

2023-24

ANNUAL REPORT

Good Spirit School Division No. 204



Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	7
Demographics	11
Strategic Direction and Reporting	14
Infrastructure and Transportation.....	46
Financial Overview	49
Appendix A – Payee List	51
Appendix B – Management Report and Audited Financial Statements.....	60

School Division Contact Information

Good Spirit School Division No. 204

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

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

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

Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of the Good Spirit School Division No. 204 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Good Spirit School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. 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 for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

The 2023-24 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report includes details of actions undertaken in accordance with the school division's priorities and goals for the 2023-24 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, 2024, the Board of Education members were:



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



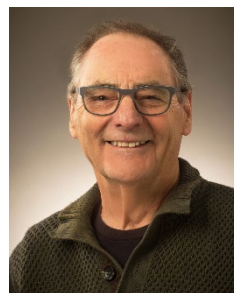
Gilda Dokuchie
Subdivision 8



Jan Morrison
Yorkton-At-Large



Steve Variyan
Yorkton-At-Large



Gordon Gendur
Yorkton-At-Large

School Community Councils

The Board of Education has 24 established School Community Councils (SCCs) for the 27 schools in GSSD, with the exception of Hutterian Schools (Bear Stream School, Hofer Colony School, and Silver Stream School), which do not require the establishment of an SCC.

SCCs are essential in engaging the community in educational planning and decision-making, promoting a sense of 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 varies 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 communities. GSSD also conducts an annual feedback and information session with SCCs about the budget to foster advocacy and support from schools and communities.

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 2023, the Board allocated a total operating grant of \$32,823 to all SCCs, including funds for service awards.

In 2023-24, schools and SCCs collectively raised \$504,835 to enhance educational programs and enrich learning opportunities for students. This represents a decrease of \$2,482 compared to the preceding year.

In accordance with regulations, all 24 SCCs in the division actively participated in developing school-level plans during the 2023-24 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.

School Community Councils (SCCs) in GSSD have achieved significant successes, such as enhanced community engagement, effective support for student programs, and financial contributions toward resources that align with school-level plans. Certain SCCs also allocate

funds towards nutrition programs and provide essential items to promote student learning and well-being locally.

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.



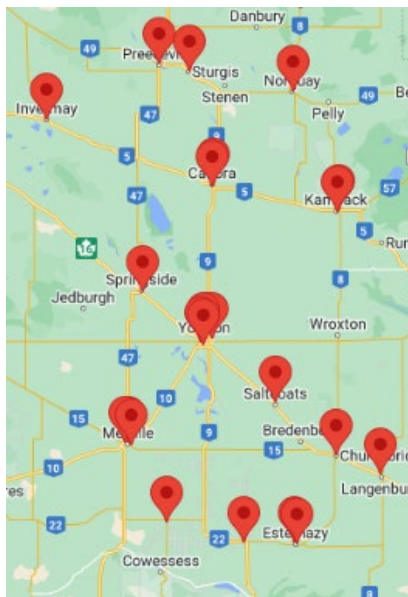
School Division Profile

School Division in Context

Good Spirit School Division (GSSD) is a combined rural and urban school division with 27 schools located in 15 communities and three Hutterite colonies. Much of GSSD is rural, encompassing several large towns and two cities: Melville and Yorkton. GSSD encompasses approximately 14,000 square kilometres and 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. 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.



As an Act of Reconciliation, GSSD acknowledges that the Division is located in East Central Saskatchewan within Treaty 4, signed September 1874 at Fort Qu'Appelle, the traditional territory of the Anishnaabe, Cree, Assiniboine and homeland of the Métis Peoples. This act of acknowledgment demonstrates GSSD's recognition of and respect for Indigenous Peoples both in the past and present.



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

The discovery of unmarked graves at Keeseekoose First Nation and other locations across the country has caused and reopened trauma for Indigenous people in the community. These findings serve as a stark reminder of the intergenerational impact of the residential school system in Saskatchewan and Canada, underscoring the need for ongoing action toward true reconciliation.

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

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 \(gssd.ca\)](#). A map showing the subdivisions within GSSD can be found [here](#).

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).

The graphic features a central circular logo with the text "Students Come First" and the Good Spirit School Division logo. Surrounding this are four circular callouts: "HIGH QUALITY TEACHING AND LEARNING" (top left), "EFFECTIVE POLICIES AND PROCEDURES" (top right), "HEALTHY, SUSTAINABLE PHYSICAL & SOCIAL ENVIRONMENTS" (bottom right), and "ENGAGEMENT OF ALL STUDENTS, FAMILIES, AND COMMUNITIES" (bottom left). A central banner reads "Our Vision Learning Without Limits... Achievement For All" and "Our Mission Building Strong Foundations to Create Bright Futures". A large circular banner at the bottom contains the values: "Diversity", "Learning", "Perseverance", "Responsibility", and "Belonging".

Good Spirit School Division Strategic Plan Overview 2023-2024

Our Vision
Learning Without Limits...
Achievement For All

Our Mission
Building Strong Foundations
to Create Bright Futures

Students Come First

Good Spirit SCHOOL DIVISION

HIGH QUALITY TEACHING AND LEARNING

- Improving student outcomes
- Implementing the "Inspiring Success" Policy
- Developing GSSD leaders
- Ensuring consistent practices across GSSD schools
- Delivering high-quality teaching and learning resources
- Providing equal access to technology

EFFECTIVE POLICIES AND PROCEDURES

- Upholding clear, high-quality Board of Education Policies
- Maintaining transparent, high-quality administrative procedures aligned with Board policy
- Focusing on educational approaches that prioritize student success
- Allocating resources to improve experiences for students, staff, and the community

HEALTHY, SUSTAINABLE PHYSICAL & SOCIAL ENVIRONMENTS

- Enhancing mental health and well-being for students and staff
- Offering safe and inviting facilities
- Promoting equity, diversity, and inclusion

ENGAGEMENT OF ALL STUDENTS, FAMILIES, AND COMMUNITIES

- Fostering connections and supporting transitions
- Valuing input from students, families, staff, and the community
- Communicating openly and clearly
- Forming partnerships to support GSSD's priority areas

We acknowledge the land on which GSSD sits is Treaty Four Territory, signed September 1874 at Fort Qu'Appelle - the traditional territory of the Anishinaabe, Cree, Assiniboine and Metis Peoples. Acknowledging territory shows recognition of and respect for Indigenous Peoples both in the past and the present.

Demographics

Students

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

The 2023-24 school year marked the introduction of SaskDLC as the primary online education platform for the province, leading to the discontinuation of GSSD’s Digital Learning School (DLS).

Home Based Education enrolment increased by 21 students in 2023-24 (208 in 2022-23 and 229 in 2023-24).

Over the past five (5) years, GSSD’s student enrolment has increased by 123 students. In 2023-24, the population of Kindergarten to Grade 12 students was 6,138 which is an increase of 112 from 2022-23. The Prekindergarten population increased by eight (8) students. Since the 2019-20 school year, Good Spirit has experienced increases of 173 self-identified FNMI students (934 in 2019-20 and 1,107 in 2023-24) and 56 students learning English as an additional language (202 in 2019-20 and 258 in 2023-24).

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	402	384	372	426	401
1	397	408	413	406	463
2	481	409	413	403	427
3	435	468	423	421	405
4	498	440	472	425	450
5	486	503	442	477	433
6	485	479	499	448	482
7	476	477	488	529	459
8	452	484	494	504	527
9	438	471	503	552	517
10	516	463	476	535	568
11	465	498	461	470	534
12	484	514	532	466	472
Total	6,015	5,998	5,988	6,062	6,138
PreK	147	134	135	132	140

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	269	251	277	288	299
	4 to 6	245	225	238	259	267
	7 to 9	232	233	272	281	267
	10 to 12	188	198	210	237	274
	Total	934	907	997	1,065	1,107
English as an Additional Language	1 to 3	65	66	77	63	86
	4 to 6	59	55	73	53	73
	7 to 9	40	41	45	37	54
	10 to 12	38	48	40	26	45
	Total	202	210	235	179	258
French Immersion	K to 3	-	-	-	-	-
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	10	<10
	Total	-	-	-	10	<10

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, 2023

Staff

Job Category	FTEs
Classroom teachers	357.7
Principals, vice-principals	44.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	283.4
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	15.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	63.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	105.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	7.0
Total Full-Time Equivalent (FTE) Staff	875.8

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, 2024

Senior Management Team

Quintin Robertson	Director of Education/Chief Executive Officer
Keith Gervais	Chief Financial Officer
Shaune Beatty	Superintendent of Schools
Amanda Kornaga	Superintendent of Schools
Kristen Myers	Superintendent of Schools (January 2024-June 2024)
Mick Parmar	Superintendent of Schools/Human Resources
Jason Trost	Superintendent of Human Resources (September 2023-December 2023)
Lisa Wotherspoon	Superintendent of Learning
Angella Pinay	Superintendent of Indigenous Education
Lauren Denysek	Assistant to the Director

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

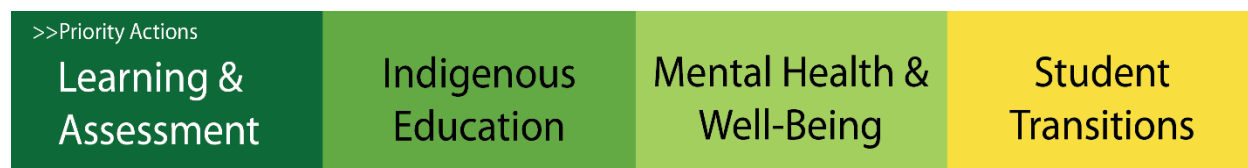
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

Actualize the vision and goals of [Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework](#).

- Enrich and enhance mental health and well-being capacity in students.

Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.

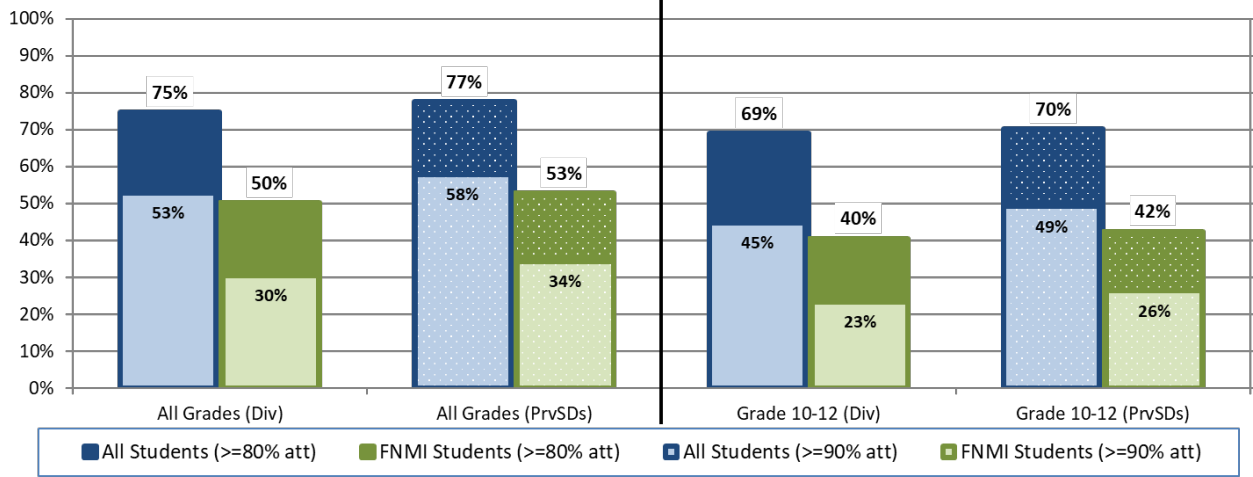
Measures:

- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

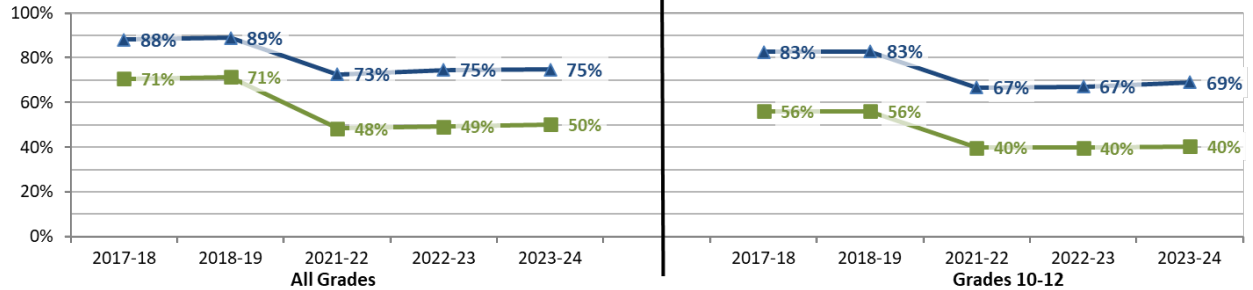
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

Percentage of Students With at Least 80% (and 90%) Attendance, Good Spirit SD 204 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, Good Spirit SD 204, 2017-18 to 2023-24



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2024

Analysis of Results – Attendance

In 2023-24, 75% of all GSSD students attended at least 80% of school days. This data was comparable but slightly lower than the province overall where 77% attended 80% or more. GSSD was also behind the province when considering a 90% attendance rate for students, where the provincial rate overall (58%) was greater than results for GSSD (53%). Only 50% of all GSSD FNMI students attended at least 80% of school days. This was 3 percentage points lower than the provincial rate (53%). In GSSD and provincially, smaller proportions of Grade 10-12 students meet the 80% and 90% attendance goals. For Grade 10-12 students attending 80% or more, GSSD results (69%) were similar to the province at 70%. When considering a 90% or greater attendance rate, there was a smaller proportion of Grade 10-12 students in GSSD (45%) compared to 49% provincially.

The COVID-19 pandemic impacted attendance patterns of students where all attendance rates of all groups has declined by double digit percentage points. Blended learning, interventions and credit recovery efforts have minimized the negative effects of low attendance. Data reveals that the attendance gap between all students and FNMI students has not increased. Unfortunately, the gap has not narrowed either. GSSD has committed to servicing schools through the employment of Indigenous Community Workers, Indigenous Student Success Leads, Cultural Advocates, and Elders to improve attendance rates and success for FNMI students. Improving school student attendance remains a priority for GSSD, as attendance and engagement of students are influential factors in other success criteria for students.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

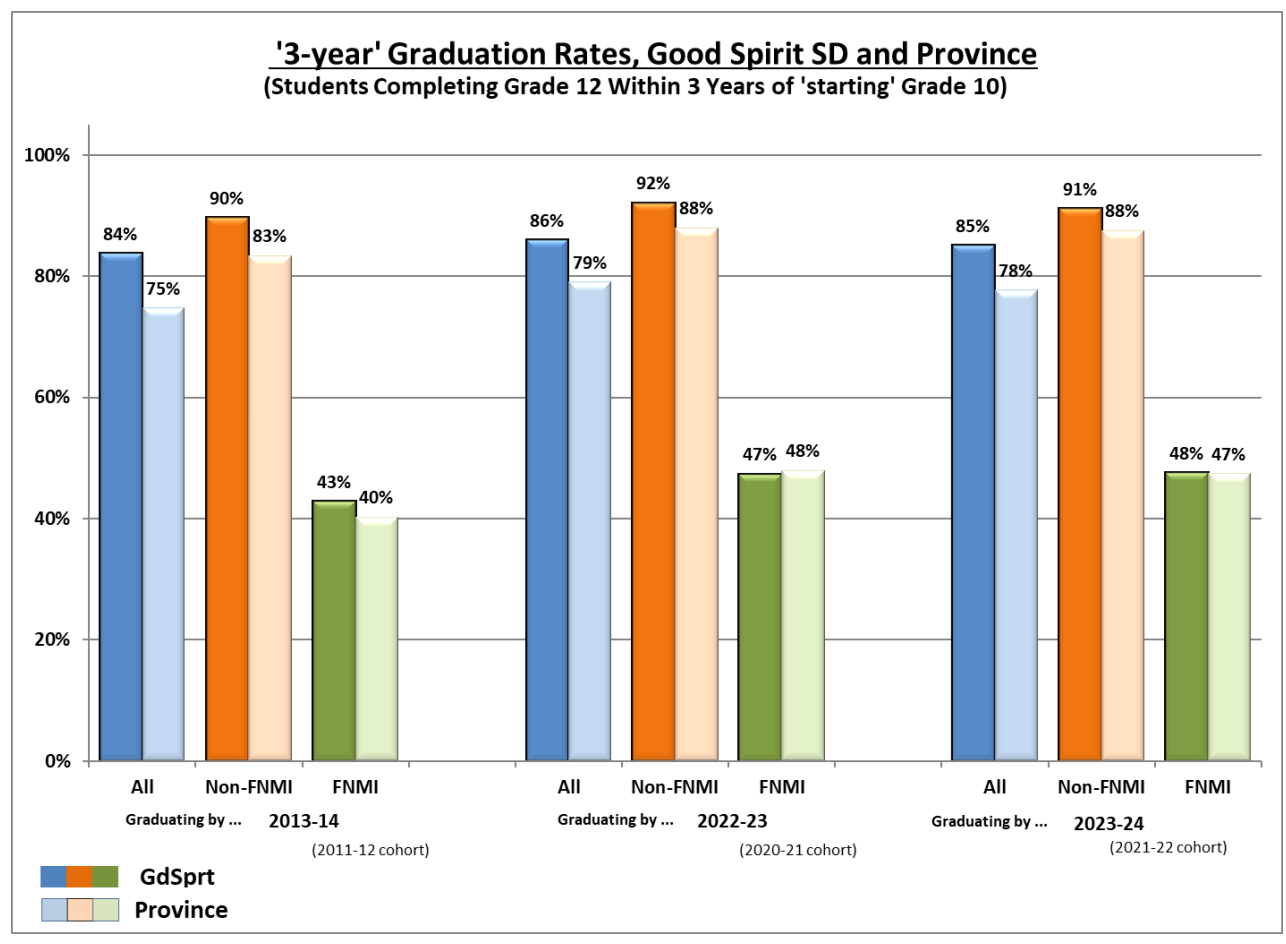
Measure

- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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, 2024

Analysis of Results – Three-Year Graduation Rates

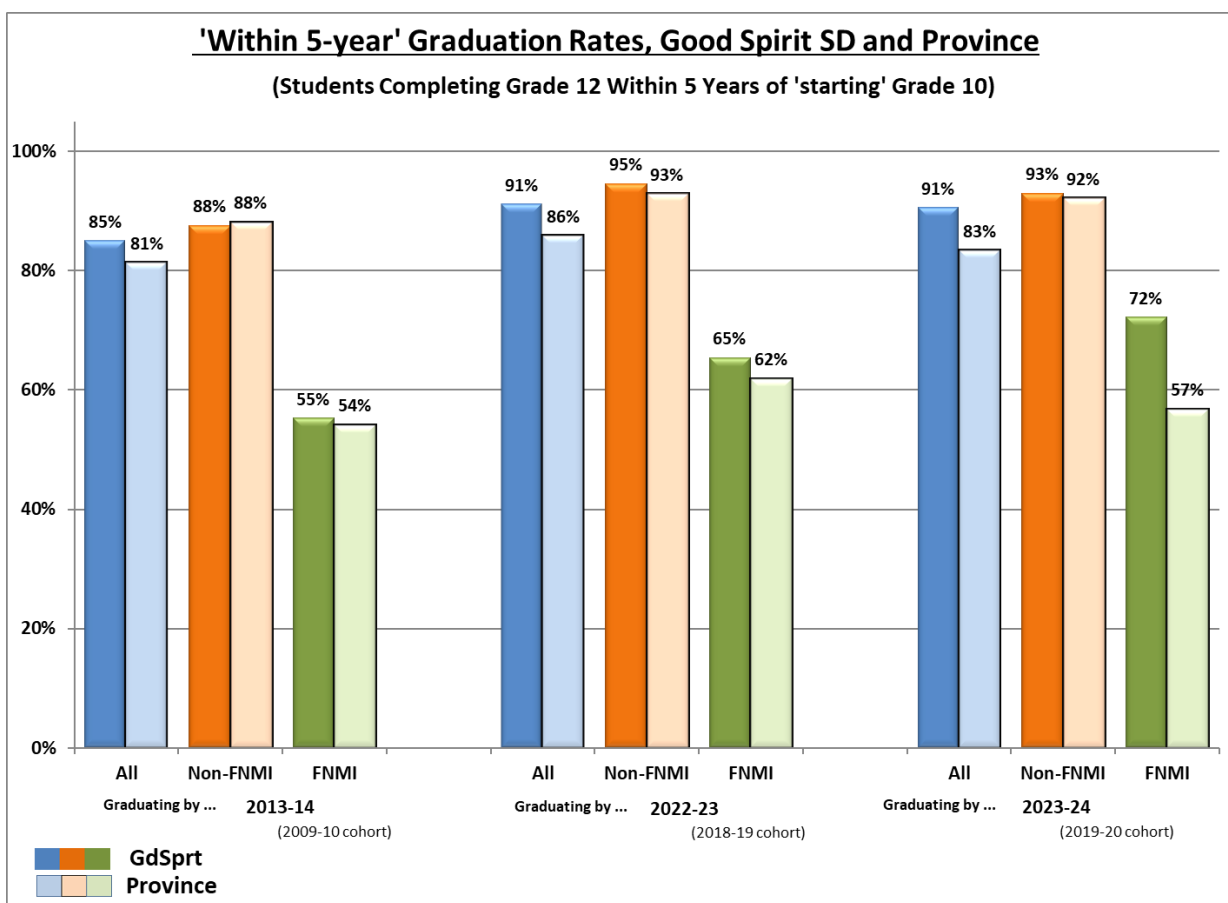
For the 2023-24 school year, GSSD achieved a three-year graduation rate of 85%. This figure surpasses the provincial average of 78%, although it represents a slight decline from last year's rate of 86%. Notably, the 2023-24 graduation rate is 1% higher than the rate of 84% recorded for the 2013-14 school year. This data suggests that GSSD's strategies—such as targeted grad coaching time based on school size, consistent support for high school assessment practices, and support in obtaining Special Project Credits and Apprenticeship Credits—are helping build a strong foundation for student retention and completion of Grade 12. Additionally, the graduation rate for self-identified First Nations, Métis and Inuit (FNMI) students stands at 48% for 2023-24, which is slightly above the provincial FNMI rate of 47%. However, the FNMI graduation rates continue to be an area of concern and highlight the need for targeted growth and support.

Measure

- The percentage of students who graduate within 5 years of Grade 10.

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, 2024

Analysis of Results – Graduation Rates Within Five Years

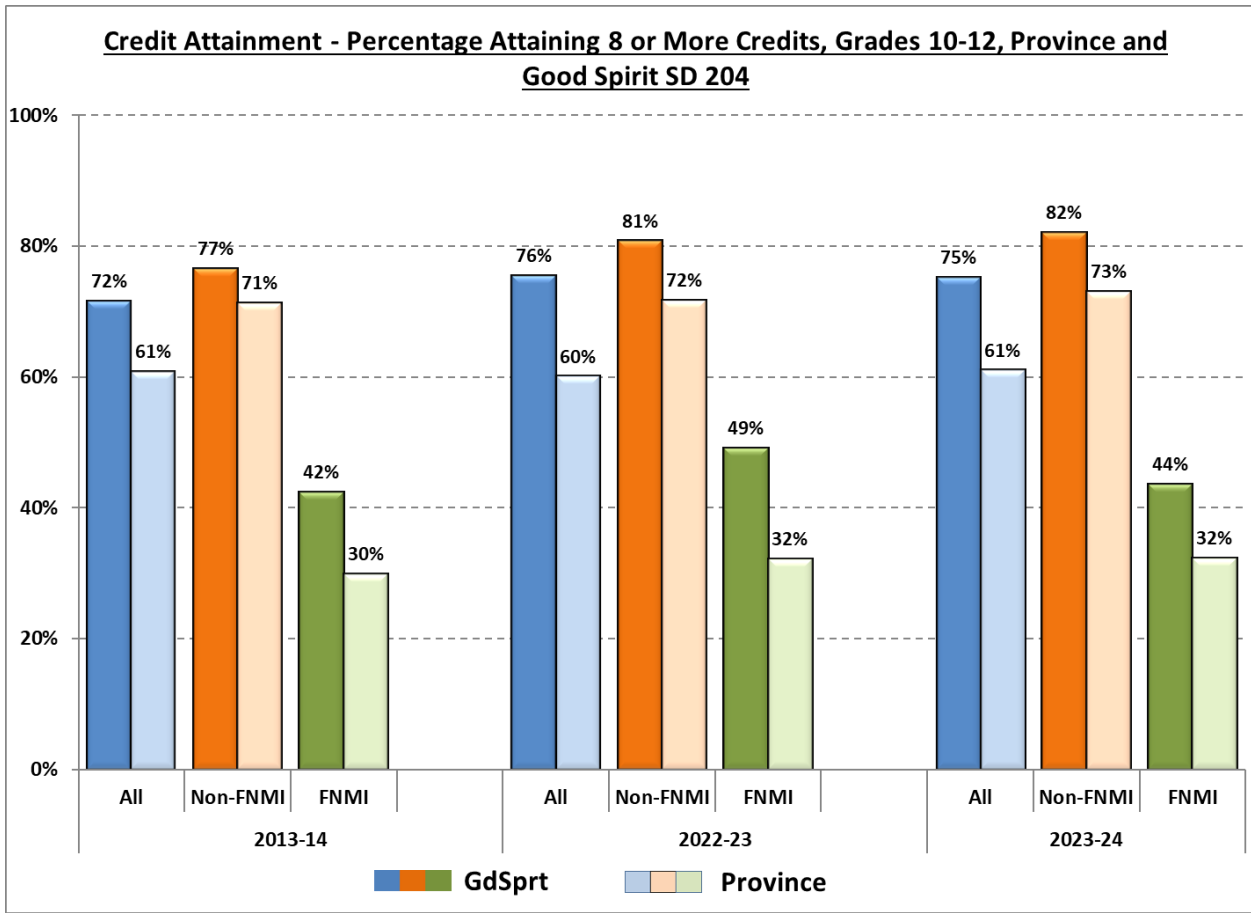
GSSD's five-year graduation rate has reached an impressive 91% for the second year in a row, which was 8 percentage points higher than the provincial average in 2023-24. This marks a significant increase of 6 percentage points from the 2013-14 school year, highlighting our ongoing commitment to student success. The five-year graduation rate for First Nations, Métis, and Inuit (FNMI) students has also shown substantial improvement, climbing from 55% in 2013-14 to 72% in the 2023-24 academic year. This rate is notably higher than the provincial average for FNMI students, which stands at 57% in 2023-24. While the progress in FNMI graduation rates is encouraging, there remains a significant gap when compared to the graduation rates of non-FNMI students. Addressing this gap continues to be a priority for GSSD through continued work towards greater equity and inclusivity in education.

Measure

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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, 2024

Analysis of Results – Credit Attainment

In the 2023-24 school year, GSSD's high school students achieved a credit attainment rate of 75% attaining eight or more credits, significantly higher than provincial rate of 61%.

For FNMI students, the credit attainment rate in GSSD stands at 44%, also exceeding the provincial rate of 32%.

These figures are slightly higher than results from the 2013-14 school year, when 72% of students attained eight or more credits, including 42% of FNMI students. This reflects the effectiveness of initiatives that support credit acquisition, including credit recovery and extension opportunities that help students meet graduation requirements, as well as the use of myBlueprint to develop and monitor graduation and post-graduation plans.

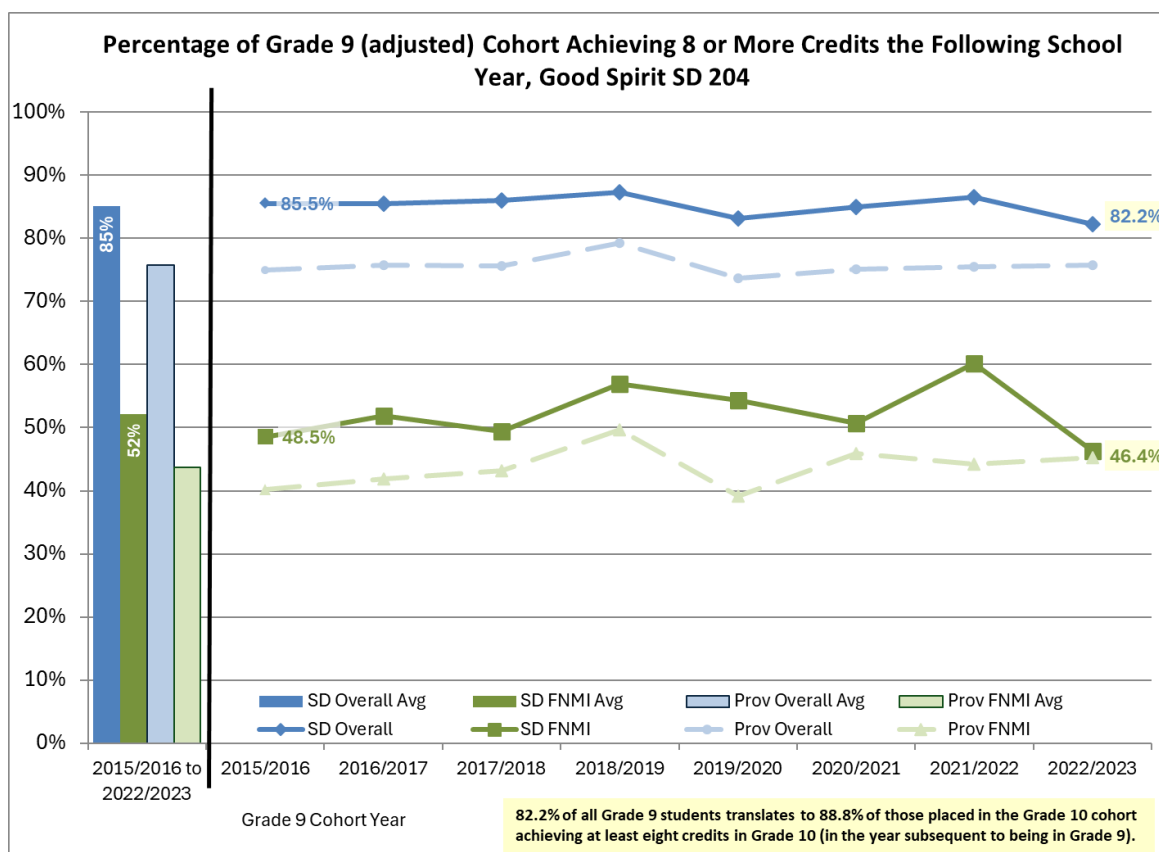
While the credit attainment rates demonstrate steady performance and continued success, there is still a need to focus on closing the gap between FNMI and non-FNMI students to ensure equitable outcomes for all learners.

Measure:

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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, 2024

Analysis of Results – Grade 9 to 10 Transition

In the 2023-24 school year, 82.2% of all GSSD's students enrolled in Grade 10 for the first time achieved eight or more credits, along with 46.4% of FNMI students. This represents a decrease from the previous year's results, where 86.5% of all students and 60.2% of FNMI students attained this outcome.

Over the past eight years, on average GSSD's credit attainment results have consistently exceeded the provincial averages. While GSSD's credit attainment for all students has remained relatively stable, the 2022-23 result for FNMI students of 60.2% was a notable exception, marking the highest rate of credit attainment for FNMI students it has ever been, and well above the 8-year average of 52%.

GSSD has implemented several targeted strategies to support this transition, including credit recovery and extension opportunities for students who need extra time to meet credit requirements by the end of a semester. All Grade 9 students also begin a personalized graduation plan in myBlueprint, helping them set and track individualized graduation and post-graduation goals. Additionally, the Division's high school graduation coaching support provided to all schools further strengthens students' academic progress and success.

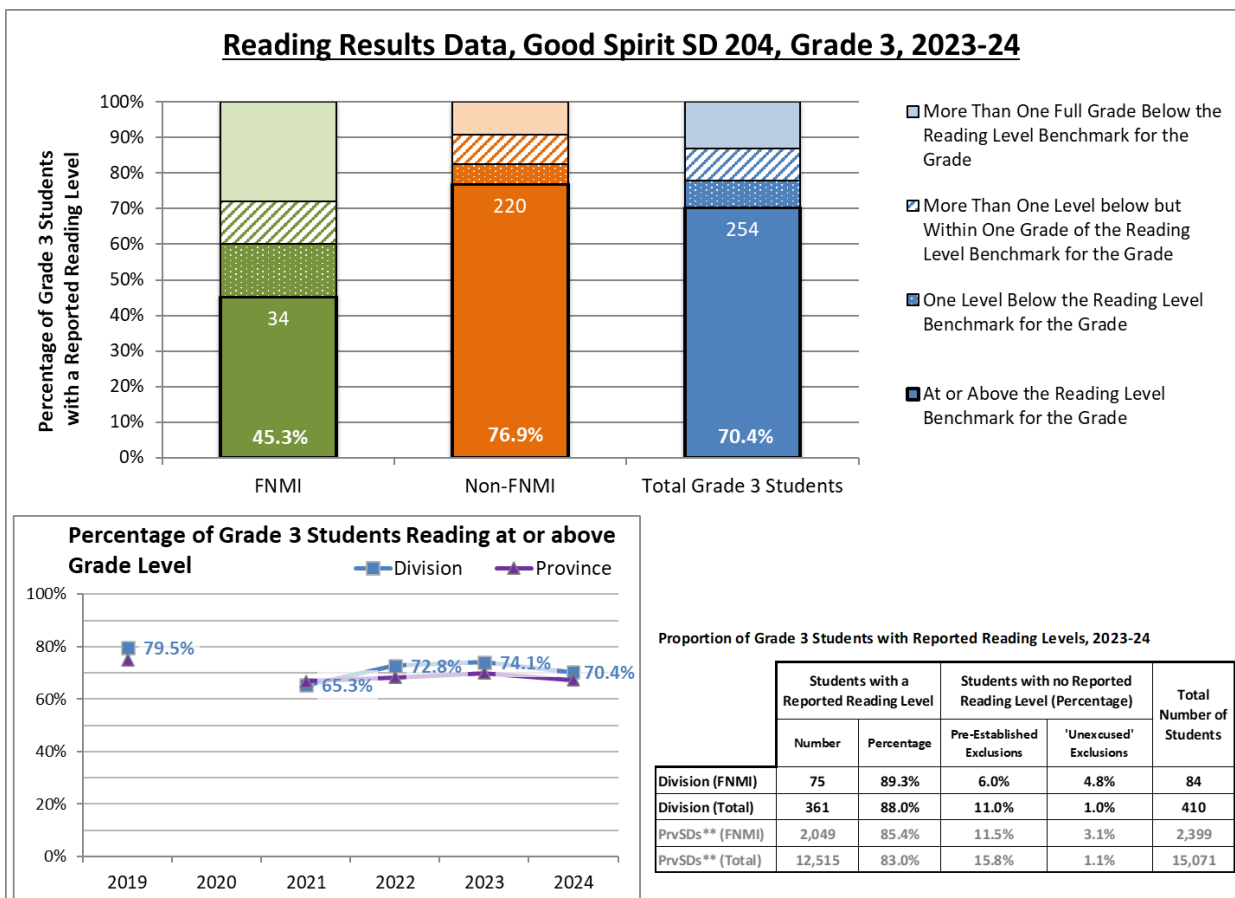
Target: Student literacy and numeracy outcomes will increase year over year.

Measure:

- The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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, 2024

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

According to the Fountas and Pinnell Benchmark Assessment System, 70.4% of Grade 3 students in GSSD are reading at or above grade level. While this reflects a decrease from last year's spring results of 74.1%, it remains higher than the provincial average of 67.3%.

It's important to note that reading performance among self-identified First Nations, Métis and Inuit (FNMI) students show a significant disparity, with only 45.3% meeting the grade-level benchmark, compared to 76.9% of non-FNMI students. This highlights an ongoing challenge that requires our attention and targeted support.

Current strategies, such as tailored support for schools striving to meet reading benchmarks, intervention support for students working to reach grade-level outcomes, and professional development grounded in research, have established a strong foundation. However, the results suggest that these practices may need refinement or additional resources to fully address disparities and ensure consistent growth. This analysis highlights the need for a revised approach to literacy instruction and assessment that ensures students who are identified as being at risk in their foundational literacy skills are provided appropriate instruction and intervention to assist them in developing the necessary literacy skills needed to be successful beyond Grade 3.

Target: All students will have an increased sense of connection and safety in schools.

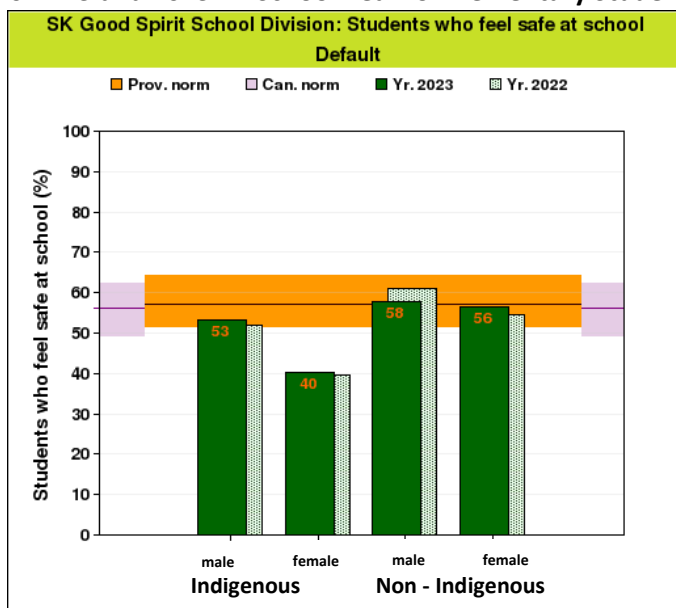
Measure:

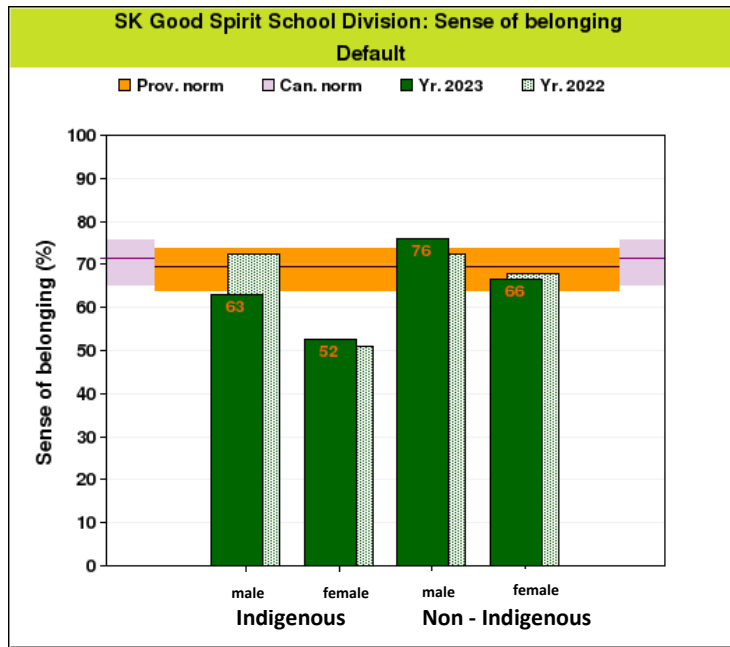
- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

2022-23 and 2023-24 School Year for Elementary Students





Analysis of Results

In 2023-24, Indigenous females reported a slight increase in sense of belonging (up to 52%), while results for males showed close to a 10 percentage point decrease (down to 63% who reported sense of belonging). Non-Indigenous males reported the highest sense of belonging from the different demographics surveyed. This was an increase from the year prior. Indigenous females were the group of students with the lowest percentage who reported feeling safe at school (only 40%). This was consistent with the data collected from the year prior.

A smaller proportion of females, in general, report a sense of belonging in GSSD schools which is why this has become a priority area for the GSSD mental health capacity building team. Central office staff work with school administrators to do trauma informed environmental scans alongside students, SCCs, community members, and staff as a means of auditing their physical spaces and the messaging it sends. A plan to ensure all schools are equipped with cameras has also been initiated.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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.

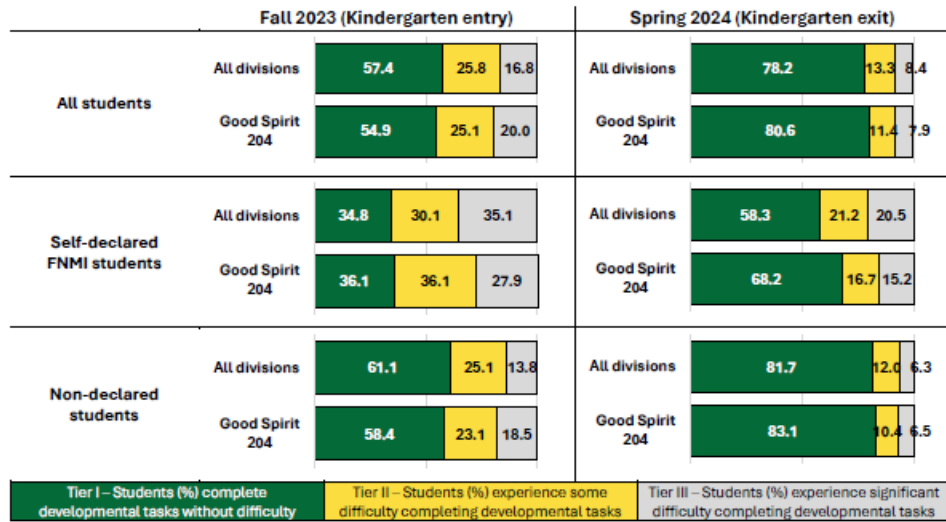
2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

Students (%) assessed as Tier 1 at Kindergarten entry / exit charts the share of students assessed as Tier 1 at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) () for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th Official & Reconciled Kindergarten Enrolments (*).

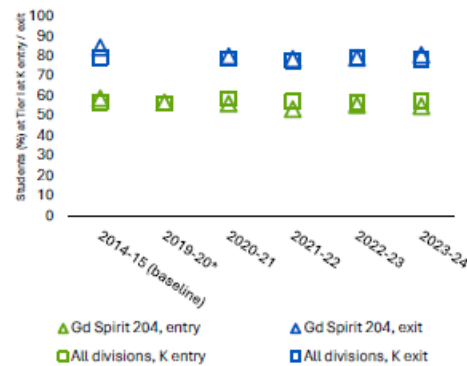
2023-24 EYE-TA results – Good Spirit 204



*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

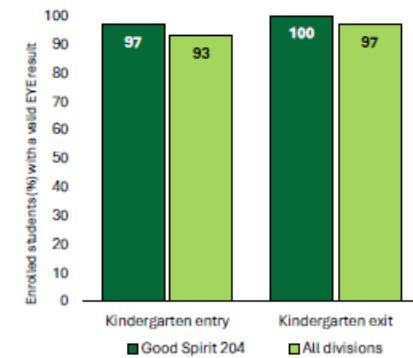
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Good Spirit 204	All divisions	Good Spirit 204	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	79%	73%	80%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	44%	37%	28%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	26%	22%	32%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



*No K exit results for 2019-20 due to school closures / COVID 19

Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2023-24



*against official, reconciled September 30th 2023 Kindergarten Enrollment

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.

2023-24 EYE-TA results figures 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, 2024

Analysis of Results – Early Years Evaluation

In the 2023-24 school year, 81% of GSSD’s Kindergarten students demonstrated appropriate developmental skills, indicating their readiness to learn. This marks a significant improvement from the beginning of the year, where only 55% of students exhibited these skills—an increase of 26 percentage points.

For FNMI students, 68% exited Kindergarten with the appropriate developmental skills, marking a 32% increase from the Fall of 2023 when only 36% of FNMI students demonstrated appropriate developmental skills at Kindergarten entry.

GSSD’s EYE-TA results continue to be slightly above the provincial average of 78%. Over the past five years, the Division’s Early Years Evaluation data has remained consistent, closely aligning with provincial trends.

This data highlights the effectiveness of GSSD’s targeted focus on foundational literacy and numeracy skills within the cognitive domain as well as an emphasis on family engagement which fosters relationships with families and an awareness of appropriate readiness skills.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Key Strategies Employed (based on the Early Years Evaluation (EYE) Data displayed on page 32):

- All Prekindergarten teachers received training on implementing the Ages and Stages Questionnaire 3 (ASQ-3) with families and meet with families during student-led conference times to complete the questionnaire and support student needs according to their individual results.
- All Prekindergarten teachers received training (HANEN) on how to facilitate children’s social, language, and literacy development in early childhood settings.
- All Kindergarten teachers are trained and use Heggerty Phonological and Phonemic Awareness in their classrooms.
- A Speech Language Pathologist (SLP) position that targets Prekindergarten Early Learning Intervention Support (ELIS) programs and Kindergarten in the same schools.
- The Michif Early Learning Program (MELP) for 3 and 4-year-olds began operating in the Fall of 2023 at Columbia school thanks to a partnership with Métis Nation of Saskatchewan.
- The Early Years Consultant is a co-chair of the Thrive to Five Early Years Network.

Fountas & Pinnell Data:

Spring 2024 Fountas and Pinnell (BAS) data indicates that:

- 70% of grades 1-3 students were reading at or above grade level at the end of the 2023-24 school year.
- Only 43.9% of self-declared First Nations and Métis students are reading at or above grade level, significantly lower than their non-First Nations and Métis peers.

Key Strategies Employed:

- Shifted from “balanced literacy” to “structured literacy” in specific schools to provide foundational reading skills to all students and develop research-based instructional practices.
- Provided book study opportunities for teachers using “Shifting the Balance” to learn research-based strategies.
- Implementation and support (including training) of new resources such as UFLI, Under One Sun, and decodable books.
- Team data reviews with intervention plans made for students below reading level.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Mental Health Capacity Building Initiative (MHCB) at Dr. Brass School:

- Provincial Pilot Project: A Partnership with the Saskatchewan Health Authority (SHA) provided programming and support for students, schools, families, and communities to build mental health and wellness capacity.
- Community School Model: Engaged many community partners to enhance daily education, promoting the belief "Every Day, Every Student, A Success!" and integrating mental health resources to support students and families.

GSSD Hosts Mental Health First Aid First Nations Training:

- Awareness and Skills Development: Training increased awareness of common mental health problems, pathways to recovery, and built confidence and skills to help those in crisis or developing mental health issues.
- EAGLE Model Framework: Focused on engaging and evaluating suicide risk, assisting in seeking professional help, providing reassurance and information, listening without judgment, and encouraging self-help and community support.
- Supporting Indigenous Students: Training aimed to foster open and honest conversations about mental health and wellness among participants and those working with Indigenous students.

Impactful Visit by Sam Demma:

- Inspirational Talks: Sam Demma, a motivational speaker and mental health advocate, visited Esterhazy High School and Macdonald School, delivering powerful messages on mental health and resilience. Demma's talks focused on how unaddressed emotional burdens can weigh us down, encouraging students to manage their mental health proactively.

Multi-Tiered Interventions to Support Mental Health:

- Tier 1 Interventions: Incorporated trauma-integrated practices with support from Dr. Reid, connected mental health to the curriculum, and engaged parents through platforms like Edsby, newsletters, and community events such as Coffeehouse and Grandmother's Tea.
- Tier 2 Interventions: Secured a \$10,000 Ministry of Education grant to provide Mental Health First Aid training for up to 25 staff members, and developed partnerships with SHA Mental Health, Christ the Teacher RCSSD, and GSSD to offer community-based education sessions.
- Tier 3 Interventions: Updated Applied Suicide Intervention Skills Training (ASIST) for school counselors and implemented Violent Threat Risk Assessment (VTRA) to support students, with GSSD staff collaborating with Yorkton agencies to train staff in evidence-based, trauma-informed practices.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

Career Explorations 2023 Event:

- Collaborative Effort: Good Spirit School Division partnered with Suncrest College and Christ the Teacher RCSSD to co-host the event on October 17, 2023 at the Gallagher Centre in Yorkton, fostering connections among students, educators, and local businesses.
- Broad Participation: Over 1800 students from 15 area schools, including Chief Gabriel Cote Education Complex and Keesekoose Education Centre, attended the event, engaging with over 75 exhibitors and attending presentations from educational institutions and local businesses.

New "Emergency Services" Course at Kamsack Comprehensive Institute:

- Practical Learning: Students learn about fire science, behavior, extinguishment techniques, and firefighter gear through hands-on experiences at the local fire hall, fostering real-world understanding and skills.
- Real-World Skills: The course includes learning about Emergency Medical Services (EMS) and basic first aid, with plans for controlled fire extinguishing exercises under local fire department supervision.
- Instructor Expertise: Teacher Ryan Lambert, a Kamsack Volunteer Fire Department Captain, leveraged his 13 years of experience to provide students with authentic insights into emergency services, inspiring potential career interests and community involvement.

Fostering Connections and Career Opportunities:

- Community Engagement: The Melville & Area Job Fair, hosted by Melville Comprehensive School (MCS), provided a platform for students, local businesses, and community members to connect. Over 40 booths showcased job opportunities, educational pathways, and potential careers.
- Student Participation: The event welcomed students from grades 9-12 from MCS, St. Henry's Sr. School, and nearby schools like Ituna High School, helping them explore local job opportunities and educational prospects from institutions such as Suncrest College and Saskatchewan Polytechnic.
- Informative Presentations: GSSD Career Education Liaison Mike Haczkevicz presented on new credit possibilities like Apprenticeship, Dual Credits, Special Project Credits, and Volunteerism Credits, linking students to future career paths.
- Community Involvement: The evening session opened to the general public, offering adults employment opportunities. GSSD Transportation Manager Ryan Hall provided insights into careers within GSSD, such as Building Maintenance, Bus Driving, and Educational Assistant roles, supported by informational brochures.

Priority Action: Actualize the vision and goals of Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

First Nations and Métis languages and cultures are valued and supported:

- In GSSD, smudging ceremonies, Pow Wows, Round Dances, and other Indigenous cultural events have become integral parts of school life, both in the classroom and at the board level. Indigenous ceremonies are regularly included in meetings and events, such as the GSSD Board of Education gatherings.
- On January 31, 2024, the Michif Early Learning Program hosted a Red River Cart workshop led by George Fayant, featuring a history presentation, hands-on model assembly, engaging stories, and a cultural stew and Bannock supper, fostering an appreciation for Métis culture.

Equitable opportunities and outcomes for First Nations and Métis learners:

- GSSD's Indigenous Student Success Leads and Indigenous Community Workers provide ongoing support to Indigenous students across the Division, ensuring that cultural support and academic guidance are consistent and sustained. Furthermore, GSSD's partnership with The Key First Nation, Cote First Nation, and Keeseekoose First Nation ensures a continuous exchange of resources, services, and knowledge that directly benefit Indigenous students and their families.

Respectful relationships and equitable partnerships with First Nations and Métis peoples:

- The Board has established the following Invitational Shared Services Initiative (ISSI) partnerships:
 - Yorkton Tribal Council ISSI partnership, provided critical resources for preserving Indigenous languages and promoting cultural teachings.
 - The Key First Nation ISSI partnership focused on student support, cultural teachings, and educational success.
- Cote First Nation and Keeseekoose First Nation, are both partners in service agreements focused on ensuring Indigenous student success and fostering mutual collaboration.

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes and all learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation:

- Quantitative and qualitative data show the positive impact of these initiatives on Indigenous student outcomes, with increased graduation rates, improved literacy and numeracy, higher attendance, and a stronger sense of belonging and cultural pride among Indigenous students.
- From March 18-22, 2024, Dr. Brass School hosted a week-long cultural immersion with Hoop Dancer Terrence Littletent, where students learned the art of Hoop Dancing, explored key teachings like respect and love, and concluded with a school-wide performance showcasing their newfound skills and confidence.

- On August 31, 2023, GSSD leaders participated in a cultural event featuring speakers like Sol Sanderson, residential school survivor Andrew Quewezance, and traditional songs by Elder Vincent Cadotte.
- On October 19, 2023, Grade 6 and 9 students from Kamsack Comprehensive Institute participated in land-based learning at Duck Mountain Provincial Park, hiking the Fen Trail with Clifford Crane and building natural shelters without tools.
- February's Indigenous Storytelling Month featured both in-person and virtual sessions with storytellers, sharing cultural heritage, life lessons, and important topics such as mental health and residential schools.
- May 27, 2024, Canora Composite School's History 30 class engaged in land-based learning at Madge Lake with Clifford Crane, participating in a Medicine Walk, gathering supplies for a fire, canoeing, and gaining cultural insights about balance, respect for nature, and Indigenous traditions.

Progress in 2023-24: School Division Local Priority

Local Priority: High Quality Teaching and Learning

The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.

Active Learning with Writing on the Prairies:

- ELA A30 classes from Churchbridge Public School and Langenburg Central School collaborated on a field trip.
- Students explored prairie locations for future writing projects.
- Teachers Mrs. Zerr and Ms. Prince planned the outing to enhance learning outside the classroom.

Dr. Brass Performing Arts Presents "Over and Understanding":

- Drama performance on December 11, 2023 showcasing scenes about Connection, Understanding, and Forgiveness.
- Students engaged in Collective Creation, brainstorming, and improvisation to create their scenes.
- Directed by Carrie Pengilly and Tammy Kustersky, the performance explored communication across different times and characters.

Blended Learning Professional Development Day:

- Held on February 15, 2024 for various schools in GSSD.
- Focused on Blended Learning, combining online and offline active learning.
- Sessions included rotation models, artificial intelligence tools, and strategies like Ready, Do, Done, and Text to Tables.

Building Thinking Classrooms, April 23 & 24, 2024:

- Professional development centered on Peter Liljedahl's "Building Thinking Classrooms" concept.
- Emphasized problem-solving, critical thinking, and collaborative exploration.
- Facilitated by Kyle Webb, sessions covered practical strategies for dynamic learning environments.
- Participation from GSSD, Keeseekoose Chiefs' Education Centre, and Prairie Valley School Division.

Norquay School's Prekindergarten Program:

- Full-day sessions for children ages three and four, which is a unique program within GSSD.
- Activities include physical education, outdoor play, crafts, free play, and family engagement.
- In 2023-24, there were eleven students involved, up from four the previous year.
- Focus on developing motor skills, healthy habits, and creative exploration.

Local Priority: Engagement of All Students, Families and Communities

The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.

Grayson Holds Family Engagement Night for Kindergarten-Grade 3:

- K-3 Family Engagement Night featured sight word and letter recognition bingo and a Halloween-themed craft project.
- Strong parent turnout highlighted community support and partnership within Grayson School. The event fostered connections, learning, and created cherished memories.

MC Knoll School Embarks on a Literary Adventure with One School, One Book:

- Launched on January 4, 2024, in collaboration with St Michael's School from Christ the Teacher Roman Catholic Separate School Division (RCSSD).
- Featured a video introduction by author Chris Grabenstein and family reading activities.
- Included daily trivia questions, spirit days, and a virtual escape room activity.
- Concluded with a school-wide movie celebration and supported by the School Community Council.

Invermay School Community Council Hosts Missoula Children's Theatre: Blackbeard the Pirate:

- Missoula Children's Theatre worked with 60 students to present "Blackbeard the Pirate" on April 19, 2024.
- Event sponsored by various community organizations and enjoyed by families and community members.
- Provided students with opportunities to act, direct, sing, and dance.

Esterhazy High School Students Participate in Mental Health First Aid Training:

- Grade 11 students received Mental Health First Aid training from the Saskatchewan Health Authority in early March.
- Training empowered students to identify and support peers with mental health struggles.
- Funded by a mental health grant from the Royal Bank of Canada (RBC).

Yorkdale Central School Builds Reconciliation Garden:

- Created an inclusive space to foster Truth and Reconciliation and cultural appreciation.
- Featured semi-circle planter boxes, a teaching wall, and Indigenous and local crops.
- Engaged community members and Knowledge Keepers in the garden activities.
- Sponsored by GSSD, The Painted Hand Community Development Corporation, Legacy Co-op, Richardson, and SynergyAG.

Local Priority: Healthy, Sustainable Physical and Social Environments

The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.

Yorkton Regional High School Major Capital Renovation:

- \$17.7 million renovation project which was started in December 2020 and completed by Fall 2023.
- Goals include enhanced air quality, improved learning environments, classroom renovations, and a better building envelope.
- Benefits extend to the community with improved facilities like the theatre and gymnasiums.

Canora Composite School Scares Away Hunger:

- October 26, 2023: The Student Representative Council held a campaign at Gateway CO-OP for Filling the Gap Food Bank.
- Raised over 500 items and \$1,200 in cash donations including generous contributions from Aspen Paramedic Services and Kondratoff Persick LLP.
- Grade 12 students delivered all food and donations to the Canora Food Bank.

Churchbridge Public School Unites: A Community's Triumph for Rylan:

- February 29, 2024: Online auction raised \$23,700 in eight hours to support Rylan's medical treatment at the Mayo Clinic.
- Reflects community spirit and generosity.
- Provided financial aid and a message of hope and solidarity to Rylan's family.
- Family deeply grateful for the community's support as they prepare for their journey.

Preeceville School's Super Slam Tournament Raises Over \$23,000 in Support of Local Families:

- Held on December 29, 2023, as a 3-on-3 basketball tournament.
- Fundraiser for two local high school students with serious health challenges.
- Participants from Preeceville, Sturgis, Kelvington, Norquay, Canora, Yorkton, and surrounding areas.
- Facebook auction held alongside the event to raise additional funds.
- Raised \$23,553 for the Franklin and Peterson families.
- Proceeds directly support the families' medical and travel expenses.
- Demonstrated strong community spirit and generosity.

Local Priority: Effective Policy and Procedures

The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.

GSSD Board Member Lois Smandych Receives the Award of Distinction from the Saskatchewan School Boards Association (SSBA):

- Awarded on November 13, 2023, for outstanding service and contributions to education.
- Lois has over two decades of experience, serving as Vice Chair, Chair, and Trustee for Subdivision No. 5.
- Her background includes roles as a librarian and various community service positions.
- Recognized for her leadership, dedication, and advocacy in educational policies and governance.

GSSD Board of Education Joins Advocacy for National School Food Program:

- Aligns with SSBA's and Canadian School Boards Association's (CSBA) commitment to a healthy, universal, cost-shared school food program.
- GSSD Board actively supported the Pan Canadian School Food Private Members Bill which aims to enhance the nutritional well-being of students nationwide.
- Advocacy included pre-budget consultations and strategic meetings with federal representatives.

Interest-Based Bargaining Training at the Good Spirit Education Complex:

- Held on March 19, 2024, facilitated by Marie Amor, Senior Labour Relations Officer.
- Included the Good Spirit Teachers' Association (GSTA), LINC, GSSD employees, and Board members.
- Focused on negotiation strategies addressing the underlying interests of all parties.
- Emphasized collaboration, communication, and the prioritization of shared interests.
- Participants were commended for their engagement, ready to approach future negotiations with confidence and unity.

Community Partnerships

Community Threat Risk Assessment and Support Protocol

Good Spirit School Division (GSSD) continues to collaborate with over 20 core and community partners to support the Yorkton and Area Community Threat Assessment and Support Protocol (CTASP). These partners include Suncrest College, Bruno's Place, 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 the Society for the Involvement of Good Neighbours (SIGN). The Protocol, with new updates and revisions such as the Assessment of Risk to Others (ARTO) as a Trauma-Informed and Equity and Inclusion-Guided Practice, supports the Division's priority of Healthy and Sustainable Physical and Social Environments. It establishes procedures to ensure students and staff feel safe both at school and within the broader community.

The Yorkton and Area CTASP is a Multi-Disciplinary Partnership focused on:

- Early intervention
- Violence prevention
- High-risk assessments
- Interventions and supports
- Establishing and maintaining internal processes aligned with other CTASP partners

The common objective of the partnership is to create safer schools and communities. The CTASP exemplifies GSSD's dedication to fostering safe learning and working environments for individuals of all ages and abilities.

The Yorkton and Area CTASP is a comprehensive and collaborative effort inspired by 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 complete Yorkton and Area Community Threat Assessment and Support Protocol (CTASP) document is available on the division website:

[GSSD.ca](https://gssd.ca) > [Programs and Services](#) > [Safe Schools](#).



The Regina District Industry Education Council (RDIEC)

The Regina District Industry Education Council (RDIEC) bridges the gap between education and industry, offering students more opportunities to explore future career pathways. 2023-24 was the second year GSSD was an affiliate member of RDIEC, joining other school divisions in southern Saskatchewan to enhance opportunities within local communities, businesses, and schools.



During the 2023-2024 school year, GSSD, RDIEC, and other community partners hosted three "Think" events:

- Think Agriculture on April 10, 2024
- Think Trades on April 18, 2024
- Think Health on May 8, 2024



The "Think" events provided students with opportunities to meet professionals and learn about careers in specific job sectors. The three events in spring 2024 collectively engaged 220 Grade 11 and 12 students, offering them insights into various career paths.

Invitational Shared Services Initiative

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

Throughout the year, various events were held to promote Indigenous education and participation within these schools. A highlight was the Interschool Year-End Pow Wow at Kamsack Comprehensive Institute, co-hosted by GSSD, Yorkton Tribal Council, Chief Gabriel Cote Education Complex, and Keeseekoose Chiefs' Education Centre.

The ISSI also enabled students from across GSSD to participate in Land-Based Learning at Duck Mountain, guided by Clifford Crane.



East Central Mobile Early Learning - Area 12 (formerly Regional Kids First – Area 12)

East Central Mobile Early Learning - Area 12 partners with communities throughout GSSD, Christ the Teacher RCSSD, and the Saskatchewan Health Authority, offering various programs designed to bring parents and their children together. These programs focus on providing high-quality early learning environments, developmentally appropriate practices, and supportive relationships. They aim to improve access to opportunities that support young children across all domains, including physical health, social/emotional development, intellectual growth, language and communication skills, and spiritual development. Additionally, they raise awareness about the importance of language and literacy in early childhood and help caregivers understand developmental milestones and care needs.

Community Planning and Alignment efforts ensure that children and families benefit from coordinated, integrated, and aligned programs and services. These initiatives enhance public awareness and knowledge of the early years, promote the inclusion of diverse cultures, and provide various ongoing programs such as IMPACT (Intriguing Minds, Parents and Children Together), Pop-Up Preschool, Car Seat Clinics & Kids in Safe Seats, Dads Make a Difference, and Main Street Mobile.

Métis Nation of Saskatchewan

In collaboration with the Métis Nation of Saskatchewan, GSSD celebrated the first graduating class of the Michif Early Learning Program (MELP) for children ages 3 and 4 during the 2023-24 school year. This program aimed to strengthen Métis identity by incorporating Métis cultural knowledge and introducing early learners to the Michif language. MELP integrated Michif language and Métis culture into the existing provincial Early Years Education curriculum. By providing Métis children with these learning opportunities, the program contributed to the revitalization of the Michif language and the preservation of Métis cultural knowledge and understandings. Michif Early Learners experienced cultural teachings from a Métis perspective, learned in a play-based environment, and had opportunities to connect with Métis Knowledge Keepers and Michif language speakers.



The Michif Early Learning Program began with 150 students in North Saskatchewan, and with GSSD's involvement, there is now a school in each of the 12 regions in the province. GSSD is proud to be part of the 17 schools and 600 students participating in the Michif Early Learning Program across the province.

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-9	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-6	Melville
Norquay School	PreK-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 (Greater than \$50,000)			
School	Project	Details	2023-24 Cost
Saltcoats School	Roof Replacement	New styrene-butadiene-styrene (SBS) Roofing Sections 1 & 2	\$570,924.43
Yorkdale Central	Roof Replacement	New SBS Roofing Sections 2,4,7, and 10	\$1,395,852.32
Preeceville School	School Renovations	Renovations to Entrance, Kindergarten, and Sensory Room	\$68,698.40
Churchbridge School	School Renovations	Renovations to Science Lab, Flex Space Classroom, Corridor, and Meeting Room	\$105,458.79
Saltcoats School	School Renovations	Renovated five classrooms, the library and both main washrooms.	\$126,845.41
Canora Comprehensive	Food Sciences Lab	The existing kitchen space was expanded to the student area to create a new state-of-the-art food sciences lab.	\$273,109.96
Total			\$2,540,889.31

Transportation

Every school day, Good Spirit School Division (GSSD) bus drivers safely transported approximately 3,000 students to and from school. Within GSSD in 2023-24, 97 bus routes travelled over 20,520 kilometers every school day. Although GSSD is primarily a rural school division, urban bussing is also provided within the communities of Yorkton and Melville.

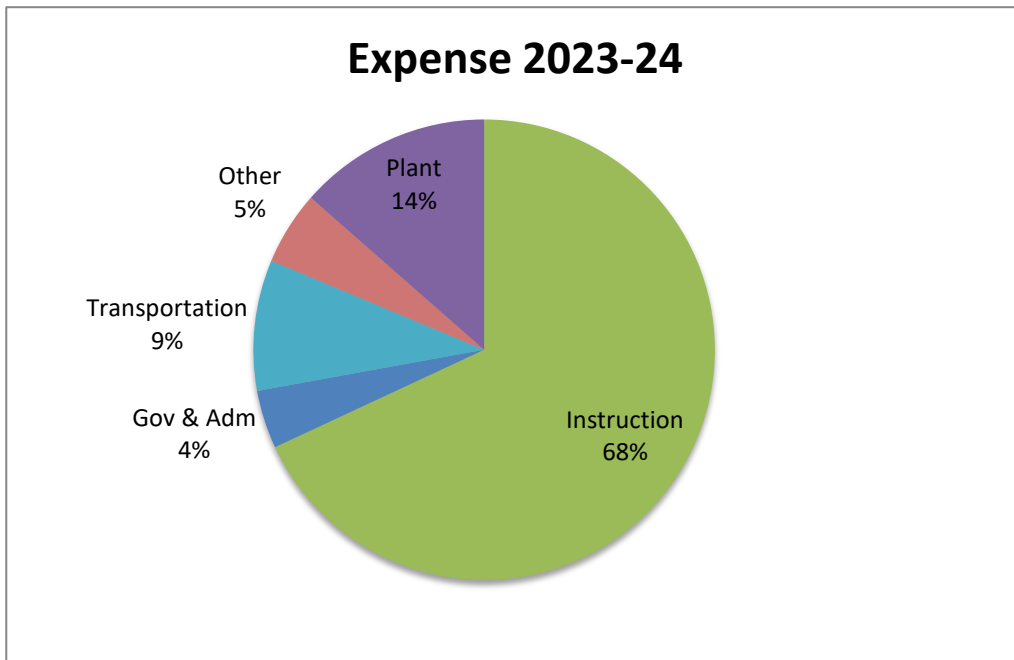
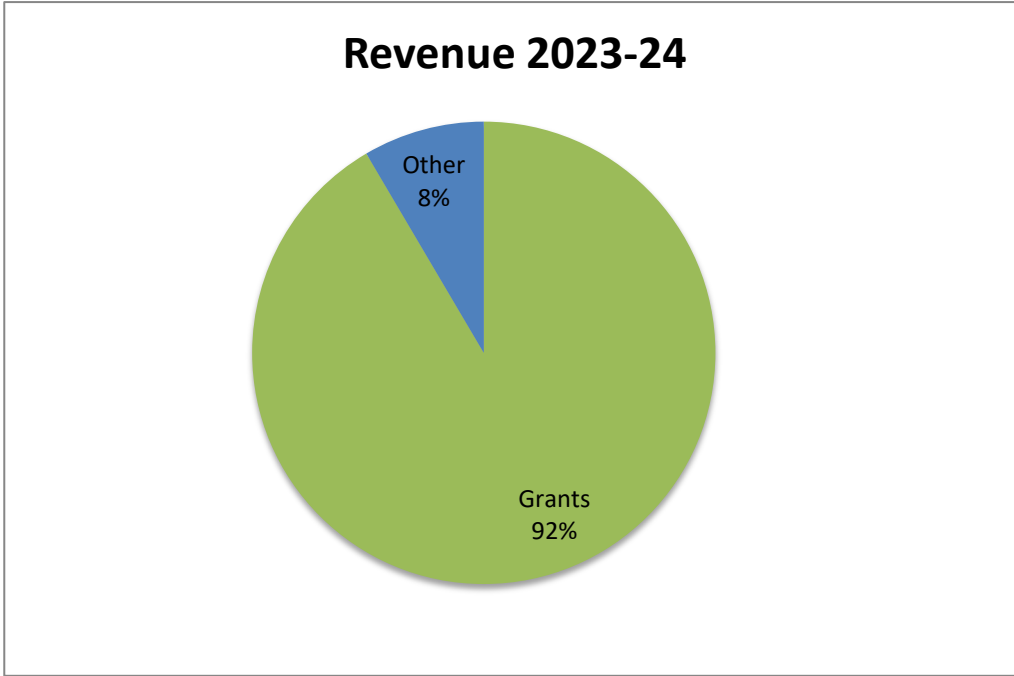
Some division boundaries are coterminous with those of Christ the Teacher (CTT) RCSSD. In 2023-24, GSSD transported approximately 200 CTT RCSSD rural students to their schools within the communities of Melville and Yorkton.

GSSD owns its transportation fleet which consists of 141 buses, 44 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

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	78,146,136	77,893,567	84,503,539	(252,569)	0%	
Tuition and Related Fees	2,272,353	2,282,090	2,183,600	9,737	0%	
School Generated Funds	2,500,000	2,373,967	2,553,261	(126,033)	-5%	1
Complementary Services	1,029,811	1,017,146	993,743	(12,665)	-1%	
External Services	704,000	602,292	777,438	(101,708)	-14%	2
Other	657,700	950,052	815,830	292,352	44%	3
Total Revenues	85,310,000	85,119,114	91,827,411	(190,886)	0%	
EXPENSES						
Governance	298,450	285,731	308,303	(12,719)	-4%	
Administration	2,988,489	3,226,212	2,972,664	237,723	8%	4
Instruction	59,147,886	58,574,437	56,541,466	(573,449)	-1%	
Plant	11,083,201	11,639,868	11,946,397	556,667	5%	5
Transportation	8,354,890	7,902,609	7,965,163	(452,281)	-5%	6
Tuition and Related Fees	460,104	276,452	321,642	(183,652)	-40%	7
School Generated Funds	2,541,000	2,193,660	2,352,479	(347,340)	-14%	8
Complementary Services	1,100,204	1,091,237	1,001,372	(8,967)	-1%	
External Services	721,012	858,381	698,116	137,369	19%	9
Other Expenses	2,172	15,002	93,342	12,830	591%	10
Total Expenses	86,697,408	86,063,589	84,200,944	(633,819)	-1%	
Surplus (Deficit) for the Year	(1,387,408)	(944,475)	7,626,467			

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

Note	Explanation
1	Under budget due to less activity within the schools
2	Under budget due to receiving Invitational Shared Service Initiative funds in the 2022-23 school year
3	Over budget due to higher than projected interest rates
4	Over budget due to Human Resource restructure and Superintendent of Indigenous Education position that was not included
5	Over budget due to completion of additional Preventative Maintenance and Renewal projects
6	Under budget due to route consolidation and lack of substitute drivers
7	Under budget due to less tuition paying students than projected at Regional College
8	Under budget due to less activity within the schools
9	Over budget due to payment of Invitational Shared Services Initiative funds received in 2022-23 but paid in the current year
10	Over budget due to loss on disposal of assets - bus

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
ANDERSON, JADE	\$8,775	\$1,686		\$3,820		\$780	\$15,061
BALYSKI, CHRISTOPHER	6,713	1,899		1,577		640	10,829
DOKUCHIE, GILDA	5,400	904		2,022		424	8,750
GENDUR, GORD	5,850			1,225		424	7,499
JOHNSON, JAIME (CHAIR)	15,000	3,478		2,846		1,108	22,432
LESON, SHANNON	8,213	1,831		1,481		755	12,280
MORRISON, JAN	7,913			2,943		729	11,585
POHL, NICOLE (VICE-CHAIR)	14,025	1,229		2,582		1,055	18,891
SIMPSON, ROBERT	10,800	1,586		2,535		424	15,345
SMANDYCH, LOIS	12,750	1,166		3,579		424	17,919
VARIYAN, STEVEN	6,038			1,796		617	8,451
TOTALS	101,477	13,779		26,406		7,380	149,042

Personal Services

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

Name	Amount
ADAMS, PHILLIP R	\$126,077
ADDIS, NICOLE R	95,989
ALSPACH, DANIEL	94,003
ANDRUSKO, MICHAEL	93,139
ANDRYCHUK, JILLIAN LAYNE	97,171
ANGELONI, BRIAN S	96,238

Name	Amount
BADOWICH, EDRALIN	96,123
BAILLIE, CURTIS D	93,183
BAILLIE, KOREN AMY	88,555
BALL, MELISSA	91,294
BALL, TREVOR	91,327
BARON, CANDICE	92,593

Name	Amount
BAYER, KIPP	111,697
BAZLEY, RAELENE TONI	95,442
BEATTY, CHRISTA	90,802
BEATTY, SHAUNE M	172,632
BECKER, KELLY	78,673
BELLAMY, ERIC T	95,867
BERES, BREANNE L	97,432
BETGE, LORI L	98,247
BISHOP, AMY A	91,406
BLAIR, JOEL DAVID	94,456
BLATTER, ALEXANDRIA JAE L	88,521
BLENDER, LAURA MEAGHAN	73,968
BLIGHT, MAUREEN	80,274
BOAKE, DONNA R	90,765
BOHN, REGAN JAMES	77,404
BOYCHUK, AUSTIN T	75,016
BOYDA, JASON ALLAN	93,828
BRADFORD, ALLISTER MASON	75,029
BREITKREUZ, ELDON	73,495
BREITKREUZ, TANYA LYNN	95,489
BRENNER, SUSAN ANN	95,186
BROOKS, VALERIE JOAN	76,453
BRUCE, ERICA JEAN	89,638
BUCHHOLZER, AMANDA DAWN	112,523
BUDZ, DIAN LYNN	91,340
BUDZ, NOEL	121,670
BULITZ, DEBORAH LORI	86,908
BURYM, DALLAS MARIE	90,695
BYCZYNSKI, BRIANNE LYNN	62,934
CAMPBELL, SARA RAE	107,962
CARBNO, BRENDA MAY	92,603
CASTLE, EMMA JANE	72,224
CASTLE, PENNY S	112,660
CAZA, VALERIE F	80,456
CHAPMAN, LORAN E	101,114
CHAPMAN, MICHAEL	96,061

Name	Amount
CHEWKA, ALICIA LAINE	97,119
CHRISTIE-PETROVICH, SARAH ELIZABETH	95,659
CHUTSKOFF, KIMBERLY DENISE	92,380
CLARKE, NICOLE RENEE	75,930
CLEMMENSEN, HEATHER	85,625
CLEVERLEY, TIA LORRAINE	67,628
COBB, REGAN	77,404
COLEMAN, DONALD R	91,603
COOMBER-BENDTSEN, DANIEL JAMES	95,323
CORSON, LEE ANN	91,106
COUNCIL, TREVOR	71,054
COURT, DONNA	51,321
COURVILLE, HEATHER DAWN	91,933
COX, RYAN THOMAS	81,134
CRAIG, JILL	83,770
CROSS, DANIEL T	90,664
CURRIE, RHEANNON BETH	88,613
CYHLA, HOLLY ANN	98,004
CYMBALISTY, SHARON ANNE	74,955
DANIEL, KENT R	92,720
DANYLKO, TAMMY ANNE	92,213
DAVIDUK, JENNIFER DAWN	53,718
DAVIES-BOTH, MARCY ROSE	80,960
DAVIS, ASHLEY B	71,753
DAVIS, JEFFREY B	61,200
DAVIS, KIM D	63,552
DAVIS, LAURA M	91,833
DAVIS, SHAWNA MARIE	94,459
DECORBY, ORALIE A	90,430
DELONG, STEVEN JONATHON	96,065
DENYSEK, LAUREN LARTER	83,956
DERKATCH, JHONNETTE M	87,978
DIDUCK, SANDRA	91,290

Name	Amount
DIETRICH, TAYLOR BROOKE	64,922
DONOVAN, PATTI-JO	90,807
DRADER, BLAIR T	102,374
DRADER, SUSAN EILEEN	101,337
DUTCHESHEN, RAELYNN JOAN	51,051
DYCK, LISA MARIE	92,067
EBERT, JEANNETTE A	92,680
EDGAR, GRANT ALEXANDER	98,387
EDOO, ANNA	100,831
EFFA, ROBYN R	92,953
EITENEIER, KIM EDMUND	118,231
ENGE, DIANA	93,202
ERICKSON, CALLA	95,249
ERICKSON, ERIN E	96,584
EXNER, RHONDA L	90,976
FARQUHARSON, CRYSTAL	92,589
FARQUHARSON, MICHAEL JAMES	96,888
FAST, LISA JANEL	91,065
FEDORAK, ZACHARY COLE	79,202
FEDORCHUK, TRACEY L	100,614
FERGUSON, DEREK	77,404
FETSCH, BENEDICT MATTHEW	66,549
FLEURY, RANDY	70,009
FLEURY, TAMMY LYNN	92,065
FLICK, TENILLE JUNE	101,170
FLUNDER, MEAGAN OTHELIA	64,264
FOLK, CRAIG	92,316
FRANKLIN, CARY ALLAN	96,452
FRICK, BRITTANY R	100,543
FRICK, REBECCA DANIELLE	90,379
GELOWITZ, BRIANNA ROSE	65,510
GELOWITZ, KIM A	71,797
GERVAIS, KEITH	177,769
GILLIS, RONALD E	118,653
GITTA-MORGAN, ANGELA CATHERINE	88,527

Name	Amount
GORDON, JASON DION	113,968
GORDON, OLIVIA	60,249
GOULDEN, MICHELLE D	104,087
GRAAS, ERIN	101,470
GRAFF, ROBERT E	78,673
GREENSIDES, SARAH M	101,953
GRILL TULLOCH, TULLOCH KATHLEEN	90,873
GROCHOLSKI, GEOFFREY	91,675
GROCHOLSKI, NICOLE R	96,262
GRONA, MELISSA D	107,792
GUILLET, MICHELLE L	97,734
HALL, CYNTHIA AIMEE	55,298
HALL, RYAN ALLAN	131,765
HAMILTON, DONNA LEE	103,384
HANCOCK, CORY G	57,818
HANSON, BRITT MARIAH	63,036
HANSON, KENDRA RAWN	91,590
HANSON, LESLEA PATRICIA	107,354
HARRICK, CHRISTY DAWN	101,355
HAUGEN, TARA MARIE	100,546
HAWLEY, CHRISTINE S	58,555
HAYLOCK, KEIGAN DAPHNE	58,329
HEAD, JASON	74,066
HEARN, LAUREN LEE	72,905
HEGEDUS, MEGAN LISA	95,020
HEIN, BRADLEY A	62,258
HEISE, RICK ALLAN	115,381
HELFRICH, KENDRA MEGAN	115,844
HELMECZI, ASHLYN	62,419
HELMECZI, DAWN MARIE	91,373
HERRIGES, BRIGITTE DAWN	91,333
HESKIN, LISA MARLENE	95,545
HICKS, JILLIAN LISA	91,949
HITCHENS, REBECCA APRIL	71,484
HNIDEY, KARLIE	96,973
HOFFMANN, REBECCA	60,921
HOLODNIUK, ROBYN	88,531

Name	Amount
HOLOVACH, KRISTIE A	97,076
HOVIND, KAREN	93,117
HRUSKA, BAILEY D	83,857
HRYNCHYSHYN, NATHAN	89,607
HUANG, LORRAINE M	95,785
HUCKELL, TRACY R	123,408
HURLBURT, MEGHAN J	83,333
HURLEY, SHANNON R	93,886
INGHAM, JENNIFER	96,685
IVES, PATRICIA ELITA	87,374
JACOBS, MARK	86,939
JAMES, JODI-LEE	82,985
JARVIS, LEANN M	95,389
JOHANSON, MELISSA M	110,710
JOHANSON, WYATT	61,113
JOHNSON, CORY E	97,535
JOHNSON, ERYN ALYSE	74,104
JOHNSON, LISA M	78,418
JORDAN, RYAN M	96,674
KAPITOLER, ROBIN	91,883
KATZBERG, DEAN	77,404
KATZBERG, NATALIE MARIE-LYNN	71,802
KEMPTON, TIMOTHY J	95,503
KENNEDY, JAIME	52,749
KERR, JASMINE RAE	57,860
KINDIAK, JULIANA M	92,144
KINDIAK, RENEE C	95,741
KINDRATSKY, JANEL M	95,740
KING, DOUGLAS	116,255
KIRSCHMAN, CHELSEY K	97,418
KIRSCHMAN, CORREEN	75,832
KIRSCHMAN-LUTZ, CARMELLA	69,294
KITCHEN, CHANTEL L	115,708
KITCHEN, LEONA L	92,520
KITSCH, DARREN	91,725
KITTELSON, MURRAY D	99,900
KITTLER, CARMAL	60,922
KNIGHT, ANITA L	91,241
KOBERINSKI, CHAD	91,076

Name	Amount
KOHLE, TRISTYNE	78,751
KOLOGIE, DEIRDRE J	57,166
KOLOSKY, JENNA-LEE	76,781
KORNAGA, AMANDA M	161,425
KOSTELNYK, DANA A	96,487
KOSTIUK, SHAWN M	109,338
KOVACS, STEPHEN GEORGE	63,219
KOVAL, KATELYN SARA	61,149
KOVAL, LAURIE E	92,895
KRASOWSKI, DARCIE D	96,953
KRAWETZ, BRYCE K	118,548
KREKLEWICH, DOUG	92,480
KREKLEWICH, MELANIE L	91,854
KRIENKE, LUKE	97,242
KRYSA, MITCHEL J	71,054
KULCSAR, SHARALEE	91,686
KYLE, ALAN T	114,446
KYLE, JESSICA JEAN	93,076
LAKE, ELORA R	112,211
LAMB, DALANE A	61,562
LAMBERT, KELLY A	101,694
LAMBERT, RYAN M	101,853
LANGFORD, DWAYNE D	73,178
LARIO, TONILEE	96,684
LAVIOLETTE, AMANDA K	97,168
LECHNER, BRANDY R	91,089
LECHNER, CHAD	108,002
LESANN, JEANNINE M	99,727
LESSER, SHERRY LYNN	94,371
LEWIS, CARLA	93,564
LINDSAY, KERI L	92,619
LIPPAI, WANITA L	101,669
LONGMAN, ALICIA L	90,525
LORENZO, DESIREE L	87,312
LORENZO, TYLER M	90,975
LOVAS, DENISE E	93,690
LOWE, KRISTEN NICOLE	64,506
LOWES, LLEWELLYN THOMAS	99,134
LULASHNYK, LOUISE M	69,233

Name	Amount
LUTZ, RONALD F	95,400
MADSEN, MIKAYLA	63,834
MALKOSKE, AMIE NICOLE	86,493
MANDZIUK, DANIEL	74,646
MARKHAM, KACEY	95,545
MARTINUK, JANA M	76,711
MATTHEWS, NOLAN	52,851
MATTHEWS, RICHELLE L	89,110
MAURER, HANNAH	68,299
MCDOWELL, BRET L	90,895
MCDOWELL, CHAD M	96,855
MCDOWELL, MARK BENSON	90,664
MERRIAM, KIMBERLY A	95,260
MICHALCHUK, KAREN L	91,768
MICKLEBOROUGH, JASMIN LENE	62,678
MILES, LESLEY J	93,653
MITSCHKE, CHRISTINE M	90,664
MOLARO, JOCELYN N	102,799
MOLNAR, MARLEE	91,635
MOORE, AMBER K	96,106
MORIN, HEATH B	97,131
MORIN, RHEA BJ	59,553
MORLEY, MELISSA MARIE	86,822
MORLEY, MICHELLE ANNE	115,612
MORRISON, PATRICK RYAN	131,765
MORTON, MEGHAN D	52,185
MOZESKI, CHELSEA A	79,926
MUIR, SUSAN D	95,723
MULHERN, DEREK G	86,031
MUND, HEATHER	100,705
MUTRIE, LAUREL JOANNE	92,737
MUZYKA, DENNIS V	57,289
MYERS, KRISTEN ANNE	126,833
NAGY, KRISTEN	75,233
NASHIEM, DARLA F	112,467
NEEDHAM, ASHLEY DANIELLE	95,244
NEEDHAM, BRANDON	138,126

Name	Amount
NEIBRANDT, EVAN D	90,061
NEIBRANDT, KAELYN N	80,392
NELSON, DALICE	93,541
NESSETH, DENNIS J	125,274
NEUSTAETER, KRISTINE F	93,031
NEWMAN, KELSEY M	94,007
NICOLAS, ERIN ADELINE	90,561
NICOLAS, JESSE MEGAN	109,249
NIELSEN, DUSTIN C	92,094
NIXON, KRISTEN EVA	81,527
NOVAKOWSKI, PAIGE VICTORIA	60,382
OLAFSON, PENNY I	91,428
OLSON, CARLA	92,284
OLSON, TRACEY L	93,197
OLSON, TREVOR	85,991
ONSLow, SARAH	72,308
OSTAFIE, LINDSEY	92,427
OSTAPOWICH, PERRY A	95,949
OYSTRICK, BRADEN DEAN	64,070
PARISLOFF, JULIE C	110,210
PARMAR, VIJAY S	172,632
PARSONS, TRICIA A	91,455
PATEL, MILI	85,056
PATEL, RAVI	63,875
PATERSON, HEIDI	101,011
PATZWALD, ALANA	92,499
PAYNE, JASON W	102,000
PEARCE, ANDREW	90,862
PELLETIER, ALYSSA DAWN	70,773
PENNELL, JESSICA	99,346
PETERS, LINDSAY J	96,389
PETERSON, KRISTEN S	91,872
PHILLIPPI, DONNA M	97,229
PINAY, ANGELLA	157,741
PONCELET, LEE D	91,562
PRESTIE, ARLENE	93,813
PRIEB, JESSICA LYNN	58,852
PRINCE, FALLON L	123,702
PRYCHAK, JENNIFER	91,620
PRYSLIAK, JONAS	130,702

Name	Amount
PSUTKA, CAROLYNE	100,183
RAE, BROOKLYN MARIE	70,070
REDMOND, SHAWN C	95,302
REEVE, KENDRA R	86,891
REEVE, RHETT I	90,108
REILKOFF, LAURA J	95,224
REMINEK, MEGAN MARIA	95,579
RENNIE, CHAD M	94,090
RICE, ALLISON JOY	91,650
RINK, JOSEY A	86,346
ROACH, SHARON M	102,138
ROBERTSON, QUINTIN M	227,619
ROBERTSON, SUSAN M	104,371
ROCK, ALLYSON K	97,245
ROCK, KODY T	88,322
ROMANCHUK, TARA L	96,128
RONDEAU, ANDREW P	102,163
RONN, JESSICA N	92,535
ROSOWSKY, SHAWNA	91,840
ROSTOTSKI, EVAN K	94,099
RUBLETZ, STACY	110,032
RUF, NICOLA	73,353
RUF, VALERIE ELAINE	115,683
RYDZIK, SIDNEY	72,870
SANDERCOCK, TANIS E	97,415
SAPARA, DEVIN J	92,085
SAPIEHA, NOELLE E	96,024
SAUSER, LAUREN	54,859
SAUSER, TAMARA D	94,950
SAWATZKY, ADELLE LAUREN	68,214
SCHAPPERT, CONNOR	55,406
SCHARNATTA-KERR, CHARLENE L	91,818
SCHEFFLER, GARY R	110,334
SCHENDEL, MARK E	90,151
SCHERLOSKI, DORANDA L	91,446
SCHICK, JESSICA	66,803
SCHICK, MEGAN D	64,398
SCHLECHTER, CARRIE J	91,849
SCHMELINSKY, CHRISTA	58,817

Name	Amount
SCHMIDT, TIFFANY NICOLE	70,133
SCHREINER, MEGAN G	60,841
SCHWARTZ, JOANNE	93,210
SEATON, LEE D	62,251
SEELEY, TWILA D	87,141
SEEREY, KENT BRADLEY	91,725
SEGHERS, NATHAN D	92,967
SENYK, SHAELYNN DAWN	95,458
SERDACHNY, DEREK M	105,191
SEVERIGHT, ROBERT ANTHONY	62,514
SEVERSON, AUDREY A	121,890
SEVERSON, DOUGLAS	96,460
SHABATOSKI, CARA KATHLEEN	82,232
SHABATOSKI, WENDY NICOLE	109,468
SHARPE, ROBY J	92,372
SHIELDS, KELSEY D	122,025
SHIVAK-LANGFORD, MADISON CARMEL	97,422
SIMON, KENDRA DAWN	118,467
SIMONSEN, TAYLOR KARINE	65,011
SLEEVA, JENNIFER A	90,846
SLUSARCHUK, REILEE MORGAN	61,605
SMART-SONDERGAARD, SAMANTHA L	84,761
SMIDT, JULIANNE	106,300
SMITH, JESSICA M	95,852
SPELAY, CURTIS M	96,433
SPENCER, JACKELYN G	116,946
SPILCHUK, RAQUEL C	130,029
STANEK-SEBASTIAN, LANA L	98,140
STANGEL, SHAWNA DEE	114,926
STANKO, JOZETTE M	52,109
STASIUK, RACHEL	86,864
STECIUK, KERRIE	76,146
STEFANYSHYN, SHELBY ANN	62,016

Name	Amount
STEWART, JODI MAY	96,112
STOLL, MADISON FAITH	62,775
STRIHA, BROOKE MARIE	60,857
STRIMBOLD, ERIKA	62,211
STUART, LINDSAY B	100,790
STUPAK, CORY J	80,132
SVEINBJORNSON, LAURA	87,661
SVENSON, JOHN E	105,095
SWEATMAN, MICHAEL I	129,451
SWEEZEY, TERREN S	70,009
SWIDZINSKI, CRYSTAL M	91,603
SYVRET, MICHAEL GERARD	81,074
SZABO, JANA L	91,894
SZNERCH, CINDY-JANE	96,522
TATARNIUK, REBECCA MARIE	92,837
TEH, SEOK CHENG	101,270
TETHER, KRISTINE A	91,063
THOMAS, KARIE	125,261
THOMAS, LUCAS J	66,544
TILLMAN, SHEILA A	51,321
TKACHUK, DONALD G	96,422
TROST, JASON M	168,832
TROST, KAILEE M	64,220
TROST, KERRILYN	104,700
TURCHINETZ, DEAN G	90,997
TYTLANDSVIK, LISA	96,128
UNCHULENKO, AIMEE	88,414
UNGRIN, CORENE	95,894
UNGRIN, DARREN	100,493
VAN EEDEN, CINDY	109,625
VAUGHAN, SCOTT D	96,044
VOSPER, KIMBERLY A	91,304
WALDBAUER, TRISHA R	76,809
WALKER, BROOKE E	88,064

Name	Amount
WALKER, DION J	98,383
WALKER, JARRET R	95,052
WALKER, KELLY	92,542
WALKER, LYNN	52,710
WANDY, DARREN W	121,392
WAWRYK, AMBER J	96,796
WAWRYK, RYLEY G	91,455
WEIR, BRENDON	80,774
WENDELL, NEIL G	96,855
WERLE, PAMELA L	93,509
WESTBERG, SHELLY	93,628
WIHAK, DONALD L	102,470
WILGOSH, KAREN	57,518
WILK, LOGAN	83,123
WILLEMS, GLEN A	95,472
WILLIAMS, CHELSEY L	97,209
WILLIAMS, KENDAL LEE	91,422
WILSON, JULIE M	91,049
WILSON, KIMBERLY DAWN	69,667
WILSON, STUART K	97,208
WIRL, SHAUNA	77,783
WISHNEVETSKI, REED	68,409
WOOLLARD, MICHAEL	69,568
WOTHERSPOON, LISA M	179,569
YEADON, LISA L	89,622
YEMEN, THOMAS SCOTT	96,641
ZALISCHUK, ELAINE J	93,026
ZAWISLAK, NANCY M	91,812
ZELIONKA, CHELSEA	96,615
ZERR, PATRICIA R	116,237
ZOLTAN-LOZINSKI, LILLIAN MARIE	61,283
ZUBKO, RHONDA R	90,419
ZUBKO, SHAYNA R	93,537

Transfers

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

Name	Amount
SUNCREST COLLEGE	\$172,452
SWAN VALLEY SCHOOL DIVISION	80,000

Name	Amount
YORKTON TRIBAL COUNCIL	80,000
THE KEY FIRST NATION	80,000

Supplier Payments

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

Name	Amount
3D PLUMBING AND HEATING INC	\$231,472
A CITY DRIVING SCHOOL LTD	77,583
AINSWORTH INC	253,694
ALL SEASON DISTRIBUTORS	104,425
ALLMAR INC	72,748
APPLE CANADA INC	69,922
ATLAS - APEX ROOFING INC	1,970,628
BRENDONN HOLDINGS LTD	594,768
CARPET ONE FLOOR & HOME	84,395
CHRIST THE TEACHER R.C.S.S.D.	114,981
CITY OF YORKTON	82,552
COMPUGEN INC	59,305
CYPFER CANADA INC	259,931
EECOL ELECTRIC CORP	66,634
EMINENT CANADA INC	51,426
FEDERATED CO-OPERATIVES LTD	653,046
GENX SOLUTIONS	294,705
GOEBEL'S CABINETS	121,180
HACZKEWICZ, MICHAEL	61,422

Name	Amount
HBI OFFICE PLUS INC	202,913
IMPERIAL DADE CANADA INC	259,601
KEY CHEVROLET CADILLAC LTD	75,528
LEGACY CO-OP ASSOCIATION LTD	66,232
MARSHALL DRIVER TRAINING	136,850
OTTENBREIT SANITATION SERVICES	78,850
PARKLAND ENGINE REBUILDERS LTD	56,278
PFP CANADA FIRE PROTECTION SERVICES LTD	78,848
PLAYQUEST RECREATION	59,281
POWERLAND COMPUTERS LTD	119,803
POWERSCHOOL CANADA ULC	203,390
PRATTS WHOLESALE FOOD SERVICE	141,163
PRIDE LANDSCAPING	59,648
PRO-TEC INDUSTRIES	71,232
QUALITY TIRE SERVICE LTD	94,674
RMIS ENGINEERING	65,969
SASK ABILITIES COUNCIL	55,417

Name	Amount
SASKENERGY	745,111
SASKPOWER CORPORATION	1,142,891
SASKTEL	196,865
SEPW ARCHITECTURE INC	95,511
SJI AUTO FUND	132,943
STERLING TRUCK & TRAILER SALES	64,255
STOCKHOLM CO-OP	64,596
SYSCO FOOD SERVICES OF REGINA	54,764

Name	Amount
TERRY ORTYNSKYS ROYAL FORD	200,419
TOSHIBA BUSINESS SOLUTIONS	174,866
WARNER TRUCK INDUSTRIES LTD	1,403,073
WENGER CANADA	63,446
WESTRIDGE CONSTRUCTION LTD	3,070,491
WOLSELEY CANADA	55,322
YORKTON HYUNDAI	77,748

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	\$654,198
CUPE 4784	175,216
GOOD SPIRIT TEACHERS ASSOCIATION	79,332
MUNICIPAL EMPLOYEES PENSION PLAN	2,901,654
RECEIVER GENERAL FOR CANADA	15,933,602
SASK PROFESSIONAL TEACHERS REGULATORY	59,596

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	1,055,109
SASK SCHOOL BOARDS ASSOCIATION	108,362
SASK TEACHERS' FEDERATION	4,568,443
SASK TEACHERS' SUPERANNUATION	69,429
SASK WORKERS' COMPENSATION BOARD	236,754

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Good Spirit School Division No. 204

School Division No. 2040500

For the Period Ending: August 31, 2024

Keith Gervais, CPA, CMA
Chief Financial Officer

Prairie Strong Chartered Professional Accountants
Auditor

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

Saskatchewan 

CONTENTS

1	Management Responsibility for Financial Statements
2 - 3	Auditors' Report
4	Statement of Financial Position
5	Statement of Operations and Accumulated Surplus from Operations
6	Statement of Changes in Net Financial Assets
7	Statement of Cash Flows
A1 – A3	Schedule A: Supplementary Details of Revenue
B1 – B4	Schedule B: Supplementary Details of Expenses
C1	Schedule C: Supplementary Details of Tangible Capital Assets
D1	Schedule D: Non-Cash Items Included in Surplus/Deficit
D1	Schedule E: Net Change in Non-Cash Operating Activities
F1-F2	Schedule F: Detail of Designated Assets
N1- N16	Notes to Financial Statements

Management's Responsibility for the Financial Statements

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

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

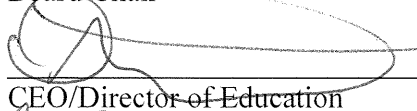
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 21, 2024

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 consolidated financial statements of Good Spirit School Division No. 204 (the School Division) which comprise the statement of consolidated financial position as at August 31, 2024, and the consolidated 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 consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Good Spirit School Division No. 204 as at August 31, 2024, and the results of its operations and accumulated surplus from operations, changes in net consolidated 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 consolidated 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 consolidated 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 consolidated financial Statements.

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 consolidated financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Continued on the next page...

Continued from previous page

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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 21, 2024


The Board of Education of the Good Spirit School Division No. 204
Statement of Financial Position
as at August 31, 2024


	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	16,673,619	16,626,894
Accounts Receivable (Note 7)	2,856,533	3,145,051
Portfolio Investments (Note 3)	40,196	45,473
Total Financial Assets	19,570,348	19,817,418
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	8,956,109	7,526,354
Long-Term Debt (Note 9)	134,512	137,725
Liability for Employee Future Benefits (Note 5)	1,073,000	1,060,300
Deferred Revenue (Note 10)	128,576	87,225
Total Liabilities	10,292,197	8,811,604
Net Financial Assets	9,278,151	11,005,814
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	77,183,485	76,604,678
Inventory of Supplies Held for Consumption	235,253	224,099
Prepaid Expenses	970,383	777,156
Total Non-Financial Assets	78,389,121	77,605,933
Accumulated Surplus (Note 13)	87,667,272	88,611,747

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

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

Approved by the Board:





Chairperson

Chief Financial Officer

The Board of Education of the Good Spirit School Division No. 204
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	78,146,136	77,893,567	84,503,539
Tuition and Related Fees	2,272,353	2,282,090	2,183,600
School Generated Funds	2,500,000	2,373,967	2,553,261
Complementary Services (Note 11)	1,029,811	1,017,146	993,743
External Services (Note 12)	704,000	602,292	777,438
Other	657,700	950,052	815,830
Total Revenues (Schedule A)	85,310,000	85,119,114	91,827,411
EXPENSES			
Governance	298,450	285,731	308,303
Administration	2,988,489	3,226,212	2,972,664
Instruction	59,147,886	58,574,437	56,541,466
Plant Operation & Maintenance	11,083,201	11,639,868	11,946,397
Student Transportation	8,354,890	7,902,609	7,965,163
Tuition and Related Fees	460,104	276,452	321,642
School Generated Funds	2,541,000	2,193,660	2,352,479
Complementary Services (Note 11)	1,100,204	1,091,237	1,001,372
External Services (Note 12)	721,012	858,381	698,116
Other	2,172	15,002	93,342
Total Expenses (Schedule B)	86,697,408	86,063,589	84,200,944
Operating (Deficit) Surplus for the Year	(1,387,408)	(944,475)	7,626,467
Accumulated Surplus from Operations, Beginning of Year	88,611,747	88,611,747	80,985,280
Accumulated Surplus from Operations, End of Year	87,224,339	87,667,272	88,611,747

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

The Board of Education of the Good Spirit School Division No. 204
Statement of Changes in Net Financial Assets
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	11,005,814	11,005,814	10,320,444
Changes During the Year			
Operating (Deficit) Surplus, for the Year	(1,387,408)	(944,475)	7,626,467
Acquisition of Tangible Capital Assets (Schedule C)	(4,962,000)	(4,986,322)	(10,980,193)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	9,450	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	13,792	-
Amortization of Tangible Capital Assets (Schedule C)	4,677,116	4,384,273	4,220,658
Net Acquisition of Inventory of Supplies Held for Consumption	-	(11,154)	(224,099)
Net Change in Other Non-Financial Assets	-	(193,227)	42,537
	(1,672,292)	(1,727,663)	685,370
Change in Net Financial Assets	(1,672,292)	(1,727,663)	685,370
Net Financial Assets, End of Year	9,333,522	9,278,151	11,005,814

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

The Board of Education of the Good Spirit School Division No. 204
Statement of Cash Flows
for the year ended August 31, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(944,475)	7,626,467
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,398,065	4,220,658
Net Change in Non-Cash Operating Activities (Schedule E)	1,567,943	(2,552,226)
Cash Provided by Operating Activities	5,021,533	9,294,899
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(4,986,322)	(10,980,193)
Cash Used in Capital Activities	(4,976,872)	(10,980,193)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(28)	(205)
Proceeds on Disposal of Portfolio Investments	5,305	8,571
Cash Provided by Investing Activities	5,277	8,366
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	106,507	-
Repayment of Long-Term Debt	(109,720)	(354,634)
Cash Used in Financing Activities	(3,213)	(354,634)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	46,725	(2,031,562)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	16,626,894	18,658,456
CASH AND CASH EQUIVALENTS, END OF YEAR	16,673,619	16,626,894

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

The Board of Education of the Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	72,612,985	72,968,653	71,488,077
Operating Grant PMR	2,098,928	2,097,855	2,098,928
Other Ministry Grants	40,223	193,356	453,285
Total Ministry Grants	74,752,136	75,259,864	74,040,290
Federal Grants	310,000	-	437,360
Grants from Others	372,000	366,972	536,766
Total Operating Grants	75,434,136	75,626,836	75,014,416
Capital Grants			
Ministry of Education Capital Grants	2,712,000	1,305,704	9,489,123
Other Capital Grants	-	961,027	-
Total Capital Grants	2,712,000	2,266,731	9,489,123
Total Grants	78,146,136	77,893,567	84,503,539

The Board of Education of the Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,260,353	2,262,272	2,157,504
Individuals and Other	12,000	18,318	25,496
Total Tuition Fees	2,272,353	2,280,590	2,183,000
Transportation Fees	-	1,500	600
Total Operating Tuition and Related Fees	2,272,353	2,282,090	2,183,600
Total Tuition and Related Fees Revenue	2,272,353	2,282,090	2,183,600
School Generated Funds Revenue			
Curricular			
Student Fees	50,000	175,211	149,083
Total Curricular Fees	50,000	175,211	149,083
Non-Curricular Fees			
Commercial Sales - Non-GST	250,000	232,561	239,562
Fundraising	420,000	312,063	342,416
Grants and Partnerships	30,000	25,189	28,785
Students Fees	1,750,000	1,628,943	-
Other	-	-	1,793,415
Total Non-Curricular Fees	2,450,000	2,198,756	2,404,178
Total School Generated Funds Revenue	2,500,000	2,373,967	2,553,261
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	761,811	761,811	759,312
Other Ministry Grants	125,000	125,000	125,000
Federal Grants	115,000	115,164	92,996
Total Operating Grants	1,001,811	1,001,975	977,308
Fees and Other Revenue			
Other Revenue	28,000	15,171	16,435
Total Fees and Other Revenue	28,000	15,171	16,435
Total Complementary Services Revenue	1,029,811	1,017,146	993,743

The Board of Education of the Good Spirit School Division No. 204
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	184,000	156,831	300,000
Other Grants	310,000	246,095	254,794
Total Operating Grants	494,000	402,926	554,794
Fees and Other Revenue			
Other Revenue	210,000	199,366	222,644
Total Fees and Other Revenue	210,000	199,366	222,644
Total External Services Revenue	704,000	602,292	777,438
Other Revenue			
Miscellaneous Revenue	77,700	36,881	41,879
Sales & Rentals	180,000	212,213	177,157
Investments	400,000	700,958	596,794
Total Other Revenue	657,700	950,052	815,830
TOTAL REVENUE FOR THE YEAR	85,310,000	85,119,114	91,827,411

The Board of Education of the Good Spirit School Division No. 204
Schedule B:-Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	144,950	122,634	129,200
Professional Development - Board Members	8,800	26,409	30,425
Other Governance Expenses	144,700	136,688	148,678
Total Governance Expense	298,450	285,731	308,303
Administration Expense			
Salaries	2,182,834	2,389,091	2,185,039
Benefits	280,298	307,445	282,004
Supplies & Services	182,075	228,459	208,175
Non-Capital Furniture & Equipment	6,000	12,165	5,615
Building Operating Expenses	61,500	43,204	42,482
Communications	31,600	27,954	27,932
Travel	45,750	27,580	31,958
Professional Development	51,100	43,657	42,825
Amortization of Tangible Capital Assets	147,332	146,657	146,634
Total Administration Expense	2,988,489	3,226,212	2,972,664
Instruction Expense			
Instructional (Teacher Contract) Salaries	38,575,156	37,928,290	38,026,972
Instructional (Teacher Contract) Benefits	2,128,852	2,142,396	2,152,960
Program Support (Non-Teacher Contract) Salaries	9,352,922	9,529,936	8,669,589
Program Support (Non-Teacher Contract) Benefits	1,874,718	1,918,694	1,774,350
Instructional Aids	1,698,495	1,897,988	1,134,426
Supplies & Services	1,249,081	1,325,511	1,112,999
Non-Capital Furniture & Equipment	451,550	398,022	338,662
Communications	198,486	180,034	181,172
Travel	225,400	186,259	180,824
Professional Development	391,105	382,567	325,800
Student Related Expense	178,578	155,828	172,407
Amortization of Tangible Capital Assets	2,748,873	2,454,242	2,396,635
Amortization of Tangible Capital Assets ARO	74,670	74,670	74,670
Total Instruction Expense	59,147,886	58,574,437	56,541,466

The Board of Education of the Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	3,387,979	3,325,002	3,232,166
Benefits	687,158	630,730	600,189
Supplies & Services	34,010	30,488	219,840
Non-Capital Furniture & Equipment	16,500	26,415	39,748
Building Operating Expenses	6,540,428	7,210,643	7,483,870
Communications	10,800	7,560	7,684
Travel	88,000	102,323	90,295
Professional Development	16,000	13,058	2,382
Amortization of Tangible Capital Assets	301,901	293,224	269,798
Amortization of Tangible Capital Assets ARO	425	425	425
Total Plant Operation & Maintenance Expense	11,083,201	11,639,868	11,946,397
Student Transportation Expense			
Salaries	3,415,914	3,203,580	3,157,404
Benefits	638,877	583,912	578,736
Supplies & Services	1,742,846	1,618,578	1,702,631
Non-Capital Furniture & Equipment	710,700	718,731	762,613
Building Operating Expenses	57,475	79,681	79,273
Communications	15,140	14,381	14,816
Travel	31,500	21,623	27,083
Professional Development	43,500	11,155	44,023
Contracted Transportation	316,955	297,545	309,831
Amortization of Tangible Capital Assets	1,380,049	1,351,489	1,286,819
Amortization of Tangible Capital Assets ARO	1,934	1,934	1,934
Total Student Transportation Expense	8,354,890	7,902,609	7,965,163
Tuition and Related Fees Expense			
Tuition Fees	452,904	271,452	316,842
Transportation Fees	7,200	5,000	4,800
Total Tuition and Related Fees Expense	460,104	276,452	321,642
School Generated Funds Expense			
Cost of Sales	250,000	233,506	207,859
School Fund Expenses	2,269,068	1,899,659	2,102,581
Amortization of Tangible Capital Assets	21,932	60,495	42,039
Total School Generated Funds Expense	2,541,000	2,193,660	2,352,479

The Board of Education of the Good Spirit School Division No. 204
Schedule B:-Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	597,441	566,521	562,323
Program Support (Non-Teacher Contract) Salaries & Benefits	376,795	420,127	321,845
Instructional Aids	65,006	67,974	49,458
Supplies & Services	1,000	1,036	261
Non-Capital Furniture & Equipment	500	171	441
Building Operating Expenses	3,500	5,322	4,447
Communications	1,500	2,822	2,970
Travel	7,000	1,234	2,020
Professional Development (Non-Salary Costs)	-	863	363
Student Related Expenses	45,462	24,030	55,540
Contracted Transportation & Allowances	2,000	-	-
Amortization of Tangible Capital Assets	-	1,137	1,704
Total Complementary Services Expense	1,100,204	1,091,237	1,001,372
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	185,653	210,640	170,933
Supplies & Services	425,359	478,245	420,420
Communications	-	671	612
Travel	10,000	8,825	7,161
Student Related Expenses	100,000	160,000	98,990
Total External Services Expense	721,012	858,381	698,116

The Board of Education of the Good Spirit School Division No. 204
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,000	767	478
Interest on Capital Loans	172	175	5,796
Total Interest and Bank Charges	2,172	942	6,274
Loss on Disposal of Tangible Capital Assets	-	13,792	-
Provision for Uncollectable Accounts	-	268	87,068
Total Other Expense	2,172	15,002	93,342
TOTAL EXPENSES FOR THE YEAR	86,697,408	86,063,589	84,200,944

The Board of Education of the Good Spirit School Division No. 204
Schedule C – Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	998,589	778,771	91,044,904	5,024,729	16,039,562	1,220,621	5,101,191	3,196,670	578,353	14,676,605	138,659,995	128,824,486
Additions/Purchases	-	-	-	-	1,125,116	247,763	171,219	496,104	-	2,946,120	4,986,322	10,980,193
Disposals	-	-	-	-	(456,024)	-	(647,303)	-	(28,327)	-	(1,131,654)	(1,144,684)
Transfers to (from)	-	-	-	-	-	-	-	59,016	-	(59,016)	-	-
Closing Balance as of August 31	998,589	778,771	91,044,904	5,024,729	16,708,654	1,468,384	4,625,107	3,751,790	550,026	17,563,709	142,514,663	138,659,995
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	319,547	42,971,589	3,619,070	8,705,722	879,052	3,403,619	1,739,060	417,658	-	62,055,317	58,979,343
Amortization of the Period	-	38,939	1,516,443	77,028	1,286,755	156,180	462,512	736,411	110,005	-	4,384,273	4,220,658
Disposals	-	-	-	-	(432,782)	-	(647,303)	-	(28,327)	-	(1,108,412)	(1,144,684)
Closing Balance as of August 31	N/A	358,486	44,488,032	3,696,098	9,559,695	1,035,232	3,218,828	2,475,471	499,336	N/A	65,331,178	62,055,317
Net Book Value												
Opening Balance as of September 1	998,589	459,224	48,073,315	1,405,659	7,333,840	341,569	1,697,572	1,457,610	160,695	14,676,605	76,604,678	69,845,143
Closing Balance as of August 31	998,589	420,285	46,556,872	1,328,631	7,148,959	433,152	1,406,279	1,276,319	50,690	17,563,709	77,183,485	76,604,678
Change in Net Book Value	-	(38,939)	(1,516,443)	(77,028)	(184,881)	91,583	(291,293)	(181,291)	(110,005)	2,887,104	578,807	6,759,535
Disposals												
Historical Cost	-	-	-	-	456,024	-	647,303	-	28,327	-	1,131,654	1,144,684
Accumulated Amortization	-	-	-	-	432,782	-	647,303	-	28,327	-	1,108,412	1,144,684
Net Cost	-	-	-	-	23,242	-	-	-	-	-	23,242	-
Price of Sale	-	-	-	-	9,450	-	-	-	-	-	9,450	-
Loss on Disposal	-	-	-	-	(13,792)	-	-	-	-	-	(13,792)	-

An Asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$5,219,020 (2023 - \$5,455,618). Closing costs of leased tangible capital assets of \$423,351 (2023 - \$316,844) representing \$423,351 (2023 - \$316,844) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$292,297 (2023 - \$221,574) has been recorded on these assets.

The Board of Education of the Good Spirit School Division No. 204

**Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,384,273	4,220,658
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	13,792	-
Total Non-Cash Items Included in Surplus / Deficit	4,398,065	4,220,658

The Board of Education of the Good Spirit School Division No. 204

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	288,518	(683,393)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,429,755	(1,713,924)
Increase in Liability for Employee Future Benefits	12,700	22,600
Increase in Deferred Revenue	41,351	4,053
Increase in Inventory of Supplies Held for Consumption	(11,154)	(224,099)
(Increase) Decrease in Prepaid Expenses	(193,227)	42,537
Total Net Change in Non-Cash Operating Activities	1,567,943	(2,552,226)

The Board of Education of the Good Spirit School Division No. 204

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 13)
External Sources				
Jointly Administered Funds				
School generated funds	1,824,892	211,923	-	2,036,815
Fitness Centre, Kidsfirst, PPEP	69,303	242,089	295,747	15,645
Total Jointly Administered Funds	1,894,195	454,012	295,747	2,052,460
Ministry of Education				
Designated for tangible capital asset expenditures	45,000	-	-	45,000
PMR maintenance project allocations	3,274,002	2,097,855	3,054,060	2,317,797
Invitational Shared Services Initiative	160,000	-	160,000	-
Total Ministry of Education	3,479,002	2,097,855	3,214,060	2,362,797
Total	5,373,197	2,551,867	3,509,807	4,415,257
Internal Sources				
Board governance				
Elections	150,000	-	-	150,000
Total Board governance	150,000	-	-	150,000
Curriculum and student learning				
Instructional Resources	400,000	-	-	400,000
School Budget Carryovers	322,799	181,411	322,799	181,411
Total curriculum and student learning	722,799	181,411	322,799	581,411
Facilities				
YRHS Flood	100,000	-	-	100,000
Anne Portnuff Theatre	1,499	-	-	1,499
Risk Mangement & Security	511,299	-	-	511,299
Total facilities	612,798	-	-	612,798
Information technology				
Technology Resources	3,306,497	-	250,000	3,056,497
Total information technology	3,306,497	-	250,000	3,056,497

The Board of Education of the Good Spirit School Division No. 204

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
				(Note 13)
Transportation				
Bus Purchases	5,427,132	-	350,000	5,077,132
Total transportation	5,427,132	-	350,000	5,077,132
Total	10,219,226	181,411	922,799	9,477,838
Total Designated Assets	15,592,423	2,733,278	4,432,606	13,893,095

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 \$1,073,000 (2023 - \$ 1,060,300) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$268 (2023 - \$385,581) because actual

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

- collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$65,331,182 (2023 - \$ 62,055,317) because the actual useful lives of the capital assets may differ from their estimated economic lives.
 - estimated accrued salaries of \$1,188,296 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimate.
 - estimated undiscounted asset retirement obligation of \$5,024,729 (2023-\$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.

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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.

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represents, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability.

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:

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 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.

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, bearings, 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.

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

i) Revenue Recognition

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

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

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

i) Government Transfers (Grants)

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

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

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.

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

j) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions" and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost or amortized cost category:	Cost	Cost
Shares/Equity in Co-operatives/Credit Unions	\$ 40,196	\$ 45,473
Total portfolio investments	\$ 40,196	\$ 45,473

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 141,085	\$ 144,646	\$ -	\$ -	\$ 285,731	\$ 308,303
Administration	2,696,536	383,019	-	146,657	3,226,212	2,972,664
Instruction	51,519,316	4,526,209	-	2,528,912	58,574,437	56,541,466
Plant Operation & Maintenance	3,955,732	7,390,487	-	293,649	11,639,868	11,946,397
Student Transportation	3,787,492	2,761,694	-	1,353,423	7,902,609	7,965,163
Tuition and Related Fees	-	276,452	-	-	276,452	321,642
School Generated Funds	-	2,133,165	-	60,495	2,193,660	2,352,479
Complementary Services	986,648	103,452	-	1,137	1,091,237	1,001,372
External Services	210,640	647,741	-	-	858,381	698,116
Other	-	14,060	942	-	15,002	93,342
TOTAL	\$ 63,297,449	\$ 18,380,925	\$ 942	\$ 4,384,273	\$ 86,063,589	\$ 84,200,944

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	11	14

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 676,700	\$ 659,200
Current period service cost	53,300	54,300
Interest cost	31,000	27,800
Benefit payments	(51,600)	(41,800)
Actuarial (gains) losses	261,300	(22,800)
Accrued Benefit Obligation - end of year	970,700	676,700
Unamortized net actuarial gains	102,300	383,600
Liability for Employee Future Benefits	\$ 1,073,000	\$ 1,060,300

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 53,300	\$ 54,300
Amortization of net actuarial (gain)	(20,000)	(17,700)
Benefit cost	33,300	36,600
Interest cost	31,000	27,800
Total Employee Future Benefits Expense	\$ 64,300	\$ 64,400

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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:

	2024		2023
	STRP	TOTAL	TOTAL
Number of active School Division members	451	451	470
Member contribution rate (percentage of salary)	11.7% / 11.7%	11.7% / 11.7%	11.7% / 11.7%
Member contributions for the year	\$ 3,762,906	\$ 3,762,906	\$ 3,810,165

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

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2024	2023
Number of active School Division members	484	452
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	\$ 1,400,001	\$ 1,341,482
School Division contributions for the year	\$ 1,400,001	\$ 1,341,482
Actuarial extrapolation date	Dec/31/2023	Dec/31/2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,195,343	\$ -	\$ 1,195,343	\$ 1,369,105	\$ -	\$ 1,369,105
GST/PST Receivable	53,245	-	53,245	637,075	-	637,075
Other Receivable	1,608,213	268	1,607,945	1,524,452	385,581	1,138,871
Total Accounts Receivable	\$ 2,856,801	\$ 268	\$ 2,856,533	\$ 3,530,632	\$ 385,581	\$ 3,145,051

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 2,565,595	\$ 1,176,801
Supplier Payments	1,110,380	1,092,751
Liability for Asset Retirement Obligation	5,024,729	5,024,729
Other (Caution Fees, Schools, Scholarships)	255,405	232,073
Total Accounts Payable and Accrued Liabilities	\$ 8,956,109	\$ 7,526,354

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

The school division recognized an estimated liability for asset retirement obligation of \$5,024,729 (2023 - \$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 requires 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.

9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2024	2023
Capital Loans:	BMO Bus Loan - 2.85% matures Oct 2023 monthly repayments of \$24,275	-	48,217
		-	48,217
<u>Other Long-Term Debt:</u>			
Capital Leases:	Concentra Copier Lease 50901 matures Sep 2024 quarterly repayments of \$7,198	7,060	35,991
	Concentra Copier Lease 56039 matures Nov 2026 quarterly repayments of \$4,460	35,478	53,517
	RCAP Lease 82642 matures Nov 2029 monthly repayments of \$1,819	91,974	-
		134,512	89,508
Total Long-Term Debt		\$ 134,512	\$ 137,725

Future principal and interest repayments over the next 5 years are estimated as follows:			
	Capital Leases		Total
2025	\$	46,095	\$ 46,095
2026		38,940	38,940
2027		21,301	21,301
2028		21,301	21,301
2029		6,875	6,875
Thereafter		-	-
Total		134,512	134,512
Less: Interest and executory cost		-	-
Total future principal repayments	\$	134,512	\$ 134,512

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	Capital Leases	2024	2023
Principal	\$ 48,217	\$ 61,503	\$ 109,720	\$ 354,634
Interest	175	-	175	5,796
Total	\$ 48,392	\$ 61,503	\$ 109,895	\$ 360,430

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Non-Capital deferred revenue:				
Parent and Preschool Education	\$ 87,225	\$ 43,654	\$ 2,303	\$ 128,576
Total Deferred Revenue	\$ 87,225	\$ 43,654	\$ 2,303	\$ 128,576

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	2024	2023
Revenues:				
Operating Grants	\$ 761,811	\$ 240,164	\$ 1,001,975	\$ 977,308
Fees and Other Revenues	-	15,171	15,171	16,435
Total Revenues	761,811	255,335	1,017,146	993,743
Expenses:				
Salaries & Benefits	648,393	338,255	986,648	884,168
Instructional Aids	49,753	18,221	67,974	49,458
Supplies and Services	-	1,036	1,036	261
Non-Capital Equipment	-	171	171	441
Building Operating Expenses	5,322	-	5,322	4,447
Communications	1,597	1,225	2,822	2,970
Travel	477	757	1,234	2,020
Professional Development (Non-Salary Costs)	823	40	863	363
Student Related Expenses	-	24,030	24,030	55,540
Amortization of Tangible Capital Assets	1,137	-	1,137	1,704
Total Expenses	707,502	383,735	1,091,237	1,001,372
Excess (Deficiency) of Revenues over Expenses	\$ 54,309	\$ (128,400)	\$ (74,091)	\$ (7,629)

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	KidsFirst	Driver Training	Other Programs	2024	2023
Revenues:						
Operating Grants	\$ -	\$ 158,831	\$ 244,095	\$ -	\$ 402,926	\$ 554,794
Fees and Other Revenues	-	-	-	199,366	199,366	222,644
Total Revenues	-	158,831	244,095	199,366	602,292	777,438
Expenses:						
Salaries & Benefits	-	91,784	-	118,856	210,640	170,933
Supplies and Services	-	61,266	-	152,426	213,692	420,420
Non-Capital Equipment	-	-	-	-	-	-
Communications	-	671	-	-	671	612
Travel	-	8,825	-	-	8,825	7,161
Student Related Expenses	160,000	-	264,553	-	424,553	98,990
Total Expenses	160,000	162,546	264,553	271,282	858,381	698,116
Excess (Deficiency) of Revenues over Expenses	\$ (160,000)	\$ (3,715)	\$ (20,458)	\$ (71,916)	\$ (256,089)	\$ 79,322

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 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.

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 76,604,678	\$ 4,986,326	\$ 4,407,519	\$ 77,183,485
Less: Liability for Asset Retirement Obligation	(5,024,729)	-	-	(5,024,729)
Less: Debt owing on Tangible Capital Assets	(137,725)	(106,507)	(109,720)	(134,512)
	<u>71,442,224</u>	<u>4,879,819</u>	<u>4,297,799</u>	<u>72,024,244</u>
Designated Assets (Schedule F)	<u>15,592,423</u>	<u>2,733,278</u>	<u>4,432,606</u>	<u>13,893,095</u>
Unrestricted Surplus	<u>1,577,100</u>	<u>172,833</u>	<u>-</u>	<u>1,749,933</u>
Total Accumulated Surplus	<u>\$ 88,611,747</u>	<u>\$ 7,785,930</u>	<u>\$ 8,730,405</u>	<u>\$ 87,667,272</u>

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 15, 2023 and the Minister of Education on August 31, 2023.

15. TRUSTS

The school division, as the trustee, administers trust funds for scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Public Section		Scholarships		Total	Total
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Cash and short-term investments	\$ -	\$ -	\$ 377,413	\$ 49,420	\$ 377,413	\$ 49,420
Portfolio investments	-	100,000	8,061	306,634	8,061	406,634
Total Assets	<u>-</u>	<u>100,000</u>	<u>385,474</u>	<u>356,054</u>	<u>385,474</u>	<u>456,054</u>
Revenues						
Contributions and donations	105,128	111,794	42,840	107,075	147,968	218,869
Interest on investments	-	-	14,681	4,629	14,681	4,629
	<u>105,128</u>	<u>111,794</u>	<u>57,521</u>	<u>111,704</u>	<u>162,649</u>	<u>223,498</u>
Expenses						
Operations	205,128	195,296	-	-	205,128	195,296
Awards to Students	-	-	28,150	21,941	28,150	21,941
	<u>205,128</u>	<u>195,296</u>	<u>28,150</u>	<u>21,941</u>	<u>233,278</u>	<u>217,237</u>
(Deficiency) Excess of Revenues over Expenses	(100,000)	(83,502)	29,371	89,763	(70,629)	6,261
Trust Fund Balance, Beginning of Year	100,000	183,502	356,054	266,291	456,054	449,793
Trust Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 385,425</u>	<u>\$ 356,054</u>	<u>\$ 385,425</u>	<u>\$ 456,054</u>

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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 the further phase II assessment be completed. At this time, the school division has no basis to determine if it has a contaminated site liability and no determination of cost, if any is known. Management plans that if the property was sold its sale price would be sufficient to cover any potential remediation cost or the property be sold as is for a nominal amount with the liability transferred to the buyer with their knowledge.

17. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- On September 23, 2021, the school division was awarded \$393,500 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. As of August 31, 2024, \$50,138 in vouchers were redeemed leaving a remaining balance of \$343,362. All the education vouchers will expire by June 30, 2028.

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 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, 2024, was:

	August 31, 2024				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 1,195,343	\$ 1,195,343	\$ -	\$ -	\$ -
Other Receivables	1,608,213	248,354	27,706	516,306	815,847
Gross Receivables	2,803,556	1,443,697	27,706	516,306	815,847
Allowance for Doubtful Accounts	(268)	-	-	-	(268)
Net Receivables	\$ 2,803,288	\$ 1,443,697	\$ 27,706	\$ 516,306	\$ 815,579

THE BOARD OF EDUCATION OF THE GOOD SPIRIT SCHOOL DIVISION NO. 204
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

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

ii) Liquidity Risk

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

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

August 31, 2024					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Long-term debt	\$ 134,512	\$ 23,047	\$ 23,047	\$ 88,418	\$ -
Accounts payable and accrued liabilities	8,956,109	3,794,667	136,713	-	5,024,729
Total	\$ 9,090,621	\$ 3,817,714	\$ 159,760	\$ 88,418	\$ 5,024,729

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$6,200,000 with interest payable monthly at a rate of prime minus 1.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2024.

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