



# **THE BOARD OF EDUCATION OF THE SASKATOON PUBLIC SCHOOL DIVISION #13 OF SASKATCHEWAN**

**(SASKATOON PUBLIC SCHOOLS)**

**2021-22 ANNUAL REPORT**



**Saskatoon Public Schools**  
Inspiring Learning

## Table of Contents

School Division Contact Information .....	1
Letter of Transmittal .....	2
Introduction .....	3
Governance .....	4
School Division Profile.....	6
Strategic Direction and Reporting .....	10
Demographics .....	30
Infrastructure and Transportation.....	33
Financial Overview .....	36
Appendix A – Payee List .....	39
Appendix B – Management Report and Audited Financial Statements.....	66

## School Division Contact Information



The Board of Education of the Saskatoon Public S.D. #13 of Saskatchewan  
310 – 21st Street East | Saskatoon, SK | S7K 1M7

Phone: (306) 683-8200

Fax: (306) 657-3971

Website: [www.spsd.sk.ca](http://www.spsd.sk.ca)

Email: [spsdinfo@spsd.sk.ca](mailto:spsdinfo@spsd.sk.ca)



## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Saskatoon Public Schools' goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "Colleen MacPherson".

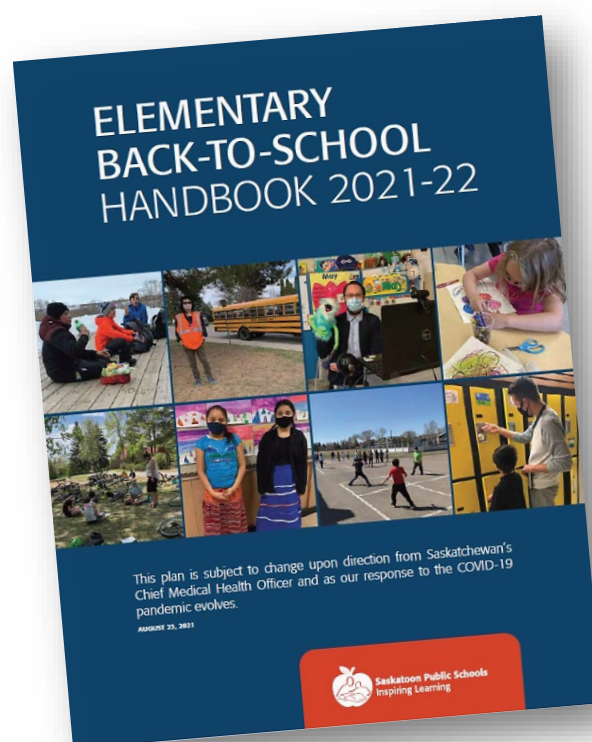
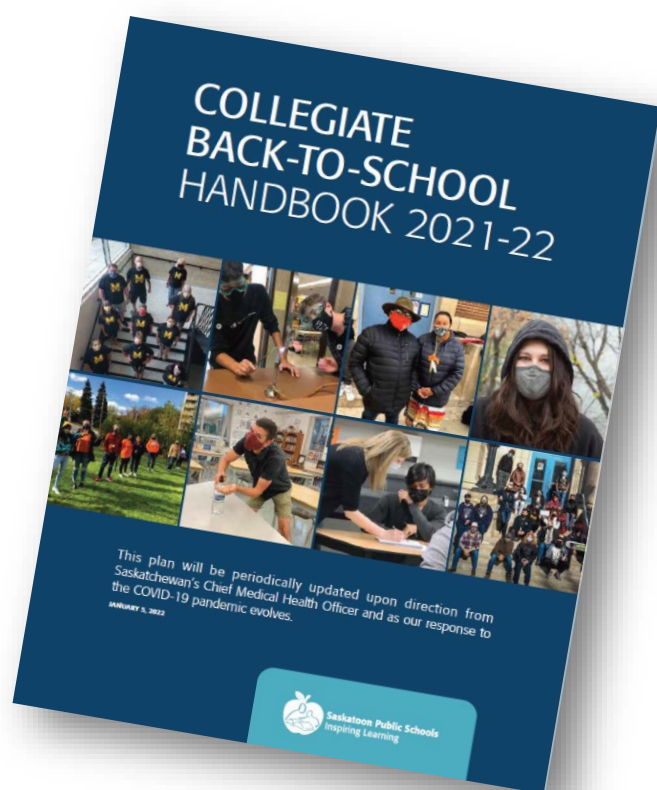
Colleen MacPherson, Board Chairperson

## Introduction

This report provides information about Saskatoon Public School Division (Saskatoon Public Schools) in the 2021-22 fiscal year, including governance structures, students, staff, partnerships, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division actualized the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

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



## Governance

### The Board of Education

Saskatoon Public Schools is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division.

The school division is organized into 10 wards for the purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each student.

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2022 were:

Ward 1 .....	Michael Pidwerbeski
Ward 2 .....	Vernon Linklater
Ward 3 .....	Donna Banks
Ward 4 .....	Kim Stranden
Ward 5 .....	Colleen MacPherson (Board Chair)
Ward 6 .....	Kathleen Brannen
Ward 7 .....	Ross Tait
Ward 8 .....	Suzanne Zwarych
Ward 9 .....	Charmaine Bellamy
Ward 10 .....	Angela Arneson

## School Community Councils

Fifty-seven of the sixty-one schools in Saskatoon Public Schools established School Community Councils in 2021-22. Two of the schools, Royal West Campus and Nutana Collegiate did not establish a School Community Council, as their student demographic consists of adult learners. The two associate/alliance schools, Saskatoon Misbah School and Charles Red Hawk Elementary School are not required by legislation to have School Community Councils although both schools have parent/community governance structures such as boards of directors or chief and council.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their School Community Council members. In 2021-22, Saskatoon Public Schools conducted three city wide virtual School Community Council assembly meetings for these purposes.

The Board of Education provided funding of \$1,992 to each School Community Council with an overall allocation of \$113,544 for the 2021-22 school year. School Community Councils used this funding in a variety of ways, including covering meeting expenses, sponsoring surveys of school parents to gain input to school-level actions and supporting guest speakers at school events for parents/caregivers.

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

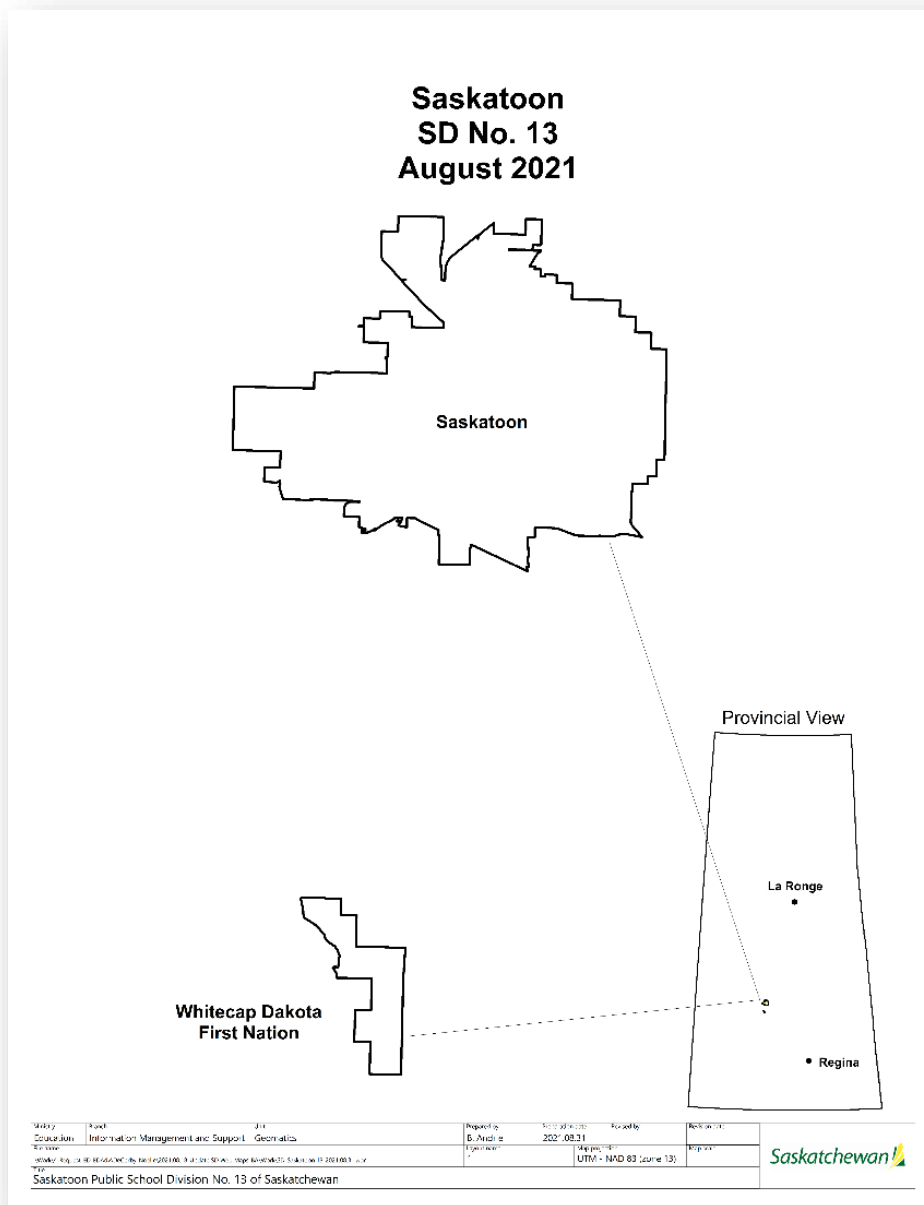
The School Community Councils give the Board of Education advice about a range of issues including policies, programs and educational service delivery. At the school level, School Community Councils provide advice related to the school's project plan, programs, as well as other topics related to the learning, well-being and needs of students.

Recruitment and retention of School Community Council members remains a challenge. Occasionally prospective members are approached by the principal or the School Community Council chair, while others seek involvement after seeing meeting advertisements. However, due to meetings being held virtually in 2021-22 there was been an increase in attendance.

# School Division Profile

## School Division in Context

Saskatoon Public School Division No. 13 is in Saskatoon and includes Whitecap Dakota First Nation. The school division is located on Treaty 6 territory, the home of the Cree, Dakota, Dené, Lakota, Nakota, Saulteaux, Métis and Michif peoples. It is the largest school division in the province, educating over 26,000 students in 48 elementary schools, 10 collegiates, one associate school, one alliance school, one grades 1 to 12 school and a variety of off-site educational programs.





# Saskatoon Public Schools **STRATEGIC PLAN**

## OUR VISION

Every Student is  
Known • Valued • Believed In



### ACADEMIC EXCELLENCE

Students will achieve success in their learning goals



### CHARACTER

Students will demonstrate respect, responsibility, and perseverance



### ENGAGEMENT

Students will actively participate in relevant and meaningful learning



### WELL-BEING

Students will develop the skills to make healthy choices

## OUR COMMITMENT

We will create learning experiences that inspire all students to reach their potential.



Saskatoon Public Schools  
Inspiring Learning

# Saskatoon Public Schools **STRATEGIC PLAN**

## FULFILLING OUR COMMITMENT

### RELATIONSHIPS

#### We will

- foster caring and supportive relationships
- honour diversity
- create welcoming and joyful spaces
- develop and grow community partnerships

### EQUITY

#### We will

- be open to all
- maintain high expectations for all
- enact anti-racist/anti-oppressive practices
- pursue a representative workforce

### ACCOUNTABILITY

#### We will

- respond to student needs through evidence-based practices
- focus on Indigenous student success
- pursue continuous improvement
- ensure safe, caring, and accepting environments



## Community Partnerships

At Saskatoon Public Schools, our vision is that every student is known, valued and believed in. To achieve our vision, we commit to being an integral part of our community in building partnerships that allow division staff to best serve our students, families and communities.

To date, Saskatoon Public Schools has established over 40 formal and informal partnerships in support of our division's strategic plan. Partnerships strengthen our student learning outcomes, equity initiatives and health and wellness strategies to ensure that students' school experiences are positive and successful.

Each year, Saskatoon Public Schools creates a partnership report that details each partnership including goal setting, strategies and impacts. For more information, please visit our division website at: <https://www.spsd.sk.ca/division/reportsandpublications/Documents/SPS%20Partners%202021-22.pdf>



# Strategic Direction and Reporting

## Education Sector - Strategic Planning

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

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

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



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

## Provincial Education Plan - Interim Plan Priorities 2021-22

### Reading

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

### Learning Response

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

### Mental Health and Well-Being

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

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

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

*Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

## School Division Programs and Strategic Activity

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

- In 2020-21, the Saskatoon Public Schools' *Comprehensive Literacy Plan* was implemented. This multi-year plan focuses on improving literacy outcomes by strengthening instructional practice in oral language, reading and writing. The plan supports teachers in enacting instruction that focuses on scaffolded language development, explicit instruction of foundational reading skills and writing activities to build automaticity.
- The *Comprehensive Literacy Plan* is centered around four essential elements: strengthening collaborative instructional leadership, developing professional educators, enacting effective evidence-based instruction and intervention and using assessment to guide decision making.
- *Evidence-based instructional guides* for prekindergarten to grade 3 and grades 4-8 were developed in accordance with scientific literacy research. The guides provide teachers and leaders with instructional targets for evidence-based literacy practice. Additionally, the guides helped to inform school improvement planning and provide guidance for building teacher capacity in literacy instruction.
- School-based data teams were re-activated to enhance data driven decision making and strengthen responsive instructional practices. Data teams were comprised of school-based administrators, resource room teachers and literacy lead teachers. Staff development led three half days of professional learning for school-based data teams. School-based data teams analyzed literacy assessments to inform classroom instruction and identify required literacy interventions.
- Teachers from each school were identified as "*literacy leads*" across grade bands from grades 1-3 and grades 4-8. These *literacy leads* attended professional learning and supported school-based data teams in enacting the comprehensive literacy plan.
- With the support of pandemic funding, the division implemented the *embedded literacy* intervention with the support of 10 *learning support teachers* (LST). The goal of the intervention was to implement a targeted *embedded literacy intervention* to strengthen students' foundational reading skills (phonological awareness, phonics, fluency) and to increase teacher efficacy in evidence-based literacy practices. Learning Support Teachers were embedded in 40 grades 1-3 classrooms in 13 schools. Learning Support Teachers collaborated and co-taught alongside the classroom teacher and other school-based supports to provide 100 minutes of daily reading instruction. In addition to direct classroom support, LST teachers provided instructional coaching to the classroom teacher, school-based leaders and staff.
- As part of the embedded literacy model, an assessment pilot was initiated. All classrooms involved in the embedded literacy model utilized a new universal screener and progress monitoring tool called *Acadience Reading* which is otherwise known as an *oral reading fluency*

(ORF) measure. This pilot was initiated in anticipation of a 2022-23 implementation across grades 1-8. As a result of the pilot, resources and professional development were offered in the spring of 2022 to support full implementation in the fall of 2022.

- Teachers continued to administer a range of recommended formative assessments in literacy and mathematics from grades 1-8 in addition to required ministry assessments. These formative assessments were collected by classroom teachers to inform instruction and intervention planning. They were examined at the school level to guide school-based professional learning. The 2021-22 formative assessments included alphabet sound and letter recognition (English and French), phonological awareness quick screeners (PAQS/DRCP), words their way (WTW)/les mots en marche and the Saskatoon Public Schools' mathematics quick screeners.
- The *Early Learner Tutor Program* is a literacy intervention that is supported through the Saskatoon Public Schools Foundation *Early Learning Equal Start* campaign. This initiative connects grade 1-3 students who require additional reading supports with literacy tutors. In 2021-22, the tutor program was expanded to include an average of 54 programs in the fall, winter and spring sessions. The tutor program provides reading instruction in two tutor models: *one to one* and *online*. The program reached 492 students in 38 schools.
- In conjunction with the Saskatoon Public Schools Foundation *Early Learning Equal Start* campaign, Saskatoon Public Schools offered the 10th annual summer reading camps rebranded as *Camp Brain Power*. Camp programming focused on literacy, physical literacy and well-being activities. Camps were hosted from 9:00 a.m. – 3:00 p.m. between August 8-12, 2022. A total of 337 students attended 18 host schools. Each of the 18 reading camps consisted of approximately 24 students, one teacher, one assistant and where possible a volunteer.

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

- K-12 Online Learning Centre continued to provide full-time and part-time learning opportunities for students in Saskatoon Public Schools. This program accommodated families who chose an online or at-home learning experience for their student. Online programming was provided through both synchronous (the teacher online with the students at the same time) and asynchronous (students access course content on their own at any time with the support of a teacher when necessary) delivery systems.
- Literacy Support Teachers provided targeted embedded literacy interventions for students who needed additional support in 40 grades 1-3 classrooms in 13 schools.
- Six outreach workers were hired to support student well-being and to re-engage youth who had inconsistent attendance. Schools that received support were identified by division attendance data. The outreach workers supported eight high schools, 12 elementary schools

and Saskatoon Public Schools' online students. Schools that did not have an outreach worker could complete a referral to access outreach support. Over the course of the year schools referred 2,827 students to the outreach team. The outreach team worked with school teams to create well-being initiatives in the schools they supported. Initiatives were identified based on the needs schools were experiencing with their student population. Forty well-being initiatives were created. Community partnerships were also strengthened and developed because of the role of the outreach worker and their interactions with different organizations.

- Implemented the digital communication platform called Edsby. The platform allows for parents and caregivers to follow their child's progress at school. In 2021-22, teachers were focused on communicating with caregivers using features like the English language arts gradebook and learning story.
- With the implementation of Edsby, professional development enhanced teacher knowledge about assessment and was a new tool that strengthened the credit recovery process.
- The First Nations, Inuit and Métis Unit provided the Indigenous Resilience & Well-Being Program within several collegiates. The motivational speakers shared their own live experiences around responsibility, perseverance and making healthy choices. The program provided stories, locating self and utilized Indigenous ways of movement, ice breakers and interactive activities.
- Asynchronous and synchronous professional learning opportunities were offered targeting literacy, assessment and equity practices.
- To support the health and safety of students and staff members, all collegiates adopted a quarter schedule for 2021-22.

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

#### **Professional Development and Learning**

- Professional development initiatives in 2021-22 included Violence Threat Risk Assessment (VTRA) Levels 1 and 2, Traumatic Event Systems (TES), safeTALK (suicide-alert training) and Applied Suicide Intervention Skills Training (ASIST).
- Saskatoon Public Schools worked in partnership with the Ministry of Education to achieve the goal of having at least one staff member with Mental Health First Aid Training in each school. This opportunity led to 61 school staff members receiving training in the fall of 2021, bringing the total number of staff trained across the division to 114.
- School counsellors brought a variety of trauma-informed practices to their work in schools, including providing responsive professional development to build staff capacity. Counsellors also made presentations to parents, caregivers and to students.



- Safe, Caring and Accepting team members engaged in a variety of responsive professional learning for staff, students and School Community Councils. Examples included trauma-informed professional learning such as Safe and Sound, the Brain Architecture Game, book-based professional learning and staff and student well-being.
- Through partnership with Saskatoon Industry Education Council, Saskatoon Public Schools contributed to funding for youth mental health education coordinators who oversaw *Mind Over Matters*. This initiative provided leaders and classroom teachers with professional learning throughout the school year. *Mind Over Matters* also distributed resources and lessons to classroom teachers; students were also provided with opportunities to participate in several virtual events related to mental health and well-being.

### **Classroom and Student Supports**

Saskatoon Public Schools ensures that all students receive foundational universal classroom supports, including a focus on strong relationships, calm classrooms and achieving curricular outcomes related to well-being. Based on a Multi-Tiered Systems of Support (MTSS) framework, these universal or tier 1 supports are provided to all students and meet the needs of most students. For students who need more individualized supports (i.e., tier 2/3 in addition to universal supports), Saskatoon Public Schools ensures responses that are increasingly intensive and individualized according to assessment of student need.

- Positive Behaviour Intervention and Support (PBIS) plans captured school teams' collaborative plans for any student who required a more intensive level of behavioural support.
- Safety plans were created for students when there was a risk of harm to self or others. These plans outlined steps to be taken in emergent situations to reduce risk of harm.
- Counsellors worked with students, staff, families and community partners to provide individualized support related to students educational, social and emotional needs.
- Outreach was a new initiative in 2021-22, funded with pandemic funding. Outreach workers supported schools in re-connecting with students and their families. They also connected families with community supports to remove barriers related to well-being.

### **Community Collaboration**

Saskatoon Public Schools collaborated with families as well as partners in policing, social services, health and other community partners to ensure the safety and well-being of students and staff in 2021-22.

- I'm the Boss of Me is a program related to personal safety and well-being that was delivered to all grade 4 students. This was part of an ongoing partnership with the Saskatoon Sexual Assault and Information Centre.

- OUTSaskatoon is an important community partner and resource. In 2021-22, Saskatoon Public Schools staff consulted with OUTSaskatoon on multiple issues related to LGSBT2S+ and gender and sexual diversity. OUTSaskatoon also provided important professional learning for school teams that was accessed by many of our schools.
- The Warrior Within was a new initiative for the 2021-22 school year that is a result of our partnering with Catholic Family Services of Saskatoon. This program featured in-school sessions for grade 4 students experiencing anxiety that interfered with engagement and learning and incorporated the school team as well as the family.
- Violence Threat Risk Assessment (VTRA) Level 1 and Level 2 intervention plans are multi-agency support plans that reduce risk and enhance safety. Saskatoon Public Schools administrative and counsellor teams worked closely with policing, social services, health and other partners to complete, enact and review VTRA intervention plans.
- Suicide Risk Assessment Safety Plans were developed as required for students and were specific plans led by counsellors with Applied Suicide Intervention Skills Training (ASIST). They included an assessment of risk and related plans for mediating that risk.
- No is a Full Sentence is a program related to preventing sexualized violence and increasing skills for healthy relationships that was delivered to four pilot schools in 2021-22. This was part of the partnership with the Saskatoon Sexual Assault and Information Centre.

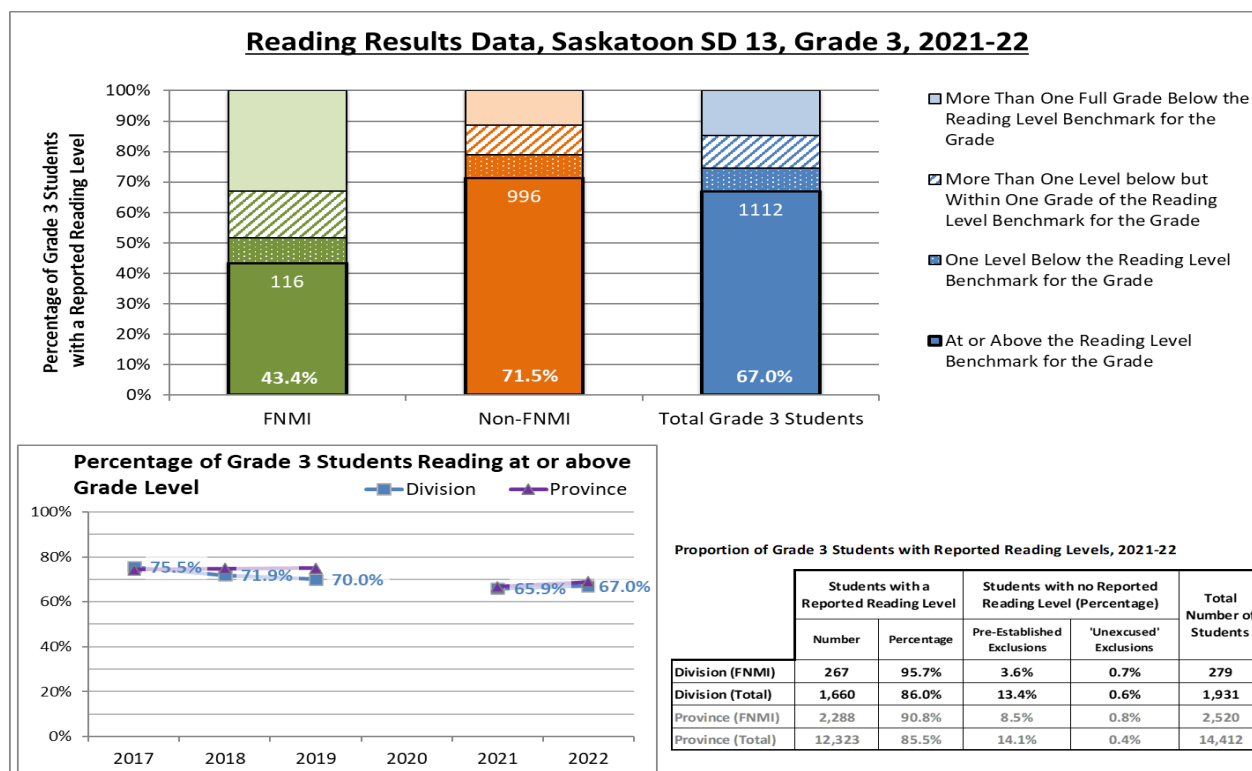
## Measures of Progress for the Provincial Education Plan Interim Priorities

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

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

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

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



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

Source: Ministry of Education, 2022

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

Saskatoon Public Schools' 2021-22 reading data indicates an increase in grade 3 reading levels for the first time since 2017. In comparison to the previous year's data, 2021-22 grade 3 reading results indicate that 67.0% are reading at or above grade level which is an improvement by 1.1% for all students and 6.7% for First Nations, Inuit and Métis students. These promising trends affirm the commitment and strength of the division's comprehensive literacy plan. Likewise, the reading data reaffirms Saskatoon Public Schools' strategic commitment to Indigenous student success. The increased reading results bring the division's level of achievement in closer proximity to the provincial levels of achievement sitting at 68.9% overall. In addition to an overall increase in achievement, the 2021-22 data indicates that Saskatoon Public Schools has consistently higher rates for "students with reported reading levels" when compared to provincial percentages. Saskatoon Public Schools boasts a rate of 95.7% for First Nations, Inuit and Métis grade 3 students with reported reading levels which is 4.9% above provincial levels.

Additionally, the reading data affirms the division's commitment to strengthening early learning programming such as the Saskatoon Public Schools Foundation's full-day prekindergarten and kindergarten and highlights the importance of oral language development among early learners and second language learners. Saskatoon Public Schools is well positioned in research, practice and programming to strategically move forward in addressing our current literacy achievement.

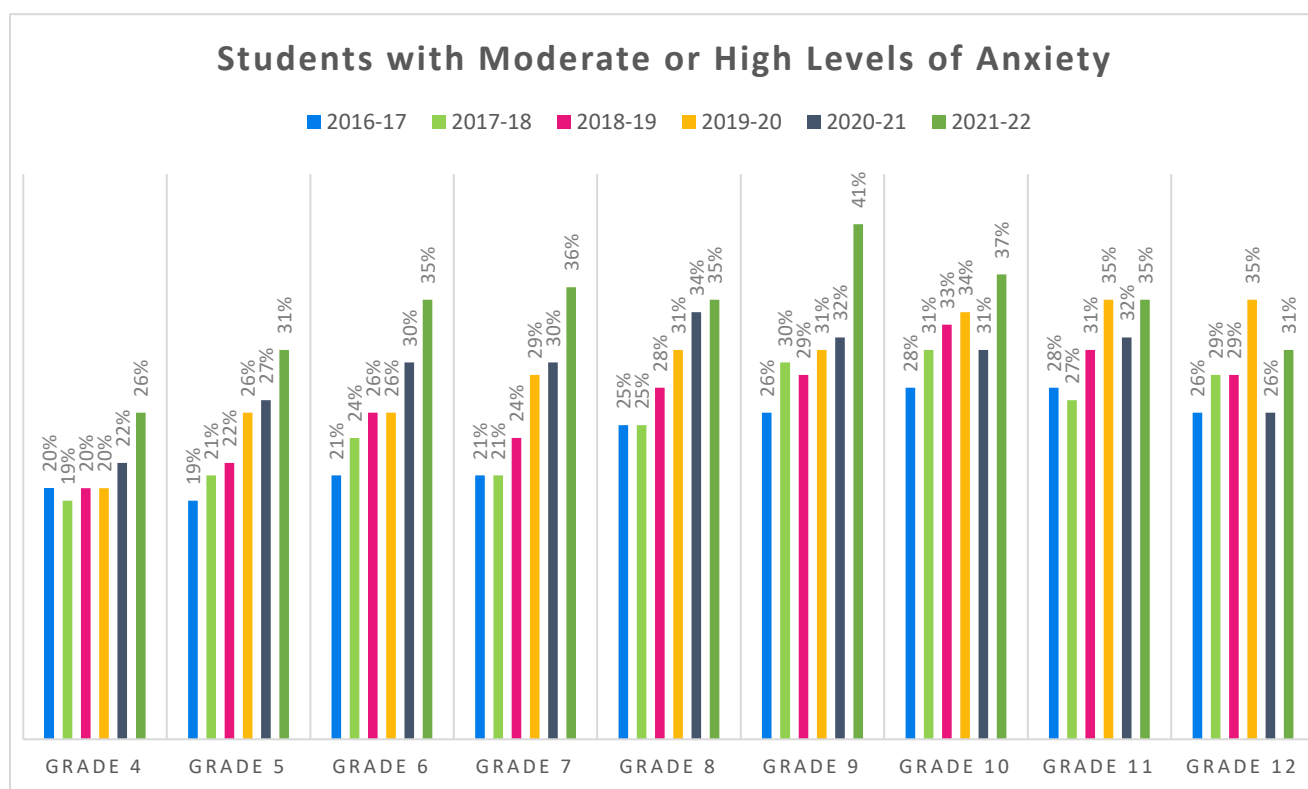
## Mental Health and Well-Being

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

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

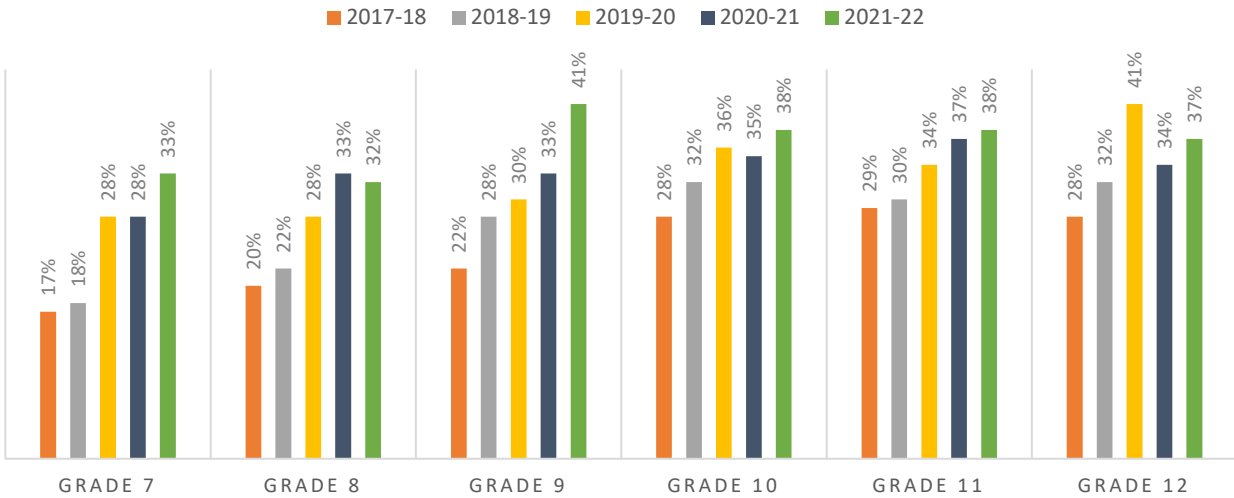
Saskatoon Public Schools' staff used curricula and individualized planning to teach skills to students that help keep them safe and develop skills to cultivate and maintain well-being. To determine if Saskatoon Public Schools' initiatives are making a difference for student well-being, four consistent measures from the OurSCHOOL survey have been selected.

- **Student Anxiety.** Students respond to how often they worry about a variety of items including how their peers and adults perceive them. A student with moderate to high anxiety would report greater worry in their responses to the questions (e.g., 'I worry about what other students think about me; I worry more than most kids').



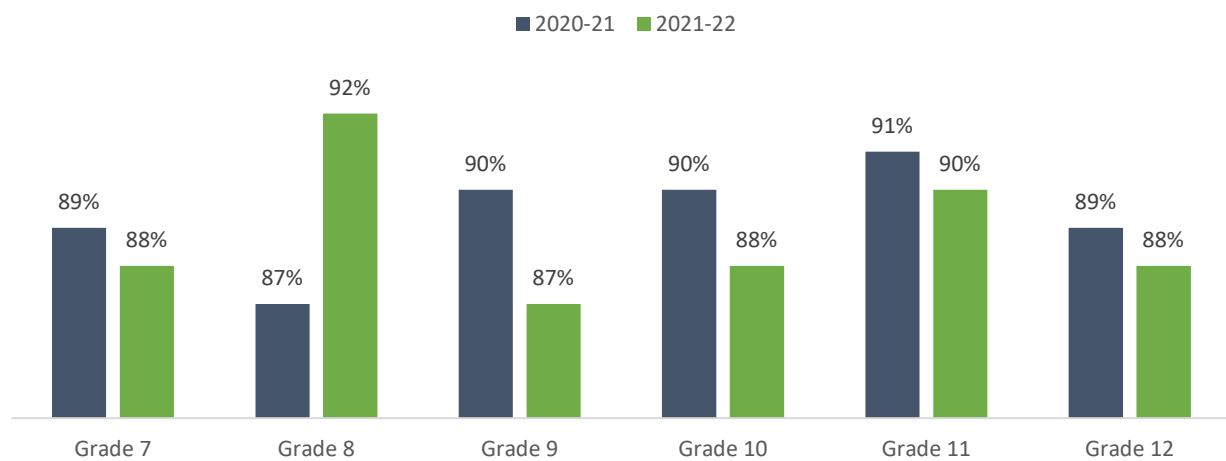
- **Student Depression.** Students respond to items about how often they feel sad and lonely. A student with moderate to high depression will report greater impact from these feelings through their responses to the questions (e.g., 'I have trouble falling asleep at night; other students seem to have more fun than me').

## Students with Moderate or High levels of Depression



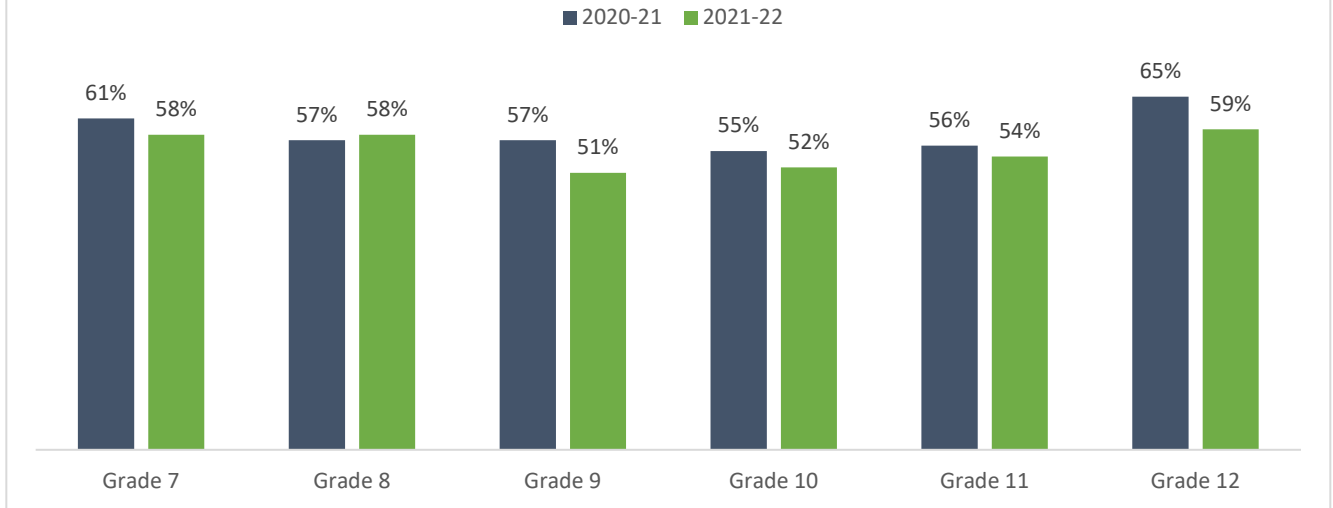
- **Well-Being.** Student orientation to well-being distinguishes between hedonic and eudaimonic. The scores on the scale can be treated as a general measure of well-being as both hedonic and eudaimonic measures are correlated with general life satisfaction. The combination of the two measures yields a stronger overall measure.
- **Hedonic Well-Being.** This measure includes hedonic items pertaining to values and behaviours, and the pursuit of activities that are pleasurable (e.g., 'I prefer to spend my time doing activities that are fun; I like doing things that are exciting').

## Positive Hedonic Well-Being



- **Eudaimonic Well-Being.** This measure includes eudaimonic items about engagement in personally expressive goals (e.g., 'I spend time developing skills that will further my goals') and eudaimonic items about whether students have a sense of purpose in life (e.g., 'I feel I know who I really am; I can help make the world a better place').

## Positive Eudamonic Well-Being



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

#### Rationale and Analysis

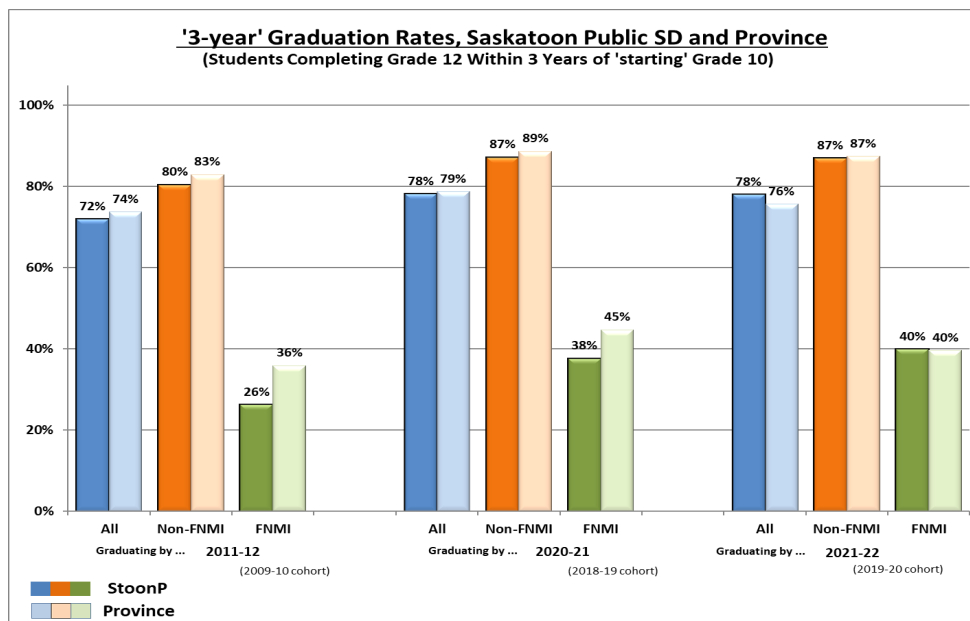
Anxiety and depression are significant public health concerns around the world. As the data available over the past five years indicates, anxiety and depression have been on the rise for students in Saskatoon Public Schools. While some of the more recent increase can certainly be attributed to the effects of the pandemic, mental health and well-being are significant factors that always impact student learning. Some key points to highlight and interpret include the following:

- Grade 9 anxiety increased in 2021-22. This may have been related to differences in ability to engage in transitions without in-person meetings and visits.
- Grade 6, 7 and 8 student anxiety also increased in 2021-22. Given the increased significance of peer-to-peer interaction in the middle-years, pandemic limitations on normative peer interactions and subsequent use of technology and social media may have played a role.
- Student well-being generally decreased in 2021-22, except for grade 8 students. This can be attributed to the pandemic and less opportunity for pleasurable activities due to pandemic restrictions.
- The pandemic may have exacerbated mental health trends. It is appropriate that addressing mental health and well-being is one of the goals emphasized in the Saskatoon Public Schools' strategic plan and the Provincial Education Plan.

## Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

## Analysis of Results – Three-Year Graduation Rates

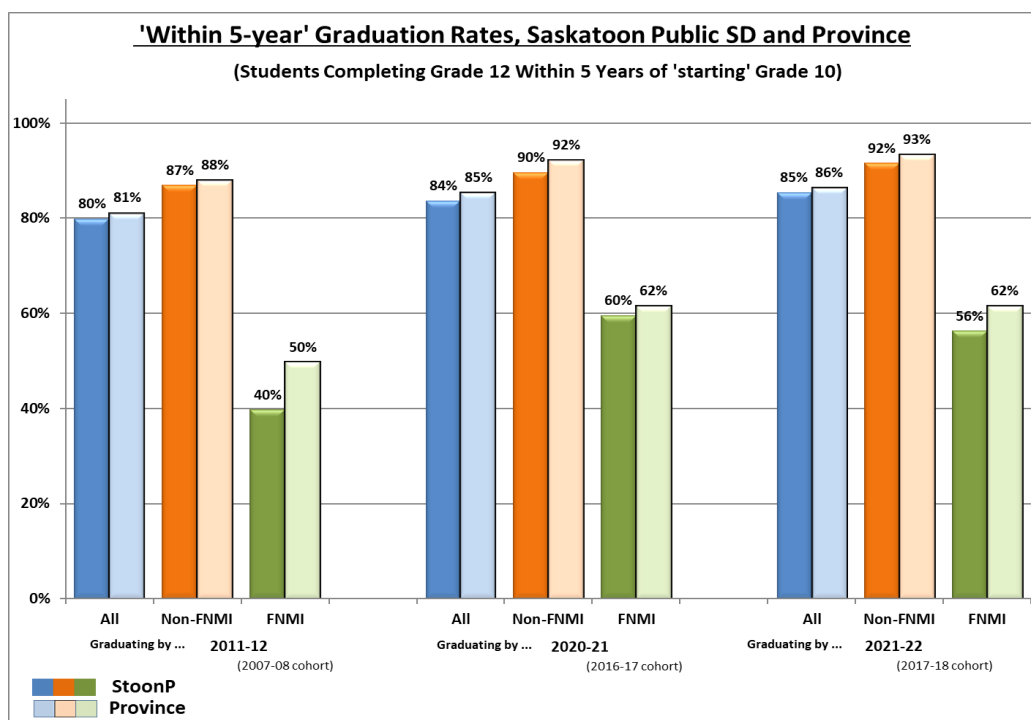
The three-year graduation rate remained at 78% from the previous year. Typically, Saskatoon Public Schools has been lower than the overall provincial average; however, this marks the first time that the percentage is above the province average of 76%. This also marks the highest graduation rate for Indigenous students in Saskatoon Public Schools in the last eight years. While there was an increase in both areas, the gap in graduation rates between First Nation, Inuit, and Métis and non-First Nation, Inuit, and Métis is a continued area of focus. Data continues to be analyzed and interventions described above for their impact to identify better where additional support and resources could be allocated to provide learners engaging opportunities to attain credits. It should be noted that the school system responded to many challenges due to the pandemic conditions within the 2021-22 school year which was structured on the quarter system.



## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022

## Analysis of Results – Graduation Rates Within Five Years

For the 2021-22 school year, the overall extended-time graduation rate for SPS (85%) increased by 1% from the previous year. This remains 1% below the provincial average that also increased to 86% in 2021-22. The extended graduation rates increased by 2% (90% to 92%) for Non-First Nation, Inuit, and Métis students; however, the extended time graduation rates for First Nation, Inuit, and Métis students decreased from 60% to 56%. The effectiveness of continued supports for First Nation, Inuit, and Métis students who need additional time to graduate is continually being analyzed and monitored. Identified effective practices will be shared to continue increased success in this area.

## Ongoing Measures of Progress

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

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

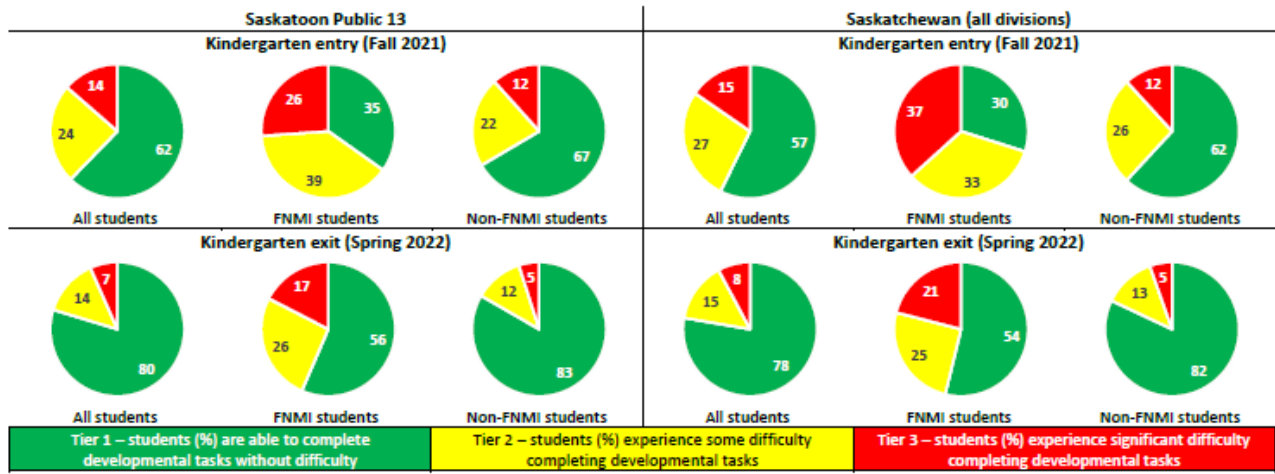
### Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction level. Responsive Tiered Instruction 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).

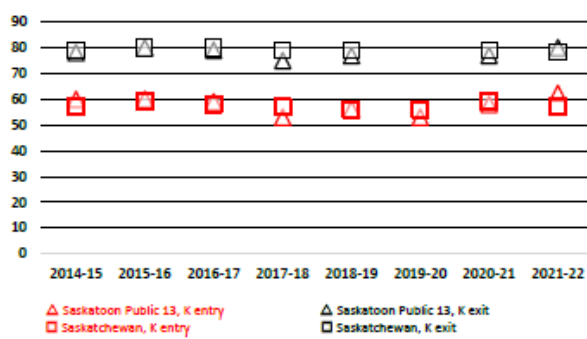
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected kindergarten enrolments and difficulties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



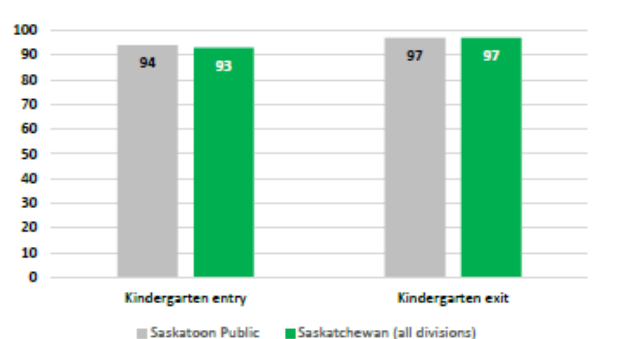
Tier 1 – students (%) are able to complete developmental tasks without difficulty  
 Tier 2 – students (%) experience some difficulty completing developmental tasks  
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

\*totals may not add to 100 due to rounding

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



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



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

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

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

Source: Ministry of Education, Early Years Branch, 2022

## Analysis of Results – Early Years Evaluation

In the fall of 2021-22, Saskatoon Public Schools' student readiness for school was 62%, higher than the provincial results of 57%. The 2021-22 results showed an increase of 4% from the fall of 2020-21. In that school year 58% of our students completed developmental tasks without difficulty.

In the fall of 2021-22, Saskatoon Public Schools' First Nation, Inuit and Métis student readiness for school was 35%. Higher than the provincial results of 30%. The 2020-21 results showed an increase of 2% from the fall of 2020-21 and in that school year 33% of our First Nation, Inuit and Métis students completed developmental tasks without difficulty.

In the spring of 2021-22, Saskatoon Public School student readiness for school increased to 80%, 2% higher than the 78% provincial equivalent. First Nation, Inuit and Métis student readiness increased to 56%, 2% higher than the provincial equivalent.

Saskatoon Public Schools is proud of the increase in our EYE data from the 2020-21 school year. Even in a year which presented challenges due to COVID-19 and related restrictions, students demonstrated an increase in school readiness. Saskatoon Public Schools, through funding from the Saskatoon Public Schools Foundation, increased the number of full-day prekindergarten and kindergarten programs from five schools to full-day prekindergarten programs in 13 schools and full-day kindergarten in 14 schools.

In response to low utilization rates, Saskatoon Public Schools examined the following: EYE data, provincial reading benchmark data, Baragar data, alphabet data, attendance and OurSCHOOL data to determine relocation of six prekindergarten sections. The decision to move these programs impacted the overall number of students who were able to access and attend.

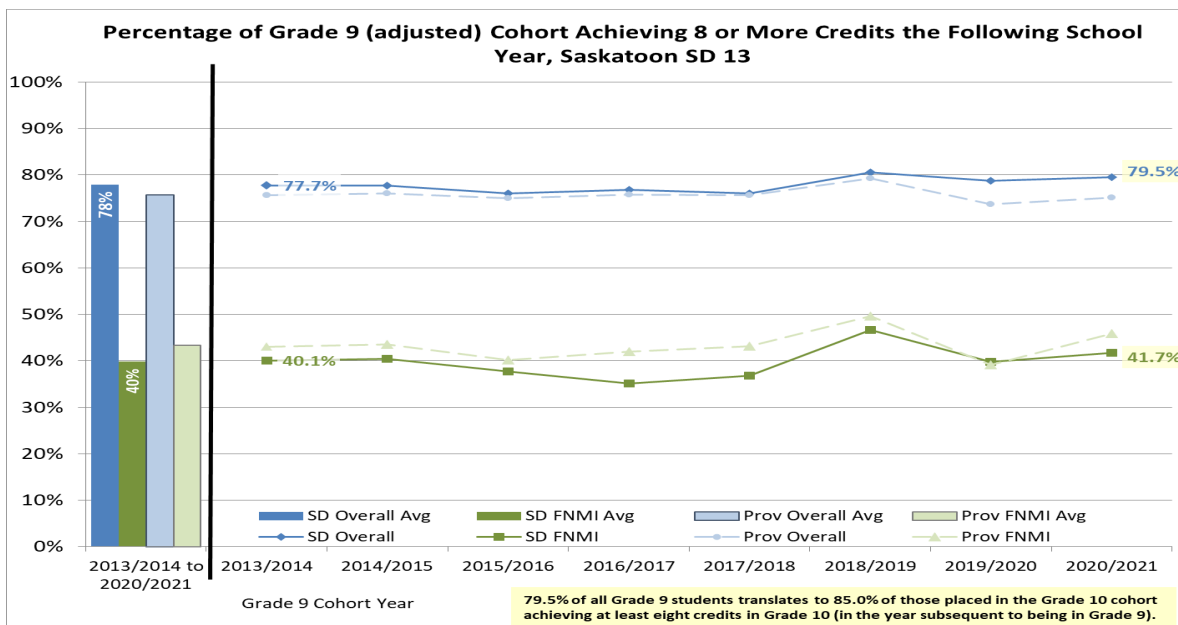
A partnership with the Métis Nation provided additional support for a full-day prekindergarten and kindergarten program in one school. Saskatoon Public Schools offered further support to extend half-day prekindergarten and a half-day kindergarten program to full days in the Nêhiyâwiwin Cree Language and Culture Program. Access to full-day prekindergarten and kindergarten for First Nation, Inuit and Métis students and non-First Nation, Inuit and Métis students provides more opportunities and time to develop their social-emotional, physical, spiritual and intellectual well-being.

The Saskatoon Public Schools' EYE data shows growth for First Nation, Inuit and Métis students in the school division, but progress remains a concern and targeted goals will be developed to help address this disparity. Building on the accelerated growth of our First Nation, Inuit and Métis students in kindergarten programs was an area of focus. Teachers explored, researched and implemented strategies that holistically, culturally and educationally engage First Nation, Inuit and Métis students. This work occurred in both our kindergarten and prekindergarten teacher learning communities. These communities focused on strengthening teacher's culturally responsive instruction through enhanced assessment practices focused on the whole child and their learning story. Equitable learning experiences were a primary focus of professional development opportunities. Documentation will be a vital tool in this learning. Partnerships will continue between division experts in literacy and numeracy, First Nation, Inuit and Métis ways of knowing and speech and language to support this work.

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

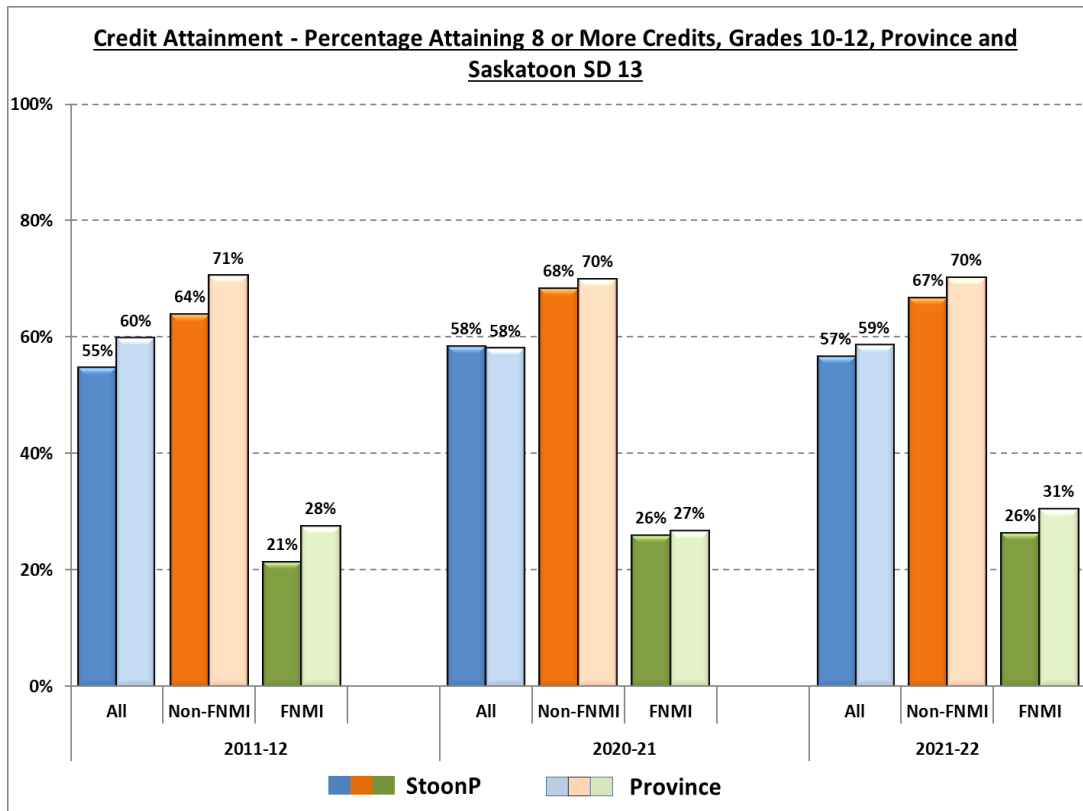
## Analysis of Results – Grade 9 to 10 Transition

Saskatoon Public Schools' percentage of students achieving eight or more credits as they transition into and through grade 10 continues to be slightly above the eight-year provincial average of 75.8%. The overall percentage for Saskatoon Public Schools' students increased to 79.5%. The percentage of First Nation, Inuit, and Métis students who achieved eight or more credits as they transition into and through grade 10 increased to 41.7% and remains higher than the eight-year Saskatoon Public Schools' average (40%). This number continues to be below the provincial result for this subpopulation of student's overtime (43%). Saskatoon Public Schools' collegiates continue to gain a better understanding of the barriers that students experience when entering grade 10 and collaborate with all stakeholders in the development of opportunities for student engagement and success.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2022

## Analysis of Results – Credit Attainment

Credit attainment results for Saskatoon Public Schools overall decreased slightly from 58% to 57%. Non-First Nation Inuit, and Métis credit attainment increased one percentage point from the previous year. First Nation, Inuit, and Métis students remained at 26% however fell behind by five percentage points behind provincial data (26% compared to 31%). Credit attainment continues to be an area of focus for all students and is tracked and monitored at the collegiate level. Students who are at risk of not earning a credit and need additional supports are identified early and strategies are put in place to promote success.

## Demographics

### Students

In 2021-22, 26,148 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This was an increase from the previous year, which was due to the community being at a stage of the pandemic where families were able to and comfortable with sending their children to school. The level of comfort with returning to in-person learning also resulted in the demand for grades k-12 full-time online education decreasing dramatically. In 2020-21, Saskatoon Public Schools enrolled 2,244 full-time grades k-8 students and 895 full-time students at grades 9-12. In 2021-22, there were 456 full-time online k-8 students and 539 full-time students at grades 9-12.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22	Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	1,898	1,844	1,919	1,822	1,835	Self-Identified First Nations, Métis, or Inuit	K to 3	1,183	1,147	1,195	1,047	1,082
1	1,855	1,939	1,933	1,954	1,971		4 to 6	896	973	1,030	995	939
2	1,901	1,850	1,954	1,897	1,910		7 to 9	1,023	1,060	1,041	994	1,021
3	1,849	1,912	1,892	1,933	1,879		10 to 12	1,581	1,514	1,628	1,546	1,690
4	1,803	1,842	1,939	1,838	1,943		<b>Total</b>	<b>4,683</b>	<b>4,694</b>	<b>4,894</b>	<b>4,582</b>	<b>4,732</b>
5	1,805	1,835	1,909	1,878	1,865	English as an Additional Language	1 to 3	746	852	838	857	488
6	1,703	1,827	1,886	1,863	1,851		4 to 6	762	773	745	706	606
7	1,634	1,746	1,849	1,835	1,831		7 to 9	549	605	621	569	440
8	1,713	1,659	1,772	1,831	1,822		10 to 12	626	606	598	602	580
9	1,781	1,879	1,740	1,819	1,954		<b>Total</b>	<b>2,683</b>	<b>2,836</b>	<b>2,802</b>	<b>2,734</b>	<b>2,114</b>
10	1,873	1,894	1,964	1,766	1,926	French Immersion	K to 3	1,163	1,223	1,240	1,247	1,185
11	1,904	1,803	1,867	1,878	1,822		4 to 6	654	695	728	696	709
12	3,085	3,071	3,112	2,899	3,062		7 to 9	393	448	500	553	539
<b>Total</b>	<b>24,804</b>	<b>25,101</b>	<b>25,736</b>	<b>25,213</b>	<b>25,671</b>		10 to 12	316	298	326	323	338
							<b>Total</b>	<b>2,526</b>	<b>2,664</b>	<b>2,794</b>	<b>2,819</b>	<b>2,771</b>
						Cree/Dene Immersion	K to 3	157	152	167	107	154
PreK	550	558	544	336	477		4 to 6	74	87	93	79	105
							7 to 9	23	28	34	35	58
							10 to 12	-	-	-	-	-
							<b>Total</b>	<b>254</b>	<b>267</b>	<b>294</b>	<b>221</b>	<b>317</b>

#### Notes:

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

Source: Ministry of Education, 2021



## Staff

Job Category	FTEs
Classroom teachers	1404.2
Principals, vice principals	120.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	782.5
Administrative and financial staff – e.g., chief financial officers, accountants, information technology people, supervisors, managers, administrative assistants, clerks	41.5
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	206.4
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	0.0
League of Educational Administrators, Directors, and Superintendents (LEADS) – e.g., director of education, superintendents	10.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2564.6</b>

Notes:

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

Source: Saskatoon Public Schools, Human Resources Department, 2022

### Senior Management Team

The Director of Education, Shane Skjerven reports directly to the Board of Education. Deputy Directors, Brent Hills and Charlene Scrimshaw oversee education council and report to the director of education. The Chief Financial Officer, Daniel Burke, reports to the director of education and oversees business council. Six superintendents of education are responsible for teaching, learning and curriculum. Each superintendent of education is responsible for eight or nine assigned schools from the various neighbourhoods in Saskatoon.

#### Education Council – Superintendents of Education

- Nicola Bishop-Yong
- Paul Janzen
- Mitch Kachur
- Dean Newton
- Colleen Norris
- Trish Reeve

#### Business Council

- Daniel Burke, Chief Financial Officer
- Jason Dunk, Chief Technology Officer
- Stan Laba, Superintendent of Facilities
- Renee LaPlante, HR Superintendent

## Administrative Council Members



S. Skjerven  
Director



B. Hills  
Deputy Director



C. Scrimshaw  
Deputy Director



N. Bishop-Yong  
Superintendent of Education



P. Janzen  
Superintendent of Education



M. Kachur  
Superintendent of Education



D. Newton  
Superintendent of Education



C. Norris  
Superintendent of Education



T. Reeve  
Superintendent of Education



D. Burke  
Chief Financial Officer



J. Dunk  
Chief Technology



S. Laba  
Superintendent of Facilities



R. LaPlante  
H.R. Superintendent

## Infrastructure and Transportation

School	Grades	Location
Aden Bowman Collegiate	9-12	Queen Elizabeth
Alvin Buckwold Elementary	k-8	Eastview
Bedford Road Collegiate	9-12	Caswell Hill
Brevoort Park Elementary	k-8	Brevoort Park
Brownell Elementary	k-8	Silverwood Heights
Brunskill Elementary	k-8	Varsity View
Buena Vista Elementary	Prek-8	Buena Vista
Caroline Robins Elementary	Prek-8	Westview Heights
Caswell Elementary	Prek-8	Caswell Hill
Centennial Collegiate	9-12	University Heights Suburban Centre
Charles Red Hawk Elementary	Prek-4	Whitecap Dakota First Nation
Chief Whitecap Elementary	k-8	Stonebridge
City Park School	1-12	City Park
Colette Bourgonje Elementary	k-8	Rosewood
College Park Elementary	k-8	Lakewood
Dr. John G. Egnatoff Elementary	k-8	Erindale
Dundonald Elementary	k-8	Dundonald
Ernest Lindner Elementary	k-8	Hampton Village
Evan Hardy Collegiate	9-12	College Park
Fairhaven Elementary	Prek-8	Fairhaven
Forest Grove Elementary	Prek-8	Forest Grove
Greystone Heights Elementary	k-8	Greystone Heights
Henry Kelsey Elementary	k-8	Hudson Bay Park
Holliston Elementary	k-8	Holliston
Howard Coad Elementary	Prek-8	Mount Royal
Hugh Cairns V.C.	k-8	Adelaide/Churchill
James L. Alexander Elementary	k-8	Parkridge
John Dolan	k-12	Eastview
John Lake Elementary	k-8	Avalon
King George Elementary	Prek-8	King George
Lakeridge Elementary	k-8	Lakeridge
Lakeview Elementary	Prek-8	Lakeview
Lawson Heights Elementary	Prek-8	Lawson Heights
Lester B. Pearson Elementary	Prek-8	Pacific Heights
Marion M. Graham Collegiate	k-12	Silverwood Heights
Mayfair Elementary	Prek-8	Mayfair
Montgomery Elementary	k-8	Montgomery
Mount Royal Collegiate	9-12	Mount Royal
North Park Wilson Elementary	k-8	North Park

School	Grades	Location
Nutana Collegiate	9-12	Nutana
Pleasant Hill Elementary	Prek-8	Pleasant Hill
Prince Philip Elementary	k-8	Nutana Park
Princess Alexandra Elementary	Prek-8	Riversdale
Queen Elizabeth Elementary	k-8	Queen Elizabeth
River Heights Elementary	k-8	River Heights
Roland Michener Elementary	k-8	College Park
Royal West Campus	9-12	Mount Royal
Saskatoon Misbah School	k-8	Grosvenor Park
Silverspring Elementary	k-8	Silverspring
Silverwood Heights Elementary	k-8	Silverwood Heights
Sutherland Elementary	Prek-8	Sutherland
Sylvia Fedoruk Elementary	k-8	Evergreen
Tommy Douglas Collegiate	9-12	Blairmore
Victoria Elementary	k-8	Nutana
Vincent Massey Elementary	Prek-8	Massey Place
wâhkôhtowin School	Prek-8	Confederation Park
Walter Murray Collegiate	9-12	Nutana Suburban Centre
Westmount Elementary	Prek-8	Westmount
Wildwood Elementary	k-8	Wildwood
Willowgrove Elementary	k-8	Willowgrove
W.P. Bate Elementary	Prek-8	Meadowgreen



## Infrastructure Projects

### From Capital Projects

Infrastructure Projects 2021-22 Expenditures Over \$200,000			
School	Project	Details	2021-22 Cost
Evan Hardy	Roofing	Roof replacement section #7, 15, 19, 20 & 21	515,005
Aden Bowman	Upgrades	Various Upgrades - Rear façade and asbestos removal	1,404,790
Walter Murray	Upgrades	Various Upgrades - washroom, changeroom, partial electrical replacement	284,782
Greystone Heights	Windows	Window replacement	420,082
Evan Hardy	Upgrades	Various Upgrades - Changeroom/ washroom upgrades and asbestos removal	380,074
Portables	P3 Portables	Sylvia Fedoruk Portable Confirmation	1,237,623
WP Bate	Childcare Facility	Spadina Childcare Facility Project	535,281
City Centre	School	City Centre School	306,429
Various Schools	Air Purification	Safe Return to Class Funds	319,497
<b>Total</b>			<b>5,403,563</b>

### From PMR Projects

Infrastructure Projects 2021-22 Over \$200,000			
School	Project	Details	2021-22 Cost
Aden Bowman	Roofing	Roof replacement section #3, 4 & 5	234,965
Various Schools	Electrical	LED upgrade	1,066,042
Alvin Buckwold	Windows	Window replacement phase II	252,054
Brunskill	Roofing	Roof replacement section #3 & 5	238,931
Hugh Cairns	Upgrades	Various Upgrades - Exterior boards, washroom, curtain wall, and carpet removal	233,645
Mount Royal	Roofing	Roof replacement section #3, 12 & 13	410,615
Henry Kelsey	Roofing	Roof replacement section #4	245,093
Dr. John G. Egnatoff	Roofing	Roof replacement section #9, 10, 11, 12A & 18	349,956
Holliston	Boiler Replacement	Boiler replacement	202,524
<b>Total</b>			<b>3,233,825</b>

## Transportation

During the 2021-22 school year, Saskatoon Public Schools contracted transportation with three bus companies, a taxi company and two wheelchair service providers to provide transportation for students.

Due to the pandemic, the 2021-22 school year started with significant pressure on transportation contractors due to driver shortages. This made timely delivery of service a challenge and negatively impacted school communities.

Continued budget pressures led to more routes being doubled between schools, which required changes in elementary school class start and dismissal times. The change reduced the availability of charter services for out of school opportunities, both curricular and extra-curricular.

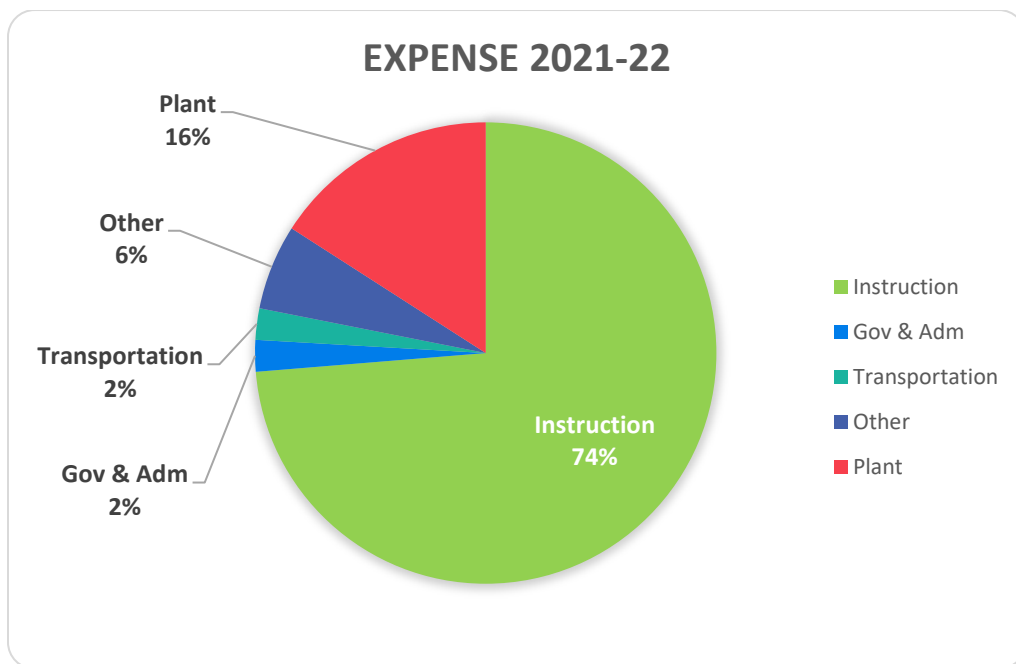
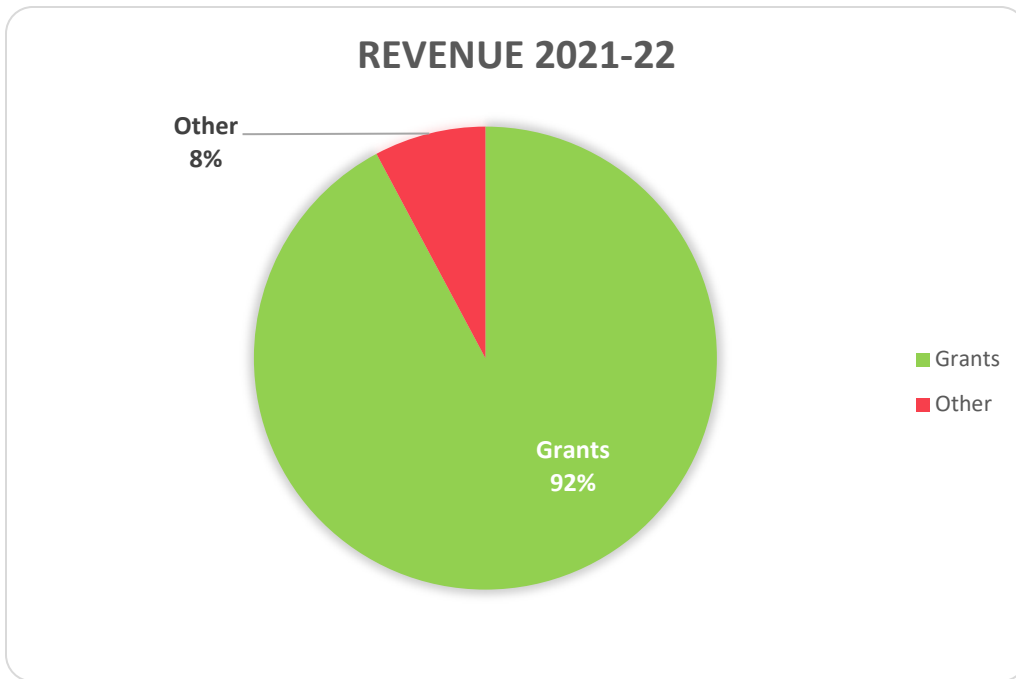
The number of students with intensive needs who required transportation continued to grow during the 2021-22 school year. The complexity of student needs created challenges to safe student transportation.

Students at the secondary level were encouraged to ride Saskatoon Transit to and from school. To facilitate this, collegiates continued to offer students the opportunity to purchase Transit passes at schools.



# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>			<b>(Restated)</b>			
Grants	259,032,460	256,200,951	262,927,250	(2,831,509)	-1%	
Tuition and Related Fees	1,462,478	1,415,251	1,590,046	(47,227)	-3%	
School Generated Funds	4,955,000	3,038,090	1,351,849	(1,916,910)	-39%	1
Complementary Services	6,288,815	4,596,437	4,699,257	(1,692,378)	-27%	2
External Services	8,159,080	11,179,299	5,319,694	3,020,219	37%	3
Other	1,570,506	1,438,708	1,061,683	(131,798)	-8%	4
<b>Total Revenues</b>	<b>281,468,339</b>	<b>277,868,736</b>	<b>276,949,779</b>	<b>(3,599,603)</b>	<b>-1%</b>	
<b>EXPENSES</b>						
Governance	722,955	650,495	928,084	(72,460)	-10%	5
Administration	7,173,671	5,467,568	8,257,414	(1,706,103)	-24%	6
Instruction	209,078,486	203,701,856	209,205,663	(5,376,630)	-3%	
Plant	43,217,840	43,982,383	43,894,617	764,543	2%	
Transportation	6,873,304	6,080,288	6,157,492	(793,016)	-12%	7
Tuition and Related Fees	391,982	673,050	450,584	281,068	72%	8
School Generated Funds	4,955,000	3,338,354	1,455,518	(1,616,646)	-33%	9
Complementary Services	6,341,440	4,058,480	4,531,669	(2,282,960)	-36%	10
External Services	8,662,895	7,904,076	5,222,821	(758,819)	-9%	11
Other Expenses	292,973	530,245	597,405	237,272	81%	12
<b>Total Expenses</b>	<b>287,710,546</b>	<b>276,386,795</b>	<b>280,701,267</b>	<b>(11,323,751)</b>	<b>-4%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,242,207)</b>	<b>1,481,941</b>	<b>(3,751,488)</b>			

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

Note	Explanation
1	School generated funds revenues are lower than budget due to reduced school activity related to the pandemic. This corresponds with lower school generated funds expenses.
2	Complementary services revenues are lower than budget due to the reclassification of Jordan's Principle program revenues to grant revenues.
3	External services revenues are higher than budget due to additional revenues related to the Following Their Voices program.
4	Other revenues are lower than budget primarily due to lower rental revenues related to the pandemic.
5	Governance expenses are lower than budget primarily due to the reclassification of school community council expenses to school generated funds.
6	Administration expenses are lower than budget primarily due to lower expenses related to COVID-19 supplies and lower expenses for pension benefits related to the actuarial valuation.
7	Transportation expenses are lower than budget due to savings related to transportation routes resulting in reduced student transportation expenses.
8	Tuition and related fees expenses are higher than budget due to additional tuition expense from a higher number of SPSSD students attending a partner regional college.
9	School generated funds expenses are lower than budget due to reduced school activity related to the pandemic. This corresponds with lower school generated funds revenues.
10	Complementary services expenses are lower than budget due to the reclassification of Jordan's Principle program revenues to instruction expenses.
11	External services expenses are lower than budget primarily due to lower expenses related to Saskatoon Public Schools Foundation.
12	Other expenses are higher than budget due to accretion expense related to the asset retirement obligation.



## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Pidwerbeski, Michael	33,343	-	-	1,826	-	-	35,169
Linklater, Vernon	32,143	-	-	239	-	81	32,463
Banks, Donna	33,040	-	-	-	-	299	33,339
Stranden, Kim	34,303	-	-	-	-	227	34,530
MacPherson, Colleen*	41,981	-	-	-	-	1,002	42,984
Brannen, Kathleen	33,888	-	-	-	-	290	34,177
Tait, Ross	34,927	-	-	2,632	-	183	37,743
Zwarych, Suzanne	33,343	-	-	2,632	-	188	36,163
Bellamy, Charmaine	33,357	-	-	239	-	310	33,906
Arneson, Angela	33,343	-	-	1,826	-	-	35,169

\*Board Chair

### Personal Services

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

Name	Amount
Aaro, Scott	102,424
Aarrestad, Mackenzie	58,832
Abbott, Travis	50,986
Abdulnour, John	76,201
Abercrombie, Lana	90,261
Abraham-Regier, Alicia	52,442
Abrahamson, Brianne	78,057
Abtosway, Blaine	50,067
Adair, Aaron	94,556
Adams, Lee	94,730
Addley, Samantha	79,494
Ahiahonu, Elizabeth	91,339
Ahiahonu, Fafali	54,895
Ahmad, Zeba	123,266
Ahmed, Candace	118,585
Ahmed, Tausif	59,727
Akintunde, Olugbenga	53,748

Name	Amount
Akoulov, Alexandre	53,941
Alba, Alejandro	82,164
Albert, Keri	95,632
Aldorfer, Pamela	54,426
Aldred, Carmeletta	85,902
Alexander, Alison	90,176
Alexander, Heath	94,653
Alexander, Tammy	94,265
Allen, Alyssa	91,344
Allenspach, Tracy	95,704
Allington, Estelle	84,626
Almightyvoice, Gilbertina	90,822
Alsop, Cara	94,939
Ambros, Carla	90,654
Amiotte, Laurel	90,261
Amundrud, Brian	69,290
Anderson, Amy	94,518

Name	Amount
Anderson, Angela	94,970
Anderson, Heather	94,362
Anderson, Kerri	100,086
Anderson, Kerry	103,124
Anderson, Laurie	112,745
Anderson, Lynn	91,785
Andresen, Cindy	52,915
Andrews, Jolie	94,763
Andreychuk, Dylan	57,168
Andrie, Daniel	88,225
Antonopoulos, Lorielle	74,109
Apesland, Corey	107,410
Apesland, Marcia	99,950
Appleton, Cody	99,637
Appleton, Eastlyn	100,726
Arcand, Carolyn	50,714
Archer, Kathryn	69,142
Armstrong, Anne	66,328
Armstrong, Ivy	100,641
Armstrong, Shane	132,059
Arnot, Linda	110,052
Arnott, Leah	60,044
Arsenault, Donna	123,132
Arthur, Bruce	72,946
Arthurs, Brian	89,549
Ashburner, Brittany	54,622
Ashworth, Kellen	74,711
Asim, Ayesha	61,509
Aune, Elisabeth	95,551
Awad, Iman	78,807
Awasis, Wallace	90,261
Ayers, Robyn	105,999
Babey, Dana	110,545
Bachiu, Megan	100,959
Baetz, Andrew	94,022
Bahr, Heather	69,755
Bailey, Andrea	58,646
Baker, Veronica	111,776
Bakes, Traci	86,911

Name	Amount
Bakker, Erika	55,954
Balaberda, Heather	60,168
Balderston, Kelsey	92,093
Balicki, Chantelle	121,487
Balkwill, Mark	74,344
Balon, Brett	94,653
Balon, Stephanie	93,633
Bandula, Marta	90,459
Bannister, Paige	88,462
Bansley Berezitzky, Kimberley	95,731
Banting, Nathaniel	100,172
Baptist, Megan	84,269
Baraniuk, Robin	94,849
Bargen, Wayne	90,646
Barker, Barry	99,637
Barkway, Christopher	77,533
Barnes, Kristopher	100,845
Barnes, Zachary	53,672
Barr, Nancy	100,267
Barry, Laryssa	68,754
Barry, Patrick	94,653
Barton, Carolyn	90,249
Barton, Matthew	77,793
Basaraba, Amy	108,346
Basaraba, Daniel	50,001
Basaraba, Shauna	94,556
Basky, Leslie	90,492
Basnayaka, Thilak	55,561
Batcho, Lisa	93,628
Bates, Allison	94,839
Bates, Trevor	90,261
Baumgarten, Michelle	90,459
Bazin Webster, Charles	108,319
Bear, Roberta	113,682
Bear-Linklater, Teresa	90,076
Beattie, Tannis	94,928
Beattie, Tanya	90,076
Beaubier, Amanda	72,582

Name	Amount
Beaudin, Grayson	76,506
Beaudry, Pamela	111,682
Beaudry, Susan	94,265
Beckstrand, Richard	53,748
Bekolay, Tami	55,093
Bell, Alison	90,958
Bell, Joanna	99,637
Bell, Juliane	56,004
Bell, Kathleen	73,044
Bell, Kellie	90,052
Belyea, Ian	96,067
Bembridge, Janet	99,957
Ben, Audrey	80,817
Benard, Richard	58,542
Bender, Randi	79,391
Benjamin, Leeanne	83,486
Bennett, Gregory	73,214
Benson, Wendy	138,539
Bereza, Gregory	90,261
Berezowski, Kenna	93,294
Berg, Andrea	90,120
Berg, David	99,842
Berg, Erin	90,248
Berg, Everett	97,781
Berg, William	131,597
Bergen, Tyler	124,728
Bergerman, Sara	113,027
Berkan, Christine	90,674
Berscheid, Gertrude	88,958
Bertoia, Maureen	56,707
Besse, Tracy	55,833
Beswick, Morgan	82,846
Beutler, Lloyd	64,980
Bevan, Melanie	56,897
Bevan, Scott	94,466
Bilton, Robin	75,864
Binner, Courtney	94,556
Bintner, Jasper	80,842
Bird, Brianna	87,342

Name	Amount
Bird, Carol	90,892
Bird, Dan	53,902
Bishop-Yong, Nicola	169,947
Black, Ashley	94,935
Blacklock, Jessica	88,378
Blackmon, Michelle	117,370
Blackstar, Charlene	90,511
Blackstone, Sunny	86,347
Blair, Diane	100,047
Blatchford, Carey	113,038
Blatz, Courtney	67,960
Bloski, Courtney	80,348
Bodnarchuk, Julianne	84,248
Bodnarchuk, Matthew	122,039
Boechler, Georgia	94,846
Boese, Jerry	53,748
Bogan, Ceara	66,975
Bohle, Tammi	95,737
Bonli, Maia	90,938
Bonli, Sonika	85,204
Bonnor, Susan	97,009
Booth Peterson, Tammy	94,653
Booth, Kimberly	70,948
Booth, Sharilee	89,995
Booth, Vance	94,367
Boots, Ruth	84,921
Boran, Jesica	76,692
Borgfjord-Laturnus, Dayna	111,916
Borsa, Ian	64,980
Bortis, Kendra	70,121
Bosch, Brett	95,935
Bosch, Jeffrey	75,748
Bosch, Kelly	64,994
Boschman, Rachelle	67,464
Boszak, Tyler	81,925
Bouchard, Donna	100,047
Boudreau, Jennifer	59,738
Boulding, Jay	55,624
Boulding, Wade	51,141

Name	Amount
Bouthillette, Tara	71,626
Bowers, Brian	89,983
Bowes, Richard	95,549
Bowkowsky, Lindsey	95,623
Boychuk, Tammy	94,653
Boyko, Renee	90,738
Boyle, Meahgan	91,195
Boyle, Tina	103,730
Braaten, Heather	94,840
Braaten, Karen	90,561
Braaten, Rae	88,032
Braden, Jennifer	103,002
Bradford, Jessica	55,268
Bradford, Marni	90,262
Bradford, Michael	128,223
Bradley, Shane	128,549
Branstetter, Shelley	108,853
Brassard, Carrie	90,895
Brattan, Carlee	91,407
Braun, Sharon	90,276
Braybrook-Higgs, Chelsey	68,732
Breckon, Melanie	67,717
Brennan, Anne	51,851
Brennan-Bailey, Tracey	61,403
Brewer, Kennadi	53,065
Brimacombe, Erin	71,420
Brimacombe, Ryan	124,728
Brinkman, Tara	95,201
Brissaw, Jodi	90,481
Broberg, Rachelle	90,164
Broda, Jenna	109,713
Brokofsky, Jennifer	120,122
Brook, Kellie	64,323
Brotheridge, Karlene	76,664
Broughton, Erin	94,901
Brown, Allyce	74,878
Brown, Bradley	87,004
Brown, Christopher	64,148
Brown, Courtney	69,362

Name	Amount
Brown, Jamie	90,428
Brown, Jessica	80,649
Brown, Melinda	74,637
Brown, Sarah	89,924
Brule-Lundgren, Danielle	90,591
Brunett, Jason	100,047
Bryant, Madison	63,632
Brychun, Shannon	94,747
Buchan, Brandon	91,480
Buckle, Julienne	107,596
Buday, Daniel	90,261
Bueckert, Mecacla	54,476
Buehler, David	82,223
Buettner, Jennifer	82,360
Buffalo, Verna	88,716
Buglass, Kim	95,698
Bulmer, Katie	95,132
Burbridge, Jeremy	72,582
Burgess, Alyshia	75,168
Burgess, Matthew	82,600
Burgess, Steffan	78,198
Burke, Daniel	191,726
Burr, Evan	90,630
Burwell, Kyla	55,596
Busby, Jennifer	81,232
Busse, Matthew	63,607
Calow, Andrea	84,058
Calyniuk, Marissa	80,001
Cameron, Allison	101,124
Cameron, Dee	92,419
Cameron, Nicole	79,584
Cameron, Raelene	62,827
Cameron, Steven	68,908
Campbell, Jeanet	90,421
Campbell, Kendra	100,416
Campbell, Susan	100,813
Camsell, Harley	111,071
Cantin, Neal	94,653
Cantin, Wendy	100,724

Name	Amount
Cantuba, Ricky	51,773
Carey, Thomas	116,204
Carlson, Jordan	95,341
Carlson, Marnie	95,323
Caron, Angela	118,474
Caron, Douglas	90,931
Carr, Robert	53,806
Carrie, Ryan	53,748
Carrier, Doreen	95,152
Carrier, Lucas	77,743
Carrier, Nicol	87,750
Carruthers, Heather	90,039
Carter, Lori	94,633
Carteri, Stephanie	67,291
Case, Stephen	100,284
Casey, Sarah	63,509
Cassidy, Shivaun	90,514
Catton, Christopher	89,984
Catton, Desrae	90,298
Caughlin, Linda	94,391
Cawood, Michael	102,598
Chamagne, Kim	90,355
Chamberlin, Josiah	74,843
Chambers, Rochelle	94,988
Champ, Sharon	130,255
Chan, Don	85,690
Chan, Laurie	95,352
Chan, Megan	51,093
Chan, Susana	96,134
Chartier Ketilson, Lise	52,421
Chatlain, Skylar	62,043
Chatman, Nikita	94,725
Chatterson, Jeffrey	90,261
Chaudhry, Naila	72,749
Chaykowski, Delaney	91,472
Cheke, Maria	66,040
Chen, Shu	51,624
Cherwoniak, Jaelynne	90,410
Chicilo, Chad	100,300

Name	Amount
Chief, Darwin	109,227
Chief, Tamara	120,823
Chipak, Christopher	75,685
Chipak, Kayla	90,254
Chiverton, Caia	63,128
Chobotar, Cynthia	52,424
Cholod, Tammera	89,257
Chorney, Kalicia	61,326
Christensen, Megan	87,687
Christenson, Connie	90,294
Christie, Angela	51,926
Christopherson, Marie	57,034
Chubey, Nancy	94,670
Chupa, Twyla	77,725
Clark, Dagan	94,653
Clark, Laurel	91,048
Clark, Sarah	94,556
Clarke, Daniel	95,551
Clarke, Leanne	90,261
Classen, Lori	112,942
Classen, Tara	54,813
Clausen, Brenda	94,653
Clauson, Bradly	90,657
Claxton, Colin	79,077
Clemens, Renee	114,281
Clements, Donald	94,459
Clements, Jeanine	94,512
Clements, Katherine	67,407
Clewes, Logan	50,565
Cline Flath, Lori	72,819
Cline, Phoebe	90,300
Closson, Chelsea	74,495
Coates, Jodine	100,124
Coben, Jacee	85,992
Codling, Tera	85,365
Colborne, Hilary	93,532
Cole, Evan	99,864
Cole, Stephanie	112,331
Cole-Hynes, Cynthia	94,459

Name	Amount
Coles, Lee	95,995
Coles, Letitia	88,273
Colquhoun, Jeffrey	90,261
Colquhoun, Michael	94,653
Conley, Mathew	90,261
Constantinoff, Deanna	89,478
Cooper, Brittany	93,459
Cooper, Ian	100,047
Cooper, Mandy	84,039
Copeland, Keri	85,414
Corbett, Amanda	71,249
Corrins, Murray	80,963
Cossette, Richard	101,473
Cote, Chelsey	79,695
Cote, Nicholas	77,105
Cotelesage, Melanie	91,546
Cousins, Todd	90,778
Couture, Stefan	57,917
Cowan, Kimberly	100,229
Cowan, Peter	94,174
Cox, Ryan	74,618
Craig, Bryan	100,952
Craig, Jaime	91,849
Craig, Lisa	60,168
Craig, Scott	94,686
Crawford, Paula	90,261
Crittenden, Jillian	90,520
Crockett, Tee	72,837
Cross, Stephanie	66,897
Crowe, Michael	88,670
Crowe, Stacey	86,812
Crowell, David	107,975
Cruz, Ricardo	53,748
Cuff, Brodie	86,656
Cui, Bing	100,790
Cuming, Coralee	90,261
Cuming, Jacqueline	63,529
Curry, Susan	71,626
Cuthbert, Jacqueline	110,383

Name	Amount
Dahlen, Jody	94,675
Dairo, Noah	50,088
Dalton, Matthew	70,209
Danaher, Lisa	99,944
Daniels, Kimberly	79,693
Daratha, Danielle	79,863
Dautbegovic-Krienke, Bojana	107,558
Dauvin, Colleen	55,596
Davis, Chelsea	81,847
Davis, Christine	109,385
Dawe, Kory	97,477
Dawson, Maria	65,964
Day, Amanda	99,382
Day, Dakota	71,282
Dayday, Leah	90,404
De Bakker, Shannon	56,928
De Coninck Smith, Erik	87,437
De Jong, Kalee	94,967
De Los Reyes, Glenn	54,522
Dean, David	94,653
Dean, Tara	94,653
Deans-Jarvis, Kristy	92,692
Dear, Mitchel	53,119
Decae, Chandra	73,116
Decorby, Jana	101,646
Delainey, Colette	144,203
Delong-Hendry, Pamela	81,337
Demmans, Eman	91,485
Denomy, Yvonne	124,145
Denton, Stefanie	100,494
Derkachenko, Carey	108,284
Derkachenko, Lori	88,576
Derksen, Dustin	90,608
Derksen, Riley	74,092
Derksen, Vicki	91,071
Desjardine, Ken	94,653
Desjarlais, Chelsea	68,403
Devlin, Evelyn	95,323

Name	Amount
Dewar, Daniel	95,088
Dick, Alexander	101,769
Diebel, Karlie	55,067
Diederichs, Brittany	92,299
Dieno, Carmen	94,265
Dietrich, Joel	90,932
Digneau, Ryan	98,197
Dill, Cody	94,848
Dimnik, Mirissa	90,046
Dittmer, Tabitha	87,399
Dixon, Dorothea	100,047
Dmytryshyn, Duane	96,505
Doell, Lori	101,769
Doherty, Deanna	95,049
Dolgopol, Theresa	100,504
Donkin, Gordon	89,979
Dowie, Brandon	61,578
Downing, Kyle	76,071
Drabble, Rodney	70,362
Drake, Denise	100,047
Drake, Melissa	77,177
Draude, Trevor	57,312
Drisner, Jonathan	88,459
Dubray, Jason	95,077
Ducasse, Leyta	100,344
Dueck, Colleen	78,892
Dukart, Danielle	93,911
Duke, Marie	91,287
Dunbar, Amy	56,213
Dunbar, Brennan	100,047
Dunbar, Rebecca	94,653
Dunk, Andrea	110,052
Dunk, Jason	183,162
Dunn, Meagen	68,212
Dupuis, Jocelyn	100,047
Dupuis, Kelly	71,240
Duret, Kimberly	95,323
Duret, Rochelle	93,501
Dursun, Chettranee	58,742

Name	Amount
Dutka, Coreen	94,917
Dyck, Karen	95,396
Dyck, Terrance	64,980
Dzik, Brooklynn	84,710
Earl, David	114,294
Eashappie Sr, Tim	52,997
Edlund, Kalem	79,892
Edmunds, Warren	54,792
Edwards, Dana	79,849
Ehr, Cassandra	85,520
Elder Longstaff, Casey	63,628
Elia, Roseanne	89,461
Eljadeed, Adel	81,319
Elliott, Barbara	110,052
Elliott, Colin	81,402
Elliott, Kristie	94,868
Elliott-Jensen, Candace	119,465
Ellis, Nathan	88,207
Ellis, Rhonda	92,384
Ellson, Shelley	90,023
Emond, Rosalea	86,322
Eng, Benjamin	100,168
Engen, Paul	94,783
Englesman, Ivan	120,671
Enns, Keli	54,411
Ens Funk, James	71,430
Ens Funk, Susan	91,017
Ens, Jesse	91,469
Ens, Kenneth	90,338
Ens, Natasha	94,653
Ens, Sherry	88,039
Ens, Zachery	50,626
Epp, Desiree	90,155
Epp, Sandra	90,559
Epp, Valerie	94,937
Erickson, Darla	90,355
Erickson, Noelle	90,591
Erker, Linda	52,059
Ermine, Cheryl	111,097

Name	Amount
Ernst, Tracy	90,427
Esler, Angeline	93,779
Espenant, Amber	90,316
Espenant, Joshua	79,926
Ethier, Trevor	90,261
Evans, Deidra	72,668
Evans, Sarah	54,028
Evoy, Kristine	91,467
Ewart, Adam	96,468
Ewart, Kathy	89,951
Fahie, Eric	82,845
Fahlman, Gisele	91,044
Fairbrother, Allison	94,818
Falconer, Corey	94,488
Farmer, Katherine	65,225
Farquhar, Charlene	57,180
Farquhar, Sheryl	91,093
Farquharson, Brendan	89,618
Farthing, Cory	90,377
Fast, Cassandra	81,062
Fauvelle, Kristen	85,165
Favel, Alisa	78,489
Fedrau, Shelly	75,745
Fee, Raelyn	70,808
Fehr, Kelvin	79,810
Felstrom, Kari	90,786
Fenske, Robert	94,653
Ferguson, Scott	132,415
Ferguson, Stephanie	94,644
Fern, Simona	77,493
Fiander, Katherine	88,086
Fiedelleck, Mathew	102,392
Fillo, Emily	65,616
Fillo, Kessa	58,318
Finch, Darryl	95,664
Finlayson, Nicole	90,009
Firus, Mackenzie	80,934
Fischer, Katarina	52,552
Fischl, Bailey	65,382

Name	Amount
Fisher, Corey	95,240
Fisher, David	135,064
Fiss, Andrea	94,653
Fitzpatrick, Jody	94,844
Fitzpatrick, Mark	90,175
Fitzsimmons, Amber	80,483
Flaman, Lori	60,643
Flaman, Rebecca	96,166
Fleming, Rebecca	55,688
Flowers, Shelly	91,938
Flynn, Deborah	91,300
Fofonoff-Edwards, Lisa	100,520
Folstad, Tanis	94,774
Fontaine, Raymond	53,639
Forcier, Kayla	73,152
Ford, Alison	68,070
Ford, Amy	94,459
Ford, Jill	95,132
Ford, Peter	94,708
Fornal-Gollop, Alex	54,978
Fossum, Logan	72,598
Foster, Jocelyn	87,890
Fournier, Gwyn	122,724
Frain, Catherine	94,653
Fraser Sherwood, Breanne	94,627
Fraser, Allison	90,518
Freeman, Charlene	59,685
Freimanis, Rachel	54,766
Frerichs, Cindy	94,441
Friesen, Evan	78,362
Friesen, Mitchell	82,154
Friesen, Patrick	94,653
Friesen, Ramona	50,390
Friesen, Rodney	95,467
Friesen, Theresa	63,834
Friesen, Tyler	92,165
Froehlich, Mackenzie	61,235
Fuchs, Krista	83,810
Fuentealba, Carly	55,603



Name	Amount
Funk, Rachel	94,868
Funk, Vanessa	81,392
Fyfe, Kyra	64,053
Gabruch, Nancy	90,844
Gadwa, Candace	62,611
Gall, Roderick	99,842
Galvin, Michelle	95,405
Gambell, Tara	63,435
Gannitsos-Clark, Hannah	61,504
Gariepy, Tammy	94,818
Garland, Brittany	90,344
Garner, Kimberly	90,355
Garton, Heather	99,637
Garvie, James	53,787
Gaudet, Catherine	104,503
Gauthier, Maribeth	72,450
Gencturk, Cassey	83,802
Gentles, Tahnee	88,444
George, Tanya	113,442
Gerard, Melissa	52,644
Gerein, Darcie	88,977
Gerich, Chandra	125,704
Gering, Wayne	91,253
Gerow, Pauline	52,583
Gerroir, Jacqueline	114,730
Gervais, Jena	56,490
Gervais, Kylie	92,648
Gerwing, Megan	99,692
Gibault, Bradley	94,502
Gibbons, Jana	63,475
Gibson, Kelly	96,231
Giede, Charlina	63,077
Gieni, Kathryn	90,817
Giesbrecht, Carla	94,730
Giesbrecht, Justin	124,623
Gilliland, Alyssa	77,727
Girling, Angie	99,941
Girolami, Tammy	129,288
Glanville, Marissa	69,211

Name	Amount
Glass, Laura	100,058
Gleim, Kim	100,091
Glines, Jody	124,662
Glova, Tricia	90,602
Godson, Sarah	89,990
Gogal, Corinne	100,047
Gokavi, Esther	94,591
Golding, Leanne	96,965
Goodwin, Alyssa	98,581
Goodwin, Tara	110,052
Goran, Kimberly	81,708
Gordon, Brent	108,133
Gordon, Kirk	100,955
Gordon, Marla	95,225
Gordon, Morgan	77,412
Gorniak, Gaylene	68,466
Gossen, Michelle	90,261
Gower, Heather	89,102
Grabinsky Sparks, Lisa	92,661
Graham, Carrie	55,596
Graham, Geraldine	67,485
Graham, Katelyn	82,943
Graham, Kyle	90,333
Graham, Matthew	82,297
Graham, Randi	62,099
Granberg, Kayla	78,615
Grant, Caitlin	52,644
Grant, Heather	90,503
Grant, Shannon	81,438
Gray, Kent	90,327
Gray, Kimberley	100,623
Green, Patrick	99,842
Greenough, Vernon	53,025
Greer, Brilene	61,343
Greflund, Victoria	116,856
Greig, Candace	90,301
Greyeyes, Judy	50,448
Grier, Angela	100,531
Grismer, Lara	103,374

Name	Amount
Grosjean, Leo	95,920
Gryba, Bradley	83,128
Gryba, Kailey	90,650
Gudmundson, Adam	92,315
Guenther, Melissa	90,813
Guertin, Johnney	53,787
Guest, John	100,047
Guigon, Neil	67,735
Guillet, Kimberley	101,516
Guinto, Ray	53,890
Gulati, Suneet	52,557
Gulka, Michelle	79,459
Gulutzan, Timothy	90,832
Gunderson, Lindsay	87,900
Gunn, Samantha	123,523
Gurney, Brian	96,314
Guskjolen, Steven	76,386
Guttormson, Daelene	55,647
Gutzer, Michael	68,482
Haight, Erin	84,336
Haight, James	90,631
Haikonen, Marko	93,929
Hainworth, Ryan	55,624
Hajinoor, Mohamed	116,896
Hale, Amber	84,476
Hale, Tera	95,979
Halfinger, Parker	90,494
Halliday, Kelli	90,602
Halseth, Marci	83,159
Hamilton, Hugh	124,560
Hamilton, Jordan	96,490
Hamilton, Shea	95,451
Hamilton, Sheryl	88,821
Hamilton, Timothy	94,741
Hamm, Allison	85,764
Hamon-Adair, Jennifer	90,039
Hancherow, Megan	64,146
Hanke, Kaitlyn	81,530
Hannah, Kristina	89,091

Name	Amount
Hansen, Aaron	110,602
Hansen, Jacqueline	54,671
Hanson, Brandi	84,718
Hanson, Kent	77,691
Hanson, Sarah	94,913
Hanson, Stacy	94,265
Hapke, Jacqueline	56,554
Harder, David	94,496
Harding, Katherine	83,392
Harkness, Dawn	128,124
Harms, Kyle	51,808
Harper, Kari	95,506
Harper, Sandra	90,436
Harris, William	69,488
Harrison, Graeme	51,002
Harrison, Mark	82,735
Hartsook, Kim	66,300
Harvey, Dale	87,857
Harvey, Jarod	95,660
Harvey, Jay	120,520
Harvey, Jocelyn	90,985
Harvey, Sharon	94,067
Harvey, Stacey	66,890
Hasell, David	111,071
Hassett, Donnalee	100,062
Hassett, Erin	71,418
Hattum, Marnie	94,386
Hawkins, Meghan	74,135
Hawley, Scott	94,961
Hay, Warren	100,790
Hay-Carlson, Maureen	50,676
Hayes, Sean	93,671
Hayne, Tara	94,824
Haywood, Jennifer	136,923
Heather, Ernest	60,258
Heck, Dawn	90,016
Hedman, Morgan	78,578
Hegg, Rick	60,007
Heilman, Judson	99,287

Name	Amount
Hein, Laurie	90,168
Heinrichs, Kandice	90,536
Heit, Kevin	54,174
Helms, Kara	122,010
Hemeon, Laddy	67,737
Henderson, Duane	90,261
Hendry, Kelsie	80,929
Herbers, Janice	90,373
Herner, Kori	66,499
Heroux, Maureen	94,653
Herperger, Shelen	59,806
Herrmann, Sheena	69,003
Herrod, Jennifer	76,910
Herron, Gladys	100,047
Herron, Shalene	131,202
Heskin, Darryl	94,653
Heskin, Lisa	90,478
Hettinga, Kerstin	93,923
Hey, Melissa	61,723
Hickey, Jennifer	93,519
Hidlebaugh, Wilford	94,877
Hiebert, Todd	94,556
Hildebrand, Javis	67,908
Hildebrand, Michael	53,986
Hill, Alana	94,681
Hill, Jacky	94,369
Hiller, Lauren	95,176
Hillis, Julene	56,148
Hills, Brent	201,594
Hills, Christopher	84,023
Hills, Karen	94,906
Hills, Nicole	84,126
Hilsen, Shauna	122,567
Hingley, Ian	94,833
Hitchings, Steve	58,575
Hlady, Robyn	72,369
Hobbs, Calvin	94,719
Hobbs, Lenora	94,741
Hobday, Brenna	75,733

Name	Amount
Hobday, Jody	100,047
Hobman, Chelsey	69,406
Hockman, Sharon	56,709
Hodgins, Mckenzie	62,213
Hoehn, Karsten	78,130
Hoehn, Martin	95,129
Hoehn, Shantell	74,970
Hofmann, Jamie	90,261
Hogg, Jennifer	94,956
Holinaty, Jodie	94,364
Holowaty, Chad	96,025
Holtzman, Jennifer	83,577
Homenuk, Travis	93,805
Hong, Faye	94,567
Hooge, Lauren	60,728
Hoover, Jodi	82,701
Hopkins, Lindsay	73,142
Horsley-Dewar, Terry	94,375
Hoskins, Stacy	91,636
Houle, Crystal	96,193
Houle, Daniel	95,976
Houston, Samantha	67,174
Howard, Michelle	117,370
Howells, Stacey	77,745
Howey-Bowes, Robyn	94,459
Howie, Curtis	94,452
Howlett, Kristen	65,329
Hrycuik, James	94,688
Hrynchyshyn, Julie	69,842
Hrynchyshyn, Megan	81,993
Huang, Jianxun	90,603
Hubble, Chelsea	59,772
Hughes, Allison	114,315
Humbert, Emily	72,301
Humbert, Madeline	67,599
Hume, Jean	95,441
Hunchak, Judith	90,153
Huniak, Mark	58,036
Hunt, Manon	60,981

Name	Amount
Hupe, Dana	92,321
Hupe, Edmond	94,961
Hupe, Jade	62,016
Hushagen, Sheena	109,884
Hutcheson, Andrea	95,533
Hutchison, Heather	89,907
Huynh, My	101,200
Hymers, Dallas	90,795
Hynes, Lisa	125,582
Ireland, Ronda	95,170
Iron, Trevor	70,365
Irvine, Brenda	90,078
Isaac, Brittni	88,064
Isabelle, Jared	95,701
Isbister, Darryl	144,435
Isbister, Roberta	94,459
Iverson, Orland	68,615
Iverson, Richard	136,543
Iverson, Shona	90,833
Ives, Peter	53,835
Iwanicha, Lindsay	72,071
Jackson, Douglas	64,980
Jackson, Terri	94,965
Jacobson, Lee	89,236
James, Karlee	77,137
Jantzen, Kyle	76,781
Janzen, Adrienne	69,790
Janzen, Bonita	103,433
Janzen, Brooklyn	63,752
Janzen, Kristine	71,221
Janzen, Paul	178,825
Janzen, Robin	90,261
Jarcan, Michelle	109,299
Jasiukiewicz, Malgorzata	90,261
Jay, Jasmine	81,387
Jayson, Belinda	90,844
Jean, Mario	72,461
Jenkins, Rebecca	87,789
Jensen, Rachel	94,703

Name	Amount
Jerome, Michael	96,014
Jerred, Wendy	100,212
Jewell, Chelsea	90,191
Jockims, Gregory	97,783
Johnson, Chantel	77,849
Johnson, Cindy	77,764
Johnson, Colleen	94,551
Johnson, Darryl	91,075
Johnson, Eric	53,748
Johnson, Jason	100,512
Johnson, Ross	89,946
Johnson, Shannon	90,745
Johnson, Sheri	94,556
Johnson, Taylor	72,153
Johnson, Theresa	109,641
Johnson, Tracy	115,088
Johnson, Vanessa	71,758
Johnston, Catherine	94,556
Johnston, Trenton	100,181
Jones, Akeela	79,771
Jones, Brett	93,751
Jones, Cory	94,944
Jones, Joanna	90,503
Jones, Kelsey	79,425
Jones, Kirk	99,373
Jones, Maria	90,842
Joorisity, Amy	90,377
Jordan, Kristen	54,304
Jorgenson, Bradley	90,564
Jorgenson, Laura	67,539
Joseph, Lucie	95,291
Jutras, Michael	126,601
Kaal, Jilleen	53,966
Kachur, Carla	94,681
Kachur, Mitchell	182,295
Kachur, Shelly	89,058
Kadyschuk, Leanne	102,501
Kalapaca, Susan	94,459
Kalesnikoff, Lisa	101,088

Name	Amount
Kalinocha, Laura	90,954
Kalinowski, Kirstie	85,183
Kalyniuk, Cara	94,910
Kaminski, Gary	53,838
Kardal, Robert	53,542
Karimkhani, Kayvon	80,412
Karwandy, Ian	57,721
Kaye, Kori	87,158
Keeler, Brent	96,726
Kelleher, Lindsay	100,058
Keller, Lara	65,695
Kelly, Patrick	100,218
Kemp, Stephanie	73,334
Kenney, Jeffrey	95,808
Kennon, Shauna	93,333
Kenny, Charlene	114,735
Kent, Jamie	99,398
Kerr, Jennifer	90,619
Kiefer, Kelsey	77,271
Kilpatrick, Adina	88,530
Kimakowich, Tracy	90,168
Kimberley, Jason	94,653
Kimpton, Grant	53,787
Kincade, Cameron	58,500
Kindrachuk, Marianna	86,957
King, Stephanie	94,873
Kirilenko, Jenna	71,028
Kirk, Hillary	71,732
Kirkham, Rebecca	94,719
Kitchen, Andrew	94,062
Klassen, Cory	110,052
Klassen, Jolene	89,642
Klassen, Sharon	94,668
Klassen, Shauna	86,812
Klassen, Shawna	90,608
Klassen, Whitney	66,563
Klaue, Joy	89,043
Klein, Doug	74,111
Klenz, James	112,659

Name	Amount
Kliewer, Kaitlin	66,689
Knipfel, Linda	90,575
Knoblauch, Kelsey	87,611
Knoll-Smith, Jordi	92,979
Knudsen, Aron	100,040
Kobylak, Kirsten	95,124
Koch, Jonathan	100,592
Kolpak, Stephen	58,542
Komada, Cheryl	90,590
Kon, Ashley	74,927
Kon, Lana	79,160
Konechny, Jacqueline	74,025
Konkin, Blaire	85,001
Konkin, Cassidy	62,191
Korsrud, Maggie	94,984
Kosokowsky, Chad	97,517
Kostiuk, Clarissa	78,703
Kostiuk, Danielle	65,746
Kostyniuk, Teri	82,146
Krahn, Charity	90,646
Krahn, Stacey	92,643
Krauss, Brenda	93,321
Krieg, Rebekah	79,541
Kristjanson, Rebecca	58,401
Krivoshen, Donna	88,613
Kroeker, Alexandra	94,203
Kroeker, Thomas	90,564
Krogstad, Gerald	106,757
Kruger, Jodi	90,492
Kruger, Katherine	118,512
Kruger, Mark	79,605
Krysak, Joel	90,261
Kube, Megan	99,901
Kucey, Glenn	94,653
Kuffner, Todd	94,569
Kuiack, Leanne	51,855
Kulpa, Janice	97,518
Kulyk, Tamzen	50,024
Kunyk, Lynn	95,374

Name	Amount
Kurpjuweit, Michael	95,126
Kurpjuweit, Yvonne	95,154
Kushniruk, Russell	94,639
Kuzub, Laura	94,468
Kwong, Christopher	62,770
Kyle, Brittany	61,245
La, Justin	80,089
Laba, Stanislaus	181,876
Labas, Brittany	81,037
Labrecque, Nicola	88,334
Lacey, Kelly	109,848
Lafreniere, Kristen	101,400
Laird, Kristy	89,112
Lake, Heather	54,278
Laliberte, Bernadette	139,299
Laliberte, Faye	95,181
Laliberte, Holly	62,492
Laliberte, Lloyd	94,653
Laliberte, Shelley	60,676
Lalonde, Jeremy	78,854
Langan, Lisa	80,922
Langlois, Leslie	94,697
Laoye, Lawrence	53,835
Laplante, Dwayne	96,166
Laplante, Renee	169,175
Laprairie, Chelsea	66,923
Laroque, Lee	90,261
Larson-Wilkie, Megan	111,152
Lau, Annique	94,497
Lau, Theresa	58,747
Laurendeau-Turple, Jenna	81,000
Laverty, Sarah	93,145
Laverty, Tracy	83,827
Lavoie, Janelle	73,246
Lawson, Elizabeth	94,387
Leake, Jenny	88,158
Leatherdale, Brandon	100,355
Leblanc, Leah	90,795
Lee, Derrick	99,919

Name	Amount
Lee, Laurena	90,261
Lee-Walde, Darla	94,574
Leel, Janna	121,006
Lehr, Lana	87,518
Leidl, Derek	90,883
Lennox, Amanda	109,694
Lerat, Jody	73,510
Letkeman, Wesley	90,076
Leuschen, Erin	90,322
Levesque, Kristine	71,542
Lewchuk, Sheldon	53,879
Liebrecht, Juanita	67,550
Liebrecht, Linda	100,267
Liggett, Robert	100,526
Lindgren, Laurel	109,330
Lindquist, Megan	65,746
Lindsay, Zakary	81,622
Lischynski, Morgan	70,452
Lishchynsky, Debra	52,740
Litvenenko, Brett	53,787
Lockwood, Dana	90,320
Loewen, Christine	71,286
Loewen, Christine	90,547
Loewen, Vanessa	75,762
Lofstrom, Paige	94,529
Loken, Alexandra	51,762
Long, Kimberly	90,261
Longstaff, Brenton	90,261
Loraas, Lara	60,234
Loring, Tyler	56,699
Loshack, Candace	90,844
Loshack, Justin	95,324
Loshack, Randi	100,183
Loverin, Leah	94,670
Loverin, Mitch	94,011
Low, Miranda	102,868
Lowe, Mitchell	94,719
Luciuk, Alan	100,047
Luciuk, Katherine	90,701

Name	Amount
Lukenchuk, Syriess	63,458
Lundsten, Bryan	90,879
Luross, Christina	64,355
Lutz, Azia	56,004
Lynchuk, Melanie	94,137
Lynchuk, Ryan	95,005
Lynn, Elizaveta	65,979
Lyons, Eric	90,701
Lyons, Taylor	75,479
Lysak, Mitchell	94,556
Mabee, Kimberley	65,930
MacBride, Christa	95,194
MacDonald, Donna	90,078
MacDonald, Mindy	90,153
MacDonald, Tessa	90,448
Macdonald-Smith, Karen	123,807
Mackenzie, Anna	92,028
Mackenzie, Molly	81,422
Mackinnon, Jason	86,363
Mackinnon, Shelbi	73,313
Mackintosh, Patrick	94,474
MacLean, Betty	71,696
MacLellan, Rachael	76,643
MacLeod, Kimberley	100,047
MacLeod, Marc	93,338
MacLeod, Wendy	89,483
MacMillan, Lora	100,098
Madarash-Clarke, Joanne	90,306
Madsen, Carla	94,659
Maffenbeier, Ken	55,583
Magee, Kelly	50,218
Malinowski, Kimberley	72,126
Mamer, Vincent	102,066
Manafu, Sarah	95,731
Mancusi, Sandra	95,993
Manning, Jemahl	84,298
Mantyka, Bill	101,789
Marchildon, Joanne	70,264
Marcotte, Linda	56,317

Name	Amount
Marion, Greg	66,603
Markham, Shane	80,333
Markosky-Hodgson, Lisa	79,517
Marshall, Chandrelle	92,603
Marshall, Jeffrey	101,670
Martens, Karen	90,659
Martin, Dallin	69,617
Martin, Eric	91,770
Martin, Janelle	58,977
Martin, Jeff	95,129
Martin, Larry	58,115
Mason, Tabetha	94,937
Massier-Anderson, Kelly	96,287
Matheson, Olivia	76,618
Matisz, Takako	67,696
Maurice, Faye	53,424
May, Sheila	98,656
Mayes, Hailey	74,573
Mcallister, Jennifer	101,734
McCallum, Craig	58,293
McCannell, Tiffany	105,380
McCarthy, Lindsay	86,927
McConnell, Sherry	125,681
McCoshen, Kimberly	81,942
McCrae, Carmen	82,496
McCulloch, Catherine	69,185
McCullough, Lisa	91,346
McDonald, Alissa	84,835
McDonald, Genevieve	62,590
McDonald, Heather	95,209
McDonald, Kortney	73,142
McDougall, David	94,071
McDougall, Jill	89,020
McEachern, Heather	64,768
McEown, Brittany	64,681
McIntyre, Frankee	82,600
McKay, Brittany	66,408
McKay, Emily	95,763
McKay, Kyla	78,808

Name	Amount
McKay, Tanya	90,198
McKeague, Aidan	63,410
McKee, Jonathan	78,267
McKenzie, Andrea	74,212
McKenzie, Karen	94,681
McKinnell, Michelle	106,775
McLeod, Courtney	117,124
McLeod, Dana	79,128
McLeod, Donald	99,944
McManus, Tracey	55,721
McMaster, Geoffrey	96,199
McNairn, Sharlene	100,355
McNarland, Coralee	95,223
McNarland, Kevin	122,205
McNary, Jeffrey	53,704
McPhedrian, Lauren	65,007
McPherson, Iona	85,267
Mcrae, Robert	81,332
McRorie, Tamara	90,441
McWillie, Laurel	89,140
Meehan, Carrie	53,748
Meier, Curtis	90,215
Meldrum, Gregory	68,019
Melgar, Marvin	52,072
Melnychuk, Aletha	71,437
Melnychuk, Nicole	52,745
Menon, Shannon	69,612
Menz, Erin	95,323
Merasty, Jarrett	90,400
Merced, Manolito	56,080
Mercier, Isabelle	74,134
Meredith, Robin	80,652
Meyer, Heinrich	54,018
Miakhil, Silsila	79,728
Michasiw, Lane	67,172
Michaud, Marie	91,114
Michayluk, Teresa	76,515
Miket, Deborah	100,074
Miko, Shannon	91,411

Name	Amount
Milani, Kane	80,225
Milen, Michael	94,526
Millar, Dustin	92,557
Miller, Harriet	59,946
Miller, Kristen	82,346
Miller, Robyn	68,950
Mills, Elsie	90,388
Mills, Louise	88,158
Mintzler, Larry	55,623
Mirtle, Trevor	100,306
Mirwald, Christopher	100,135
Mitchell, Bryan	57,264
Mitchell, Darren	101,904
Mitchell, Megan	72,071
Mitchell-Duchak, Kristy	92,353
Molder, Finn	95,133
Mollard, Robert	94,600
Moloney, Sarah	100,218
Monahan, Jill	109,503
Monahan, Shawn	58,759
Mooney, Caitlain	51,101
Moore, Robin	78,591
Moore, Scott	90,602
Morari, Aidan	86,060
Morgun, Jessica	66,775
Morin, Derrick	122,731
Morken, Adam	89,749
Morley, Cassidy	101,275
Morrison, Kimberley	73,854
Morrison, Rhonda	95,005
Morrison-York, Katherine	97,354
Morstad, Miranda	83,856
Mortenson-Spokes, Stacey	90,261
Morton, Kimberley	95,143
Motilag, Nikki	55,651
Mountney, Tye	90,253
Mueller, Peter	115,618
Muir, Roberta	94,362
Munkholm, Diana	90,778



Name	Amount
Munkler, Russell	100,680
Murray, Janet	59,712
Mushtaq, Kashif	53,477
Muzika, Alyssa	82,897
Muzika, Warren	94,330
Myrol, Travis	94,699
Nadeau, Kallie	70,068
Nahachewsky, Sarah	121,128
Nairn, Jennifer	94,653
Nakoneshny, Kerri	95,346
Negere-Wong, Rachel	103,827
Neigum, Lori	94,653
Neiman, Gabrielle	89,864
Nelson, Ashley	74,025
Nelson, Kevin	90,428
Netmaker, Rachel	81,528
Neufeld, Arnold	98,792
Neufeld, Ashlea	87,420
Neufeld, Robert	63,493
Neufeldt, Kerri	94,703
Neufeldt-Rodda, Andrea	88,142
Neveu, Brooklyn	60,112
Newstead, Natasha	80,490
Newton, Dean	194,495
Newton, Diane	94,763
Newton, Lyndsey	50,882
Newton, Robert	67,189
Newton, Robert	94,653
Nicholson, Gwen	57,083
Nienaber, Bruce	53,825
Nienaber, Cynthia	100,168
Nienaber, Evan	99,457
Nienaber, Shellaine	94,807
Niessen, Anna	100,225
Nogier-Macgillivray, Margaret	71,616
Norris, Colleen	169,947
Nostbakken, Patricia	100,195
Nostbakken, Soren	95,648

Name	Amount
Novakoski, Colin	94,516
Nunweiler, Susan	94,675
O'Dell, Cynthia	90,261
O'Hagan, Kathryn	77,135
O'Malley, Vanessa	80,544
O'Shaughnessy, Karen	91,070
O'Shea, Megan	90,166
Oaken, Benjamin	83,196
Obey, Faith	88,044
Odron, Citadel	52,597
Ofioguma, Shauna	90,261
Okanee, Angela	100,113
Okrainetz, Ryan	102,130
Oksasikewiyin, Meguan	63,791
Olfert, Alexis	95,062
Olfert, Evan	90,360
Olfert, Madeline	63,388
Oliver, Reid	90,244
Ollenberger, Marni	93,829
Olson, Cynthia	99,123
Olson, Jennifer	95,401
Olson, Marli	78,731
Olson, Nahanni	106,204
Onijingin, Jonathan	52,092
Onufreychuk, Jaime	94,556
Opheim, Dawn	94,265
Opikokew, Jasmyn	68,358
Orellana, Heather	95,123
Ormiston, Mary	100,139
Orosz, Tanya	100,341
Orr, Emma	65,370
Orth, Jason	96,619
Osadchuk, Glenda	90,351
Osier, Keri	71,300
Osterried, Lia	61,571
Ottenbreit, Hannah	68,092
Ouellette, Julia	101,735
Owens, Scott	90,976
Oxelgren, Corinne	104,747

Name	Amount
Painchaud, Nicole	71,626
Palmer, Kristie	71,496
Pambrun-Head, Alea	58,293
Panchuk, Katherine	100,740
Panchuk, Maxine	69,751
Pankewich, Cari	100,357
Pankratz, Victor	94,653
Papunen, Chasity	55,664
Parada, Lori	106,544
Parangi, Marley	95,121
Park, Jessie	60,346
Parker, Leanne	94,613
Parker, Miranda	59,882
Parkes, Stephanie	73,187
Parr-Hillestad, Carolyn	95,368
Parson, Allan	95,088
Pasloski, Zoe	101,364
Pasulyko, Cheryl	55,596
Paterson, Maxine	59,765
Patkau, Glenn	100,597
Patola, Paula	77,173
Patterson, Barclay	92,221
Patzer, Jacie	74,819
Paul, Doris	94,653
Paul, Robert	98,229
Paulsen, Sandra	100,761
Pavlin, Jillian	87,148
Payne, Sandra	94,653
Pearson, Mark	82,166
Pederson, Jeffrey	96,364
Pender, Cynthia	90,278
Penrod, Shantal	50,091
Perdikaris, Athanasia	64,939
Perkins, Jennavieve	97,121
Perkins, Madelyn	77,696
Perrin, Lindsay	92,991
Person, Dillon	67,631
Pete, Paula	90,360
Peters, Adam	93,269

Name	Amount
Peters, Ali	94,653
Peters, Anna	74,175
Peters, Graeme	57,626
Peters, Shannon	77,170
Peterson, Bradley	90,261
Peterson, Karen	133,378
Peterson, Mark	112,300
Petras, Stephanie	82,997
Petrescue, Brandon	69,408
Petrie, Jessica	91,405
Petro, Karen	89,957
Petroutsakos, Tara	90,883
Petty, Jeffrey	84,921
Philipenko, Larry	53,787
Phillips, Jill	90,258
Phillips, Lyla	71,109
Pichler, Deborah	90,316
Pidwerbetsky, Duane	94,917
Pierce, Kendall	126,637
Pierce, Quinn	66,178
Pierce, Shauna	119,777
Pilon, Jessie	67,723
Pilon, Wayne	71,608
Pittman, Andrea	94,653
Pittman, Hixon	90,564
Poellet, Judy	94,664
Poier, Nicole	96,476
Poitras, Mark	70,934
Pokol, Jamie	65,757
Pollard, Lance	114,522
Popescul, Jane	54,243
Popescul, Robert	88,982
Popowich, Tricia	95,088
Portas, Holly	99,824
Possberg, Doug	94,653
Possberg, Lindsay	92,663
Postey, Daryl	64,980
Powell, Catherine	91,521
Powell, Douglas	55,716

Name	Amount
Pratte, David	94,769
Prebble, Michael	84,932
Prebushewski, Ken	59,964
Prefontaine, Cheryl	99,648
Prefontaine, Cynthia	94,534
Prefontaine, Linda	90,262
Price, April	85,867
Price, Jason	65,025
Priel, Joshua	67,603
Pritchard, Graham	94,320
Proctor, Lisa	99,562
Proctor, Lynden	80,366
Procyshyn, Nadine	90,746
Prokopchuk, Jamie	110,416
Propp, Coralea	95,231
Puls, Heather	90,044
Punter, Sarah	91,921
Puobi, Dulcie	119,472
Purushothama Kaimal, Prasanna	50,081
Radchenko, Joy	90,863
Rahman, Sm Mizanur	51,701
Rak, Shannon	89,891
Ramsden, Jeremy	93,675
Randall, Barbara	57,526
Rathour, Seema	113,292
Ratti, Cassidy	80,896
Raven, Katherine	83,510
Raycraft, Orion	54,354
Rea, Jady	68,645
Reddekopp, Rhiannon	55,596
Redgwell, Harold	51,924
Redl, William	82,073
Reed, Nicole	82,327
Reeve, Patrice	169,947
Regier, Kristina	100,518
Rehman, Natasha	63,579
Reiber-Hay, Renee	77,231
Reid, Breann	60,404

Name	Amount
Reid, Heather	94,736
Reid, Kimberly	90,378
Reid-Shea, Theresa	109,846
Reider, Shane	90,734
Reimer Suggs, Cynthia	94,276
Reinhardt, Brandan	95,893
Reinhart, Brenda	90,147
Remillard, Line	71,633
Remoundos, Agatha	114,119
Reschny, Crystal	82,521
Reyda, Siobhan	94,653
Reynaud, Jordan	96,278
Richards, Sheila	86,877
Rigby, Aquilina	79,074
Rigby, Jeremy	76,429
Rioux, Tina	100,623
Ripplinger, Brett	53,787
Risling, Brennan	95,491
Rita, Rolando	50,006
Ritchie, Kent	80,674
Rittinger, Tyler	91,658
Rivett, Pamela	90,470
Riviere, Danielle	90,272
Roberts, Alun	99,944
Roberts, Matthew	86,388
Robertson, Harold	140,203
Robertson, Jennifer	95,082
Robertson, Kristen	90,261
Robertson, Maeghan	89,417
Robertson, Tyson	111,071
Robertson-Boersma, Alexandria	84,181
Robinson, Ashley	100,520
Robinson, Edith	91,693
Robinson, Joseph	97,633
Rocheleau, Dawn	94,813
Rodman, Christopher	85,726
Rodomsky, Carlie	91,382
Rogers, Alisa	63,341

Name	Amount
Rogowski, Janis	90,706
Rollo, Anne	113,387
Roseberry, Calvin	66,685
Ross, Blair	89,233
Ross, Marnie	125,646
Roszell, Margaret	90,296
Rotaru, Olivia	63,219
Rothery, Valerie	71,626
Rovensky, Virgil	94,653
Rowan, Kerri	98,901
Rowley, Eric	94,653
Roy, Christopher	118,699
Roy, Cynthia	77,391
Roy-Chovin, Katherine	61,838
Rudy, Robert	95,353
Ruehlen, Kiel	71,714
Rueve, Rienna	76,539
Ruo, Leslie	100,047
Rutherford, Kerrie	124,605
Rutherford-Cey, Jody	63,200
Ruttle, Launa	89,907
Ryde, Clifford	94,966
Sabiston, Doug	51,947
Sack Caisse, Patricia	77,933
Salamon, Kristin	93,840
Salen, Sheryl	100,850
Salt, Jana	94,303
Salter, Allyce	53,195
Salter, Stacey	123,952
Sambhi, Daljit	67,548
Sand, Robyn	90,819
Sandbeck, Lindsay	94,697
Sandbeck, Warren	77,363
Sanden, Kristena	80,934
Sanders, Wanda	92,771
Sanderson, Austin	66,968
Sandor, Warren	95,952
Sands, Carol	90,673
Sansom, Sherry	66,102

Name	Amount
Sarauer, Erin	63,393
Sargeant, Jack	99,944
Sargeant, Thomas	145,909
Saunders, Heather	112,184
Saunders, Robert	105,914
Saunderson, Mark	64,634
Saunderson, Theresa	71,626
Sawatsky, Daniel	88,112
Scaddan, David	94,653
Schaan, Pamela	68,571
Schaan, Somanta	99,842
Scheidt, Dawn	86,907
Scheirer, Christopher	83,589
Schellenberg, Daniel	95,170
Scherr, Carly	80,073
Schick, Kelsey	59,012
Schill, Laura	95,219
Schmidt, Caitlan	80,785
Schmidt, Denise	90,603
Schmidt-Watt, Christopher	88,337
Schmiedge, Kimberley	71,350
Schmitz, Sheri	71,183
Schneider, Brent	90,344
Schneider, Christopher	72,235
Schneider, Jason	87,888
Schnell-Persson, Tracy	95,555
Schoenfeld, Bradley	101,611
Schoffer, Jaycie	65,555
Schow, Charlene	92,663
Schrader, Leah	90,454
Schreiner, Shaelyn	59,239
Schreiter, Krista	71,078
Schroeder, Jaime	120,463
Schroeder, Rebecca	94,983
Schubert, Anne	72,032
Schule, Matthew	78,725
Schultz, Darlene	120,120
Schumacher, Craig	75,737
Schwan, Shelley	75,801

Name	Amount
Schwanke, Jonathan	90,806
Schwanke, Suzy	90,261
Schwindt, Crystal	70,265
Scissons, Kimberley	94,446
Scott Lindsay, Jana	93,299
Scott, Amanda	92,789
Scott, Stefan	97,988
Scrimshaw, Charlene	197,328
Scrivens, Erin	94,320
Seamer, Kari	54,584
Sego, Krista	120,187
Seibel, Linda	96,281
Sellers, Melissa	58,964
Semchyshen, Stephen	90,143
Sendecki, Courtnee	51,430
Senft, Ashley	88,074
Senger, Cindy	89,891
Serack, Gregory	55,875
Serblowski, Ryan	89,192
Settee Usiskin, Mika	94,459
Shandler, Rob	94,983
Shangraw, Cassandra	94,730
Shanks, Michelle	114,934
Sharp, Rachel	94,895
Shepherd, Curtis	125,418
Shepherd, Jeffery	121,974
Shewchuk, Heather	110,443
Shier, Douglas	65,243
Shircliff, Kimberley	111,799
Shirley, Thane	95,027
Shmyr, Kevin	94,653
Shotton, Lisa	87,762
Shultz, Lacy	90,289
Shuttleworth, Robyn	94,459
Shyluk, Deena	114,627
Siba, Kristin	125,949
Sickavish, Jillian	74,762
Sieffert, Glenn	55,623
Siemens, Timothy	100,232

Name	Amount
Siewert, Kyla	84,017
Sifford, Amanda	70,398
Silbernagel, Sybille	90,333
Silzer, Colette	95,323
Simes, Bree	58,213
Simes, Thomas	93,731
Simpson, James	90,344
Simpson, Janet	124,124
Simpson, Leanne	81,905
Sinnett, Darrin	127,447
Skjerven, Shane	230,804
Skrudland, Samantha	56,864
Slade, Marc	79,302
Slater, Carol	94,787
Sloboda, David	129,263
Sloboda, John	50,833
Smart, Jessica	64,429
Smith, Bradley	101,021
Smith, Carey	94,989
Smith, Kelsey	94,681
Smith, Kristen	94,347
Smith, Reagan	90,822
Smith, Sean	94,556
Smith, Tiffany	115,393
Smith-Windsor, Jodi	94,961
Smith-Windsor, Matthew	100,260
Smithson, Tanya	73,269
Smyth, Lanette	90,388
Sobottka, Sandra	76,595
Sokul, Gillian	91,900
Sollosy, Sharon	94,695
Somers-Peters, Staci	94,664
Somerville, Patrick	100,520
Sookerokoff, Lisa	71,626
Soroski Olfert, Carrie	90,344
Soucy, Rejean	61,596
Sousa, Tamela	91,347
Spafford, Brooke	83,755
Spafford, Callie	77,349

Name	Amount
Specht, Alexandra	70,528
Speidel, Donald	90,603
Speir, Jeffrey	100,179
Spencer, Arynne	63,618
Spencer, Bonnie	89,194
Spurr, Ronald	67,585
St. Germaine, Wendy	56,923
St. Pierre, Scott	125,433
Stanford, Candace	50,293
Steedsman, Angela	100,097
Steele, Jennifer	101,538
Stefanson-Pexa, Stefanie	90,290
Stehr, Jeffrey	83,793
Stensrud, Craig	95,069
Stevens, Nicole	95,610
Stevenson-Laverty, Kari	90,525
Stewart, Christopher	94,835
Stewart, Lainie	87,307
Stewart, Neil	94,653
Stock, Jennifer	94,558
Stockham, Michael	90,641
Stone, Sara	99,974
Stonhouse, David	77,128
Storry, Angela	94,747
Stott, Kristen	76,293
Stott, Torey	79,095
Strange, Gillian	58,284
Street, Kris	100,069
Streisel, Adam	93,554
Strelioff, Karsten	81,055
Stromberg, Wendy	94,265
Strong, Zachary	75,778
Strouts, Kailey	64,913
Strueby, Shanna	117,223
Strunk, Alexandra	84,643
Suchan, Sarah	69,137
Sukut, Alan	94,459
Sumner, Karin	68,109
Sumners, Kathleen	89,995

Name	Amount
Sun, Meng	90,261
Sutton, Keri	96,051
Swan, Dean	129,155
Sydiaha, Melanie	94,481
Sylvester, Angela	71,697
Symynuk, David	72,604
Tabin, Morgan	51,628
Tait, Megan	101,103
Tam, Ivan	111,550
Tamblyn, Tobi	122,623
Tan, Jenine	90,864
Tan, Yige	51,896
Tang, Janelle	100,108
Tangjerd, Heather	90,261
Tate, Melissa	90,603
Taylor, Alexis	81,538
Taylor, Deborah	74,418
Taylor, Susan	90,811
Tebay, Laura	60,638
Tegenkamp, Marla	94,265
Teichroeb, Stephen	55,403
Tenaski, Elizabeth	56,482
Tessmann, Chantelle	90,406
Therriault, Lise	100,152
Therres, Monika	66,296
Thibodeau, Brenda	105,569
Thiessen, Glenn	95,110
Thiessen, Jocelyn	79,345
Thivierge, Adine	94,824
Thivierge, Diana	110,267
Thomas, Shayna	74,284
Thompson, Bret	94,331
Thompson, Craig	55,583
Thompson, Jesmond	95,393
Thompson, Lynnette	89,278
Thompson, Tracee	75,246
Thon, Krista	89,951
Thorpe, Glenn	75,680
Thorstad, Andra	95,592

Name	Amount
Thorstad, Brian	102,856
Thorstad, Reed	63,994
Thorsteinson, Donna	86,747
Thunderchild, Christy	67,713
Thunderchild, Jordan	60,888
Tilbury, Shauna	125,348
Tilk, Debra	95,715
Timm, Michelle	90,402
Titus, Allison	94,857
Tkachuk, Larissa	68,943
Tonelete, Milbert	51,774
Tooley, Danielle	121,004
Toor, Kendra	84,219
Torgunrud, Crystal	104,886
Toth, Traci	85,554
Totland, Jenna	90,466
Tourangeau, Norine	91,561
Trapp, Jason	80,696
Trinh, Sarah	94,391
Truitt, Destiny	59,494
Truitt, Luke	75,710
Tud, Alberto	54,031
Tud, Louie	54,808
Turner, Arin	90,262
Tyndall, Bree	59,614
Tysowski, Kevin	100,445
Uhrmann, Ryan	53,890
Ukrainetz, Glen	95,154
Ulrich, Jonelle	130,403
Urn, Terry	55,745
Urn, William	59,523
Usher, Lisa	81,152
Van Hesteren, Sherry	101,615
Van Norman, Ashley	68,462
Van Olst, Jamie	95,771
Van Olst, Jeremy	90,142
Vandenberg, Erin	96,182
Vandenneuvel, Steven	89,489
Vanderpost, Madison	69,995

Name	Amount
Vandersteen, Nicolette	69,794
Vanthuyne, Nicole	90,327
Vasko, Stacey	94,829
Vedress, Janel	85,764
Velonas, Charlene	94,496
Verma, Krishan	76,453
Veszi, Michael	97,140
Vetter, Sherry	100,047
Vickaryous, Kelly	95,192
Vincent, Stephen	70,019
Vinet, Rosemary	90,516
Vucinic, Bojana	90,416
Wachs, Brent	100,717
Wacker, Rhonda	90,384
Wagar, Jason	113,044
Wagar, Melanie	101,254
Wagner, Celeste	76,884
Wahba, Salah	55,623
Waldner, Jennifer	57,101
Waldron, Michael	82,507
Walker, Eric	91,654
Walker, Shannon	74,209
Walkingcloud, Marissa	73,076
Wallace, Jennifer	94,676
Walling, Terriann	91,643
Walter, Carlene	94,653
Walters, Lesley	95,000
Ward, Catherine	107,984
Ward, Sarah	94,276
Warner, Christine	62,025
Warner, Katelyn	70,802
Warrington, Christina	94,540
Warrington, Darcy	94,747
Waslen, Janelle	68,476
Wasylyniuk, Roxann	90,360
Watson, Millicent	94,743
Watts, Bradley	94,760
Watts, Joanna	81,689
Watts, Steven	90,921

Name	Amount
Wdowiak, Jennifer	67,526
Webb, Nicole	82,462
Weber, Allison	75,331
Wegner, Meagan	94,928
Wei, Krista	166,079
Wei, Kyle	67,831
Weiman, Kristen	61,766
Weimer, Heather	93,779
Weisbeck, Barbara	55,897
Weisberg, Elisabeth	80,305
Weisman, Gideon	100,061
Welch, Shannon	101,942
Welder, Nicole	94,342
Wellsch, Erica	74,763
Welwood, Arielle	82,865
West, Crystal	90,646
Westfield, Robbie	59,600
Whitecalf, Carol	71,944
Whitehead, Tara	89,896
Wiebe, Callie	100,482
Wiebe, Dean	90,364
Wiebe, Jayden	62,217
Wiebe, Joshua	101,148
Wiederhold, Mackenzie	69,373
Wieggers, Warren	100,074
Wigelsworth, Debra	100,047
Wihak, Reginald	100,361
Wilderman, Mark	94,961
Wilkinson, Deborah	94,796
Wilkinson, Melanie	100,152
Will, Bradley	89,428
Will, Karen	94,459
Willey, Shaun	95,330
Williams, Janet	110,052
Williams, Shari	110,704
Williams, Thomas	103,880
Williams, Trudy	64,340
Willms, Dana	89,891
Willoughby, Ashley	91,276

Name	Amount
Wilson, Candace	113,533
Wilson, Clayton	64,639
Wilson, Melissa	80,858
Wilson, Robert	124,827
Winberg, Sara	64,926
Wingert, Shane	94,884
Winkel, Michael	72,538
Wipf, Jacob	100,912
Wittke, Alyssa	70,041
Witzaney, Jordan	54,634
Woiden, Kendra	92,418
Wojcichowsky, Luba	95,022
Wolter, Lindsay	89,979
Woo, Kathy	90,421
Wood, Genevieve	127,049
Wooden, Samantha	68,456
Woods-Fehr, Andrea	119,415
Wooller, Karen	90,207
Worme, Ian	88,738
Worth, Samara	94,626
Woytiuk, Marci	90,454
Woytowich, Robert	100,044
Wright, Heather	94,714
Wright, John	100,135
Wright, Natasha	73,489
Wurst, Joy	98,656
Wuttunee, Tammy	118,222
Wyatt, Ashley	64,112
Yahyahkeekoot, Leo	90,668
Yausie, Ryan	90,261
Yee, Deborah	100,047
Yong, Kai	90,344
Young, Cheryl	53,801
Young, Jordan	84,796
Zale, Bradley	59,253
Zaluski, Kathleen	94,790
Zbeetnoff, Stacey	90,076
Zeitner, Bethany	73,307
Zelensky, Mathew	83,630



Name	Amount
Zelinski, Brooke	77,071
Zintel, Cindy	90,076
Zoerb, Scott	76,339
Zohoun, David	69,208
Zoller, Anna	100,307

Name	Amount
Zrymiak, Haley	107,313
Zurevinski, Breanna	74,831
Zurevinski, Kristen	74,854
Zurevinski, Kristin	93,409
Zurevinsky, Helaina	75,513

## Transfers

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

Name	Amount
Saskatoon Misbah School	\$362,668
Saskatoon Secondary Schools Athletic Directorate	99,223
St. Paul's R.C.S.S.D. #20	162,323
Whitecap Dakota First Nation	51,121

## Supplier Payments

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

Name	Amount
3Twenty Solutions Inc.	\$128,736
Ainsworth Inc.	462,704
Al Anderson's Source For Sport	111,570
Allmar Inc.	65,364
Amazon Marketplace	256,311
Amazon.ca	168,076
AODBT Architects Ltd	78,543
AON Canada Inc.	1,137,222
Apple Canada Inc	106,252
Aquifer Distribution Ltd	51,043
Baragar Enterprises Ltd	79,065

Name	Amount
Bayshore Healthcare Ltd	144,579
BCL Consulting Group Inc	102,959
Benchmark Site Services Inc	193,540
Bersch Consulting Ltd	77,574
BTY Consultancy Group Inc	51,702
Camp Kadesh	66,389
Carmont Construction Ltd	894,140
Centaur Products Inc	229,428
Century Roofing & Sheet Metal	200,444
Charter Telecom Inc	347,969
CHEP Good Food Inc	140,133
City Of Saskatoon	3,967,393
Clark Roofing (1964) Ltd	68,908
Colliers Mcclocklin International	108,925

Name	Amount
Con-Tech General Contractors Ltd	271,442
Corefour Inc.	191,866
Costco Wholesale (Canada)	78,026
CP Distributors Ltd	210,804
Custom Snow Removal	89,571
Cypress Sales Partnership	237,351
D2 Construction Ltd	456,165
Daniels Wingerak Engineering Ltd	51,551
Dell Canada Inc	268,546
Deloitte Management Services LP	69,302
Denson Commercial Food Equipment	70,600
Dollarama	66,247
Dumont Technical Institute	95,481
EMCO Corporation	59,106
Federated Co-operatives Ltd	124,670
FirstCanada ULC	2,963,143
Flynn Canada Ltd	778,843
Follett School Solutions, Inc	61,391
Haid Roofing Ltd	136,645
HDH Architects	119,023
Hertz Northern Bus	2,653,376
IB Global Center	74,987
Ideasource Recognition & Rewards Inc	63,978
Imperial Parking Canada Corp	263,574
Inland Audio Visual Ltd (Wpg)	79,880
Interwest Mechanical Ltd	171,690
Intrado Canada, Inc.	101,580
iON United Inc	104,128
Johnson Controls Ltd	280,538
Kev Software Inc	90,173
Key West Engineering Ltd	68,187

Name	Amount
Kindrachuk Agrey Architects Ltd	526,635
Levitt Safety Limited	146,024
Loblaw Companies Limited	68,121
Loraas Disposal Services Ltd	133,950
LP3 Transportation Solutions	274,215
M.N.S Ltd	56,636
McNally Robinson Booksellers	135,203
Miners Construction Co Ltd	85,973
Motion LP-Saskatoon Faithful	145,701
Motion Specialties Saskatoon	116,476
Northern Strands Co Ltd	72,715
P. Machibroda Engineering Ltd	58,033
Pace Solutions Corp.	72,587
PC Express Delivery	75,881
PC Hotline	67,492
Peak Mechanical Ltd	98,450
Pinnacle Distribution Inc	434,363
Powerland Computers	117,615
Quorex Construction Ltd	1,468,466
Radiance Energy Corporation	1,033,617
Ranch Ehrlo Society	199,900
Real Canadian Wholesale Club	94,628
Real Cdn Superstore #1	58,194
Rely-Ex Contracting	121,178
Riide Holdings Inc	606,789
Roof Management & Inspection Services	51,410
Saskatchewan Polytechnic	210,656
Saskatchewan Professional Teachers Regulatory Board	195,242

Name	Amount
Saskatchewan Power Corporation	1,315,719
Saskatchewan School Boards Association	198,577
Saskatoon Downtown Youth Centre	60,107
Saskatoon Fire & Flood	1,254,726
Saskatoon Soccer Centre Inc	131,698
Saskenergy	1,500,395
Sasktel	257,405
Saskwest Mechanical Ltd	264,856
Sepw Architecture Inc	50,788
Shaw Business	64,602
St John's Music	106,375
Supreme Office Products Ltd	623,472

Name	Amount
Swish Kemsol	55,456
Sysco	121,104
Technologies Humanware Canada	51,993
Theraplay Pediatric Occupation	326,247
Thorpe Industries Ltd	917,961
TM Designs	108,502
Toronto Dominion Bank	235,748
Trade West Equipment Ltd	198,154
Vipond Fire Protection	54,081
Wal-Mart Supercenter	71,403
Wallace Klypak Architects Ltd	115,886
Waterford Technologies	155,067
Wells Interiors Inc	330,599

## Other Expenditures

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

Name	Amount
Canadian Union of Public Employees Local 8443	675,524
CIBC Mellon	7,483,360
Co-operators	3,122,328
Minister Of Finance	72,456
Minister Of Revenue	86,543
Receiver General for Canada	59,574,655

Name	Amount
Saskatchewan Teachers' Federation	18,683,461
Saskatoon Teachers' Association	202,046
Teachers Superannuation Commission	298,367
Workers' Compensation Board	873,837

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

Consolidated Financial Statements of

**THE BOARD OF EDUCATION OF THE  
SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN**

Year ended August 31, 2022

## Management's Responsibility for the Consolidated Financial Statements

The school division's management is responsible for the preparation of the consolidated 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 comprised 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 consolidated financial statements. The Board is also responsible for the appointment of the school division's external auditors.

The external auditors, Deloitte LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the school division's consolidated 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 Board of Education of the Saskatoon School Division No.13 of Saskatchewan:



Board Chair



Director of Education



Chief Financial Officer

December 16, 2022

Date

## Independent Auditor's Report

To the Trustees of the Board of Education of  
the Saskatoon School Division No. 13 of Saskatchewan

### Opinion

We have audited the consolidated financial statements of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan (the "Division"), which comprise the consolidated statement of financial position as at August 31, 2022, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2022, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

### Basis for Opinion

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

### Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

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

In preparing the financial statements, management is responsible for assessing the 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 Division or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Division to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

*Deloitte LLP*

Chartered Professional Accountants  
December 16, 2022  
Saskatoon, Saskatchewan

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**


**Consolidated Statement of Financial Position  
as at August 31, 2022**

	2022	2021
	\$	\$
<b>Financial Assets</b>		(Restated - Note 2j)
Cash and Cash Equivalents	31,663,241	39,417,619
Accounts Receivable (Note 7)	5,743,502	3,653,238
Portfolio Investments (Note 3)	27,396,220	20,536,930
Pension Asset (Note 6)	10,048,000	-
<b>Total Financial Assets</b>	<b>74,850,963</b>	<b>63,607,787</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	26,940,675	25,949,992
Long-Term Debt (Note 9)	8,043,626	10,037,934
Liability for Employee Future Benefits (Note 5)	7,141,300	7,030,300
Deferred Revenue (Note 10)	10,077,809	10,801,928
<b>Total Liabilities</b>	<b>52,203,410</b>	<b>53,820,154</b>
<b>Net Financial Assets</b>	<b>22,647,553</b>	<b>9,787,633</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	264,087,509	276,687,927
Prepaid Expenses	1,404,326	1,332,548
<b>Total Non-Financial Assets</b>	<b>265,491,835</b>	<b>278,020,475</b>
<b>Accumulated Surplus (Note 13)</b>	<b>288,139,388</b>	<b>287,808,108</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	289,026,589	287,544,648
Accumulated Remeasurement (Losses) and Gains	(887,201)	263,460
<b>Total Accumulated Surplus (Note 13)</b>	<b>288,139,388</b>	<b>287,808,108</b>

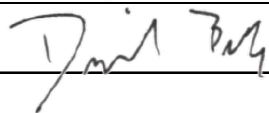
Unrecognized Assets (Note 15)  
Contractual Rights (Note 16)  
Contingent Liabilities (Note 17)  
Contractual Obligations (Note 18)

*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 SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Operations and Accumulated Surplus from Operations  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 2j, Note 19)
<b>REVENUES</b>			
Grants	259,032,460	256,200,951	262,927,250
Tuition and Related Fees	1,462,478	1,415,251	1,590,046
School Generated Funds	4,955,000	3,038,090	1,351,849
Complementary Services (Note 11)	6,288,815	4,596,437	4,699,257
External Services (Note 12)	8,159,080	11,179,299	5,319,694
Other	1,570,506	1,438,708	1,061,683
<b>Total Revenues (Schedule A)</b>	<b>281,468,339</b>	<b>277,868,736</b>	<b>276,949,779</b>
<b>EXPENSES</b>			
Governance	722,955	650,495	928,084
Administration	7,173,671	5,467,568	8,257,414
Instruction	209,078,486	203,701,856	209,205,663
Plant Operation & Maintenance	43,217,840	43,982,383	43,894,617
Student Transportation	6,873,304	6,080,288	6,157,492
Tuition and Related Fees	391,982	673,050	450,584
School Generated Funds	4,955,000	3,338,354	1,455,518
Complementary Services (Note 11)	6,341,440	4,058,480	4,531,669
External Services (Note 12)	8,662,895	7,904,076	5,222,821
Other	292,973	530,245	597,405
<b>Total Expenses (Schedule B)</b>	<b>287,710,546</b>	<b>276,386,795</b>	<b>280,701,267</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(6,242,207)</b>	<b>1,481,941</b>	<b>(3,751,488)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>287,544,648</b>	<b>287,544,648</b>	<b>291,296,136</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>281,302,441</b>	<b>289,026,589</b>	<b>287,544,648</b>

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Remeasurement Gains and Losses  
as at August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Accumulated Remeasurement Gains, Beginning of Year</b>	<b>263,460</b>	<b>60,682</b>
Unrealized (losses) gains attributable to:		
Portfolio investments	(887,201)	263,460
Amounts reclassified to the statement of operations:		
Portfolio investments	(263,460)	(60,682)
<b>Net remeasurement (losses) gains for the year</b>	<b>(1,150,661)</b>	<b>202,778</b>
<b>Accumulated Remeasurement (Losses) Gains, End of Year</b>	<b>(887,201)</b>	<b>263,460</b>

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Changes in Net Financial Assets  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
	(Note 14)		(Restated - Note 2j)
<b>Net Financial Assets, Beginning of Year</b>	<b>9,787,633</b>	<b>9,787,633</b>	<b>5,382,756</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(6,242,207)	1,481,941	(3,751,488)
Acquisition of Tangible Capital Assets (Schedule C)	(9,961,000)	(5,096,376)	(7,154,429)
Amortization of Tangible Capital Assets (Schedule C)	13,080,000	17,696,794	15,560,238
Net Change in Other Non-Financial Assets	-	(71,778)	(452,222)
	<b>(3,123,207)</b>	<b>14,010,581</b>	<b>4,202,099</b>
Net Remeasurement (Losses) Gains	-	(1,150,661)	202,778
<b>Change in Net Financial Assets</b>	<b>(3,123,207)</b>	<b>12,859,920</b>	<b>4,404,877</b>
<b>Net Financial Assets, End of Year</b>	<b>6,664,426</b>	<b>22,647,553</b>	<b>9,787,633</b>

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Cash Flows  
for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2j)
Operating Surplus (Deficit) for the Year	1,481,941	(3,751,488)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	16,163,298	9,753,742
Change in Non-Cash Operating Activities (Schedule E)	(11,832,478)	8,049,132
<b>Cash Provided by Operating Activities</b>	<b>5,812,761</b>	<b>14,051,386</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets*	(3,858,753)	(6,101,801)
<b>Cash Used by Capital Activities</b>	<b>(3,858,753)</b>	<b>(6,101,801)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(24,058,940)	(11,619,910)
Proceeds on Disposal of Portfolio Investments	16,344,862	16,364,655
<b>Cash (Used) Provided by Investing Activities</b>	<b>(7,714,078)</b>	<b>4,744,745</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,994,308)	(1,942,984)
<b>Cash Used by Financing Activities</b>	<b>(1,994,308)</b>	<b>(1,942,984)</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(7,754,378)</b>	<b>10,751,346</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>39,417,619</b>	<b>28,666,273</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>31,663,241</b>	<b>39,417,619</b>

\* This amount does not include in-kind grants for Joint-Use Schools Project of \$1,237,623 (2021- \$1,052,628).

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

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Saskatoon School Division No. 13 of Saskatchewan” and operates as “Saskatoon Public Schools”. 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 qualified donee for charity purposes 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 consolidated 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) Reporting Entity and Consolidation**

The school division reporting entity is comprised of all the organizations which are controlled by the school division.

**Controlled Entities**

Control is defined as the power to govern the financial and operating policies of another organization with the expected benefits or risk of loss to the school division. Control exists so long as the school division has the power to govern, regardless of whether the school division chooses to exercise this power.

All of the assets, liabilities, revenues, and expenses of controlled organizations are consolidated line-by-line after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-organizational transactions and balances have been eliminated.

- Saskatoon Public Schools Foundation Corp. (the “Foundation”) is incorporated under the *Saskatchewan Non-Profit Corporations Act, 1995* and was established to carry on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the school division. The Foundation has registered charity status.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**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 consolidated financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$7,141,300 (2021 - \$7,030,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$230,690,360 (2021 - \$214,346,992) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- The net pension asset of \$10,048,000 (2021 - \$0) because actual experience may differ significantly from actuarial assumptions.
- estimated discounted asset retirement obligation of \$15,363,798 (2021 - \$15,119,564) 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 consolidated 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.

Financial instruments are assigned to one of the two measurement categories: fair value, or cost or amortized cost.



**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**i) Fair Value**

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

Any associated transaction costs are expensed upon initial recognition. Unrealized changes in fair value are recognized in the consolidated statement of remeasurement gains and losses until they are realized, at which time they are transferred to the consolidated statement of operations and accumulated surplus from operations.

Fair value is determined by quoted prices (unadjusted) in active markets for identical assets or liabilities.

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the consolidated statement of operations and accumulated surplus from operations.

**ii) Cost or Amortized Cost**

All other 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 consolidated statement of operations and accumulated surplus from operations.

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

**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.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

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

Treaty land entitlement receivable and other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Portfolio Investments** consist of term deposits made to obtain a return on a temporary basis with maturity terms between three months and one year and equity instruments quoted in an active market. 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 BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
Buildings and short-term buildings ARO	50 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 that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 5-23 years.

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

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, and software licensing.

**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 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 obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows and accretion expense is included in the Statement of Operations.

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

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**

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

**Defined Benefit Plan Administered by the School Division**

The school division administers a defined benefit plan to employees who are not eligible to participate in the teachers' pension plans described above. The net pension asset is the difference between the value of the accrued benefit obligation and the market value of related pension plan assets, net of unamortized actuarial gains and losses, and is reflected in these consolidated financial statements in Note 6 – Pension Plans.

The cost of pension benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and using assumptions including the pension plan's expected investment yields, discount rates, inflation, salary escalations, mortality of members, terminations and the ages at which members will retire. Actuarial gains and losses are changes in the value of the accrued benefit obligation and the pension fund assets resulting from the difference between the actual and expected results or resulting from changes in actuarial assumptions. Actuarial gains and losses are deferred and amortized over the average remaining service life of the related employee groups.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

**ii) Fees and Services**

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably 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 SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**j) Adoption of new accounting standards**

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

As at September 1, 2021 the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The impact on the school division's consolidated financial statements is summarized as follows:

	<b>Previously Stated August 31, 2021</b>	<b>Increase (Decrease)</b>	<b>Restated August 31, 2021</b>
Tangible Capital Assets	276,169,371	518,556	276,687,927
Accounts payable and Accrued Liabilities	10,830,428	15,119,564	25,949,992
Amortization expense	15,516,531	43,707	15,560,238
Accretion expense	-	255,845	255,845
Accumulated Surplus from Operations	302,145,656	(14,601,008)	287,544,648

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	<u>2022</u>		<u>2021</u>	
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>		<u>Cost</u>	
Scotiabank, GIC, Interest of 4.50%, due Dec. 5, 2022	\$	4,000,000	\$	-
Scotiabank, GIC, Interest of 4.67%, due Dec. 15, 2022		14,000,000		-
Scotiabank, GIC, Interest of 4.85%, due Mar. 4, 2023		2,000,000		-
Raymond James, GIC, Interest of 0.78%, due Feb. 2, 2022		-		4,000,000
Raymond James, GIC, Interest of 0.88%, due Apr. 4, 2022		-		6,000,000
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$</b>	<b>20,000,000</b>	<b>\$</b>	<b>10,000,000</b>
<b>Portfolio investments in the fair value category:</b>	<u>Cost</u>		<u>Fair Value</u>	
Equity investments in active market	\$	8,019,961	\$	10,273,470
<b>Total portfolio investments reported at fair value</b>	<b>\$</b>	<b>7,396,220</b>	<b>\$</b>	<b>10,536,930</b>
<b>Total portfolio investments</b>	<b>\$</b>	<b>27,396,220</b>	<b>\$</b>	<b>20,536,930</b>

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

Expenses by Function and Economic Classification:

Function	Salaries & Benefits	Goods & Services	Debt Service	Accretion of ARO	Amortization of TCA	2022 Actual	2021 Actual Restated (Note 2j Note 19)
Governance	\$ 343,669	\$ 306,826	\$ -	\$ -	\$ -	\$ 650,495	\$ 928,084
Administration	4,289,352	997,718	-	-	180,498	5,467,568	8,257,414
Instruction	190,259,293	10,186,508	-	-	3,256,055	203,701,856	209,205,663
Plant Operation & Maintenance	12,088,115	17,639,926	-	-	14,254,342	43,982,383	43,894,617
Student Transportation	-	6,080,288	-	-	-	6,080,288	6,157,492
Tuition and Related Fees	-	673,050	-	-	-	673,050	450,584
School Generated Funds	-	3,338,354	-	-	-	3,338,354	1,455,518
Complementary Services	3,437,049	621,431	-	-	-	4,058,480	4,531,669
External Services	2,738,327	5,159,850	-	-	5,899	7,904,076	5,222,821
Other	-	26,076	259,935	244,234	-	530,245	597,405
<b>TOTAL</b>	<b>\$ 213,155,805</b>	<b>\$ 45,030,027</b>	<b>\$ 259,935</b>	<b>\$ 244,234</b>	<b>\$ 17,696,794</b>	<b>\$ 276,386,795</b>	<b>\$ 280,701,267</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**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, severance benefits, retirement gratuity, and accumulating vacation banks. 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 consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021, and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	<b>2022</b>	<b>2021</b>
	August 31, 2022	August 31, 2021
Actuarial valuation (extrapolation) date		
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15
<b>Liability for Employee Future Benefits</b>	<b>2022</b>	<b>2021</b>
<b>Accrued Benefit Obligation - beginning of year</b>	\$ 6,410,300	\$ 7,357,400
Current period service cost	580,400	632,700
Interest cost	132,100	119,600
Benefit payments	(570,900)	(448,700)
Actuarial (gains)	(943,000)	(1,288,100)
Plan amendments	-	37,400
<b>Accrued Benefit Obligation - end of year</b>	<b>5,608,900</b>	<b>6,410,300</b>
Unamortized net actuarial gains	1,532,400	620,000
<b>Liability for Employee Future Benefits</b>	<b>\$ 7,141,300</b>	<b>\$ 7,030,300</b>
<b>Employee Future Benefits Expense</b>	<b>2022</b>	<b>2021</b>
Current period service cost	\$ 580,400	\$ 632,700
Amortization of net actuarial (gain) loss	(30,600)	49,100
<b>Benefit cost</b>	<b>549,800</b>	<b>681,800</b>
Interest cost	132,100	119,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 681,900</b>	<b>\$ 801,400</b>



**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,328	2	2,330	2,272
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-11.70%
Member contributions for the year	\$ 15,409,288	\$ 7,022	\$ 15,416,310	\$ 15,317,250

**Defined Benefit Plan Administered by the School Division**

The school division administers a defined benefit plan to employees who are not eligible to participate in the teachers' pension plans which provides benefits based on length of service and pensionable earnings. The net pension asset represents accrued pension benefits less the fair value of related pension assets and the balance of unamortized experience gains and losses and is reflected in these consolidated financial statements as accounts receivable as the school division is ultimately responsible for the funding of these pension obligations.

Actuarial valuations for accounting purposes are performed at least triennially using the projected accrued benefit actuarial cost method. The most recent valuation was prepared by AON Consulting, an actuarial services firm, as at December 31, 2021. The accrued benefit obligation reported in the tables below is based on the extrapolation of the 2021 valuation.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2021 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	<b>2022</b>	<b>2021</b>
Number of active School Division members	1,077	1,051
Number of former members, superannuates and surviving spouses	617	628
Member contribution rate (percentage of salary)	8.10%	8.10%
School Division contribution rate (percentage of salary)	9.10%	9.10%
Member contributions	\$ 3,530,000	\$ 3,490,000
School Division contributions	\$ 3,953,000	\$ 3,917,000
Benefits paid	\$ (9,101,000)	\$ (7,404,000)
Actuarial valuation date	31-Aug-22	31-Aug-21
Long-term assumptions used:		
Salary escalation rate-Beginning of year	3.25%	3.25%
Salary escalation rate-End of year	3.25%	3.25%
Expected rate of return on plan assets-Beginning of year	6.05%	6.35%
Expected rate of return on plan assets-End of year	5.85%	6.05%
Discount rate-Beginning of year	5.85%	6.05%
Discount rate-End of year	5.75%	5.85%
Inflation rate-Beginning of year	2.25%	2.25%
Inflation rate-End of year	2.25%	2.25%
Expected average remaining service life (years)	12	12

<b>Net Pension Liability / Asset</b>	<b>2022</b>	<b>2021</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 152,569,000</b>	<b>\$ 144,544,000</b>
Current period benefit cost	6,232,000	5,989,000
Interest cost	8,841,000	8,702,000
Benefit payments	(9,101,000)	(7,404,000)
Actuarial gain	5,446,000	738,000
<b>Accrued Benefit Obligation - end of year</b>	<b>163,987,000</b>	<b>152,569,000</b>
<b>Pension Plan Assets at market value - beginning of year</b>	<b>167,496,000</b>	<b>147,346,000</b>
Employer contributions	3,953,000	3,917,000
Employee contributions	3,530,000	3,490,000
Return on plan assets	9,751,000	8,915,000
Actuarial gains / losses	(17,683,000)	11,232,000
Benefit payments	(9,101,000)	(7,404,000)
<b>Pension Plan Assets at market value - end of year (1)</b>	<b>157,946,000</b>	<b>167,496,000</b>
<b>Funded Status - Pension Plan Surplus / (Deficit)</b>	<b>(6,041,000)</b>	<b>14,927,000</b>
Unamortized net actuarial losses (gains)	16,089,000	(7,238,000)
Valuation allowance adjustment	-	(7,689,000)
<b>Net Pension Asset</b>	<b>\$ 10,048,000</b>	<b>\$ -</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

<b>(1) Pension plan assets consist of:</b>	<b>2022</b>	<b>2021</b>
Fixed income securities	18.0%	20.9%
Equity investments	58.6%	55.3%
Mortgage	8.2%	9.0%
Real Estate	15.2%	14.8%
	<b>100.0%</b>	<b>100.0%</b>

<b>Pension Expense</b>	<b>2022</b>	<b>2021</b>
Current period benefit cost	\$ 6,232,000	\$ 5,989,000
Amortization of net actuarial (gain) / loss	(198,000)	717,000
Employee contributions	(3,530,000)	(3,490,000)
<b>Pension Cost</b>	<b>2,504,000</b>	<b>3,216,000</b>
Interest cost on the average accrued benefit obligation	8,841,000	8,702,000
Expected return on average pension plan assets	(9,751,000)	(8,915,000)
<b>Net Interest Cost</b>	<b>(910,000)</b>	<b>(213,000)</b>
Valuation allowance adjustment	(7,689,000)	4,887,000
<b>Total Pension (Income)/Expense</b>	<b>\$ (6,095,000)</b>	<b>\$ 7,890,000</b>

## 7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the consolidated statement of financial position are net of any valuation allowances for doubtful accounts. Valuation allowances for doubtful accounts were \$0 (2021 - \$0). Details of accounts receivable balances are as follows:

	<b>2022</b>	<b>2021</b>
Provincial grants receivable - capital	\$ 2,144,648	\$ 1,644,648
Treaty land entitlement receivable	808,381	1,009,226
Other receivables	2,790,473	999,364
<b>Total Accounts Receivable</b>	<b>\$ 5,743,502</b>	<b>\$ 3,653,238</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2022</b>	<b>2021 (Restated - Note 2j)</b>
Accrued salaries and benefits	\$ 4,794,206	\$ 4,981,574
Accounts payable - operating	6,356,502	5,595,920
Accounts payable - capital	423,844	249,815
Liability for Asset Retirement Obligation	15,363,798	15,119,564
Accrued interest payable	2,325	3,119
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 26,940,675</b>	<b>\$ 25,949,992</b>

The School Division recognized an estimated liability for asset retirement obligation (ARO) of \$15,363,798 (2021 - \$15,119,564) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine amortization of the asset and when remediation costs may be incurred.

The following is a reconciliation of the total liability for asset retirement obligations

	<b>2022</b>	<b>2021 (Restated - Note 2j)</b>
Balance, beginning of year	\$ 15,119,564	\$ 14,863,719
Accretion expense	244,234	255,845
<b>Balance, end of year</b>	<b>\$ 15,363,798</b>	<b>\$ 15,119,564</b>

The following is a summary of the key assumptions on which the carrying amount of the asset retirement obligation is based:

- a) Total undiscounted amount of the estimated cash flows – \$23,562,615
- b) Expected timing of payment of the cash flows – based on estimated remaining useful life of buildings. The majority is expected to be incurred after 2027.
- c) Discount rate – 4.01%
- d) Inflation rate – 2.25%

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2022	2021
Capital Loans:		
(a) Monthly Payments of principal and interest combined of \$42,044, interest rate of 3.68% (2021 - 3.68%); due on the last day of each month through to May 30, 2033 (TD-Willowgrove Construction Loan);	\$ 4,475,367	\$ 4,808,527
(b) Monthly payments of principal and interest combined of \$24,354, interest rate of 2.47% (2021 - 2.47%); due on the last day of each month through to April 30, 2025 (CPCI Repurpose Loan - BMO)	753,545	1,023,567
(c) Monthly payments of principal and interest combined of \$42,144, interest rate of 2.428% (2021 - 2.428%); due on the last day of each month through to January 28, 2024 (Tech Loan -TD)	703,597	1,186,420
(d) Monthly payments of principal and interest combined of \$63,527, interest rate of 1.675% (2021 - 1.675%); due on the 7th day of each month through to June 7, 2025 (Tech Loan -TD)	2,111,117	2,831,960
	<u>8,043,626</u>	<u>9,850,474</u>
Other Long Term Debt:		
(a) Photocopier Lease - Monthly payments of principal and interest combined of \$18,851, interest rate of 2.70% (2021 - 2.70%); due at the end of the month from September 30, 2018 to August 31, 2022 (Xerox)	-	187,460
	<u>-</u>	<u>187,460</u>
<b>Total Long-Term Debt</b>	<b>\$ 8,043,626</b>	<b>\$ 10,037,934</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>		
	Capital Loans	Total
2023	\$ 2,064,825	\$ 2,064,825
2024	1,770,031	1,770,031
2025	1,337,392	1,337,392
2026	504,529	504,529
2027	504,529	504,529
Thereafter	2,904,262	2,904,262
<b>Total</b>	<b>9,085,568</b>	<b>9,085,568</b>
Less: Interest	(1,041,942)	(1,041,942)
<b>Total future repayments</b>	<b>\$ 8,043,626</b>	<b>\$ 8,043,626</b>

<b>Principal and interest payments on the long-term debt are as follows</b>				
	Capital		2022	2021
	Capital Loans	Leases		
Principal	\$ 1,806,848	\$ 187,460	\$ 1,994,308	\$ 1,942,984
Interest	257,183	2,752	259,935	315,809
<b>Total</b>	<b>\$ 2,064,031</b>	<b>\$ 190,212</b>	<b>\$ 2,254,243</b>	<b>\$ 2,258,793</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the year	Revenue recognized in the year	Balance as at August 31, 2022
<b>Capital projects:</b>				
Non-government deferred capital transfers	\$ 40,000	\$ -	\$ -	\$ 40,000
<b>Total capital project deferred revenue</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Other deferred revenue:</b>				
Drivers Education	33,474	846,343	879,817	-
Flex Education	-	4,500	-	4,500
Metis Nation - Sask	-	200,000	128,797	71,203
Breakfast Club of Canada	-	100,000	4,120	95,880
Foreign student tuition	25,000	472,900	105,800	392,100
Multi-space agreement	846,551	-	45,351	801,200
Jordan's principle	245,262	3,488,825	2,643,788	1,090,299
Foundation deferred donations	9,611,641	2,000,483	4,029,497	7,582,627
<b>Total other deferred revenue</b>	<b>10,761,928</b>	<b>7,113,051</b>	<b>7,837,170</b>	<b>10,037,809</b>
<b>Total Deferred Revenue</b>	<b>\$ 10,801,928</b>	<b>\$ 7,113,051</b>	<b>\$ 7,837,170</b>	<b>\$ 10,077,809</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**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	Early Learning Intensive Support Pilot	Students in Hospital	Other Programs	2022	2021 (Restated - Note 19)
<b>Revenues:</b>						
Operating Grants	\$2,757,463	\$ 475,000	\$ 701,900	\$ 580,217	<b>\$ 4,514,580</b>	<b>\$ 4,581,082</b>
Fees and Other Revenues	-	-	-	81,857	<b>81,857</b>	<b>118,175</b>
<b>Total Revenues</b>	<b>2,757,463</b>	<b>475,000</b>	<b>701,900</b>	<b>662,074</b>	<b>4,596,437</b>	<b>4,699,257</b>
<b>Expenses:</b>						
Salaries & Benefits	1,878,159	508,709	679,076	371,105	<b>3,437,049</b>	<b>3,782,172</b>
Instructional Aids	71,353	-	-	374,760	<b>446,113</b>	<b>620,055</b>
Supplies and Services	-	-	-	1,510	<b>1,510</b>	<b>13,645</b>
Travel	-	-	-	49,923	<b>49,923</b>	<b>8,999</b>
Professional Development (Non-Salary Costs)	478	-	-	-	<b>478</b>	<b>234</b>
Student Related Expenses	-	-	-	4,464	<b>4,464</b>	<b>11,786</b>
Contracted Transportation & Allowances	-	-	78,963	39,980	<b>118,943</b>	<b>94,778</b>
<b>Total Expenses</b>	<b>1,949,990</b>	<b>508,709</b>	<b>758,039</b>	<b>841,742</b>	<b>4,058,480</b>	<b>4,531,669</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 807,473</b>	<b>\$ (33,709)</b>	<b>\$ (56,139)</b>	<b>\$ (179,668)</b>	<b>\$ 537,957</b>	<b>\$ 167,588</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**12. EXTERNAL SERVICES**

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

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

Summary of External Services Revenues and Expenses, by Program	Associate School (Misbah)	Cafeteria	Qualified Donee & Foundation	Whitecap	Following Their Voices	Other Programs	2022	2021
<b>Revenues:</b>								
Operating Grants	\$ 1,677,910	\$ -	\$ -	\$186,028	\$ 2,865,827	\$ 142,908	\$4,872,673	\$1,867,383
Capital Grants	-	-	-	-	-	535,281	535,281	-
Fees and Other Revenues	-	129,921	4,643,860	765,882	-	231,682	5,771,345	3,452,311
<b>Total Revenues</b>	<b>1,677,910</b>	<b>129,921</b>	<b>4,643,860</b>	<b>951,910</b>	<b>2,865,827</b>	<b>909,871</b>	<b>11,179,299</b>	<b>5,319,694</b>
<b>Expenses:</b>								
Grant Transfers	-	-	-	-	90,662	-	90,662	-
Tuition & Other Related Fees	546,159	-	-	57,681	-	-	603,840	653,243
Salaries & Benefits	1,131,751	191,211	104,577	845,191	-	465,597	2,738,327	2,509,932
Instructional Aids	-	-	3,853,892	40,208	-	66	3,894,166	1,541,296
Supplies and Services	-	106,760	312,410	3,861	14,198	31,210	468,439	384,808
Non-Capital Equipment	-	-	15,585	-	-	-	15,585	4,205
Building Operating Expenses	-	-	-	-	-	21,310	21,310	21,791
Communications	-	-	60,348	-	-	850	61,198	87,998
Student Related Expenses	-	-	4,650	-	-	-	4,650	7,750
Amortization of Tangible Capital Assets	-	-	5,899	-	-	-	5,899	11,798
<b>Total Expenses</b>	<b>1,677,910</b>	<b>297,971</b>	<b>4,357,361</b>	<b>946,941</b>	<b>104,860</b>	<b>519,033</b>	<b>7,904,076</b>	<b>5,222,821</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$(168,050)</b>	<b>\$ 286,499</b>	<b>\$ 4,969</b>	<b>\$2,760,967</b>	<b>\$390,838</b>	<b>\$3,275,223</b>	<b>\$ 96,873</b>

Summary of Associate School Revenues and Expenses, Details by School	Associate School (Misbah)	2022	2021
<b>Revenues:</b>			
Operating Grants	\$ 1,677,910	\$1,677,910	\$1,558,240
<b>Total Revenues</b>	<b>1,677,910</b>	<b>1,677,910</b>	<b>1,558,240</b>
<b>Expenses:</b>			
Tuition & Other Related Fees	546,159	546,159	612,404
Salaries & Benefits	1,131,751	1,131,751	945,836
<b>Total Expenses</b>	<b>1,677,910</b>	<b>1,677,910</b>	<b>1,558,240</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**13. ACCUMULATED SURPLUS**

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus from operations which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses which represent the unrealized gains and losses associated with changes in the value of financial instruments recorded at fair value as detailed in the consolidated statement of remeasurement gains and losses.

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

Details of accumulated surplus are as follows:

	August 31, 2021 (Restated - Note 19)	Additions during the year	Reductions during the year	August 31, 2022
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 276,687,927	\$ 5,096,376	\$ 17,696,794	\$ 264,087,509
Less: Liability for Asset Retirement Obligation	(15,119,564)	(244,234)	-	\$ (15,363,798)
Less: Debt owing on Tangible Capital Assets	(10,037,934)	-	(1,994,308)	\$ (8,043,626)
	<b>251,530,429</b>	<b>4,852,142</b>	<b>15,702,486</b>	<b>240,680,085</b>
<b>Designated Assets (Schedule F)</b>	<b>32,426,741</b>	<b>41,634,132</b>	<b>31,042,804</b>	<b>43,018,069</b>
<b>Unrestricted Surplus</b>	<b>3,587,478</b>	<b>22,296,191</b>	<b>20,555,234</b>	<b>5,328,435</b>
<b>Total Accumulated Surplus from Operations</b>	<b>287,544,648</b>	<b>68,782,465</b>	<b>67,300,524</b>	<b>289,026,589</b>
<b>Accumulated Remeasurement Gain (Loss)</b>	<b>263,460</b>	<b>(887,201)</b>	<b>263,460</b>	<b>(887,201)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 287,808,108</b>	<b>\$ 67,895,264</b>	<b>\$ 67,563,984</b>	<b>\$ 288,139,388</b>

**14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 15, 2021, and the Minister of Education on August 27, 2021.

**15. UNRECOGNIZED ASSETS**

The school division has works of art that are not recognized because a reasonable estimate cannot be made because the costs, benefits, and economic value of such items cannot be reasonably and verifiably quantified using existing methods.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**16. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- Memorandum of Agreement with the Whitecap Dakota First Nation ending on March 31, 2024. Payments under the agreement are based on tuition fees for students attending a school within the school division and reimbursement for the school division's salary, benefit, and other operational and administrative costs for Charles Redhawk Elementary School
- Mount Royal shared cost agreement of \$219,280 annually with no expiration, unless by notice of termination

	<b>Mount Royal Shared Cost Agreement</b>
2023	\$ 219,280
2024	219,280
2025	219,280
2026	219,280
2027	219,280
Thereafter	Indefinite
<b>Total Contractual Rights</b>	<b>\$ 1,096,400</b>

**17. CONTINGENT LIABILITIES**

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable and cannot be estimated as at the date of reporting and accordingly, no provision has been made in these consolidated financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**18. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

	<b>Estimated completion date</b>	<b>Amount</b>
Roofing - Montgomery	2023	\$ 500,074
Roofing - Mount Royal	2023	299,088
Various Upgrades - Evan Hardy	2023	673,038
Various Upgrades - Greystone Heights	2023	176,191
Boilers	2023	352,366
RoofTop Units	2023	129,455
Security Platform and Fire Alarm Upgrade	2023	604,460
N2 Controllers	2023	176,029
Central office Elevator	2023	253,398
Windows - Alvin Buckwold	2023	104,370
City Centre School Project	2025	1,903,269
Technology	2023	148,000
<b>Total</b>		<b>\$ 5,319,738</b>

The school division has ongoing service commitments for transportation, energy, and parking. Other contracts and commitments are as follows:

	<b>Bussing</b>	<b>Taxis</b>	<b>Energy</b>	<b>Parking</b>	<b>Total</b>
2022-23	\$ 6,076,707	\$ 850,756	\$ 1,504,676	\$ 253,641	\$ 8,685,780
2023-24	2,472,308	869,748	-	257,826	3,599,882
2024-25	2,546,477	842,011	-	258,206	3,646,694
2025-26	2,622,872	127,613	-	258,206	3,008,691
2026-27	2,701,558	-	-	262,467	2,964,025
Thereafter	5,648,688	-	-	21,905	5,670,593
	<b>\$ 22,068,610</b>	<b>\$ 2,690,128</b>	<b>\$ 1,504,676</b>	<b>\$ 1,312,251</b>	<b>\$ 27,575,665</b>

The school division is committed to funding \$1,736,104 for the purpose of grant transfers to school divisions participating in Following Their Voices and \$1,101,688 for the purpose of website development related to the Following Their Voices program.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**19. COMPARATIVE INFORMATION**

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

The impact on the school division's consolidated financial statements due to reclassification of Jordan's Principle is as follows:

	<b>Previously Stated August 31, 2021</b>	<b>Increase (Decrease)</b>	<b>Restated August 31, 2021</b>
Grants revenue	261,887,793	1,039,457	262,927,250
Complementary Services revenues	5,738,714	(1,039,457)	4,699,257
Instruction expenses	207,526,713	1,678,950	209,205,663
Complementary Services expenses	6,210,619	(1,678,950)	4,531,669

**20. SUBSEQUENT EVENT**

On December 13<sup>th</sup>, 2022, the board of trustees approved the sale of the Pleasant Hill school building and property at a sale price of \$1,670,000 plus a relocation fee of \$750,000.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**21. RISK MANAGEMENT**

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk and foreign exchange 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 implementation of credit limits and close monitoring of overdue accounts.

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

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

<b>August 31, 2022</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 2,144,648	\$ -	\$ -	\$ -	\$ 2,144,648
Treaty Land Entitlement Receivable	808,381	-	200,845	-	607,536
Other Receivables	2,292,615	1,930,376	67,464	44,248	250,527
<b>Total Receivables</b>	<b>\$ 5,245,644</b>	<b>\$ 1,930,376</b>	<b>\$ 268,309</b>	<b>\$ 44,248</b>	<b>\$ 3,002,711</b>

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

**ii) Liquidity Risk**

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

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

<b>August 31, 2022</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts Payable and Accrued Liabilities	\$ 26,940,675	\$11,467,015	\$ 25,500	\$ 64,410	\$ 15,383,750
Long-Term Debt	8,043,626	924,603	924,603	3,996,101	2,198,319
<b>Total</b>	<b>\$ 34,984,301</b>	<b>\$12,391,618</b>	<b>\$ 950,103</b>	<b>\$ 4,060,511</b>	<b>\$ 17,582,069</b>

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**iii) Market Risk**

The school division is exposed to market risks with respect to interest rates and foreign currency exchange 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 \$20,000,000 with interest payable monthly at a rate of prime minus 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Investing in GICs and term deposits for short terms at fixed interest rates
- Managing cash flows to minimize utilization of its bank line of credit
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		(Restated- Note 19)
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	240,952,658	241,488,407	237,832,880
Other Ministry Grants	8,368,778	8,967,652	8,426,229
<b>Total Ministry Grants</b>	<b>249,321,436</b>	<b>250,456,059</b>	<b>246,259,109</b>
Other Provincial Grants	-	-	10,887,703
Federal Grants	-	2,643,788	1,039,457
Grants from Others	998,024	879,817	933,306
<b>Total Operating Grants</b>	<b>250,319,460</b>	<b>253,979,664</b>	<b>259,119,575</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	8,713,000	2,221,287	3,807,675
<b>Total Capital Grants</b>	<b>8,713,000</b>	<b>2,221,287</b>	<b>3,807,675</b>
<b>Total Grants</b>	<b>259,032,460</b>	<b>256,200,951</b>	<b>262,927,250</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		(Restated - Note 19)
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	1,319,978	1,184,950	1,319,978
Individuals and Other	142,500	230,301	270,068
<b>Total Tuition Fees</b>	<b>1,462,478</b>	<b>1,415,251</b>	<b>1,590,046</b>
<b>Total Tuition Revenue</b>	<b>1,462,478</b>	<b>1,415,251</b>	<b>1,590,046</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	-	302,595	97,147
<b>Total Curricular Fees</b>	<b>-</b>	<b>302,595</b>	<b>97,147</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	-	48,265	8,903
Fundraising	-	1,020	-
Grants and Partnerships	-	437,034	347,282
Students Fees	-	225,528	154,742
Other	4,955,000	2,023,648	743,775
<b>Total Non-Curricular Fees</b>	<b>4,955,000</b>	<b>2,735,495</b>	<b>1,254,702</b>
<b>Total School Generated Funds Revenue</b>	<b>4,955,000</b>	<b>3,038,090</b>	<b>1,351,849</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,672,148	2,757,463	2,660,920
Other Ministry Grants	1,539,667	1,745,997	1,806,724
Federal Grants	1,700,000	-	-
Other Grants	377,000	11,120	113,438
<b>Total Operating Grants</b>	<b>6,288,815</b>	<b>4,514,580</b>	<b>4,581,082</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	21,820	-
Other Revenue	-	60,037	118,175
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>81,857</b>	<b>118,175</b>
<b>Total Complementary Services Revenue</b>	<b>6,288,815</b>	<b>4,596,437</b>	<b>4,699,257</b>



**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 19)
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,679,110	1,743,937	1,621,964
Other Ministry Grants	150,000	2,309,000	150,000
Other Provincial Grants	-	819,736	95,419
Other Grants	5,100,000	-	-
<b>Total Operating Grants</b>	<b>6,929,110</b>	<b>4,872,673</b>	<b>1,867,383</b>
<b>Capital Grants</b>			
Other Capital Grants	-	535,281	-
<b>Total Capital Grants</b>	<b>-</b>	<b>535,281</b>	<b>-</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	1,029,970	969,964	904,924
Other Revenue	200,000	4,801,381	2,547,387
<b>Total Fees and Other Revenue</b>	<b>1,229,970</b>	<b>5,771,345</b>	<b>3,452,311</b>
<b>Total External Services Revenue</b>	<b>8,159,080</b>	<b>11,179,299</b>	<b>5,319,694</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	50,706	104,767	293,710
Sales & Rentals	1,219,800	1,021,111	541,985
Investments	300,000	312,830	225,988
<b>Total Other Revenue</b>	<b>1,570,506</b>	<b>1,438,708</b>	<b>1,061,683</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>281,468,339</b>	<b>277,868,736</b>	<b>276,949,779</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 2j Note 19)
<b>Governance Expense</b>			
Board Members Expense	334,590	346,249	356,231
Professional Development - Board Members	20,800	9,394	1,211
Grants to School Community Councils	115,536	(2,600)	-
Elections	-	-	354,796
Other Governance Expenses	252,029	297,452	215,846
<b>Total Governance Expense</b>	<b>722,955</b>	<b>650,495</b>	<b>928,084</b>
<b>Administration Expense</b>			
Salaries	4,845,710	4,794,404	4,886,840
Benefits	883,520	(505,052)	1,478,562
Supplies & Services	262,278	225,051	223,526
Non-Capital Furniture & Equipment	48,626	29,334	23,283
Building Operating Expenses	803,038	641,159	1,394,224
Communications	59,973	39,163	50,556
Travel	10,000	7,346	5,755
Professional Development	80,526	55,665	12,635
Amortization of Tangible Capital Assets	180,000	180,498	182,033
<b>Total Administration Expense</b>	<b>7,173,671</b>	<b>5,467,568</b>	<b>8,257,414</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	146,998,506	145,643,398	143,814,125
Instructional (Teacher Contract) Benefits	8,480,495	7,295,773	8,636,960
Program Support (Non-Teacher Contract) Salaries	35,148,632	36,993,827	36,131,082
Program Support (Non-Teacher Contract) Benefits	5,849,525	326,295	7,481,991
Instructional Aids	3,152,883	3,515,907	3,247,297
Supplies & Services	4,136,533	4,504,319	4,382,620
Non-Capital Furniture & Equipment	367,465	274,865	321,505
Communications	461,881	525,442	492,274
Travel	251,096	143,636	85,442
Professional Development	713,957	432,602	583,650
Student Related Expense	917,513	789,737	852,418
Amortization of Tangible Capital Assets	2,600,000	3,256,055	3,176,299
<b>Total Instruction Expense</b>	<b>209,078,486</b>	<b>203,701,856</b>	<b>209,205,663</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 2j, Note 19)
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	11,389,800	11,467,731	11,504,076
Benefits	2,920,406	620,384	3,910,601
Supplies & Services	-	8,262	25,127
Non-Capital Furniture & Equipment	125,208	132,931	175,650
Building Operating Expenses	18,207,258	17,278,084	15,880,635
Communications	36,840	37,112	35,609
Travel	172,941	156,293	134,580
Professional Development	65,387	27,244	38,230
Amortization of Tangible Capital Assets	10,300,000	14,210,635	12,146,402
Amortization of Tangible Capital Assets ARO	-	43,707	43,707
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>43,217,840</b>	<b>43,982,383</b>	<b>43,894,617</b>
<b>Student Transportation Expense</b>			
Supplies & Services	-	201	-
Contracted Transportation	6,873,304	6,080,087	6,157,492
<b>Total Student Transportation Expense</b>	<b>6,873,304</b>	<b>6,080,288</b>	<b>6,157,492</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	91,982	310,197	9,502
Other Fees	300,000	362,853	441,082
<b>Total Tuition and Related Fees Expense</b>	<b>391,982</b>	<b>673,050</b>	<b>450,584</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	-	836,109	358,648
Cost of Sales	-	38,019	8,852
School Fund Expenses	4,955,000	2,464,226	1,088,018
<b>Total School Generated Funds Expense</b>	<b>4,955,000</b>	<b>3,338,354</b>	<b>1,455,518</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 2j, Note 19)
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	2,466,960	1,857,110	2,105,225
Program Support (Non-Teacher Contract) Salaries & Benefits	1,029,600	1,579,939	1,676,947
Instructional Aids	102,940	446,113	620,055
Supplies & Services	2,600,000	1,510	13,645
Travel	-	49,923	8,999
Professional Development (Non-Salary Costs)	11,640	478	234
Student Related Expenses	-	4,464	11,786
Contracted Transportation & Allowances	130,300	118,943	94,778
<b>Total Complementary Services Expense</b>	<b>6,341,440</b>	<b>4,058,480</b>	<b>4,531,669</b>
<b>External Service Expense</b>			
Grant Transfers	-	90,662	-
Other Fees	629,831	603,840	653,243
Administration Salaries & Benefits	216,000	315,373	298,478
Instructional (Teacher Contract) Salaries & Benefits	1,990,449	2,170,275	1,900,207
Program Support (Non-Teacher Contract) Salaries & Benefits	414,641	252,679	311,247
Instructional Aids	5,135,237	3,894,166	1,541,296
Supplies & Services	255,259	468,439	384,808
Non-Capital Furniture & Equipment	-	15,585	4,205
Building Operating Expenses	21,478	21,310	21,791
Communications	-	61,198	87,998
Student Related Expenses	-	4,650	7,750
Amortization of Tangible Capital Assets	-	5,899	11,798
<b>Total External Services Expense</b>	<b>8,662,895</b>	<b>7,904,076</b>	<b>5,222,821</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Other Expense</b>	(Note 14)		(Restated - Note 2j, Note 19)
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	27,500	26,076	25,751
Interest on Capital Loans	265,473	259,935	315,809
<b>Total Interest and Bank Charges</b>	<b>292,973</b>	<b>286,011</b>	<b>341,560</b>
Accretion Expense - Asset Retirement Obligation	-	244,234	255,845
<b>Total Other Expense</b>	<b>292,973</b>	<b>530,245</b>	<b>597,405</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>287,710,546</b>	<b>276,386,795</b>	<b>280,701,267</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2022**

	Land		Buildings	Buildings	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets		2022	2021
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Software	Under Construction		\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	12,521,311	2,022,859	426,706,399	23,216,415	2,595,432	423,907	11,722,757	9,815,518	145,305	1,865,016	<b>491,034,919</b>	<b>484,422,851</b>
Additions/Purchases	-	-	-	1,768,600	-	2,700	221,073	381,219	-	2,722,784	<b>5,096,376</b>	<b>7,154,429</b>
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)	-	<b>(1,353,426)</b>	<b>(542,361)</b>
Transfers to (from)	-	-	3,222,163	-	-	-	-	-	-	(3,222,163)	-	-
<b>Closing Balance as of August 31</b>	<b>12,521,311</b>	<b>2,022,859</b>	<b>429,928,562</b>	<b>24,985,015</b>	<b>2,595,432</b>	<b>244,174</b>	<b>11,928,487</b>	<b>9,084,256</b>	<b>102,136</b>	<b>1,365,637</b>	<b>494,777,869</b>	<b>491,034,919</b>
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	478,824	193,556,505	7,332,593	2,076,876	236,411	5,323,658	5,263,639	78,486	-	<b>214,346,992</b>	<b>199,329,115</b>
Amortization of the Period	-	101,101	12,972,849	1,249,254	43,707	48,836	1,192,850	2,060,015	28,182	-	<b>17,696,794</b>	<b>15,560,238</b>
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)	-	<b>(1,353,426)</b>	<b>(542,361)</b>
<b>Closing Balance as of August 31</b>	<b>-</b>	<b>579,925</b>	<b>206,529,354</b>	<b>8,581,847</b>	<b>2,120,583</b>	<b>102,814</b>	<b>6,501,165</b>	<b>6,211,173</b>	<b>63,499</b>	<b>-</b>	<b>230,690,360</b>	<b>214,346,992</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	12,521,311	1,544,035	233,149,894	15,883,822	518,556	187,496	6,399,099	4,551,879	66,819	1,865,016	<b>276,687,927</b>	<b>285,093,736</b>
Closing Balance as of August 31	12,521,311	1,442,934	223,399,208	16,403,168	474,849	141,360	5,427,322	2,873,083	38,637	1,365,637	<b>264,087,509</b>	<b>276,687,927</b>
<b>Change in Net Book Value</b>	<b>-</b>	<b>(101,101)</b>	<b>(9,750,686)</b>	<b>519,346</b>	<b>(43,707)</b>	<b>(46,136)</b>	<b>(971,777)</b>	<b>(1,678,796)</b>	<b>(28,182)</b>	<b>(499,379)</b>	<b>(12,600,418)</b>	<b>(8,405,809)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	<b>1,353,426</b>	<b>542,361</b>
Accumulated Amortization	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	<b>1,353,426</b>	<b>542,361</b>
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sch C

Closing costs of leased tangible capital assets of \$Nil (2021 - \$187,460) representing \$Nil (2021 - \$184,460) in Buildings are included within the above amounts. Accumulated amortization of \$Nil (2021 - \$532,977) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$46,934,456 (2021 - \$51,831,969).

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2j)
Amortization of Tangible Capital Assets (Schedule C)	17,696,794	15,560,238
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus / Deficit	(1,237,623)	(1,052,628)
Donation of investments	(32,413)	(4,693,186)
Realized gain on portfolio investments	(263,460)	(60,682)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>16,163,298</b>	<b>9,753,742</b>

**Schedule E: Consolidated Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		(Restated - Note 2j)
(Increase) in Accounts Receivable	(2,090,264)	(627,213)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	990,683	(432,151)
Increase in Liability for Employee Future Benefits	111,000	352,700
(Decrease) Increase in Deferred Revenue	(724,119)	5,235,018
(Increase) in Prepaid Expenses	(71,778)	(452,222)
(Increase) Decrease in Pension Asset	(10,048,000)	3,973,000
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(11,832,478)</b>	<b>8,049,132</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule F: Consolidated Detail of Designated Assets  
for the year ended August 31, 2022**

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Alternate funds	396,897	4,139,292	4,251,101	285,088
<b>Total Contractual Agreements</b>	<b>396,897</b>	<b>4,139,292</b>	<b>4,251,101</b>	<b>285,088</b>
<b>Jointly Administered Funds</b>				
Foundation	1,422,826	4,768,759	4,402,489	1,789,096
Mount Royal facility partnership	169,486	-	-	169,486
Pension Asset	-	10,048,000	-	10,048,000
Qualified Donee	568,064	148,072	221,943	494,193
School generated funds	3,499,384	3,801,010	3,983,137	3,317,257
Whitecap Pre-K	8,942	66,028	55,090	19,880
Whitecap Literacy	-	120,000	130,136	(10,136)
Whitecap K-4 school	(20,820)	765,882	761,715	(16,653)
<b>Total Jointly Administered Funds</b>	<b>5,647,882</b>	<b>19,717,751</b>	<b>9,554,510</b>	<b>15,811,123</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	2,281,790	2,221,287	1,184,297	3,318,780
Education Emergency Pandemic Support program allocation	5,420,000	-	5,420,000	-
Following Their Voices	-	2,865,827	104,861	2,760,966
PMR maintenance project allocations	8,185,100	6,966,756	8,266,599	6,885,257
<b>Total Ministry of Education</b>	<b>15,886,890</b>	<b>12,053,870</b>	<b>14,975,757</b>	<b>12,965,003</b>
<b>Total</b>	<b>21,931,669</b>	<b>35,910,913</b>	<b>28,781,368</b>	<b>29,061,214</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Governance	43,000	-	-	43,000
<b>Total Board governance</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>43,000</b>
<b>Curriculum and student learning</b>				
Curriculum renewal	100,000	-	-	100,000
Learning supports	-	1,200,000	-	1,200,000
School budget carryovers	1,819,172	-	331,705	1,487,467
<b>Total curriculum and student learning</b>	<b>1,919,172</b>	<b>1,200,000</b>	<b>331,705</b>	<b>2,787,467</b>
<b>Facilities</b>				
Facility repairs related to rentals	136,290	15,000	-	151,290
Facility operating	577,963	11,595	-	589,558
<b>Total facilities</b>	<b>714,253</b>	<b>26,595</b>	<b>-</b>	<b>740,848</b>
<b>Furniture and equipment</b>				
Designated for tangible capital asset expenditures	2,793,647	496,624	1,167,360	2,122,911
<b>Total furniture and equipment</b>	<b>2,793,647</b>	<b>496,624</b>	<b>1,167,360</b>	<b>2,122,911</b>
<b>Information technology</b>				
Technology replacement	4,975,000	4,000,000	762,371	8,212,629
Security camera	50,000	-	-	50,000
<b>Total information technology</b>	<b>5,025,000</b>	<b>4,000,000</b>	<b>762,371</b>	<b>8,262,629</b>
<b>Total</b>	<b>10,495,072</b>	<b>5,723,219</b>	<b>2,261,436</b>	<b>13,956,855</b>
<b>Total Designated Assets</b>	<b>32,426,741</b>	<b>41,634,132</b>	<b>31,042,804</b>	<b>43,018,069</b>