation and attending a GSSD school have equal access to equitable and well-rounded educational opportunities.

This agreement stands as a model for ongoing engagement with other First Nations in the region, underscoring the steadfast commitment to cultivating a more inclusive and enriched learning environment.

### **The Regina District Industry Education Council (RDIEC)**

The Regina District Industry Education Council (RDIEC) connects education and industry to provide increased opportunities for students to learn about future career pathways. As RDIEC's newest affiliate partner, GSSD joined other school divisions across south Saskatchewan in being able to offer these increased opportunities within local communities, businesses, and schools.

Career Spotlights were created with professionals in various roles, such as; Director of Business Development, Electrical Engineering Manager, Hypnotist, and Provincial Park Administrator. These were created to give students an insight into career and work opportunities available to them.

A public-facing website, "GSSD Career Corner" was created and linked online to the main GSSD website. This website provides a one-stop shop for students, families, school staff, and businesses/industries looking for information on topics such as:

- Career Spotlights featuring local businesses
- Work Placement information
- Curriculum-related resources
- Links to job search platforms

Presentations were given October 20, 2022 and March 27, 2023 to about 80 GSSD staff that shared information about RDIEC and relevant resources and supports.

Events such as Career Explorations in Yorkton, SK and Try a Career Day in Balgonie, SK were attended to further educate and enhance the knowledge around education and industries.



### **Youth Employment Skills and Strategies (Y.E.S.S.)**

The Y.E.S.S. program offers essential skill training at the Parkland Community College in preparation for students to enter or re-enter the workforce. The GSSD provides college students with work experience placements and mentorship, giving helpful feedback and advice throughout their placement. This placement provides the college students with valuable real-world experience and skills that are not always attainable in a classroom setting. During the

2022-23 school year, GSSD had four students employed in Kamsack as part of this partnership. GSSD is grateful for this partnership as the placement of students often acts as a recruiting program for positions that can remain vacant for a period of time.

### **Métis Nation of Saskatchewan**

In partnership with the Métis Nation of Saskatchewan, GSSD was proud to announce that there will be a Michif Early Learning Program (M.E.L.P.) for children ages 3 and 4 in the 2023-24 school year. This program will focus on developing a stronger sense of identity through the exploration of Métis cultural knowledge and will introduce early learners to the Michif language. M.E.L.P. will infuse Michif language and Métis culture into the existing provincial curricula for Early Years Education. Through educating Métis children, it is possible to help in the revitalization of the Michif language and instill Métis cultural knowledge and understandings. Michif Early Learners will experience cultural teachings from a Métis perspective, learn in a play-based environment and have the opportunity to connect with and learn from Métis Knowledge Keepers and Michif language speakers.

The Michif Early Learning Program started with 150 students in the North, and now with the signing of GSSD, there will be a school in each of the 12 regions. GSSD is proud to be a part of the 17 schools and 600 students taking part in the Michif Early Learning Program across the province.

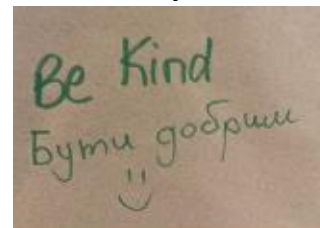
### **Mental Health Capacity Building in Partnership with the Sunrise Health Authority**

The Mental Health Capacity Building Initiative (MHCB) is a provincial pilot project offered in partnership with the Saskatchewan Health Authority at Dr. Brass school in Yorkton.

Dr. Brass School has students in Prekindergarten to Grade 8. Dr. Brass School follows a community school model and has many community partners enhancing the daily education of students in the building. At Dr. Brass School the belief is "Every Day, Every Student, A Success!"

MHCB is funded and led by the Saskatchewan Health Authority (SHA) with support from the Ministries of Health and Education. The MHCB program works to provide programming and support to students, schools, families, and communities in building their mental health and wellness capacity. The initiative works to provide support, resources and education around mental health and wellness and reduce the stigma attached to mental health.

The program has two lead positions which was the MHCB Promotor and the MHCB Coordinator. The MHCB Promoter delivers appropriate, evidence-based programming to children, youth and families. The MHCB Coordinator provides leadership, direction,



supervision and structure to support the overall objectives of the MHCB initiative and to build collaborative relationships with community partners to ensure students and their families receive the additional mental health supports they need.

Mental Health Week took place in Canada from May 1-7, 2023, with the theme “My Story.” The primary objective was to bring attention to community mental health programs and emphasize the importance of achieving universal access to mental health care. Dr. Brass MHCB Program played a significant role by providing valuable resources to the community throughout the week, promoting various methods for maintaining good mental health. It is crucial to recognize that mental health is as important as physical health.

### **Invitational Shared Services**

The GSSD continued its 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).

Events through the partnerships took place all year round to further Indigenous education and participation within these schools.

## Strategic Direction and Reporting

### The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## **Provincial Education Plan - Interim Plan Priorities 2022-23**

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

### **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

### **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

### **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.



## School Division Programs and Strategic Activity

### High Quality Teaching and Learning

The 2022-23 academic journey in the GSSD was distinctively characterized by a commitment to high-quality teaching and learning, which was reflected in the meticulously designed educational programs. GSSD prioritized the inclusion of provincial curricula and resources that were not only developmentally appropriate but also culturally responsive. The approach was further enriched with play-based learning experiences designed to instill a sense of personal competency, self-efficacy, and social responsibility in students. Moreover, GSSD offered a diverse array of opportunities for students to learn, practice, and showcase their understanding, ensuring their confidence and motivation towards a holistic, well-rounded life.

Educational Programming Highlights Connected to the GSSD Strategic Focus Area of High-Quality Teaching & Learning:

- Career Explorations:
  - Over 1,500 students from East Central Saskatchewan gathered at the Gallagher Centre for a day of engaging Career Explorations which included over 70 booths, 20 presentations, and the chance to win prizes from vendors with the completion of a Career Explorations Bingo Card for enhanced student interaction.
- Fountas and Pinnell Professional Development:
  - GSSD Curriculum Coaches and novice educators took part in the hands-on assessment training for improved understanding of the Fountas and Pinnell Benchmark Assessment.
- Blended Learning with Technology Services:
  - GSSD K-12 educators, consultants, and administrative personnel assisted with the distribution of 1,000 new Chromebooks for students across Division which assisted with the adaptation of diverse student learning styles.
- Queen Elizabeth II Platinum Jubilee Medal Award:
  - Seven GSSD staff members were recipients of the prestigious Queen Elizabeth II Platinum Jubilee Medal Award for recognition of exceptional service to the community. This award saluted educators for contributions outside of their traditional responsibilities such as volunteerism, art, education and sports.
- GSSD Professional Development Opportunities:
  - Throughout the 2022-2023 school year GSSD held over 75 professional development opportunities for staff. Sessions were wide-ranging from teaching techniques to emergency response procedures. From administration staff, to teachers, to educational assistants and bus drivers, all employees were engaged throughout the year creating collaborative learning experiences across various roles.
  - The table on the next page highlights some professional development opportunities that took place throughout January of 2023.

Professional Development (Event)	Date	Topic/Outcome
Aspiring Leaders PD: Emotional Intelligence	January 19, 2023	As part of the Aspiring Leaders PD those who take part in six sessions or more will get the opportunity to shadow a leader in April, 2023.
Library Technician Professional Learning Community	January 30, 2023	Library Technicians gathered to collaborate and continue discussions around the work of the library as part of the school community.
Transportation Department First Aid Training for GSSD Bus Drivers	January 30 & 31, 2023	Education on providing individuals with the knowledge and skills needed to provide immediate assistance to someone who has been injured or has suddenly fallen ill.
Practical Applied Arts Professional Learning Community	January 30, 2023	Participants spent the morning in large groups learning about curriculum and assessment, facilities and equipment, etc. The remainder of the day included opportunities to meet in discipline-specific small groups.
Band Professional Learning Community	January 30, 2023	Participants had the opportunity to engage in information sharing and co-planning, including division-wide opportunities and considerations.
Supporting Newcomers: What You Can Do to Support EAL Students	January 30, 2023	This session explored methods to support English as a Second Language students as they begin their education in Canada.
SLP 101: The Role of the SLP in Schools and How You Can Support Students with Speech & Language Needs	January 30, 2023	This session focused on: What is the role of the SLP in the school? What types of students does the SLP work with? How can an SLP support the speech and language needs of students they are working with?
Teaching Treaty Outcomes Through Play for Prekindergarten, Kindergarten and Grade 1 Teachers	January 30, 2023	Participants explored ways in which early learners can be invited to investigate the important concepts and teachings embedded in the Saskatchewan Education outcomes through age-appropriate play-based provocations and inquiry processes.
Educational Assistant & Student Support Teacher Professional Learning Community	January 30, 2023	Keynote speaker: Kaylee Miller, Autism Specialist
Supporting Students with Intensive Needs in the Pool Program for Specific Staff	January 30, 2023	GSSD Staff focused on ways to support students in the water according to their sensory motor profile and comfort level.
Features of Autism: what you might see and how we can support, for all EAs & SSTs	January 30, 2023	In this session EAs and SSTs explored the features of Autism and how these translate into everyday life working with students on the spectrum by discussing some of the behaviors you might observe and how to appropriately respond.
Let's Get Visual, for all EAs & SSTs	January 30, 2023	This hands-on, interactive presentation taught the 5 Ws of visuals!
Supporting Students in the Transitioning Youth to Employment (TYE), for all EAs & SSTs	January 30, 2023	TYE staff reviewed the role of the EA in the work experience placement setting and how to support students on the job.
Social Emotional Learning: Self-Awareness, for EAs & SSTs	January 30, 2023	Participants had the chance to understand and explore how their behaviour and mental health affects those around them.
Building Relationships with Indigenous Learners and Their Families, for all EAs & SSTs	January 30, 2023	EAs and SSTs dove a little deeper into what intergenerational trauma is, what some of the causes are and how it impacts the students that we work with.
Introduction to Trauma-Informed Care, for all EAs & SSTs	January 30, 2023	In this session participants learned how to define trauma, the impacts of trauma on learning and behaviour and how school staff can support all students, including those whose life has been impacted by trauma.

## HIGH QUALITY TEACHING AND LEARNING

### PROFESSIONAL DEVELOPMENT IN ACTION



Keynote Speaker Kaylee Miller presenting to EAs and SSTs



Library Techs engage in small break out groups as they discuss community engagement



GSSD Indigenous Student Success Consultant Jesse Armstrong speaks about building relationships with indigenous learners and their families



PreK, Kindergarten and Grade 1 Teachers discuss Teaching Treaty Outcomes Through Play



The Swim Program participants learn ways to support students in the water according to their sensory motor profile and comfort level



GSSD Educational Psychologists Deb Bulitz, Gary Scheffler and Kim Unterschute present on the Features of Autism



GSSD Speech Language Pathologists focus on how students with speech and language needs can be supported

Our programming sought to foster inclusive environments, promote well-being, and empower students to build future pathways. Initiatives like Career Explorations and professional development sessions align with the goals of the policy framework, emphasizing student success, participation, and inclusiveness.

### **Evolution of Programming:**

Periodic monitoring informed the approach, leading to enhancements in programs like blended learning, which underwent iterations based on feedback. The commitment to refining and evolving, ensured that offerings remained relevant and effective.

- **Mental Health First Aid (MHFA) Training for Adults Who Interact with Youth:**
  - 22 GSSD staff members attended the MHFA Training to understand a range of mental health topics and to provide aid during a crisis. This professional development not only equipped staff to recognize mental health symptoms but also to take actionable steps to provide immediate aid. Participants found training valuable, with evaluations showing improved skills in working with youth. This aligns with GSSD's goal of having at least one trained staff at each school.
- **Violent Threat Risk Assessment (VTRA Level 2) Training:**
  - In GSSD's commitment to safe schools, staff and community partners gathered for VTRA Level 2 Training on identifying, assessing, and managing potential threats of violence. This community-wide approach assists in managing threats and fostering a safer environment for all. At the conclusion of this training a renewed commitment was shown through the re-signing of the Yorkton and Area Community Threat Assessment and Support Protocol.
- **Building Thinking Classrooms with Peter Liljedahl:**
  - GSSD educators and administrators took part in an enriching professional development day on fostering deep thinking and problem-solving skills with Peter Liljedahl at the Good Spirit Education Complex. During the seminar, participants explored the key concepts and strategies outlined in Peter's book. Through interactive discussions and hands-on activities, they learned how to design and facilitate a classroom environment that promotes critical thinking, collaboration, and student engagement.
- **Former Canora Composite School Student (CCS) John Langan Returns to Speak with Students and Staff:**
  - On May 16, 2023 students and staff of Canora Composite School and Kamsack Comprehensive Institute gathered to hear from author and motivational speaker John Langan. John is a Saulteaux/Cree Indigenous man from Keeseekoose First Nation and spoke on the beauty of Indigenous culture and ceremony. His story of resilience, unique upbringing and ability to overcome obstacles in life through perseverance and determination helped to motivate his audience and inspire GSSD students and staff. CCS was proud to be able to have alumni John Langan return to CCS to share his real-world and relatable success stories.

In the 2022-23 academic year, GSSD showcased its unwavering commitment to both education and well-being. Steps were taken to ensure that every student, regardless of background or ability, had the resources and support to thrive. Emphasizing innovation, collaboration, and resilience, GSSD not only met the challenges of the year but also set the groundwork for continued success in the future. In

reflection, gratitude is extended to all stakeholders, and with anticipation, GSSD looks forward to reaching greater heights together.

### **Engagement of All Students, Families and Communities**

The 2022-23 academic year at the GSSD was underscored by the strategic focus on the holistic engagement of students, families, and communities. Through innovative programs and collaborative efforts, GSSD showcased a commitment to nurturing educational and communal experiences aligned with the goals of the Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework.

- **National Day of Truth and Reconciliation:**
  - Recognizing the lasting impact of residential schools on Indigenous families and communities, GSSD schools participated in reconciliation-focused events throughout the week leading up to September 30th. A unique activity prompted students, staff, and families to express their interpretations of reconciliation. Over 50 entries were collected by Indigenous Student Success Consultants, Jesse Armstrong and Clorice Delorme.
  
- **Dr. Brass Scares Away Hunger & Hosts a Fundrive:**
  - With Mrs. Zerr's art academy's assistance, Dr. Brass Building Active Leaders organized a haunted house, collecting non-perishable items for those in need and attracting over 190 attendees.
  
- **Columbia School One Book:**
  - Columbia School celebrated its 10th One School One Book with "The Barren Grounds" by David A Robertson. Activities spanned January and February, fostering community spirit. The initiative culminated in a Soup & Bannock Night, complete with pow wow dancing demonstrations and discussions on identity.
  
- **Red Dress Beading at PJ Gillen:**
  - Staff and members of the school's community participated in creating red dress pins as a symbol of the challenges faced by Missing and Murdered Indigenous Women and Girls, with Jesse Armstrong providing guidance.
  
- **GSSD Drum Group at the Local Powwow:**
  - GSSD's drum keepers shared their talents at the Yellow Thunderbird Lodge Traditional Powwow in March 2023, emphasizing cultural exchange and community engagement.
  
- **Principal for a Day at Miller School:**
  - Zayden Haywood exemplified leadership as he took on the Principal's role for a day, an endeavor that arose from a Telemiracle fundraiser.
  
- **Yorkton Regional High School and the National Youth Band:**
  - In May 2023, YRHS welcomed the prestigious National Youth Band of Canada. The event was a testament to the school and community's collaborative spirit, drawing attention from across the province.
  
- **Columbia School Experiences Canada Exchange:**
  - Columbia School students embarked on a transformative exchange program with Kingston's St. Thomas More School. The experience, spanning local and distant adventures, enriched both student groups.

- Melville Comprehensive School and the Fish in Schools (FinS) Program:
  - Students from Melville Comprehensive School released 99 rainbow trout into Wilson Lake, marking their participation in the Fish in Schools program. This hands-on experience emphasized fish conservation and the importance of aquatic ecosystems.
- Perfect Attendance Achievement:
  - Lizzy McKay, a senior at Melville Comprehensive School, displayed exemplary commitment with her perfect attendance throughout her final two academic years. Her dedication serves as an inspiration to the entire school community.

In reflection, GSSD's educational programming in 2022-23 truly epitomized commitment to student engagement, family involvement, and community partnerships. Through these initiatives, GSSD has laid the groundwork for continued collaboration and success in the coming years.

### Healthy, Sustainable Physical and Social Environments

Access to and support for healthier options:

- Facilities Department: The GSSD Facilities Staff renovated the existing Home Economic lab this summer. Renovations included new flooring, fresh paint, new cabinetry and appliances. With the new updates, students will be able to better learn in the kitchen and take full advantage of the beautiful facility. At Canora Junior Elementary School, the main entrance doors were not wide enough to meet the requirements of “barrier free.” The school was also in need of a barrier free change room. The entry way was fully rebuilt with new doors, windows, framing, and tin siding. Within the school a corner of former classrooms was transformed into a barrier free change room. This change room included full walls, a toilet, and sink
- Transportation Department: Ensuring all vehicles were in prime condition emphasizes the commitment to safe and reliable transportation. Bus drivers gathered mid-August for a summer in-service where paperwork and safety items were reviewed to have all drivers ready for the first day of school.



A welcoming, caring, and inclusive environment:

- Leo's Learning Commons: The establishment of a central Learning Commons inspired by Leo's legacy at Macdonald School created a warm and welcoming atmosphere for all students to gather. Leo's light and love inspired the open concept renovation at the centre of the school. The design focus was to create an inviting space with flexible furnishings that will support future growth and changes for years to come.
- Christmas Hampers: Indigenous Student Success Leads and Indigenous Community Workers ensured that no families would be left without access to a holiday meal or food package/hamper if needed. Many SCCs and community organizations were involved including Soup Haven, SIGN, Yorkton Tribal Council, and Harvest Meats.



Healthy relationships among and between students, staff, and the community:



- Red Cross Youth Group: The Red Cross Youth Group at Invermay School is a dedicated team that promotes core values like kindness, respect, and inclusion, regardless of differences in gender, age, ability, religion, or culture. They engage in various activities to help those in need and spread positivity, including participating in events like the Remembrance Day Program and organizing Christmas events. Throughout the year, they also run activities like the Valentines for Vets program, Pink Day, and the Roughrider Reading Program. The group is committed to fundraising for educational, athletic, and family support purposes while working tirelessly to make a difference and spread positivity in their school and the broader community.
- James Smith Cree Nation Donation: On May 30, 2023, Cultural Advocate, Andrew Quewezance, Indigenous Education Consultant, Jess Armstrong and Director, Quintin Robertson traveled to James Smith Cree Nation to deliver condolences along with a \$4,937.90 cheque to go towards mental health and community well-being initiatives. Following the tragedy that occurred in James Smith Cree Nation in September, GSSD schools raised the funds through a division wide hat day.



Responsive and inclusive leadership of students, staff, and community:

- Gender Alliance Gathering: This year GSSD hosted its first Gender and Sexuality Alliance summit for students across the Division. It was an opportunity for students throughout GSSD to come together, network, learn and share. Staff from six different schools brought students from Grade 7-12 to GSEC on Saturday, May 27, 2023 for the afternoon event. It kicked off with a pizza lunch, then students were invited to move through stations of their choosing where they could create, read or decorate. From there, Jenn Tatton, a remote counselor from OUTSaskatoon, ran a self-care workshop and Lauren Denysek lead a voguing workshop - where many laughs were shared by students and adults alike! To wrap the day, students were invited to share what their school's GSA has been working on, or wants to work on, to make their schools safer, more inclusive spaces for all students. Overall, it was a great afternoon, filled with joy and celebration!
- Walk and Roll 2023: Wednesday, June 7, 2023, marked an exciting event at the GSSD with the celebration of the 17th Annual Walk and Roll Day. This special day, initiated by the Yorkton Regional High School, aimed to promote active transportation among students and staff, encouraging them to walk or roll to school. It was wonderful to see individuals embrace the opportunity to engage in healthy and sustainable commuting methods. In a wonderful show of support, the Division had the pleasure of awarding three bikes to two fortunate students and a staff member who participated in the Walk and Roll event.





Relationships influenced by families, cultural perspectives, and the community:

- Family Literacy Day: In honour of Family Literacy Day this year, GSSD held a Celebrate Your Heritage Contest. GSSD schools, classrooms and families were encouraged to participate with the chance to win prizes that were announced on Family Literacy Day, January 27, 2023. Participants shared how they were celebrating their heritage by cooking/ baking a traditional dish or by picking up a book and learning something new. It was uplifting seeing all participants learning about their history and culture.
- Mental Health First Aid Training: On January 11 and 12, 2023, the Mental Health First Aid (MHFA) course was delivered by Kyla Christiansen and Michelle Goulden to 23 students in the Mental Health 20 class at Preeceville School, and their teacher, Donna Hamilton. The students were engaged in the learning, and wonderful participants. Some outcomes for participants undertaking an MHFA course: increased awareness of signs and symptoms of the most common mental health problems, decreased stigma related to mental health, increased confidence interacting with individuals experiencing a mental health problem or crisis and increased help provided to individuals in crisis or experiencing a mental health problem.



Planning for a strong, vibrant future:

- Technology Department: By introducing new management software and replacing Wi-Fi points, the department ensured that technological advancements keep pace with educational needs.

Proactive approaches to sustain and grow Division facilities:

- Facilities Department: The continuous upgrades and renovations signify a proactive stance in ensuring schools are not just maintained but improved upon.

Efficient use of resources:

- Technology Department: The Technology Team successfully replaced wireless access points and network switches at the Good Spirit Education Complex with an alternate option which provides the same features and functionality as the current system. All schools will receive this new equipment during the school year and in the 2023-24 year. This change will contribute approximately \$130,000 to \$150,000 to savings annually.

The entire school division, through various initiatives, has been a beacon of compassion, resilience, and unity, encouraging students to imbibe these values in their lives.

### **Effective Policy and Procedures**

In the 2022-23 academic year, GSSD showcased its steadfast commitment to enhancing the learning experiences of its early learners and students. This commitment was largely driven by the strategic focus area: Effective Policy and Procedures. Through meticulous planning, resource allocation, and collaboration with various stakeholders, GSSD implemented educational programs that resonated with the strategic aspirations.

- Grade Retention: Student Progress & Placement:

- GSSD adopted a careful approach in considering grade retention for Kindergarten to Grade 2, emphasizing student well-being and potential success.
- Decisions around retention were made collaboratively, involving interdisciplinary teams, ensuring the best outcomes for students.
- **Bus Cold Weather Cancellation Information:**
  - GSSD adhered to Administrative Procedure 559 to determine bus cancellations during extreme cold, prioritizing the safety and well-being of students and staff.
- **Pan-Canadian Summit 2022:**
  - As part of the partnership with the EdCan Network, GSSD embarked on a journey to enhance workplace wellness. Through a dedicated committee and collaboration with national counterparts, GSSD strategized ways to foster a more holistic and well-rounded workplace.
- **Preeceville Students' Enrichment Trip to Yellow Quill First Nation:**
  - Indigenous Studies 10 students had a remarkable experience visiting Yellow Quill First Nation, participating in traditional games and the enlightening Blanket Exercise, fostering understanding and appreciation for Indigenous cultures.
- **Saltcoats Mustangs Embrace Diversity & Inclusion:**
  - Through a month-long initiative, students delved deep into the essence of inclusion, culminating in an event where they displayed their commitment to creating an inclusive community.
- **SGL Bus Inspections:**
  - In ensuring the safety and well-being of students, GSSD buses underwent thorough inspections by SGI and the Department of Highways, reinforcing the commitment to secure transportation.

The 2022-23 academic year underscored GSSD's drive to elevate the learning and well-being of its students through effective policies and procedures. By channeling resources and collaborating with various stakeholders, GSSD not only enhanced the educational experience but also created a platform for students to thrive and achieve without limits.

### **School division actions taken during the 2022-23 school year in support of the Interim PEP**

#### **Reading priority:**

- During fall of the 2022-2023 year, students from Grade 2-6 were assessed using the Fountas and Pinnell benchmark assessment system. This data was used to guide instruction and determine students that required additional support. The GSSD intervention flowchart guides teams in determining appropriate interventions for students that are not making the benchmarks expected.
- Students in Grade 1 were screened with early literacy assessments to also determine instructional goals, groupings, and pre-reading skills. This assessment highlights the areas of instruction needed for students and allows teachers to target small groups.
- A robust literacy resource called Under One Sun was purchased for all schools with professional development provided. Under One Sun is a comprehensive ELA resources with a focus on Indigenous content, perspectives, and principles of learnings. This resource is used for tier one reading instruction.

- The GSSD literacy team hosted a book club for teachers reviewing the book “Shifting the Balance” to begin to explore the strategies that align with the Science of Reading. Many teachers began implementing these strategies to shift towards a “structured literacy” classroom.
- All Gr. 1 teachers received professional development on a systematic phonemic awareness resource to use with their tier one instruction. This resource provides students practice with the foundational reading skill of phonemic awareness.
- The GSSD team explored a variety of instructional resources and assessments that align with the Science of Reading to determine next steps in the shift toward “structured literacy”.
- Data discussion meetings were held with all schools to review Kindergarten data (EYE, phonological awareness screeners) to set goals for instruction. K students were also assessed with an early literacy behaviors assessment to guide instruction.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:**

- Prekindergarten and Kindergarten teachers were provided professional development on “Exploration of Treaty Outcomes through Play.”
- Learning bins with diverse play materials were developed and integrated into all Kindergarten classrooms.
- Planning for the opening of a Michif Early Learning program took place in partnership with Métis Nation Saskatchewan.
- Math Up resource was piloted in 15 grade 4-8 classrooms. This pilot project included professional development and follow-up visits from division curriculum coaches.
- Targeted support was provided to schools where math data was below the division average. This support included coaching support using online anchor resources, manipulatives, the “Open Questions” number strand resource, as well as, a book study and professional development day on “Building Thinking Classrooms” with Dr. Peter Liljedahl.
- At the end of semester 1, all self-declared Indigenous students in Grade 12 who had obtained between 18-20 credits were identified and a follow up meeting to review each student’s graduation plan was held.
- Graduation coaches in GSSD high schools were supported in ensuring that all grades 9-12 students had a graduation plan in myBlueprint.
- Targeted support was provided to schools where writing data was below the division average. This support included classroom walkthroughs utilizing GSSD writing look fors, writing instructional framework support, and book study and support in using GSSD analytical rubrics.
- A framework for implementing blended learning strategies was developed and implemented in pilot schools with grades 1-12 teachers.
- Professional Development was provided to all Grade 4-8 teachers on the cross-curricular resource “Take Action for Reconciliation”.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:**

- Mental Health and Wellness Resource
  - GSSD counsellors worked 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 promoted 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 on 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 Councilors, members of GSSD Administrative Team, parents, families, and community members.
  
- The Guarding Minds Survey was given to all staff members as a part of the school start-up. From there, a WorkPlace Wellness Steering Committee was formed with the members supporting the development of terms of reference. The committee is guided by the mandate to increase the health and well-being of all employees and stakeholders within GSSD. The committee members took part in interviews, proposed recommendations, supported the development of a draft school division plan, and attended a conference in November and May.
  
- The Mental Health Capacity Building (MHCB) team was created and worked closely with the Saskatchewan Health Authority community partners to map and identify priority areas. They also worked with Indigenous Partners to access culturally relevant supports such as Elders, Drumming, Dancing and Knowledge Keepers. Throughout the summer, the team analyzed and triangulated student data on well-being, mental health, student safety, and diversity to direct their efforts in year two.  
Two GSSD employees became certified to be Mental Health First Aid Trainers. These two individuals partnered with the community to facilitate training sessions for GSSD staff members, and Mental Health 20L students. Staff were also trained in VTRA and NVCI. As well, the Zones of Regulation, WE Thinkers and BE SAFE Red Cross Program continued to be implemented within schools.
  
- Students and staff participated in local, provincial and national initiatives (i.e., Bell Lets Talk Day, MMIW Day, Ribbon Skirt Day, Pink Shirt Day, and PRIDE events).

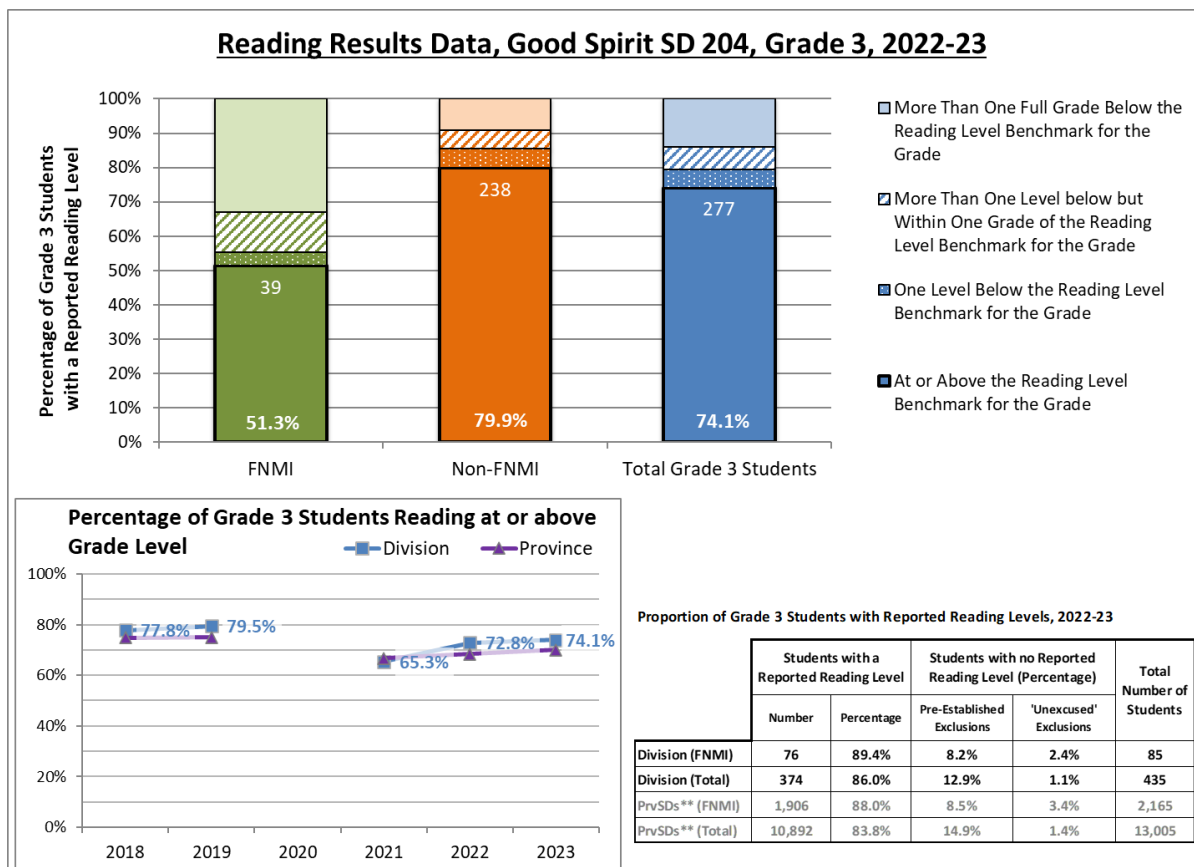
## Measures of Progress for the Provincial Education Plan Interim Priorities

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

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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, 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, 2023

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

According to the Fountas and Pinnell – Benchmark Assessment System, 74.1% of GSSD’s Grade 3 students are reading at or above grade level. This is a 1% (percentage point) increase from spring 2022 and is 4.1% higher than the province (70.0%).

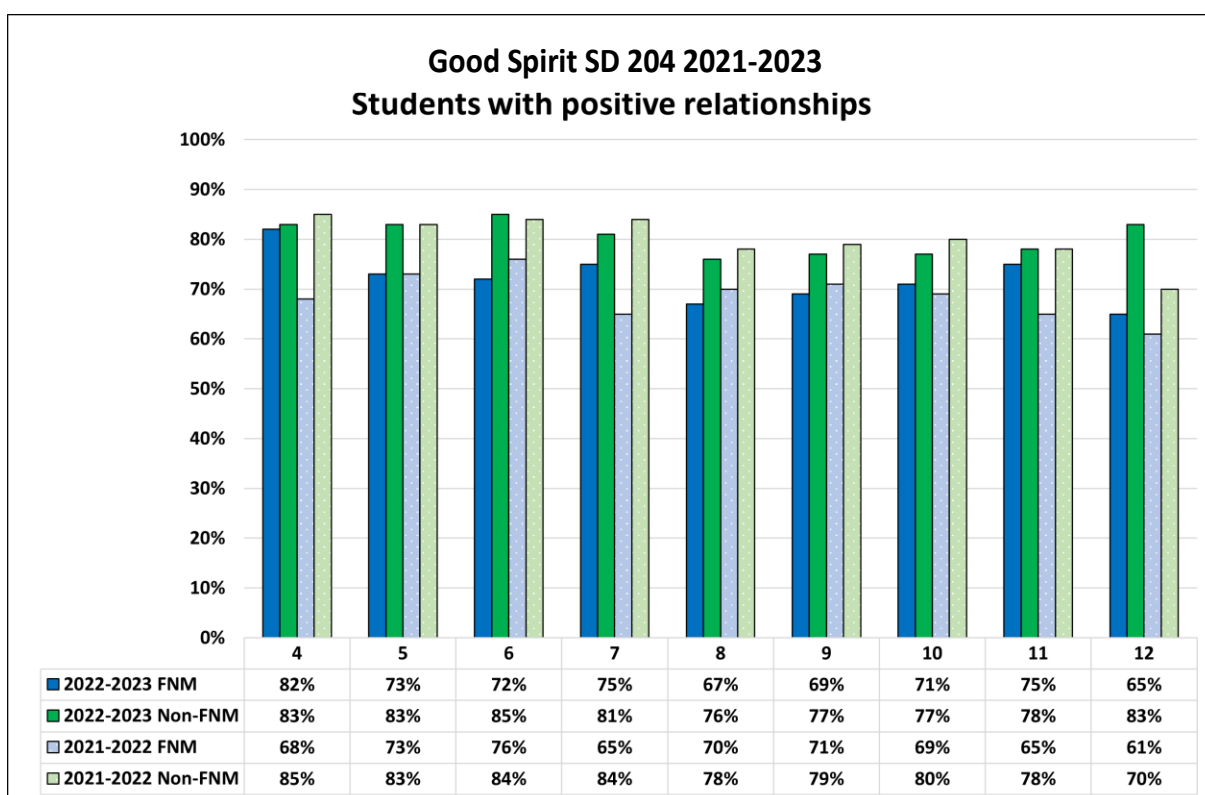
The GSSD’s Grade 3 reading rates have been improving year over year since the pandemic with a target of more than 80% of students in grade 3 reading at or above grade level by June 2025.

Reading data for self-declared First Nations and Métis students continues to remain significantly lower than non-First Nations and Métis students with 51.3% of FNMI students reading at or above grade level compared to 79.9% of non-FNMI students.

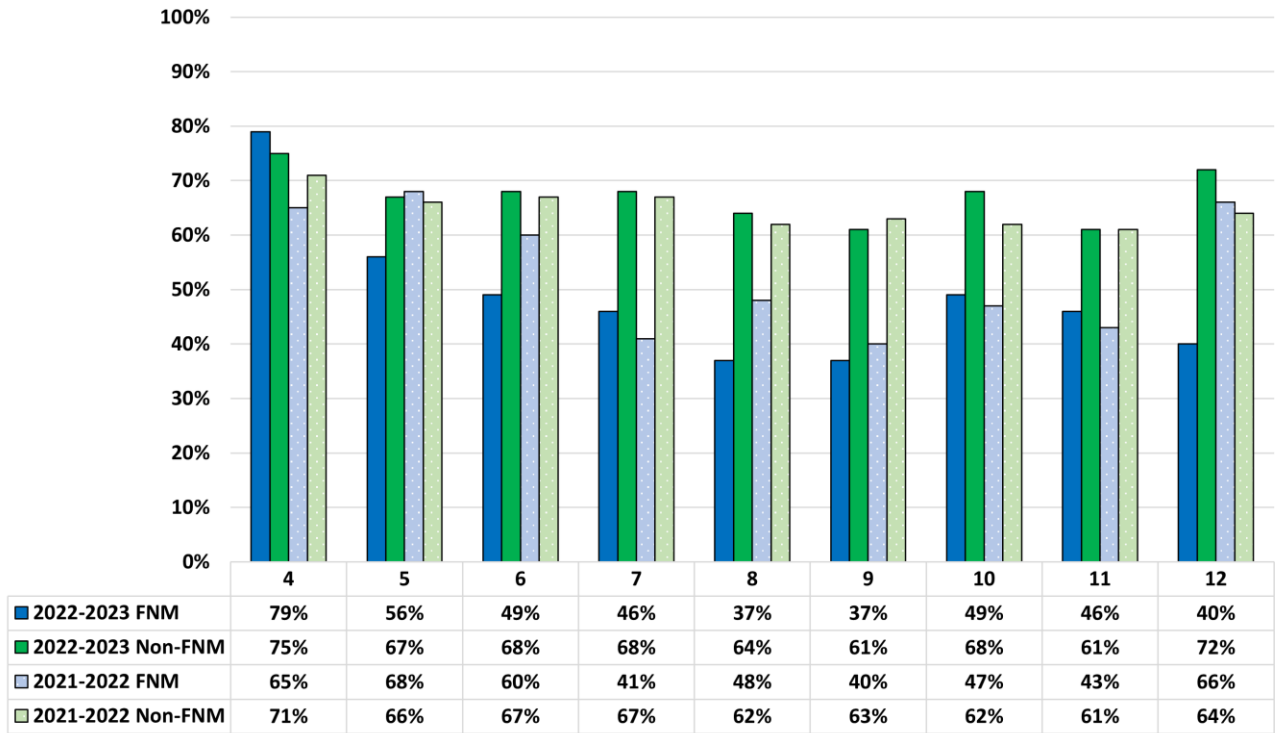
### Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students’ significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

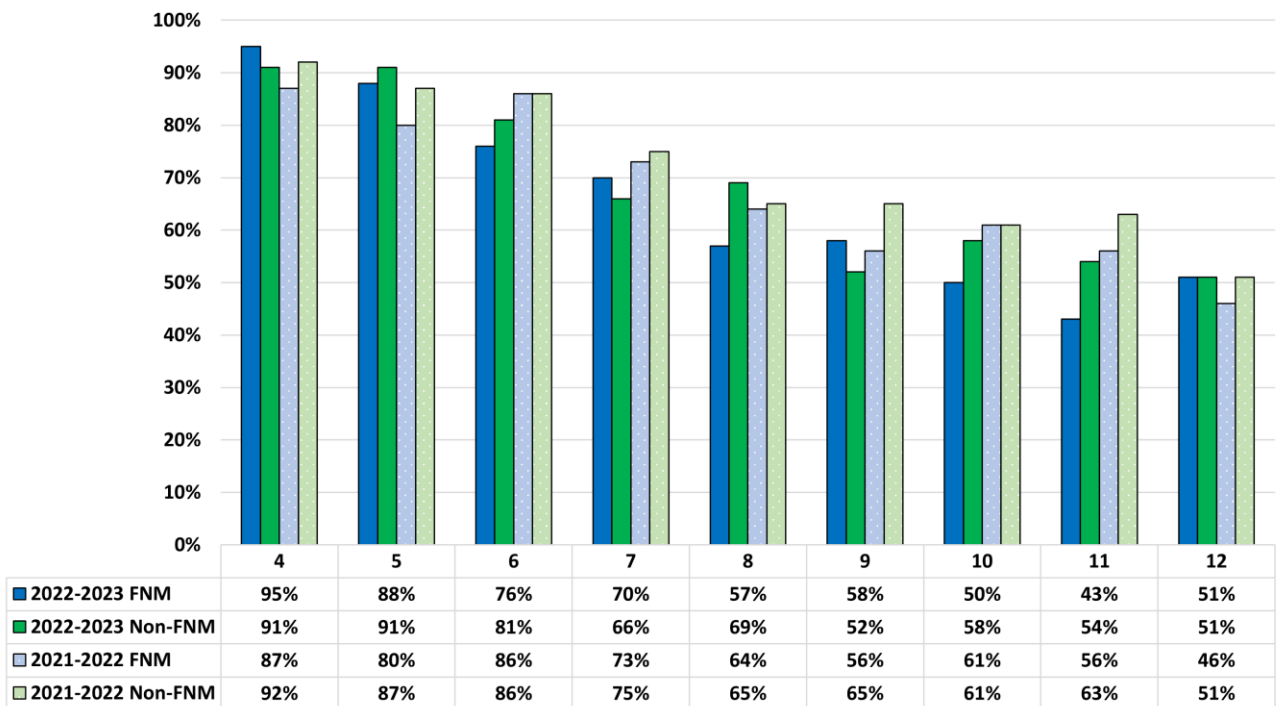
### School Division Selected Measure for Monitoring Mental Health and Well-Being



**Good Spirit SD 204 2021-2023  
Students with a Positive Sense of Belonging**



**Good Spirit SD 204 2021-2023  
Students that value schooling outcomes**





### **Analysis of Results – Mental Health and Well-Being Measure**

Students reporting that they have positive relationships at school remained consistent with the 2021/2022 data as 75 – 85% of Non-FNM students reporting positive relationships and FNM students reporting lower at 60 – 75%.

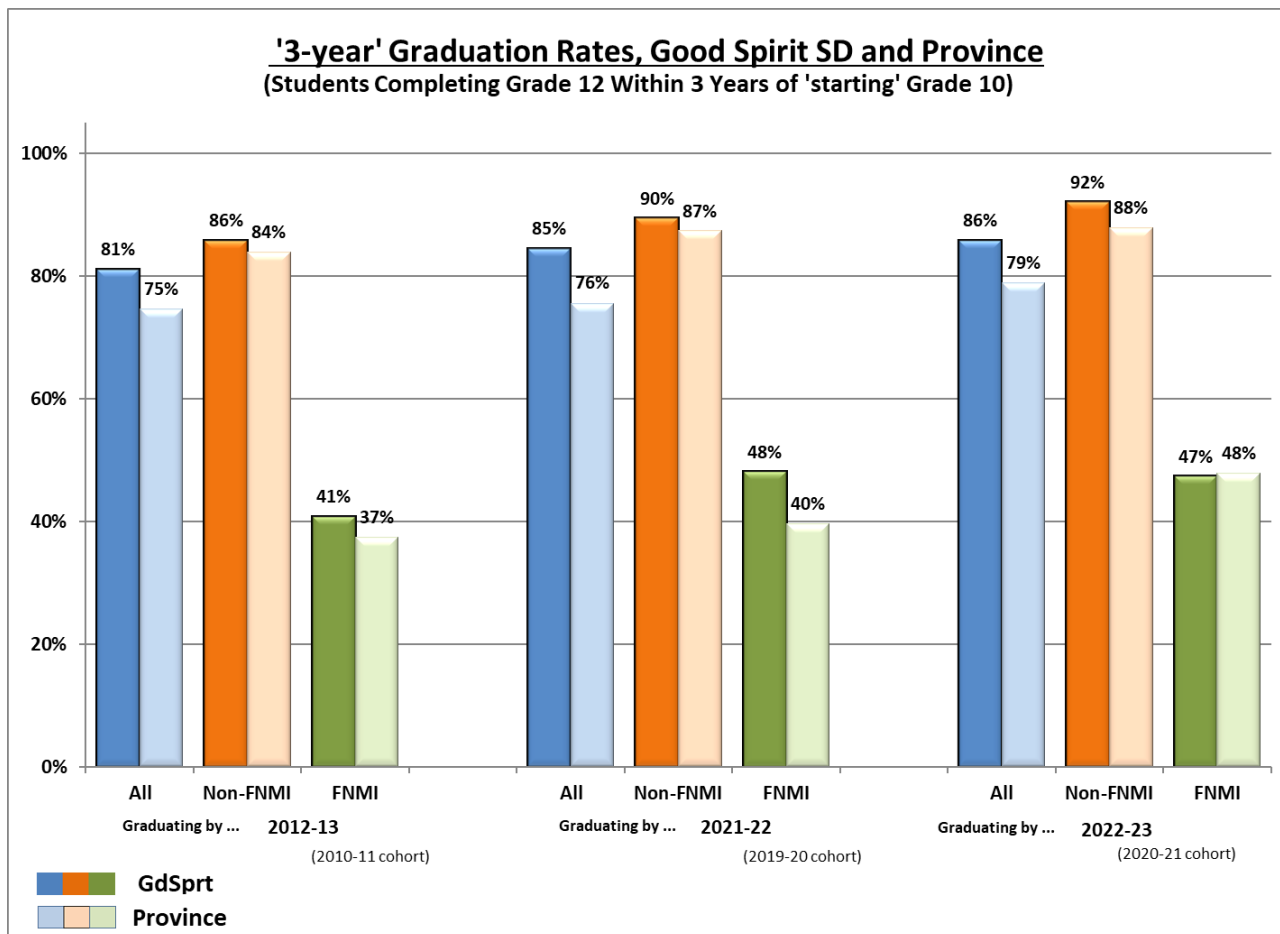
The data indicates mixed results for First Nations and Metis students' sense of belonging as students in grades four, five, nine, and 12 reported an increase while the remaining grades reported a decreased sense of belonging. Non-First Nation and Metis student's reported sense of belonging stayed consistent or increased from the previous year. The variance between FNM students and Non-FNM students increases with the age of the students.

The OurSchool survey indicates a steady decline in students valuing school outcomes as they get older with grade 4 students reporting as high as 95% and grade 11 and 12 students as low as 43%.

### 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, 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, 2023

### Analysis of Results – Three-Year Graduation Rates

At 86%, Good Spirit's three-year graduation rate for 2022-23 is 7% higher than the provincial result (79%) and 1% higher than 2021-2022 results.

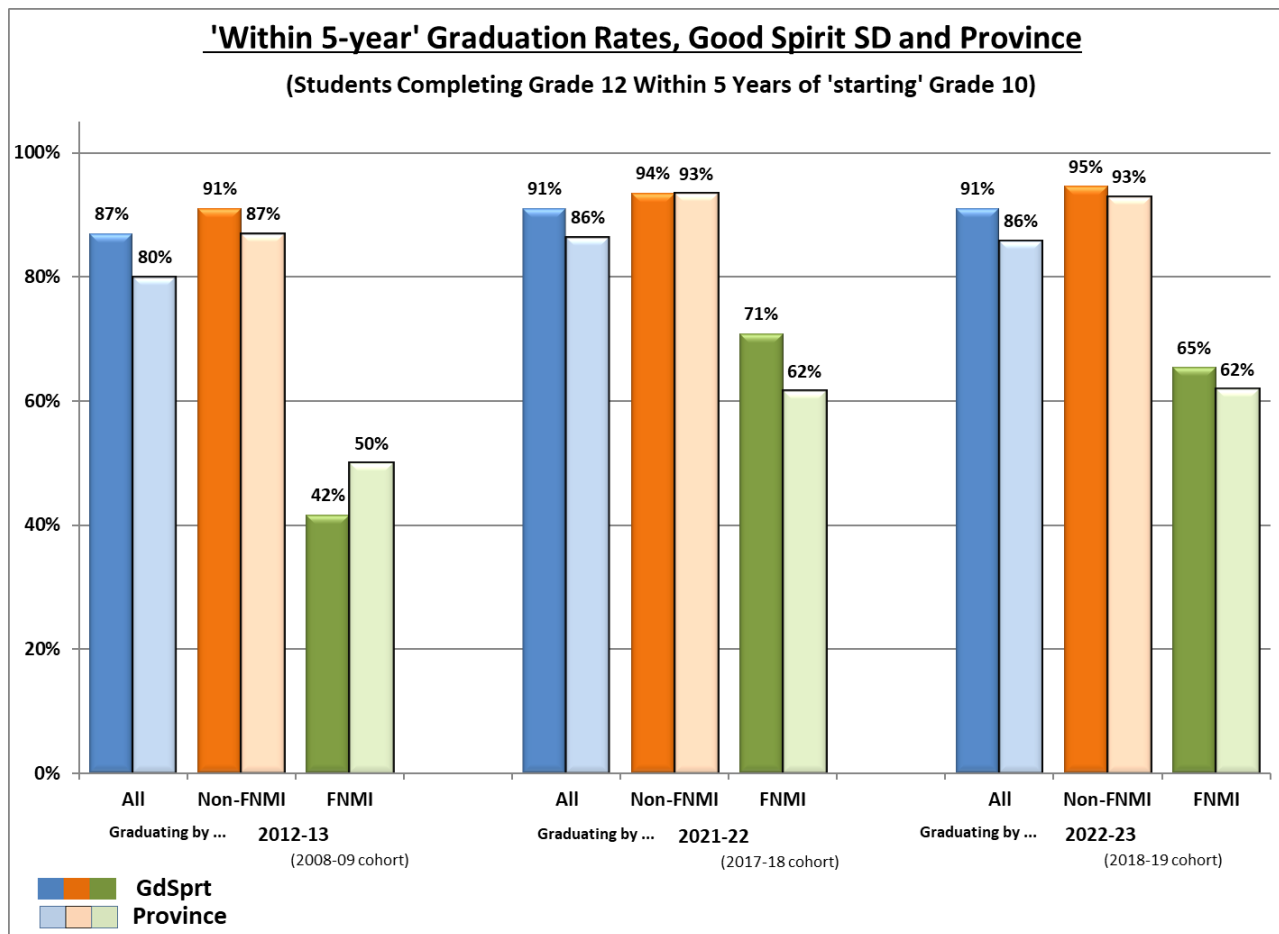
The Good Spirit FNMI graduation rate at 47% is 1% lower than the provincial average of 48% and 1% lower than 2021-2022 results.

Good Spirit's three-year graduation rate has increased for all students by 5% since 2012-13 (81%).

## 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, 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, 2023

### **Analysis of Results – Graduation Rates Within Five Years**

At 91%, Good Spirit's graduation rate for all students is 5% higher than the provincial results. These results remain the same compared to 2021-2022 results.

The Good Spirit FNMI graduation rate of 65% is 3% higher than the provincial average of 62% but 6% lower than 2021-2022.

Good Spirit's five-year graduation rate increased by 1% compared to the previous year (90%) and 4% from 2012-13 (87%). The five-year FNMI graduation rate of 65% is well above the results achieved by the division and province in 2012-13 (42%). There remains a significant gap between non-FNMI graduation rates and FNMI graduation rates.

## 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. The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

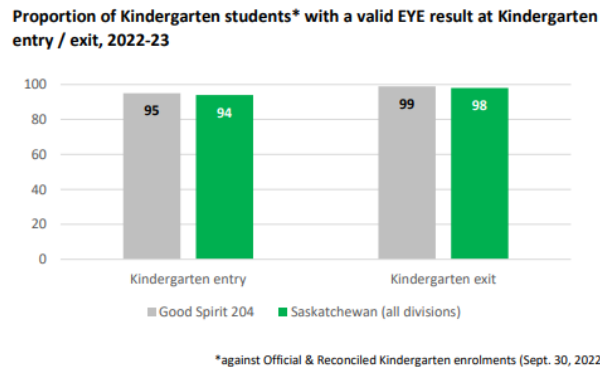
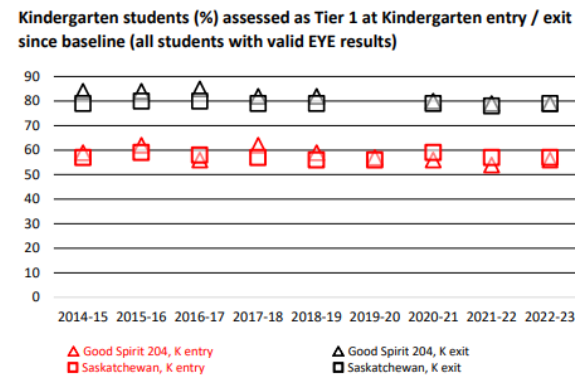
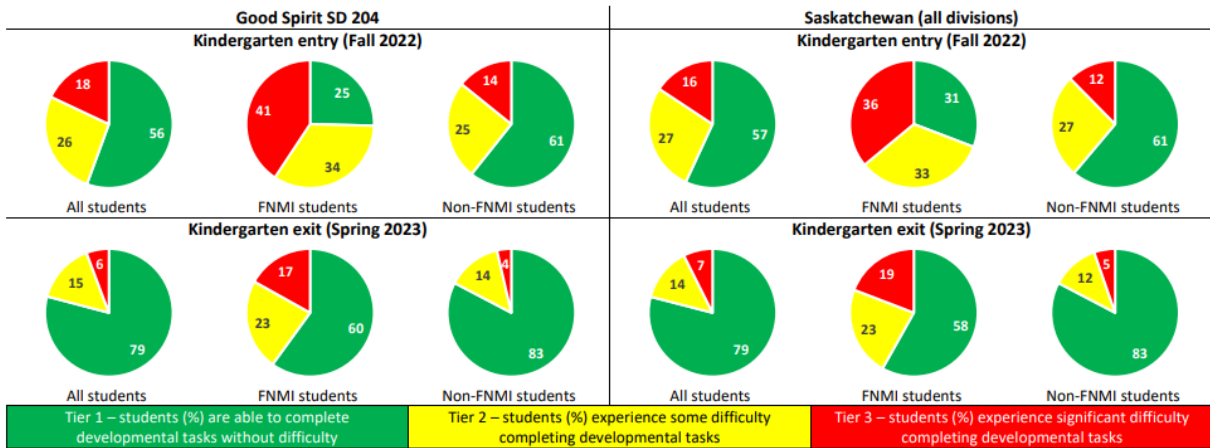
### Early Years Evaluation

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.

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.





Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs 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, 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, 2023

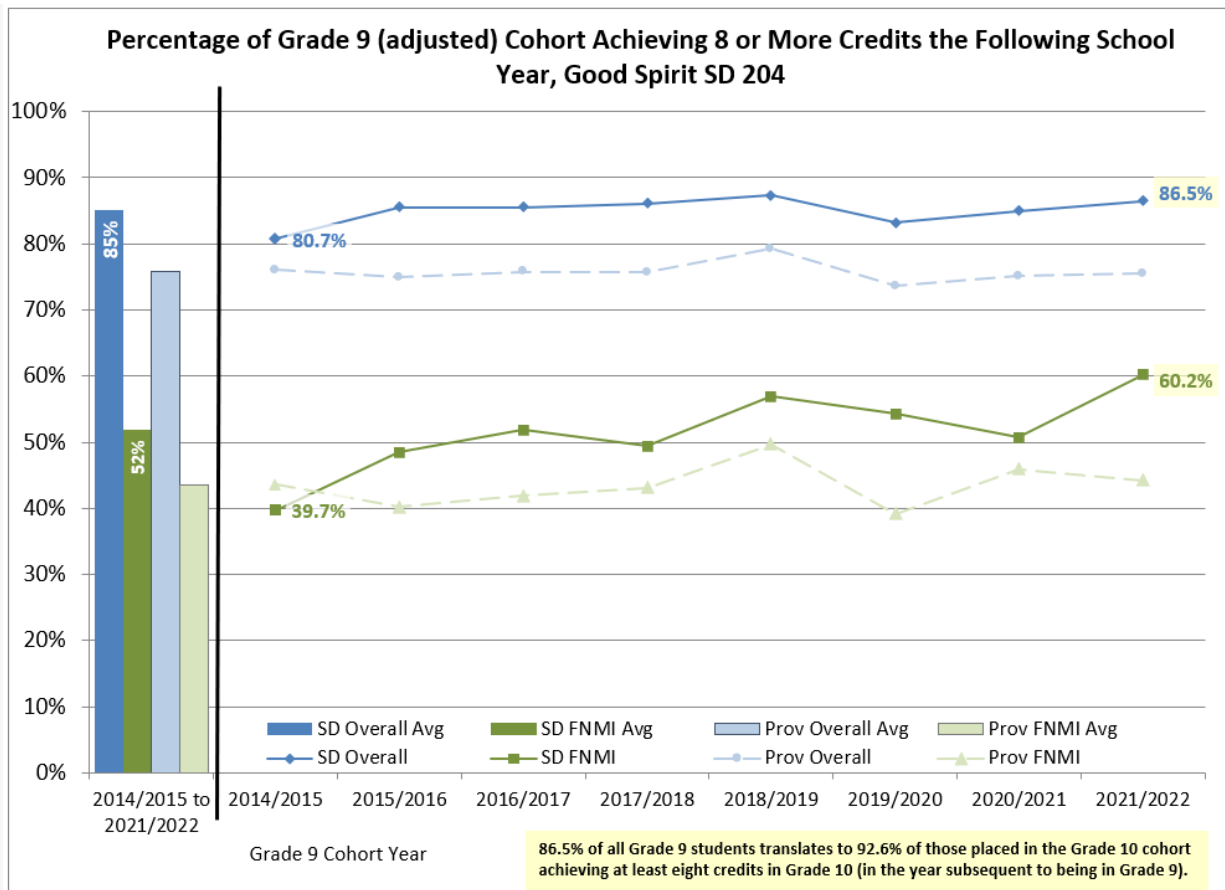
### **Analysis of Results – Early Years Evaluation**

According to 2022-2023 EYE-TA results, 79% of students exiting Kindergarten were at appropriate development which is 23% more students at the appropriate level exiting Kindergarten than entering Kindergarten. While the percentage of FNMI students exiting Kindergarten increased by 35% compared to when entering Kindergarten, there continues to be 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, 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, 2023

### **Analysis of Results – Grade 9 to 10 Transition**

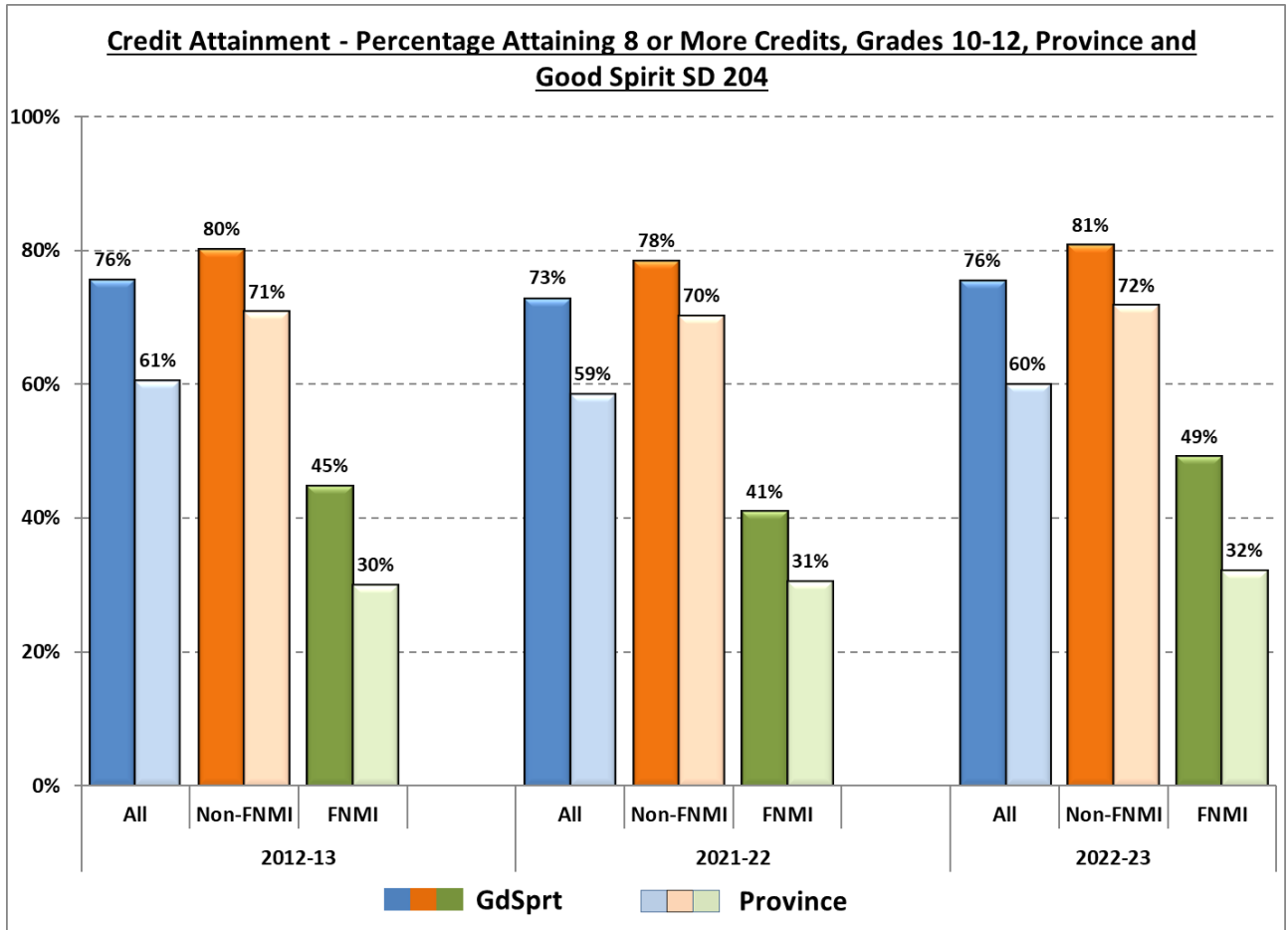
Overall, 86.5% of all Good Spirit students and 60.2% of FNMI students enrolled in Grade 10 for the first time in 2022-23 achieved eight or more credits. This is an increase from 80% of all Good Spirit students and 50% of FNMI last year (2021-22).

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 GSSD over the last eight years. After a slight decrease in credit attainment results for FNMI students from 2019-21, at 60.2% results were the highest they have ever been in 2022-23.

## 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, 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, 2023

### Analysis of Results – Credit Attainment

At 76%, GSSD's credit attainment rate for 2022-23 is 16% (percentage points) higher than the provincial result. GSSD's credit attainment rate for Non-FNMI students is 9% (percentage points) higher than the provincial average. GSSD's FNMI credit attainment rate at 49% is higher than the provincial average of 32%.

Compared to 2012-13, GSSD's credit attainment rate remains the same in 2022-23. Non-FNMI students show a slight increase from 80% in 2012-13 to 81% in 2022-23. FNMI students show a 4% (percentage point) increase from 45% in 2012-13 to 49% in 2022-23.



## Demographics

### Students

Good Spirit School Division (GSSD) uses a combination of straight-line projections, local knowledge, and Baragar Demographic Dynamics to determine projected enrolments.

In 2021-22, the GSSD experienced an increase in GSSD Digital Learning School (DLS) students of 106 (99 in 2021-22 to 205 in 2022-23). Of those 106 students, 40 were full-time digital learning students and 165 were part-time students. Full-time digital learning students were marked as home-bound and part-time digital learning students took both in-person and online classes from GSSD.

The Home Based Education enrolment stayed virtually the same in 2022-23 with a decrease of one (1) student (209 in 2021-22 and 208 in 2022-23).

Over the past five (5) years, GSSD's student enrolment has decreased by 17 students. In 2022-23, the population of Kindergarten to Grade 12 students was 6,062 which is an increase of 74 from 2021-22. The Prekindergarten population remained relatively the same with a decrease of three (3) students. Since 2018-19, Good Spirit has seen an increase of 111 Self-Identified FNMI students and a decrease of 26 English as an Additional Language students.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Kindergarten</b>	396	402	384	372	426
<b>1</b>	470	397	408	413	406
<b>2</b>	442	481	409	413	403
<b>3</b>	493	435	468	423	421
<b>4</b>	494	498	440	472	425
<b>5</b>	481	486	503	442	477
<b>6</b>	468	485	479	499	448
<b>7</b>	442	476	477	488	529
<b>8</b>	430	452	484	494	504
<b>9</b>	505	438	471	503	552
<b>10</b>	505	516	463	476	535
<b>11</b>	455	465	498	461	470
<b>12</b>	498	484	514	532	466
<b>Total</b>	<b>6,079</b>	<b>6,015</b>	<b>5,998</b>	<b>5,988</b>	<b>6,062</b>
<b>PreK</b>	<b>164</b>	<b>147</b>	<b>134</b>	<b>135</b>	<b>132</b>

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	274	269	251	277	288
	4 to 6	249	245	225	238	259
	7 to 9	235	232	233	272	281
	10 to 12	196	188	198	210	237
	<b>Total</b>	<b>954</b>	<b>934</b>	<b>907</b>	<b>997</b>	<b>1,065</b>
English as an Additional Language	1 to 3	76	65	66	77	63
	4 to 6	53	59	55	73	53
	7 to 9	37	40	41	45	37
	10 to 12	39	38	48	40	26
	<b>Total</b>	<b>205</b>	<b>202</b>	<b>210</b>	<b>235</b>	<b>179</b>
French Immersion	K to 3	-	-	-	-	-
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	10
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	355.8
<b>Principals, vice-principals</b>	43.0
<b>Other educational staff (positions that support educational programming)</b> – 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	248.4
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.8
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	63.6
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	104.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS)</b> – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>836.6</b>

### Notes:

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

Source: Good Spirit School Division Human Resources, 2023

## 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-5	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	2022-23 Cost
Canora Junior Elementary School	Phone system replacement	Replace existing phones with Voice Over Internet Protocol (VOIP) system	\$57,709
Churchbridge Public School	Boiler replacement	Replaced existing boilers with near condensing high-efficiency boilers and boiler room upgrades	\$446,692
Grayson School	Phone system replacement	Replace existing phones with VOIP system	\$50,008
Grayson School	Roof replacement	Replace sections 1, 3 and 4 with Styrene Butadiene Styrene (SBS) roofing system	\$241,820
Kamsack Comprehensive Institute	Boiler replacement	Replaced 16 boilers with 4 new higher efficiency near condensing boilers	\$131,035
Macdonald School	Roof replacement	Replace Built-Up Roofing (BUR) on sections 1, 2, 3 and 4 with SBS system	\$729,436
Melville Comprehensive School	Roof replacement	Replace BUR roof on sections 2, 3, 4, 7, and 13 with SBS system	\$292,135
Norquay School	Classroom renovations	Classroom upgrades – 3 classrooms and corridor - paint, flooring, millwork, tackboard and whiteboard	\$87,343
P.J. Gillen School	Classroom renovations	Classroom upgrades – 5 classrooms - painting, millwork, tackboard and whiteboard	\$95,140
Springside School	Roof replacement	Replace roof sections 2, 3, 5, 6, 7 and 8 with combination of asphalt shingles and SBS roof system	\$51,714
Victoria School	Gymnasium upgrades	Gymnasium renovation including air system, paint and new rubberized sports floor	\$164,320
Yorkton Regional High School	Parking lot upgrade	Recap and extend existing parking lot	\$416,645
<b>Total</b>			<b>\$2,763,997</b>

## **Transportation**

Every school day, Good Spirit School Division (GSSD) bus drivers safely transported approximately 2,974 students to and from school. In GSSD, 97 bus routes travelled over 20,320 kilometers every day. Although GSSD is primarily a rural school division, urban bussing is also provided within the communities of Yorkton and Melville.

Some division boundaries are coterminous with those of Christ the Teacher Roman Catholic Separate School Division (RCSSD) GSSD transported approximately 208 CTTCS rural students to its schools within the communities of Melville and Yorkton.

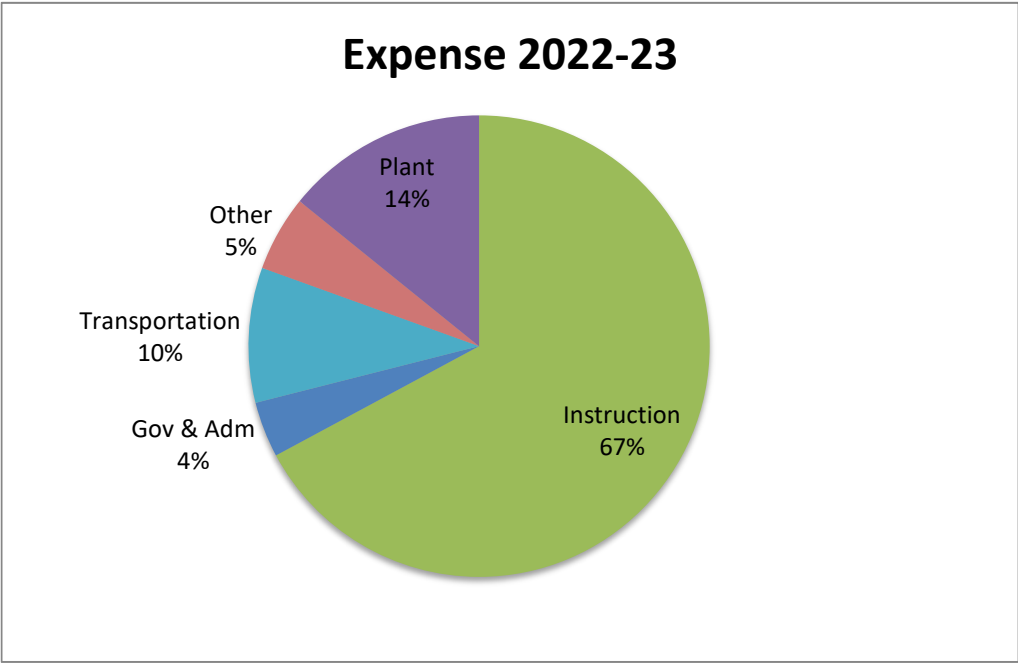
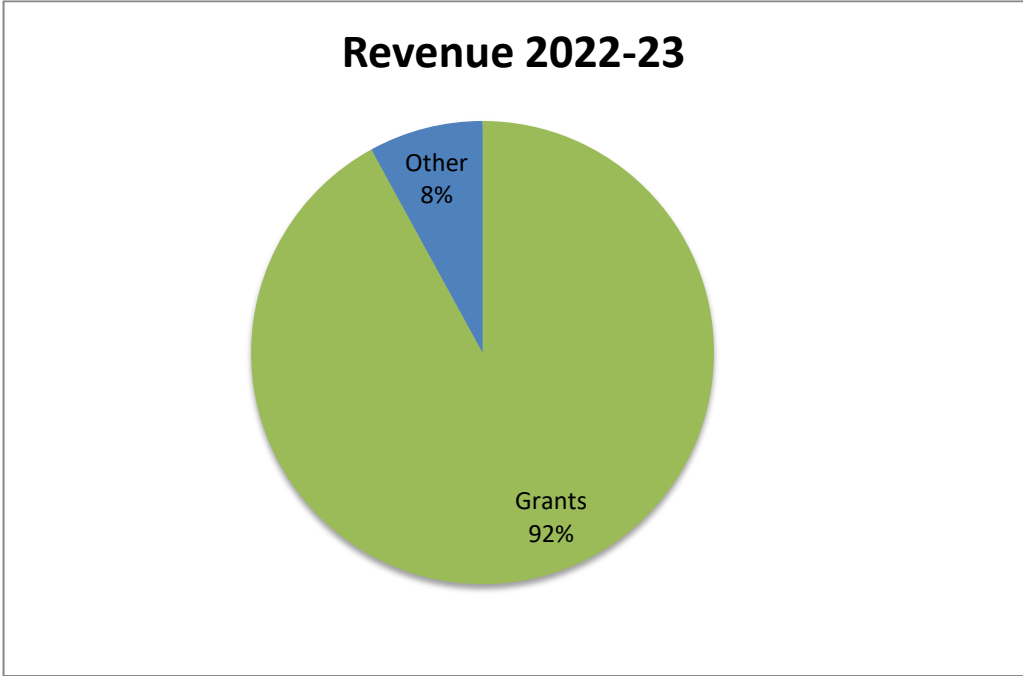
The GSSD owns its transportation fleet which consists of 142 buses, 45 of which are spare buses. Operating its own fleet of buses and employing its own drivers has allowed GSSD to keep the costs of charters and field trips at a reasonable level for schools, enabling students to experience a wide variety 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

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	83,250,255	84,503,539	76,815,875	1,253,284	2%	
Tuition and Related Fees	2,328,847	2,183,600	2,358,583	(145,247)	-6%	1
School Generated Funds	2,500,000	2,553,261	1,548,890	53,261	2%	
Complementary Services	927,312	993,743	920,626	66,431	7%	2
External Services	722,350	777,438	700,259	55,088	8%	3
Other	377,700	815,830	380,261	438,130	116%	4
<b>Total Revenues</b>	<b>90,106,464</b>	<b>91,827,411</b>	<b>82,724,494</b>	<b>1,720,947</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	295,450	308,303	258,126	12,853	4%	
Administration	2,954,470	2,972,664	2,858,475	18,194	1%	
Instruction	56,658,219	56,541,466	55,415,091	(116,753)	0%	
Plant	10,912,895	11,946,397	11,191,552	1,033,502	9%	5
Transportation	8,417,807	7,965,163	7,243,855	(452,644)	-5%	6
Tuition and Related Fees	602,200	321,642	495,756	(280,558)	-47%	7
School Generated Funds	2,541,000	2,352,479	1,540,842	(188,521)	-7%	8
Complementary Services	862,688	1,001,372	867,142	138,684	16%	9
External Services	736,021	698,116	704,825	(37,905)	-5%	10
Other Expenses	7,805	93,342	40,880	85,537	1096%	11
<b>Total Expenses</b>	<b>83,988,555</b>	<b>84,200,944</b>	<b>80,616,544</b>	<b>212,389</b>	<b>0%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>6,117,909</b>	<b>7,626,467</b>	<b>2,107,950</b>			

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

Note	Explanation
1	Under budget due to less federal tuition students attending that projected.
2	Over budget due to expansion of Early Learning Intensive Supports funding.
3	Over budget due to timing of funds received from ISSI grant.
4	Over budget due to increased interest rates.
5	Over budget due to a greater number of preventative maintenance and renewal projects completed than planned.
6	Under budget due to a lack of substitute drivers and fuel costs under budget.
7	Under budget due to less students attending Adult Basic Education.
8	Under budget due to less school based expenses.
9	Over budget due to expansion of Early Learning Intensive Supports programming.
10	Under budget due to reduced Invitational Shared Services Initiative programming.
11	Under budget due to savings in interest costs.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Jade	10,173	1,699		2,131		253	14,256
Balyski, Christopher	5,508	878		1,309		253	7,948
Dokuchie, Gilda	7,820	1,402		5,103		254	14,579
Gendur, Gord	5,892	-		1,427		253	7,572
Johnson, Jaime (Chair)	17,597	3,457		3,136		254	24,444
Leson, Shannon	8,916	1,007		2,504		253	12,680
Morrison, Jan	9,763	-		1,566		253	11,582
Pohl, Nicole	10,843	641		1,831		254	13,569
Simpson, Robert	14,640	1,234		7,640		253	23,767
Smandych, Lois	14,970	538		3,378		253	19,139
Variyan, Steven (Vice-Chair)	9,436	-		400		253	10,089
Totals	115,558	10,856	-	30,425	-	2,226	159,625

### Personal Services

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

Name	Amount
ADAMS, PHILLIP	\$ 130,463
ALSPACH, DANIEL	94,444
ANDRUSKO, MICHAEL	94,643
ANDRYCHUK, JILLIAN	99,512
ANGELONI, BRIAN	97,906
ANTONICHUK, LAURIE	93,154
BADOWICH, EDRALIN	94,448
BAILLIE, CURTIS	95,825
BAILLIE, KOREN	87,311
BALBAR, NICOLE	86,499
BALL, MELISSA	93,085
BALL, TREVOR	93,223
BARON, CANDICE	94,747

Name	Amount
BARSBY, KAYLYN	72,303
BAYER, KIPP	115,116
BEATTY, CHRISTA	92,167
BEATTY, SHAUNE	162,954
BECKER, KELLY	76,855
BELLAMY, ERIC	98,282
BERES, BREANNE	97,238
BETGE, LORI	98,517
BETTS, CASSANDRA	94,792
BEWCYK, AMBER	88,915
BISHOP, AMY	92,725
BJORNERUD, R.	93,335
BLAIR, JOEL	96,757

Name	Amount
BLATTER, ALEXANDRIA	81,650
BLENDER, LAURA	68,781
BLIGHT, MAUREEN	110,525
BOAKE, DONNA	92,576
BOGARD, ANDREA	53,460
BOHN, REGAN	75,524
BOYCHUK, AUSTIN	61,415
BOYDA, JASON	96,707
BRADFORD, ALLISTER	60,174
BREITKREUZ, ELDON	65,986
BREITKREUZ, TANYA	92,136
BRENNER, SUSAN	97,255
BROOKS, VALERIE	52,663
BUDZ, DIAN	93,747
BUDZ, NOEL	124,213
BULITZ, DEBORAH	88,110
BURYM, DALLAS	88,965
CAMPBELL, SARA	110,831
CARBNO, BRENDA	93,509
CAREY, TARA	67,273
CARLETON, TIFFANY	61,710
CASTLE, PENNY	116,091
CAZA, VALERIE	76,998
CHANIN, SHEA	76,154
CHAPMAN, LORAN	103,107
CHAPMAN, MICHAEL	102,729
CHEWKA, ALICIA	98,556
CHORNEYKO, BARRY	50,428
CHUTSKOFF, KIMBERLY	94,812
CLARKE, NICOLE	78,614
CLEVERLEY, TIA	64,647
COBB, REGAN	75,524
COLEMAN, DONALD	94,429
COOMBER-BENDTSEN, DANIEL	96,870
CORSON, LEE	92,758
COUNCIL, TREVOR	69,321
COURT, DONNA	50,069
COURVILLE, HEATHER	92,124
COX, RYAN	68,326
CRAIG, JILL	83,789

Name	Amount
CROSS, DANIEL	94,636
CROW, EMILY	72,655
CURRIE, RHEANNON	85,784
CYHLA, HOLLY	97,653
CYMBALISTY, SHARON	73,127
DANIEL, KENT	94,076
DANYLKO, TAMMY	93,473
DAVIDUK, JENNIFER	60,303
DAVIS, ASHLEY	70,974
DAVIS, KIM	62,002
DAVIS, LAURA	90,368
DAVIS, SHAWNA	95,140
DECORBY, ORALIE	76,147
DELONG, STEVEN	92,907
DELORME, CLORICE	117,355
DENYSEK, LAUREN	53,332
DERKATCH, JHONNETTE	85,832
DEWARLE, CARLA	92,669
DIDUCK, SANDRA	93,269
DIETRICH, TAYLOR	61,707
DODGE, WILLIAM	50,636
DONOVAN, PATTI-JO	92,150
DRADER, BLAIR	103,799
DRADER, SUSAN	110,146
DUTCHESHEN, RAELYNN	57,314
DYCK, LISA	92,945
DYKE, RAELENE	96,611
DZUBA, AMI	63,299
EBERT, JEANNETTE	92,264
EDGAR, GRANT	98,707
EDOO, ANNA	102,542
EFFA, ROBYN	94,883
EITENEIER, KIM	120,977
ELMY, KERI	52,127
ENGE, DIANA	94,447
ERHARDT, GORDON	128,498
ERHARDT, LAUREL	99,396
ERICKSON, CALLA	97,016
ERICKSON, ERIN	98,029
EXNER, RHONDA	92,138

Name	Amount
FARQUHARSON, CRYSTAL	93,513
FARQUHARSON, MICHAEL	98,431
FAST, LISA	92,099
FEDORAK, ZACHARY	77,309
FEDORCHUK, TRACEY	101,908
FERGUSON, DEREK	75,524
FLEURY, RANDY	68,302
FLEURY, TAMMY	92,729
FLICK, TENILLE	102,576
FLUNDER, MEAGAN	54,533
FOLK, CRAIG	92,316
FORSYTHE, MARK	175,233
FORSYTHE, TRACY	111,790
FRANKLIN, CARY	100,994
FRICK, REBECCA	87,425
GALE, CANDICE	93,067
GEISTLINGER, JENNIFER	92,369
GELOWITZ, BRIANNA	63,205
GERVAIS, KEITH	173,433
GILLIS, RONALD	120,998
GITTA-MORGAN, ANGELA	86,456
GORDON, JASON	116,513
GOULDEN, MICHELLE	104,112
GRAAS, ERIN	103,157
GRAFF, ROBERT	76,754
GREENSIDES, SARAH	102,838
GRILL TULLOCH, KATHLEEN	93,901
GROCHOLSKI, GEOFFREY	93,328
GROCHOLSKI, NICOLE	97,963
GRONA, MELISSA	110,521
GUILLET, MICHELLE	97,560
HAAS, ASHLEY	96,571
HACZKEWICZ, MICHAEL	138,213
HALL, RYAN	128,551
HAMILTON, DONNA	104,963
HANCOCK, CORY	55,784
HANSON, BRADLEY	51,442
HANSON, BRITT	61,329
HANSON, KENDRA	92,166
HANSON, LESLEA	108,926

Name	Amount
HARRICK, CHRISTY	102,807
HAUGEN, TARA	102,240
HAWLEY, CHRISTINE	70,765
HEAD, JASON	71,962
HEGEDUS, MEGAN	96,547
HEIN, BRADLEY	58,652
HEISE, RICK	103,926
HELFRICH, KENDRA	109,993
HELMECZI, ASHLYN	63,004
HELMECZI, DAWN	92,314
HICKS, CHAD	57,174
HICKS, JILLIAN	92,561
HITCHENS, REBECCA	69,821
HNIDEY, KARLIE	98,040
HOFFMANN, REBECCA	59,435
HOLOVACH, KRISTIE	98,533
HOMENIUK, SIMONE	96,794
HOVIND, KAREN	91,550
HRUSKA, BAILEY	80,689
HRYNCHYSHYN, NATHAN	88,179
HUANG, LORRAINE	96,547
HUCKELL, TRACY	111,386
HULL, ALLYSON	78,075
HURLEY, SHANNON	65,498
INGHAM, JENNIFER	97,012
IVES, PATRICIA	84,432
JACOBS, MARK	80,333
JAMES, DARRYL	89,519
JARVIS, LEANN	97,172
JOHANSON, MELISSA	113,049
JOHNSON, BARBARA	79,101
JOHNSON, CORY	93,428
JOHNSON, LISA	76,338
JORDAN, RYAN	98,787
KAMINSKI, LYNETTE	105,229
KAMINSKI, SHELDON	81,701
KAPITOLER, ROBIN	92,132
KATCHIN, LISA	96,547
KATZBERG, DEAN	75,524
KAWA, ALISON	78,219

Name	Amount
KEMPTON, TIMOTHY	99,054
KERR, JASMINE	67,341
KINDIAK, RENEE	96,547
KINDRATSKY, JANEL	97,917
KING, DOUGLAS	118,976
KIRSCHMAN, CHELSEY	99,085
KIRSCHMAN, CORREEN	74,012
KIRSCHMAN-LUTZ, CARMELLA	70,282
KITCHEN, CHANTEL	106,876
KITCHEN, KEVIN	102,397
KITCHEN, LEONA	93,456
KITSCH, DARREN	92,363
KITTELSON, MURRAY	103,218
KITTLER, CARMAL	59,999
KNIGHT, ANITA	92,627
KOBERINSKI, CHAD	93,505
KOLOGIE, DEIRDRE	55,702
KOLOSKY, JENNA-LEE	54,766
KORNAGA, AMANDA	133,755
KOSKIE, KATHERINE	53,634
KOSTELNYK, DANA	98,131
KOSTIUK, SHAWN	111,029
KOVAL, LAURIE	94,271
KRASOWSKI, DARCIE	102,236
KRAWETZ, BRYCE	121,666
KREKLEWICH, DOUG	92,784
KREKLEWICH, MELANIE	92,484
KRIENKE, LUKE	99,317
KRYSA, MITCHEL	69,321
KULCSAR, SHARALEE	92,264
KUSCHAK, ALYSSA	78,427
KYLE, ALAN	116,386
KYLE, JESSICA	91,654
LAKE, ELORA	64,888
LAMB, DALANE	61,010
LAMBERT, KELLY	102,094
LAMBERT, RYAN	104,302
LANG, JAYDEN	61,897
LANGFORD, DWAYNE	66,971
LARIO, TONILEE	98,057

Name	Amount
LAVIOLETTE, AMANDA	98,490
LAZURKO, LAURA	54,929
LECHNER, BRANDY	92,679
LECHNER, CHAD	110,806
LESANN, JEANNINE	98,256
LESSER, SHERRY	94,859
LEWIS, CARLA	94,735
LINDSAY, KERI	93,911
LINSLEY, KERRY	97,832
LIPPAI, WANITA	103,323
LONGMAN, ALICIA	88,225
LORENZO, DESIREE	84,775
LORENZO, TYLER	89,013
LOVAS, DENISE	92,874
LOWES, LLEWELLYN	100,851
LUCAS, MARK	64,686
LULASHNYK, LOUISE	71,400
LUTZ, RONALD	96,922
MADSEN, MIKAYLA	61,785
MALAVIYA, KISHAN	60,423
MALKOSKE, AMIE	84,124
MANDZIUK, DANIEL	68,283
MARKHAM, KACEY	91,513
MARTINUK, JANA	74,878
MATTE, REBECCA	91,603
MATTHEWS, NOLAN	54,195
MATTHEWS, RICHELLE	50,397
MAURER, HANNAH	68,287
MCBRIDE, JOHNNA	116,053
MCDOWELL, BRET	92,281
MCDOWELL, CHAD	97,733
MCDOWELL, MARK BENSON	92,387
MERRIAM, KIMBERLY	96,547
MICHALCHUK, KAREN	92,363
MILES, LESLEY	51,132
MITSCHKE, CHRISTINE	50,372
MOLARO, JOCELYN	101,870
MOLNAR, MARLEE	93,423
MOORE, AMBER	96,566
MORGAN, MONICA	62,002

Name	Amount
MORIN, HEATH	97,026
MORLEY, MELISSA	84,175
MORLEY, MICHELLE	117,684
MORRIS, HEATHER	102,155
MORRISON, PATRICK	128,551
MORTON, MEGHAN	53,737
MOZESKI, CHELSEA	56,616
MUIR, JONATHON	70,777
MUIR, SUSAN	96,547
MULHERN, DEREK	83,636
MUND, HEATHER	101,484
MUTRIE, LAUREL	94,553
MUZYKA, DENNIS	58,600
MYERS, KRISTEN	117,355
NAGY, CAROL	92,445
NAGY, KRISTEN	74,679
NASHIEM, DARLA	115,045
NEEDHAM, BRANDON	129,391
NEIBRANDT, EVAN	93,329
NEIBRANDT, KAELYN	50,407
NELSON, DALICE	93,706
NESSETH, DENNIS	127,199
NETZEL, HEATHER	83,421
NEUSTAETER, KRISTINE	94,708
NEWMAN, KELSEY	96,973
NICOLAS, ERIN	88,082
NICOLAS, JESSE	105,877
NIELSEN, DUSTIN	93,302
NIXON, KRYSTEN	79,021
OLAFSON, PENNY	94,166
OLSON, CARLA	94,435
OLSON, TRACEY	94,330
OLSON, TREVOR	117,749
ONSLow, SARAH	71,638
OSTAFIE, LINDSEY	94,302
OSTAPOWICH, PERRY	98,941
ODIE, GERMAINE	74,245
PALAMAR, KASEN	62,347
PARISLOFF, JULIE	111,726
PARMAR, VIJAY	162,954

Name	Amount
PARSONS, TERRI	99,460
PARSONS, TRICIA	92,322
PATEL, MILI	80,416
PATEL, RAVI	55,187
PATERSON, HEIDI	101,322
PATZWALD, ALANA	94,807
PAWLIW, EUGENE	97,508
PAYNE, JASON	104,755
PEARCE, ANDREW	92,067
PENNELL, JESSICA	84,943
PETERS, LINDSAY	98,457
PETERSON, KRISTEN	93,318
PFEIFER, DION	92,068
PHILLIPPI, DONNA	97,370
PIERCEY, NICOLE	97,961
PITSULA, LAUREL	59,435
PONCELET, LEE	94,439
PRESTIE, ARLENE	96,232
PRIER, NICOLE	66,426
PRINCE, FALLON	113,092
PROST, SEBASTIAN	63,731
PRYCHAK, JENNIFER	92,517
PRYSLIAK, JONAS	62,671
REDMOND, SHAWN	96,705
REEVE, KENDRA	86,165
REEVE, RHETT	87,685
REILKOFF, LAURA	109,907
REILKOFF-LEIS, MIRANDA	74,098
REMINEK, MEGAN	96,702
RENNIE, CHAD	92,167
RICE, ALLISON	93,564
RINK, JOSEY	84,229
ROACH, SHARON	112,191
ROBERTSON, QUINTIN	222,032
ROBERTSON, SUSAN	105,984
ROCAN, PRISCILLA	74,748
ROCK, ALLYSON	95,896
ROCK, KODY	71,991
ROMANCHUK, TARA	98,721
RONDEAU, ANDREW	102,265



Name	Amount
RONN, JESSICA	94,482
ROSOWSKY, SHAWNA	93,270
ROSTOTSKI, EVAN	91,649
RUBLETZ, STACY	112,552
RUF, NICOLA	71,470
RUF, SARAH	102,198
RUF, VALERIE	117,366
RUTTEN, DARLENE	92,839
RYDZIK, SIDNEY	69,610
SANDERCOCK, TANIS	93,070
SAPARA, DEVIN	91,476
SAPIEHA, NOELLE	98,054
SAUSER, TAMARA	95,901
SAWATZKY, ADELLE	66,378
SCHARNATTA-KERR, CHARLENE	95,262
SCHEFFLER, GARY	110,485
SCHENDEL, MARK	91,137
SCHERLOSKI, DORANDA	92,315
SCHICK, MEGAN	62,503
SCHLAMP, THOMAS	96,811
SCHLECHTER, CARRIE	92,382
SCHMELINSKY, CHRISTA	94,276
SCHMIDT, DANIELLE	86,539
SCHWARTZ, JOANNE	94,389
SECUNDIAK, PEYTON	60,757
SEELEY, TWILA	83,376
SEEREY, KENT	93,923
SEGHERS, NATHAN	91,000
SENYK, SHAELYNN	98,295
SERDACHNY, DEREK	103,860
SEVERSON, DOUGLAS	99,640
SHABATOSKI, CARA	79,718
SHABATOSKI, WENDY	103,439
SHARPE, ROBY	93,264
SHIELDS, KELSEY	125,054
SHIVAK-LANGFORD, MADISON	96,794
SIMMONS, BRITTANY	98,128
SIMON, KENDRA	112,372
SINGER, LEN	50,047

Name	Amount
SIPPLE, AIMEE EDNA	53,446
SLEEVA, JENNIFER	93,648
SMART-SONDERGAARD, SAMANTHA	83,159
SMIDT, JULIANNE	101,963
SMITH, JESSICA	100,395
SPELAY, CURTIS	98,740
SPENCER, JACKELYN	117,824
SPILCHUK, RAQUEL	106,021
STANEK-SEBASTIAN, LANA	98,721
STANKO, JOZETTE	52,282
STANKUSZ, ALEKSANDRA	99,122
STASIUK, RACHEL	63,753
STECIUK, RODNEY	116,590
STEFANYSHYN, SHELBY	68,244
STEWART, JODI	97,227
STUART, LINDSAY	103,431
STUPAK, CORY	77,333
SVEINBJORNSON, LAURA	86,372
SVENSON, JOHN	99,798
SWEATMAN, MICHAEL	130,059
SWEEZEY, TERREN	68,302
SWIDZINSKI, CRYSTAL	96,833
SYVRET, MICHAEL	56,950
SZABO, JANA	93,137
SZNERCH, CINDY-JANE	98,743
TATARNIUK, REBECCA	93,670
TAYPOTAT, TAMMY	97,140
TEH, SEOK	103,234
THOMAS, KARIE	122,966
THOMAS, LUCAS	70,133
TILLMAN, SHEILA	50,069
TKACHUK, DONALD	98,342
TOMOLAK, TENNILLE	84,896
TROST, JASON	168,421
TROST, KERRILYN	99,216
TULLOCH, GLENDA	51,184
TURCHINETZ, DEAN	92,828
TYTLANDSVIK, LISA	97,717
UNCHULENKO, AIMEE	89,732
UNGRIN, CORENE	96,923

Name	Amount
UNGRIN, DARREN	102,245
UNTERSCHUTE, KIMBERLEY	109,963
VAN EEDEN, CINDY	111,037
VAUGHAN, SCOTT	97,536
VOLKE, CHELSEA	72,844
VOSPER, KIMBERLY	93,102
WALDBAUER, TRISHA	74,548
WALKER, ASHTEN	77,697
WALKER, DION	96,747
WALKER, JARRET	96,553
WALKER, KELLY	94,966
WALLIS, SCOTT	93,090
WANDY, DARREN	110,155
WARDLE, MIRANDA	65,220
WAWRYK, AMBER	96,560
WAWRYK, RYLEY	93,450
WEIR, BRENDON	80,579
WENDELL, NEIL	98,128
WERLE, PAMELA	94,679
WESTBERG, SHELLY	92,472

Name	Amount
WIHAK, DONALD	104,064
WILGOSH, KAREN	63,481
WILK, LOGAN	80,983
WILK, MICHAEL	87,453
WILLEMS, GLEN	98,128
WILLIAMS, CHELSEY	86,767
WILSON, JULIE	92,275
WILSON, STUART	98,227
WIRL, SHAUNA	79,545
WISHNEVETSKI, REED	69,508
WOTHERSPOON, LISA	175,233
YEADON, LISA	92,797
YEMEN, THOMAS	97,601
YESKE, ERYN	71,762
ZALISCHUK, ELAINE	94,818
ZAWISLAK, NANCY	93,355
ZELIONKA, CHELSEA	99,144
ZERR, PATRICIA	112,809
ZUBKO, RHONDA	92,919
ZUBKO, SHAYNA	94,730

## Transfers

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

Name	Amount
PARKLAND COLLEGE (MELVILLE)	220,842
SWAN VALLEY SCHOOL DIVISION	76,800
YORKTON TRIBAL ADMIN INC.	92,000

Name	Amount
REGINA PUBLIC SCHOOLS	97,057
WESTERN FINANCIAL GROUP	80,000
HOME TRUST	318,575

## 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 PLAYGROUNDS LTD	82,462

Name	Amount
1080 ARCHITECTURE PLANNING & INTERIORS	80,473

Name	Amount
A CITY DRIVING SCHOOL LTD	126,705
AINSWORTH INC	531,677
ALL SEASON DISTRIBUTORS	517,880
ALLMAR INC	72,732
APPLE CANADA INC	70,388
BRENDONN HOLDINGS LTD	693,688
CARPET ONE FLOOR & HOME	140,933
CENTURY ROOFING AND SHEET METAL	1,274,043
CITY OF YORKTON	83,882
COREFOUR INC./EDSBY	70,183
EECOL ELECTRIC CORP	76,860
EMINENT CANADA INC	55,264
ESTERHAZY FORD SALES LTD	56,137
FEDERATED CO-OPERATIVES LTD	638,023
GENX SOLUTIONS	279,778
GFL ENVIRONMENTAL INC	62,672
GOEBEL'S CABINETS	86,316
HAID ROOFING LTD	51,393
HBI OFFICE PLUS INC	193,937
IMPERIAL DADE CANADA INC	250,775
INLAND AUDIO VISUAL	65,520
KEV SOFTWARE INC	51,457
LEGACY CO-OP ASSOCIATION LTD	80,319
LINDE CANADA INC	59,543
MAPLE AG & OUTDOOR LIMITED	81,852
MARSHALL DRIVER TRAINING	79,345
MELVILLE CHEVROLET BUICK GMC	70,315
MIDGARD	62,165

Name	Amount
OTTENBREIT SANITATION SERVICES	68,211
PARKLAND ENGINE REBUILDERS LTD	122,438
POWERSCHOOL CANADA ULC	85,469
PRATTS WHOLESALE FOOD SERVICE	106,549
PRO-TEC INDUSTRIES	115,997
QUALITY TIRE SERVICE LTD	77,639
RMIS ENGINEERING	149,504
SASKENERGY	848,668
SASKPOWER CORPORATION	1,297,372
SASKTEL	357,472
SEPW ARCHITECTURE INC	150,249
SGI AUTO FUND	119,474
SPORTFACTOR INC	62,604
ST. JOHNS MUSIC LTD-WINNIPEG	71,198
STERLING TRUCK & TRAILER SALES	77,422
STOCKHOLM CO-OP	65,471
STURGIS GAS BAR	63,451
SUER AND POLLON MECHANICAL	124,376
SYSCO FOOD SERVICES OF REGINA	89,269
TDL CANADA	123,794
TERRY ORTYNSKYS ROYAL FORD	96,877
TOGETHER WE CAN PROFESSIONAL CONSULTING	63,682
TOSHIBA BUSINESS SOLUTIONS	184,965
WARNER TRUCK INDUSTRIES LTD	2,823,017
WESTRIDGE CONSTRUCTION LTD	7,751,017

## 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	669,466
CUPE 4784	151,173
GOOD SPIRIT TEACHERS ASSOCIATION	70,040
MUNICIPAL EMPLOYEES PENSION PLAN	2,722,084
RECEIVER GENERAL FOR CANADA	16,083,885
SASK PROFESSIONAL TEACHERS REGULATORY	58,030
SASK SCHOOL BOARDS ASSOCIATION	983,072

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	108,236
SASK TEACHERS' FEDERATION	4,579,222
SASK TEACHERS' SUPERANNUATION	67,588
SASK WORKERS' COMPENSATION BOARD	261,279

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

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## **Audited Financial Statements**

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Of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2023

Keith Gervais, CPA, CMA  
Chief Financial Officer

Prairie Strong Chartered Professional Accountants  
Auditor

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

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*Saskatchewan* 

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## Management's Responsibility for the Financial Statements

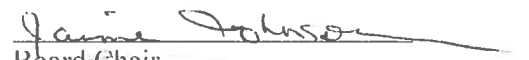
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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


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

The external auditors, 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 16, 2023



## 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, 2023, 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, 2023, 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*

PRAIRIE STRONG  
Chartered Professional Accountants  
Melville, Saskatchewan  
November 16, 2023



**Good Spirit School Division No. 204**  
**Statement of Financial Position**  
**as at August 31, 2023**

	2023	2022
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	16,626,894	18,658,456
Accounts Receivable (Note 7)	3,145,051	2,461,658
Portfolio Investments (Note 3)	45,473	53,839
<b>Total Financial Assets</b>	<b>19,817,418</b>	<b>21,173,953</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	7,526,354	9,240,278
Long-Term Debt (Note 9)	137,725	492,359
Liability for Employee Future Benefits (Note 5)	1,060,300	1,037,700
Deferred Revenue (Note 10)	87,225	83,172
<b>Total Liabilities</b>	<b>8,811,604</b>	<b>10,853,509</b>
<b>Net Financial Assets</b>	<b>11,005,814</b>	<b>10,320,444</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	76,604,678	69,845,143
Inventory of Supplies Held for Consumption	224,099	-
Prepaid Expenses	777,156	819,693
<b>Total Non-Financial Assets</b>	<b>77,605,933</b>	<b>70,664,836</b>
<b>Accumulated Surplus (Note 13)</b>	<b>88,611,747</b>	<b>80,985,280</b>

Contingent Liabilities (Note 16)

*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, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	83,250,255	84,503,539	76,815,875
Tuition and Related Fees	2,328,847	2,183,600	2,358,583
School Generated Funds	2,500,000	2,553,261	1,548,890
Complementary Services (Note 11)	927,312	993,743	920,626
External Services (Note 12)	722,350	777,438	700,259
Other	377,700	815,830	380,261
<b>Total Revenues (Schedule A)</b>	<b>90,106,464</b>	<b>91,827,411</b>	<b>82,724,494</b>
<b>EXPENSES</b>			
Governance	295,450	308,303	258,126
Administration	2,954,470	2,972,664	2,858,475
Instruction	56,658,219	56,541,466	55,415,091
Plant Operation & Maintenance	10,912,895	11,946,397	11,191,552
Student Transportation	8,417,807	7,965,163	7,243,855
Tuition and Related Fees	602,200	321,642	495,756
School Generated Funds	2,541,000	2,352,479	1,540,842
Complementary Services (Note 11)	862,688	1,001,372	867,142
External Services (Note 12)	736,021	698,116	704,825
Other	7,805	93,342	40,880
<b>Total Expenses (Schedule B)</b>	<b>83,988,555</b>	<b>84,200,944</b>	<b>80,616,544</b>
<b>Operating Surplus for the Year</b>	<b>6,117,909</b>	<b>7,626,467</b>	<b>2,107,950</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>80,985,280</b>	<b>80,985,280</b>	<b>78,877,330</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>87,103,189</b>	<b>88,611,747</b>	<b>80,985,280</b>

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

**Good Spirit School Division No. 204**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>10,320,444</b>	<b>10,320,444</b>	<b>11,154,290</b>
<b>Changes During the Year</b>			
Operating Surplus, for the Year	6,117,909	7,626,467	2,107,950
Acquisition of Tangible Capital Assets (Schedule C)	(11,278,000)	(10,980,193)	(7,157,817)
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)	3,959,653	4,220,658	3,946,132
Net Acquisition of Inventory of Supplies Held for Consumption	-	(224,099)	-
Net Change in Other Non-Financial Assets	-	42,537	214,989
<b>Change in Net Financial Assets</b>	<b>(1,200,438)</b>	<b>685,370</b>	<b>(833,846)</b>
<b>Net Financial Assets, End of Year</b>	<b>9,120,006</b>	<b>11,005,814</b>	<b>10,320,444</b>

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

**Good Spirit School Division No. 204**  
**Statement of Cash Flows**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	7,626,467	2,107,950
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,220,658	3,972,772
Net Change in Non-Cash Operating Activities (Schedule E)	(2,552,226)	526,323
<b>Cash Provided by Operating Activities</b>	<b>9,294,899</b>	<b>6,607,045</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(10,980,193)	(7,157,817)
Proceeds on Disposal of Tangible Capital Assets	-	28,260
<b>Cash Used in Capital Activities</b>	<b>(10,980,193)</b>	<b>(7,129,557)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(205)	(172)
Proceeds on Disposal of Portfolio Investments	8,571	3,603
<b>Cash Provided by Investing Activities</b>	<b>8,366</b>	<b>3,431</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	89,195
Repayment of Long-Term Debt	(354,634)	(341,805)
<b>Cash Used in Financing Activities</b>	<b>(354,634)</b>	<b>(252,610)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,031,562)</b>	<b>(771,691)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>18,658,456</b>	<b>19,430,147</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>16,626,894</b>	<b>18,658,456</b>

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

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	71,064,595	71,488,077	69,491,862
Operating Grant/PMR	2,307,239	2,098,928	2,307,239
Other Ministry Grants	13,421	453,285	160,477
<b>Total Ministry Grants</b>	<b>73,385,255</b>	<b>74,040,290</b>	<b>71,959,578</b>
Other Provincial Grants	130,000	-	-
Federal Grants	297,000	437,360	179,147
Grants from Others	-	536,766	-
<b>Total Operating Grants</b>	<b>73,812,255</b>	<b>75,014,416</b>	<b>72,138,725</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	9,438,000	9,489,123	4,677,150
<b>Total Capital Grants</b>	<b>9,438,000</b>	<b>9,489,123</b>	<b>4,677,150</b>
<b>Total Grants</b>	<b>83,250,255</b>	<b>84,503,539</b>	<b>76,815,875</b>

**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	2,316,847	2,157,504	2,314,141
Individuals and Other	12,000	25,496	44,442
<b>Total Tuition Fees</b>	<b>2,328,847</b>	<b>2,183,000</b>	<b>2,358,583</b>
Transportation Fees	-	600	-
<b>Total Operating Tuition and Related Fees</b>	<b>2,328,847</b>	<b>2,183,600</b>	<b>2,358,583</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,328,847</b>	<b>2,183,600</b>	<b>2,358,583</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	50,000	149,083	86,814
<b>Total Curricular Fees</b>	<b>50,000</b>	<b>149,083</b>	<b>86,814</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	250,000	239,562	153,369
Fundraising	420,000	342,416	218,185
Grants and Partnerships	30,000	28,785	62,529
Students Fees	1,750,000	-	-
Other	-	1,793,415	1,027,993
<b>Total Non-Curricular Fees</b>	<b>2,450,000</b>	<b>2,404,178</b>	<b>1,462,076</b>
<b>Total School Generated Funds Revenue</b>	<b>2,500,000</b>	<b>2,553,261</b>	<b>1,548,890</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	759,312	759,312	751,071
Other Ministry Grants	25,000	125,000	25,000
Other Provincial Grants	115,000	92,996	-
Federal Grants	-	-	117,648
<b>Total Operating Grants</b>	<b>899,312</b>	<b>977,308</b>	<b>893,719</b>
<b>Fees and Other Revenue</b>			
Other Revenue	28,000	16,435	26,907
<b>Total Fees and Other Revenue</b>	<b>28,000</b>	<b>16,435</b>	<b>26,907</b>
<b>Total Complementary Services Revenue</b>	<b>927,312</b>	<b>993,743</b>	<b>920,626</b>



**Good Spirit School Division No. 204**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	202,350	300,000	202,350
Other Grants	310,000	254,794	333,559
<b>Total Operating Grants</b>	<b>512,350</b>	<b>554,794</b>	<b>535,909</b>
<b>Fees and Other Revenue</b>			
Other Revenue	210,000	222,644	164,350
<b>Total Fees and Other Revenue</b>	<b>210,000</b>	<b>222,644</b>	<b>164,350</b>
<b>Total External Services Revenue</b>	<b>722,350</b>	<b>777,438</b>	<b>700,259</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	77,700	41,879	30,700
Sales & Rentals	175,000	177,157	173,979
Investments	125,000	596,794	171,150
Treaty Land Entitlement / Rural	-	-	4,432
<b>Total Other Revenue</b>	<b>377,700</b>	<b>815,830</b>	<b>380,261</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>90,106,464</b>	<b>91,827,411</b>	<b>82,724,494</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	144,950	129,200	119,076
Professional Development - Board Members	8,800	30,425	11,625
Other Governance Expenses	141,700	148,678	127,425
<b>Total Governance Expense</b>	<b>295,450</b>	<b>308,303</b>	<b>258,126</b>
<b>Administration Expense</b>			
Salaries	2,139,646	2,185,039	2,099,527
Benefits	273,490	282,004	271,856
Supplies & Services	205,650	208,175	195,258
Non-Capital Furniture & Equipment	6,000	5,615	3,923
Building Operating Expenses	51,000	42,482	49,247
Communications	35,200	27,932	29,081
Travel	45,750	31,958	28,967
Professional Development	51,100	42,825	33,604
Amortization of Tangible Capital Assets	146,634	146,634	147,012
<b>Total Administration Expense</b>	<b>2,954,470</b>	<b>2,972,664</b>	<b>2,858,475</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	38,312,435	38,026,972	37,787,136
Instructional (Teacher Contract) Benefits	1,997,476	2,152,960	2,011,160
Program Support (Non-Teacher Contract) Salaries	8,600,919	8,669,589	8,402,244
Program Support (Non-Teacher Contract) Benefits	1,703,437	1,774,350	1,674,412
Instructional Aids	1,159,251	1,134,426	1,054,583
Supplies & Services	1,143,273	1,112,999	1,048,251
Non-Capital Furniture & Equipment	438,851	338,662	350,644
Communications	195,767	181,172	175,117
Travel	224,900	180,824	141,508
Professional Development	363,037	325,800	206,442
Student Related Expense	173,257	172,407	160,237
Amortization of Tangible Capital Assets	2,345,616	2,396,635	2,328,687
Amortization of Tangible Capital Assets ARO	-	74,670	74,670
<b>Total Instruction Expense</b>	<b>56,658,219</b>	<b>56,541,466</b>	<b>55,415,091</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	3,137,808	3,232,166	3,359,102
Benefits	636,729	600,189	628,868
Supplies & Services	34,010	219,840	106,338
Non-Capital Furniture & Equipment	16,500	39,748	45,645
Building Operating Expenses	6,698,739	7,483,870	6,695,043
Communications	10,800	7,684	6,791
Travel	88,400	90,295	82,871
Professional Development	16,000	2,382	3,430
Amortization of Tangible Capital Assets	273,909	269,798	263,039
Amortization of Tangible Capital Assets ARO	-	425	425
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>10,912,895</b>	<b>11,946,397</b>	<b>11,191,552</b>
<b>Student Transportation Expense</b>			
Salaries	3,411,084	3,157,404	3,041,026
Benefits	619,961	578,736	547,782
Supplies & Services	2,233,815	1,702,631	1,507,125
Non-Capital Furniture & Equipment	510,700	762,613	652,531
Building Operating Expenses	57,475	79,273	71,076
Communications	15,140	14,816	15,052
Travel	31,500	27,083	16,153
Professional Development	43,500	44,023	13,591
Contracted Transportation	311,955	309,831	268,280
Amortization of Tangible Capital Assets	1,182,677	1,286,819	1,109,305
Amortization of Tangible Capital Assets ARO	-	1,934	1,934
<b>Total Student Transportation Expense</b>	<b>8,417,807</b>	<b>7,965,163</b>	<b>7,243,855</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	595,000	316,842	492,556
Transportation Fees	7,200	4,800	3,200
<b>Total Tuition and Related Fees Expense</b>	<b>602,200</b>	<b>321,642</b>	<b>495,756</b>
<b>School Generated Funds Expense</b>			
Cost of Sales	250,000	207,859	160,260
School Fund Expenses	2,280,183	2,102,581	1,360,746
Amortization of Tangible Capital Assets	10,817	42,039	19,836
<b>Total School Generated Funds Expense</b>	<b>2,541,000</b>	<b>2,352,479</b>	<b>1,540,842</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	500,508	562,323	487,481
Program Support (Non-Teacher Contract) Salaries & Benefits	280,674	321,845	299,755
Instructional Aids	65,006	49,458	64,451
Supplies & Services	1,000	261	1,448
Non-Capital Furniture & Equipment	500	441	594
Building Operating Expenses	3,500	4,447	4,303
Communications	1,500	2,970	3,059
Travel	8,000	2,020	988
Professional Development (Non-Salary Costs)	-	363	3,823
Student Related Expenses	-	55,540	16
Contracted Transportation & Allowances	2,000	-	-
Amortization of Tangible Capital Assets	-	1,704	1,224
<b>Total Complementary Services Expense</b>	<b>862,688</b>	<b>1,001,372</b>	<b>867,142</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	179,163	170,933	130,119
Supplies & Services	425,358	420,420	450,749
Communications	-	612	610
Travel	11,500	7,161	5,295
Student Related Expenses	120,000	98,990	118,052
<b>Total External Services Expense</b>	<b>736,021</b>	<b>698,116</b>	<b>704,825</b>

**Good Spirit School Division No. 204**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	2,000	478	485
Interest on Capital Loans	5,805	5,796	13,755
<b>Total Interest and Bank Charges</b>	<u>7,805</u>	<u>6,274</u>	<u>14,240</u>
Loss on Disposal of Tangible Capital Assets	-	-	26,640
Provision for Uncollectable Accounts	-	87,068	-
<b>Total Other Expense</b>	<u>7,805</u>	<u>93,342</u>	<u>40,880</u>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<u>83,988,555</u>	<u>84,200,944</u>	<u>80,616,544</u>

Good Spirit School Division No. 204  
 Schedule C - Supplementary Details of Tangible Capital Assets  
 for the year ended August 31, 2023

	Furniture and Computer Assets										
	Land	Improvements	Buildings	School Buses	Other Vehicles	Equipment	Hardware and Audio Visual Equipment	Computer Software	Under Construction		
									2023	2022	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Operating Balance as of September 1	998,589	778,771	91,044,904	13,587,332	945,913	5,687,474	2,590,080	669,081	7,497,613	128,824,486	123,514,203
Additions/Purchases	-	-	-	2,452,230	274,708	327,202	428,443	-	7,497,610	10,980,193	7,157,817
Disposals	-	-	-	-	-	(913,485)	(140,471)	(90,728)	-	(1,144,684)	(1,847,534)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	-	-	-	-	318,618	-	(318,618)	-	-
<b>Closing Balance as of August 31</b>	<b>998,589</b>	<b>778,771</b>	<b>91,044,904</b>	<b>16,039,562</b>	<b>1,220,621</b>	<b>5,101,191</b>	<b>3,196,670</b>	<b>578,353</b>	<b>14,676,605</b>	<b>138,659,995</b>	<b>128,824,486</b>

Tangible Capital Assets - Amortization

Operating Balance as of September 1	280,608	41,455,146	7,493,111	768,539	3,806,984	1,240,198	392,715	-	58,979,343	56,825,845	
Amortization of the Period	38,939	1,516,443	77,028	1,212,611	510,120	639,333	115,671	-	4,220,658	3,946,132	
Disposals	-	-	-	-	-	(913,485)	(140,471)	(90,728)	-	(1,144,684)	(1,792,634)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>319,547</b>	<b>42,971,589</b>	<b>8,705,722</b>	<b>879,052</b>	<b>3,403,619</b>	<b>1,739,060</b>	<b>417,658</b>	<b>N/A</b>	<b>62,055,317</b>	<b>58,979,343</b>

Net Book Value

Operating Balance as of September 1 Closing Balance as of August 31	998,589	498,163	49,589,758	1,482,687	6,094,221	1,880,490	1,349,882	276,366	7,497,613	69,845,143	66,688,358
Change in Net Book Value	-	459,224	48,073,315	1,405,659	7,333,840	1,697,572	1,457,610	160,695	14,676,605	76,604,678	69,845,143
	-	(38,939)	(1,516,443)	(77,028)	1,239,619	(182,918)	107,728	(115,671)	7,178,992	6,759,535	3,156,785

Disposals

Historical Cost	-	-	-	-	-	913,485	140,471	90,728	-	1,144,684	1,847,534
Accumulated Amortization	-	-	-	-	-	913,485	140,471	90,728	-	1,144,684	1,792,634
Net Cost	-	-	-	-	-	-	-	-	-	-	54,900
Price of Sale	-	-	-	-	-	-	-	-	-	-	28,260
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	(26,640)

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

	-	-	-	-	-	-	-	-	-	-	158,639
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An Asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$5,455,618 (2022 - \$5,709,397). Closing costs of leased tangible capital assets of \$316,844 (2022 - \$397,608) representing \$316,844 (2022 - \$397,608) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$221,574 (2022 - \$238,969) 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, 2023**

	2023	2022
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,220,658	3,946,132
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	-	26,640
<b>Total Non-Cash Items Included in Surplus</b>	<b>4,220,658</b>	<b>3,972,772</b>

**Good Spirit School Division No. 204**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(683,393)	(1,076,341)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,713,924)	1,353,386
Increase in Liability for Employee Future Benefits	22,600	15,400
Increase in Deferred Revenue	4,053	18,889
Decrease in Prepaid Expenses	42,537	214,989
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(2,552,226)</b>	<b>526,323</b>

## Good Spirit School Division No. 204

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
School generated funds	1,759,522	99,716	34,346	1,824,892
Fitness Centre, Kidsfirst, PPEP	137,392	134,996	203,085	69,303
<b>Total Jointly Administered Funds</b>	<b>1,896,914</b>	<b>234,712</b>	<b>237,431</b>	<b>1,894,195</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	45,000	-	-	45,000
PMR maintenance project allocations	4,315,524	2,098,928	3,140,450	3,274,002
Invitational Shared Services Initiative	-	160,000	-	160,000
Unified Student Information System - USIS	13,501	-	13,501	-
<b>Total Ministry of Education</b>	<b>4,374,025</b>	<b>2,258,928</b>	<b>3,153,951</b>	<b>3,479,002</b>
<b>Total</b>	<b>6,270,939</b>	<b>2,493,640</b>	<b>3,391,382</b>	<b>5,373,197</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Elections	50,000	100,000	-	150,000
<b>Total Board governance</b>	<b>50,000</b>	<b>100,000</b>	<b>-</b>	<b>150,000</b>
<b>Curriculum and student learning</b>				
Instructional Resources	150,000	250,000	-	400,000
School Budget Carryovers	431,919	322,799	431,919	322,799
<b>Total curriculum and student learning</b>	<b>581,919</b>	<b>572,799</b>	<b>431,919</b>	<b>722,799</b>
<b>Facilities</b>				
YRHS Flood	100,000	-	-	100,000
Anne Portnuff Theatre	1,499	-	-	1,499
Risk Management & Security	11,299	500,000	-	511,299
<b>Total facilities</b>	<b>112,798</b>	<b>500,000</b>	<b>-</b>	<b>612,798</b>
<b>Information technology</b>				
Technology Resources	3,056,497	250,000	-	3,306,497
<b>Total information technology</b>	<b>3,056,497</b>	<b>250,000</b>	<b>-</b>	<b>3,306,497</b>



**Good Spirit School Division No. 204**  
**Schedule F: Detail of Designated Assets**  
**for the year ended August 31, 2023**

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (Note 13)
<b>Transportation</b>				
Bus Purchases	5,127,132	300,000	-	5,427,132
<b>Total transportation</b>	<b>5,127,132</b>	<b>300,000</b>	<b>-</b>	<b>5,427,132</b>
<b>Total</b>	<b>8,928,346</b>	<b>1,722,799</b>	<b>431,919</b>	<b>10,219,226</b>
<b>Total Designated Assets</b>	<b>15,199,285</b>	<b>4,216,439</b>	<b>3,823,301</b>	<b>15,592,423</b>

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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## 1. AUTHORITY AND PURPOSE

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

## 2. SIGNIFICANT ACCOUNTING POLICIES

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 \$1,060,300 (2022 - \$ 1,037,700) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$385,581 (2022 - \$298,513) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$62,055,317 (2022 - \$58,979,343) 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, 2023**

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- estimated undiscounted asset retirement obligation of \$5,024,729 (2022 - \$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, 2023**

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**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent 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	Lease term

\*Buildings and short-term 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, 2023**

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**Inventory of Supplies Held for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. These supplies are bus garage inventories, which include filters, hoses, bearing, seals wipers and fluids.

**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 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 amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**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.

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP). The school division's obligation for this plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of 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.

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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

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

**j) Accounting Standards Not Yet in Effect**

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

- i) PS3400 Revenue (Effective September 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2023	2022
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Shares/Equity in Co-operatives/Credit Unions	\$ 45,473	\$ 53,839
<b>Total portfolio investments</b>	<b>\$ 45,473</b>	<b>\$ 53,839</b>

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 159,625	\$ 148,678	\$ -	\$ -	\$ 308,303	\$ 258,126
Administration	2,467,043	358,987	-	146,634	2,972,664	2,858,475
Instruction	50,623,871	3,446,290	-	2,471,305	56,541,466	55,415,091
Plant Operation & Maintenance	3,832,355	7,843,819	-	270,223	11,946,397	11,191,552
Student Transportation	3,736,140	2,940,270	-	1,288,753	7,965,163	7,243,855
Tuition and Related Fees	-	321,642	-	-	321,642	495,756
School Generated Funds	-	2,310,440	-	42,039	2,352,479	1,540,842
Complementary Services	884,168	115,500	-	1,704	1,001,372	867,142
External Services	170,933	527,183	-	-	698,116	704,825
Other	-	87,068	6,274	-	93,342	40,880
<b>TOTAL</b>	<b>\$ 61,874,135</b>	<b>\$ 18,099,877</b>	<b>\$ 6,274</b>	<b>\$ 4,220,658</b>	<b>\$ 84,200,944</b>	<b>\$ 80,616,544</b>

**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, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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, 2023**

<b>Liability for Employee Future Benefits</b>	<b>2023</b>	<b>2022</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 659,200</b>	<b>\$ 729,800</b>
Current period service cost	54,300	65,100
Interest cost	27,800	15,100
Benefit payments	(41,800)	(54,400)
Actuarial gains	(22,800)	(96,400)
<b>Accrued Benefit Obligation - end of year</b>	<b>676,700</b>	<b>659,200</b>
Unamortized net actuarial gains	383,600	378,500
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,060,300</b>	<b>\$ 1,037,700</b>

<b>Employee Future Benefits Expense</b>	<b>2023</b>	<b>2022</b>
Current period service cost	\$ 54,300	\$ 65,100
Amortization of net actuarial gain	(17,700)	(10,400)
<b>Benefit cost</b>	<b>36,600</b>	<b>54,700</b>
Interest cost	27,800	15,100
<b>Total Employee Future Benefits Expense</b>	<b>\$ 64,400</b>	<b>\$ 69,800</b>

## 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, 2023**

	<b>2023</b>		<b>2022</b>
	<b>STRP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	470	470	455
Member contribution rate (percentage of salary)	11.70%/11.70%	11.70%/11.70%	11.70%/11.70%
Member contributions for the year	\$ 3,810,165	\$ 3,810,165	\$ 3,823,059

**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:

	<b>2023</b>	<b>2022</b>
Number of active School Division members	452	454
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	\$ 1,341,482	\$ 1,353,706
School Division contributions for the year	\$ 1,341,482	\$ 1,353,706
Actuarial extrapolation date	<u>Dec/31/2022</u>	<u>Dec/31/2021</u>
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

**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:

**GOOD SPIRIT SCHOOL DIVISION NO. 204**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,369,105	\$ -	\$ 1,369,105	\$ 1,290,539	\$ -	\$ 1,290,539
GST/PST Receivables	637,075	-	637,075	562,485	-	562,485
Other Receivables	1,524,452	385,581	1,138,871	907,147	298,513	608,634
<b>Total Accounts Receivable</b>	<b>\$ 3,530,632</b>	<b>\$ 385,581</b>	<b>\$ 3,145,051</b>	<b>\$ 2,760,171</b>	<b>\$ 298,513</b>	<b>\$ 2,461,658</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 1,176,801	\$ 1,329,954
Supplier Payments	1,092,751	2,674,115
Liability for Asset Retirement Obligation	5,024,729	5,024,729
Other (Caution Fees, Schools, Scholarships)	232,073	211,480
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 7,526,354</b>	<b>\$ 9,240,278</b>

The school division recognized an estimated liability for asset retirement obligation of \$ 5,024,729 (2022 - \$5,024,729) for the removal and disposal of asbestos. The nature of the liability is to cover future asbestos removal when buildings are demolished as per the new Public Sector Accounting standard for ARO (PS 3280). 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, 2023**

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2023	2022
Capital Loan:	BMO Bus Loan - 2.85% matures Oct 2023 monthly repayments of \$24,275	\$ 48,217	\$ 333,720
		<b>48,217</b>	<b>333,720</b>
<b>Other Long-Term Debt:</b>			
Capital Leases:	Concentra Copier Lease 18742 matured Aug 2023 quarterly repayments of \$4,184	-	19,526
	Concentra Copier Lease 50901 matures Sep 2024 quarterly repayments of \$7,198	35,991	64,783
	Concentra Copier Lease 56039 matures Nov 2026 quarterly repayments of \$4,460	53,517	74,330
		<b>89,508</b>	<b>158,639</b>
<b>Total Long-Term Debt</b>		<b>\$ 137,725</b>	<b>\$ 492,359</b>

Future principal and interest payments over the next 5 years are estimated as follows:				
	Capital Loan	Capital Leases	Total	
2024	\$ 48,217	\$ 46,632	\$ 94,849	
2025	-	25,037	25,037	
2026	-	17,839	17,839	
2027	-	-	-	
2028	-	-	-	
Thereafter	-	-	-	
Total	-	48,217	89,508	137,725
Less: Interest and executory cost	-	-	-	-
<b>Total future principal repayments</b>	<b>\$ -</b>	<b>\$ 48,217</b>	<b>\$ 89,508</b>	<b>\$ 137,725</b>

	Capital Loans	Capital Leases	2023	2022
Principal	\$ 285,503	\$ 69,131	\$ 354,634	\$ 341,805
Interest	5,796	-	5,796	13,755
<b>Total</b>	<b>\$ 291,299</b>	<b>\$ 69,131</b>	<b>\$ 360,430</b>	<b>\$ 355,560</b>

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**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
<b>Non-Capital deferred revenue:</b>				
Parent and Preschool Education	\$ 83,172	\$ 29,862	\$ 25,810	\$ 87,225
<b>Total Deferred Revenue</b>	<b>\$ 83,172</b>	<b>\$ 29,862</b>	<b>\$ 25,810</b>	<b>\$ 87,225</b>

**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	2023	2022
<b>Revenues:</b>				
Operating Grants	\$ 759,312	\$ 217,996	\$ 977,308	\$ 893,719
Fees and Other Revenues	-	16,435	16,435	26,907
<b>Total Revenues</b>	<b>759,312</b>	<b>234,431</b>	<b>993,743</b>	<b>920,626</b>
<b>Expenses:</b>				
Salaries & Benefits	744,752	139,416	884,168	787,236
Instructional Aids	29,463	19,995	49,458	64,451
Supplies and Services	-	261	261	1,448
Non-Capital Equipment	-	441	441	594
Building Operating Expenses	4,447	-	4,447	4,303
Communications	1,595	1,375	2,970	3,059
Travel	629	1,391	2,020	988
Professional Development (Non-Salary Costs)	-	363	363	3,823
Student Related Expenses	-	55,540	55,540	16
Amortization of Tangible Capital Assets	1,704	-	1,704	1,224
<b>Total Expenses</b>	<b>782,590</b>	<b>218,782</b>	<b>1,001,372</b>	<b>867,142</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$ (23,278)</b>	<b>\$ 15,649</b>	<b>\$ (7,629)</b>	<b>\$ 53,484</b>

**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

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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	Driver Training	Other Programs	2023	2022
<b>Revenues:</b>						
Operating Grants	\$ 260,000	\$ 40,000	\$ 254,794	\$ -	\$ 554,794	\$ 535,909
Fees and Other Revenues	-	-	-	222,644	222,644	164,350
<b>Total Revenues</b>	<b>260,000</b>	<b>40,000</b>	<b>254,794</b>	<b>222,644</b>	<b>777,438</b>	<b>700,259</b>
<b>Expenses:</b>						
Salaries & Benefits	-	55,509	-	115,424	170,933	130,119
Supplies and Services	-	16,999	255,926	147,495	420,420	450,749
Communications	-	612	-	-	612	610
Travel	-	7,161	-	-	7,161	5,295
Student Related Expenses	98,990	-	-	-	98,990	118,052
<b>Total Expenses</b>	<b>98,990</b>	<b>80,281</b>	<b>255,926</b>	<b>262,919</b>	<b>698,116</b>	<b>704,825</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 161,010</b>	<b>\$ (40,281)</b>	<b>\$ (1,132)</b>	<b>\$ (40,275)</b>	<b>\$ 79,322</b>	<b>\$ (4,566)</b>

### 13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. These internally restricted amounts 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.

Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 69,845,143	\$ 10,980,193	\$ 4,220,658	\$ 76,604,678
Less: Liability for Asset Retirement Obligation	(5,024,729)	-	-	(5,024,729)
Less: Debt owing on Tangible Capital Assets	(492,359)	-	(354,634)	(137,725)
	<b>64,328,055</b>	<b>10,980,193</b>	<b>3,866,024</b>	<b>71,442,224</b>
<b>Designated Assets (Schedule F)</b>	<b>15,199,285</b>	<b>4,216,439</b>	<b>3,823,301</b>	<b>15,592,423</b>
<b>Unrestricted Surplus</b>	<b>1,457,940</b>	<b>119,160</b>	<b>-</b>	<b>1,577,100</b>
<b>Total Accumulated Surplus</b>	<b>\$ 80,985,280</b>	<b>\$ 15,315,792</b>	<b>\$ 7,689,325</b>	<b>\$ 88,611,747</b>

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#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on August 18, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

#### 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
	2023	2022	2023	2022	2023	2022
Cash and short-term investments	\$ -	\$ 83,502	\$ 49,420	\$ 32,722	\$ 49,420	\$ 116,224
Portfolio investments	100,000	100,000	306,634	233,569	406,634	333,569
<b>Total Assets</b>	<b>100,000</b>	<b>183,502</b>	<b>356,054</b>	<b>266,291</b>	<b>456,054</b>	<b>449,793</b>
<b>Revenues</b>						
Contributions and donations	111,794	109,112	107,075	47,030	218,869	156,142
Interest on investments	-	-	4,629	1,496	4,629	1,496
	111,794	109,112	111,704	48,526	223,498	157,638
<b>Expenses</b>						
Operations	195,296	112,329	-	-	195,296	112,329
Awards to Students	-	-	21,941	16,700	21,941	16,700
	195,296	112,329	21,941	16,700	217,237	129,029
(Deficiency) Excess of Revenues over Expenses	(83,502)	(3,217)	89,763	31,826	6,261	28,609
Trust Fund Balance, Beginning of Year	183,502	186,719	266,291	234,465	449,793	421,184
<b>Trust Fund Balance, End of Year</b>	<b>\$ 100,000</b>	<b>\$ 183,502</b>	<b>\$356,054</b>	<b>\$266,291</b>	<b>\$ 456,054</b>	<b>\$ 449,793</b>

#### 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. COMPARATIVE INFORMATION

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

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## 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 those of 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, 2023, was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 1,369,105	\$ 1,369,105	\$ -	\$ -	\$ -
Other Receivables	1,524,452	375,730	155,655	3,033	990,034
<b>Gross Receivables</b>	<b>2,893,557</b>	<b>1,744,835</b>	<b>155,655</b>	<b>3,033</b>	<b>990,034</b>
Allowance for Doubtful Accounts	(385,581)	-	-	-	(385,581)
<b>Net Receivables</b>	<b>\$ 2,507,976</b>	<b>\$ 1,744,835</b>	<b>\$ 155,655</b>	<b>\$ 3,033</b>	<b>\$ 604,453</b>

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

### ii) Liquidity Risk

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

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



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	<b>August 31, 2023</b>				
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Long-term debt	\$ 137,725	\$ 71,533	\$ 23,316	\$ 42,876	\$ -
Accounts payable and accrued liabilities	7,526,354	2,376,208	125,417	-	5,024,729
<b>Total</b>	<b>\$ 7,664,079</b>	<b>\$ 2,447,741</b>	<b>\$ 148,733</b>	<b>\$ 42,876</b>	<b>\$ 5,024,729</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$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. Or: There was no balance outstanding on this credit facility as of August 31, 2023.

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