



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

(SASKATOON PUBLIC SCHOOLS)

2023-24 ANNUAL REPORT



Saskatoon Public Schools
Inspiring Learning

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School Division Contact Information



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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Saskatoon Public Schools' goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

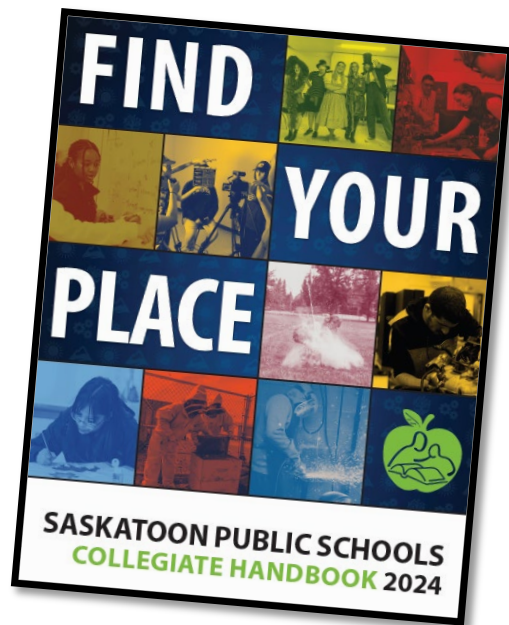
A handwritten signature in black ink that reads "Kim Stranden". The signature is written in a cursive style.

Kim Stranden, Board Chairperson

Introduction

This annual report provides information about Saskatoon Public School Division (Saskatoon Public Schools) in its 2023-24 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 provincial education plan in relation to its school division plan and the progress made toward achieving the provincial level targets.

This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2023-24 academic year.



Governance

The Board of Education

Saskatoon Public Schools is governed by a 10-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, 2024 were:

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

School Community Councils

55 of 59 schools established School Community Councils (SCCs) in 2023-24. Nutana Collegiate did not establish an SCC as their student demographic consists of adult learners. Estey School was implementing a new learning model and establishing the groundwork for a new SCC. The two associate/alliance schools, Saskatoon Misbah School and Charles Red Hawk School are not required by legislation to have SCCs 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 SCC members. In 2023-24, Saskatoon Public Schools conducted three city-wide assembly meetings, including one virtual SCC assembly meeting for these purposes.

The Board of Education provided funding of \$2,007 to each SCC with an overall allocation of \$112,392 for the 2023-24 school year. SCCs 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.

SCCs play a vital role in involving the community in educational planning and decision making, while fostering shared responsibility for learning among community members, students and educators. Although attracting new members can be difficult, those who participate in their SCC are eager to learn and contribute to the school division's strategic initiatives. In 2023-24, several important topics were explored, including literacy instruction at school and at home, and assessment models that promote equity and student engagement. Many schools also hosted SCC-sponsored literacy evenings for their communities. Additionally, an Edsby SCC page has been developed to promote collaboration among SCC members across the school division, with positive feedback received from members.

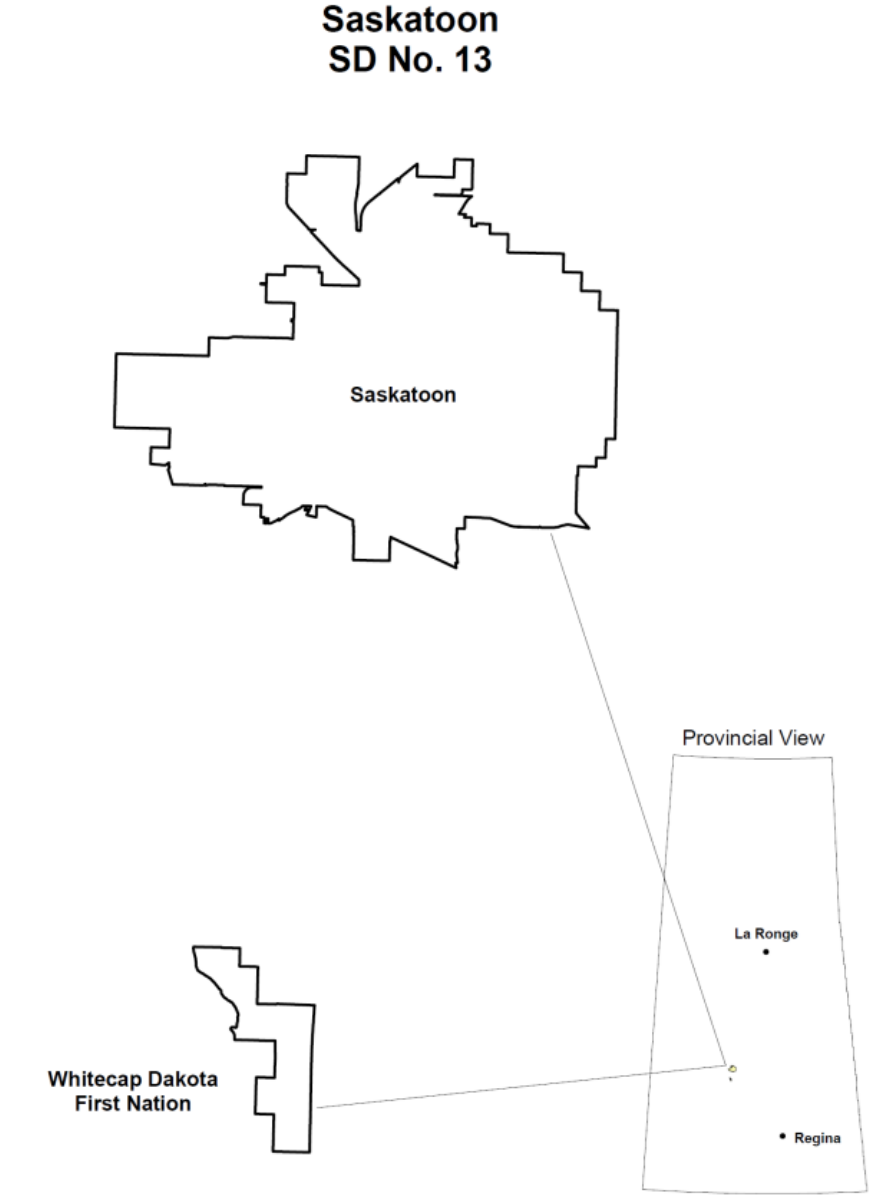
SCCs provide the Board of Education with advice on a wide range of issues, including policies, programs and educational service delivery. At the school level, SCCs offer guidance on the school's project plans, programs and other topics related to student learning, well-being and needs.

Recruiting and retaining SCC members continues to be a challenge. While some prospective members are approached by the principal or SCC chair, others express interest after seeing meeting advertisements.

School Division Profile

School Division in Context

Saskatoon Public Schools encompasses the city of Saskatoon, including Whitecap Dakota 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 28,000 students in 47 elementary schools, nine collegiates, one grades 6-12 school, one associate school, one alliance 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 **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



Saskatoon Public Schools
Inspiring Learning

Demographics

Students

In 2023-24, 28,189 students were enrolled in Saskatoon Public Schools (including Prekindergarten students), an increase of 1,056 students from the previous year. Immigration was a significant driver of enrolment growth. Demand for unique programs (i.e. Montessori, Ecoquest, Nature-Based learning) and the revitalization of Saskatoon Public Schools' International Student Program also contributed to increased enrolment in 2023-24.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	1,919	1,822	1,835	1,932	2,043
1	1,933	1,954	1,971	2,049	2,086
2	1,954	1,897	1,910	2,056	2,133
3	1,892	1,933	1,879	2,010	2,130
4	1,939	1,838	1,943	1,946	2,075
5	1,909	1,878	1,865	2,015	2,024
6	1,886	1,863	1,851	1,898	2,100
7	1,849	1,835	1,831	1,948	1,970
8	1,772	1,831	1,822	1,939	2,011
9	1,740	1,819	1,954	2,001	2,099
10	1,964	1,766	1,926	1,999	2,101
11	1,867	1,878	1,822	1,992	2,099
12	3,112	2,899	3,062	2,750	2,738
Total	25,736	25,213	25,671	26,535	27,609
PreK	544	336	477	598	580

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	1,195	1,047	1,082	1,099	1,025
	4 to 6	1,030	995	939	920	895
	7 to 9	1,041	994	1,021	1,040	1,040
	10 to 12	1,628	1,546	1,690	1,597	1,488
	Total	4,894	4,582	4,732	4,656	4,448
English as an Additional Language	1 to 3	838	857	488	605	668
	4 to 6	745	706	606	763	919
	7 to 9	621	569	440	456	626
	10 to 12	598	602	580	674	864
	Total	2,802	2,734	2,114	2,498	3,077
French Immersion	K to 3	1,240	1,247	1,185	1,209	1,152
	4 to 6	728	696	709	692	686
	7 to 9	500	553	539	545	524
	10 to 12	326	323	338	397	450
	Total	2,794	2,819	2,771	2,843	2,812
Cree/Dene Immersion	K to 3	167	107	154	166	161
	4 to 6	93	79	105	113	105
	7 to 9	34	35	58	63	73
	10 to 12	-	-	-	-	-
	Total	294	221	317	342	339

Notes:

- Enrolment numbers are based on the number of students 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.
- (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis /Michif or Inuit/Inuk.

Source: Ministry of Education, 2023

Staff

Job Category	FTEs
Classroom teachers	1474.2
Principals, vice-principals	121.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	933.0
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	49.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	196.9
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	9.0
Total Full-Time Equivalent (FTE) Staff	2783.2

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, 2024

Senior Management Team

The Director of Education, Shane Skjerven, reports directly to the Board of Education. Deputy Directors, Brent Hills and Charlene Scrimshaw, oversee the education council and report to the Director of Education. The Chief Financial Officer, Daniel Burke, reports to the Director of Education and oversees the 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 various neighbourhoods in Saskatoon.

Education Council – Superintendent of Education

- Nicola Bishop-Yong
- Jennifer Haywood
- Paul Janzen
- Mitch Kachur
- 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



J. Haywood
Superintendent of Education



P. Janzen
Superintendent of Education



M. Kachur
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

Strategic Direction and Reporting

The Provincial Education Plan

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

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

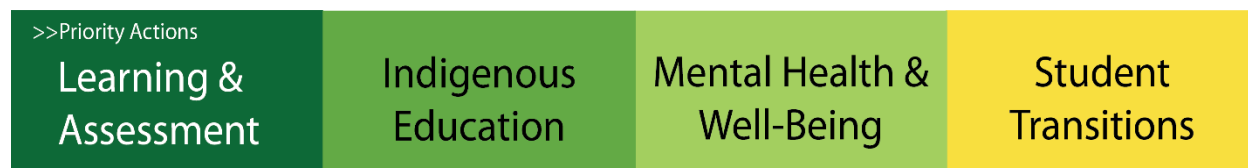
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills,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

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

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

Provincial Education Plan – Priority Actions

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



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

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

Over the life of the plan to 2030:

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

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.

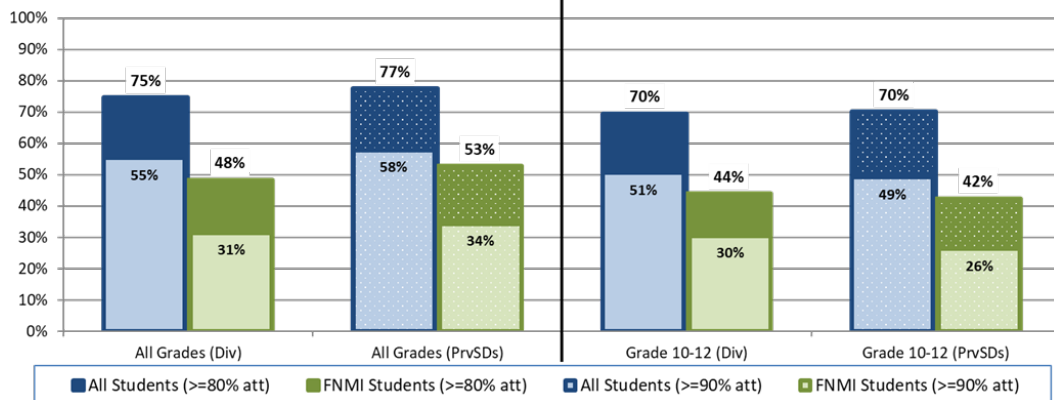
Measures:

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

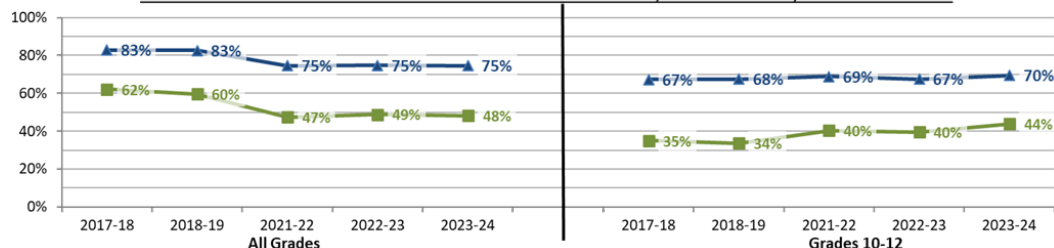
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

Percentage of Students With at Least 80% (and 90%) Attendance, Saskatoon SD 13 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, Saskatoon SD 13, 2017-18 to 2023-24



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

Source: Ministry of Education, 2024

Analysis of Results - Attendance

In 2023-24, 75% of students in all grades in Saskatoon Public Schools attended 80% of the time or more, while 55% attended 90% of the time or more. For Indigenous students (labeled as FNMI students in the graphics), 48% attended at least 80% of the time and 31% attended at least 90% of the time. These numbers are slightly below provincial averages.

For grades 10-12, Saskatoon Public Schools matched the provincial average for students attending at least 80% of the time but exceeded it by 2 percentage points for those attending at least 90% of the time (51% compared to 49%). For Indigenous students, the division was also above the provincial averages for both students who attended at least 80% of the time (44% compared to 42%) and students who attended at least 90% (30% compared to 26%).

Over the last five years, there has been a decline in the percentage of students with at least 80% attendance across grades, with a particularly significant drop following the COVID-19 pandemic and restrictions on in-person learning. However, this trend does not apply to grades 10-12. Data shows an increase in the percentage of students in grades 10 to 12, including Indigenous students, achieving at least 80% attendance. The continued focus on student engagement at the collegiate level may be a contributing factor to this improvement.

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

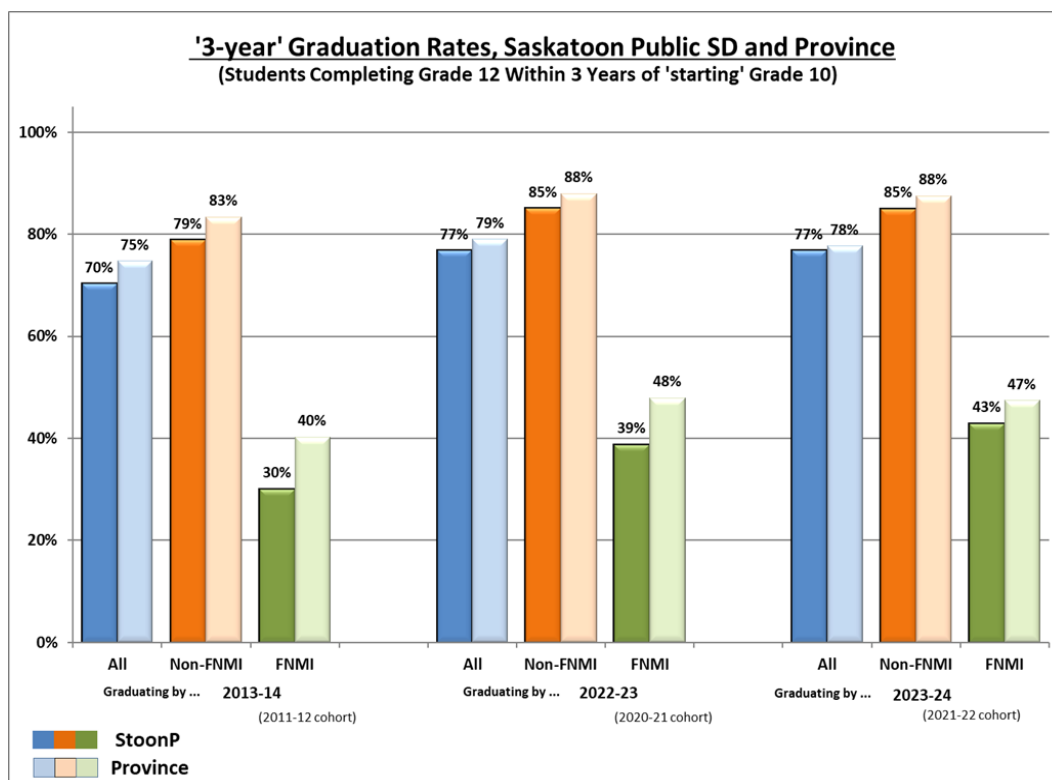
Measure

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

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

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24.

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2024

Analysis of Results – Three-Year Graduation Rates

The three-year graduation rate in Saskatoon Public Schools remained at 77% in comparison to the previous year while the provincial average decreased from 79% to 78%. The Indigenous three-year graduation rate in Saskatoon Public Schools increased by 4 percentage points (from 39% to 43%). The provincial average decreased from 48% to 47% for Indigenous three-year graduation rates.

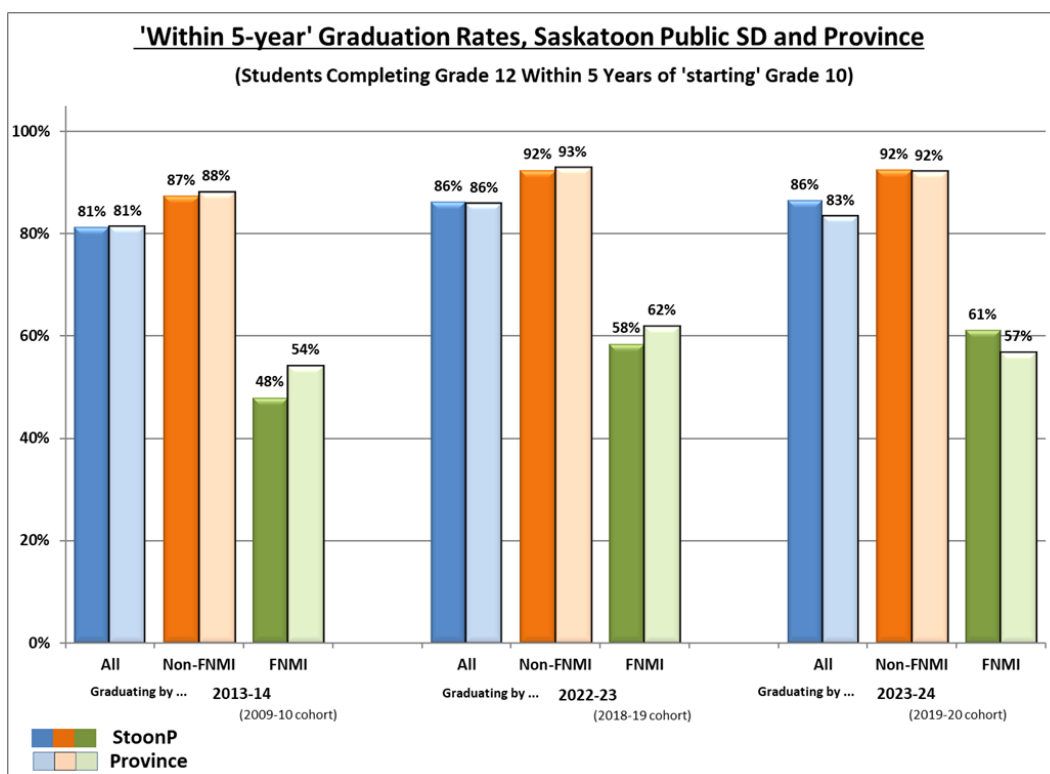
While Saskatoon Public Schools graduation rates increased, the focus remains on decreasing the gap between non-Indigenous and Indigenous graduation rates. Saskatoon Public Schools remains committed to early identification of students needing additional support, providing timely interventions, fostering rigorous and relevant learning and building strong relationships within schools. 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 with diverse opportunities to attain credits.

Measure

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

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

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



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

Source: Ministry of Education, 2024

Analysis of Results – Graduation Rates Within Five Years

For the 2023-24 school year, the overall five-year graduation rate for Saskatoon Public Schools remained steady at 86%, unchanged from the 2022-23 school year while the provincial average decreased by 3 percentage points to 83%. Five-year graduation rates for non-Indigenous students also held steady at 92%. Meanwhile the five-year graduation rates for Indigenous students increased from 58% to 61%. The provincial average decreased by 5 percentage points from 62% to 57%.

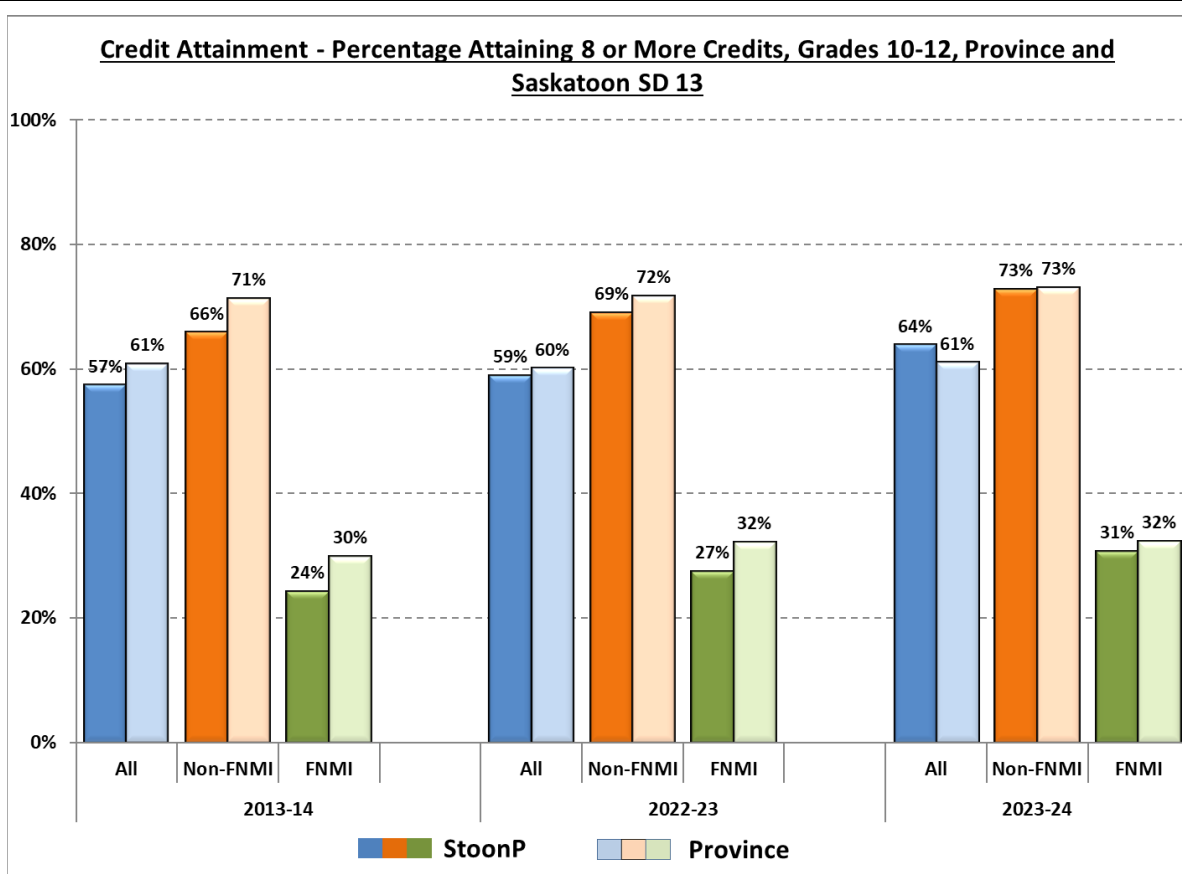
The effectiveness of ongoing supports for Indigenous students who require additional time to graduate is continually being analyzed and monitored. The programming at Nutana Collegiate and Royal Adult Campus continues to offer opportunities for students needing additional time to complete their grade 12 requirements. Identified effective practices will be shared to continue increased success in this area.

Measure

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

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

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



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

Source: Ministry of Education, 2024

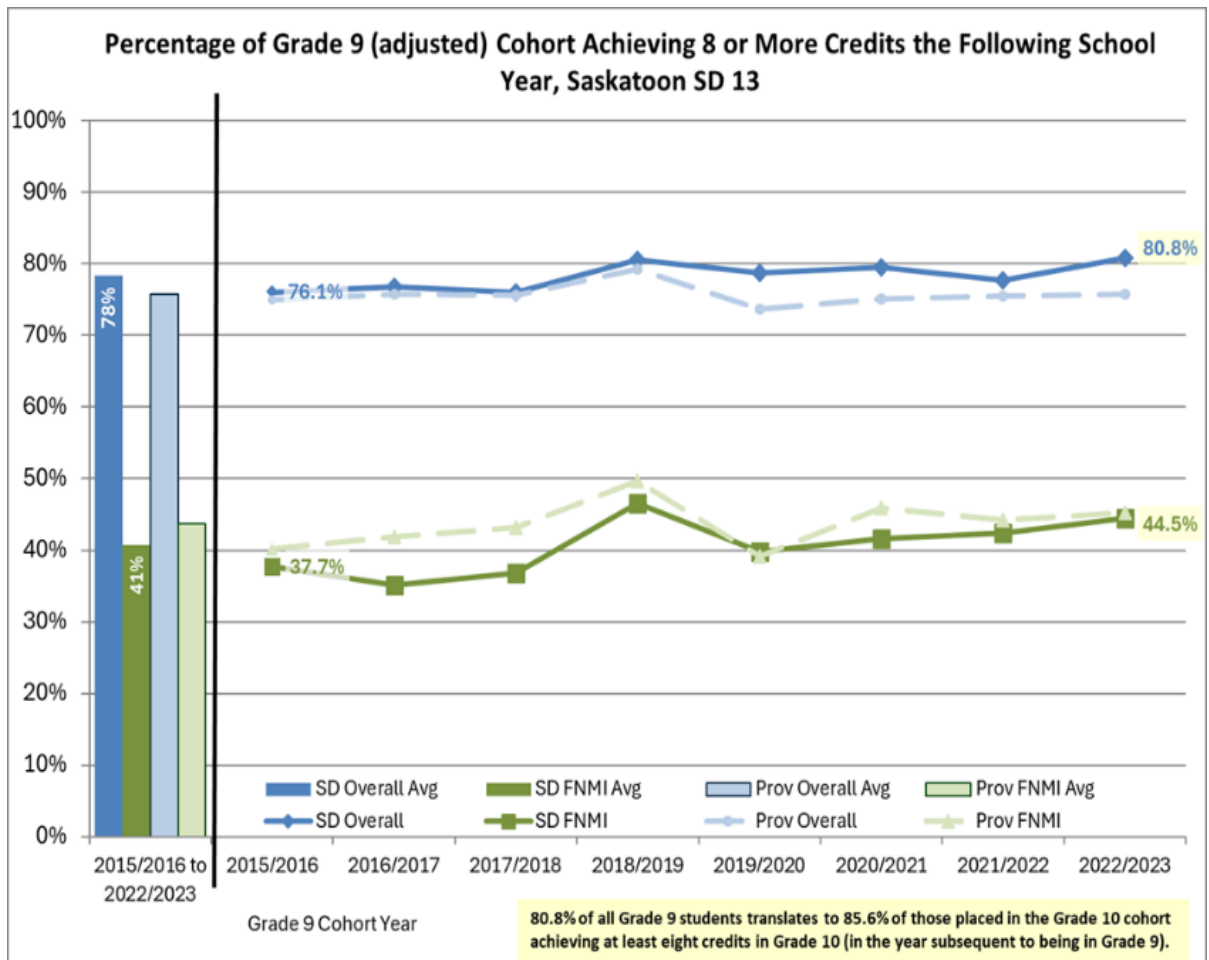
Analysis of Results – Credit Attainment

In 2023-24 the percentage of students in Saskatoon Public Schools who earned eight or more credits increased by 5 percentage points from the previous year, rising from 59% to 64%. This is 3 percentage points higher than the provincial average of 61%. Saskatoon Public Schools experienced a 4 percentage point increase for both non-Indigenous students (69% to 73%) and Indigenous students (27% to 31%). In comparison, the province reported a 1 percentage point increase for non-Indigenous students (72% to 73%) and no change for Indigenous students (32%).

School teams prioritized early identification and intervention focusing on attendance data, achievement data and anecdotal data (such as behaviour/engagement). Strategies to support students in earning credits continue to be explored, with successful practices being shared among collegiates to promote improved outcomes.

Measure:

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



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

Source: Ministry of Education, 2024

Analysis of Results – Grade 9 to 10 Transition

Saskatoon Public Schools’ percentage of students achieving eight or more credits as they transition into and through Grade 10 continues to be above the eight-year provincial average (76%). The overall percentage for Saskatoon Public Schools’ students achieving eight or more credits increased to 80.8%. The percentage of Indigenous students who achieved eight or more credits as they transition into and through Grade 10 increased to 44.5% and remains higher than the eight-year Saskatoon Public Schools’ average of 41%. This is below the provincial averages; however, the gap is closing.

Saskatoon Public Schools’ collegiates (high schools) continue to address the barriers that students may experience when entering Grade 10 such as academic and social challenges and collaborate with all stakeholders in the development of opportunities for student engagement and success. These opportunities include a focus on well-being, rigorous, relevant learning experiences and flexible learning options.

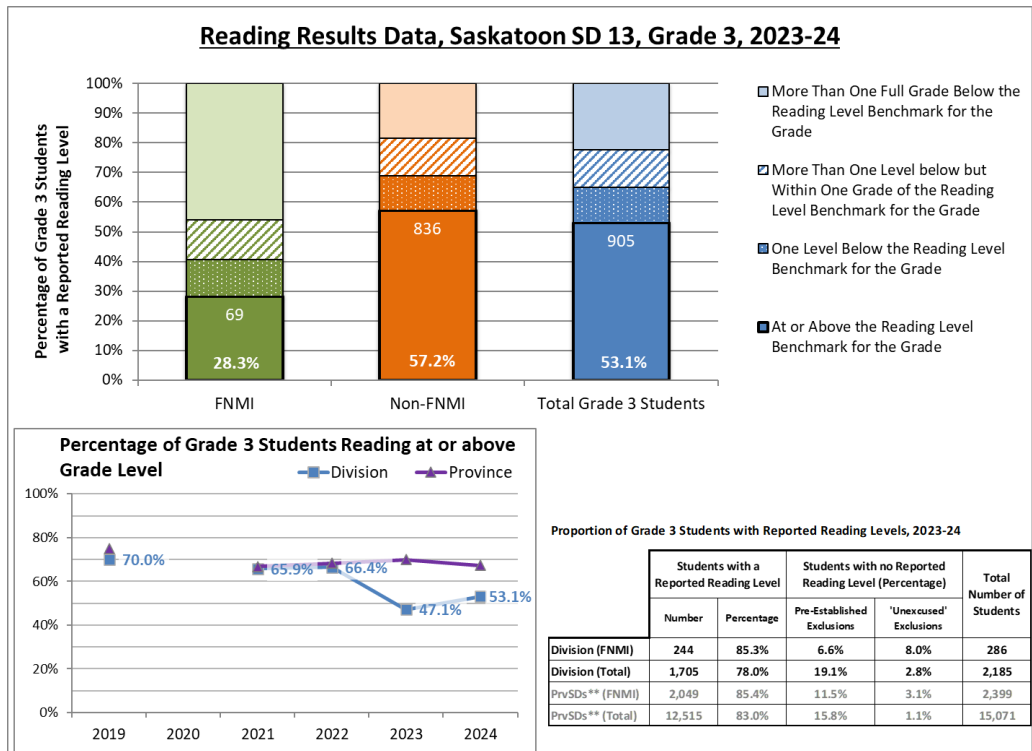
Target: Student literacy and numeracy outcomes will increase year over year.

Measure:

- **The percentage of Grade 3 students reading at or above grade level.**

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students’ early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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



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

Source: Ministry of Education, 2024

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

In 2023-24, Saskatoon Public Schools continued its multi-year comprehensive literacy plan, aimed at improving literacy by enhancing instruction in oral language, reading, and writing. In 2023-24, Saskatoon Public Schools continued to implement the reading assessments *Acadience Reading* for English students in grades 1-8 and the Indicateurs dynamiques d'habiletés précoces en lecture pilot (IDAPEL) for French students grades 1-5. In 2023-24 *Acadience* reading assessments were administered at a minimum of twice a year. In 2023-24, IDAPEL assessments were administered three times throughout the school year.

Acadience is a normed assessment that provides insight into students' early literacy skills and/or reading proficiency. *Acadience* reading assessments provide each student with an overall reading composite score and benchmark (at or above, below or well below). These benchmarks are empirically derived, criterion-referenced target scores that represent adequate reading skill for a particular grade and time of year to determine a student's reading benchmark. *Acadience* benchmarks are aligned with the Saskatchewan English Language Arts curriculum outcomes for fluency, or words correct per minute

targets, and hence SPS is confident that the standardized assessment provides accurate data on student reading proficiency.

Reading results are calculated based on the reading scores of “students who have a reported reading level”. Currently, students who identify as English as an Additional Language (EAL), students with an English proficiency level below level B1.1 and students requiring intensive supports, for whom administering a reading assessment would not be appropriate within their inclusion and intervention plan, are considered “not measurable” and their reading scores are excluded from school division and provincial measures.

The data from June 2024 shows promising improvements in the percentage of students reading at or above grade level across grades 1, 2 and 3 when compared to the previous school year. In Grade 1, the percentage of students meeting or exceeding grade-level expectations increased from 39% in 2022-23 to 44% in 2023-24, marking a 5% improvement. Grade 2 students experienced a 3% increase, with the percentage rising from 47% to 50% over the same period. The most significant growth occurred in Grade 3, where the percentage of students reading at or above grade level increased from 47% to 53%, representing a six percentage point improvement. The largest gains in Grade 3 suggest that instruction, intervention and assessment plans are having a particularly strong impact as students’ progress through the early elementary years. While Grade 2 saw a slightly smaller increase, consistent improvement across all grade points to effective literacy instruction and support, with potential for further growth in the future.

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

Measure:

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

Students experiencing safe, caring and accepting learning environments will be more engaged in learning. Continuing to monitor OurSCHOOL survey results will help the school division ensure students continue to feel known, valued and believed in.

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

Advocacy at school is a measurement of the number of students who feel that they have an advocate at school who is a consistent provider of support and advice. For this measure, students are asked questions about whether their teacher shows an interest in how they are doing, encourages them or asks if they are having difficulties at school. Students respond on a Likert scale, and the data is scored and reported on a 10-point scale.

Advocacy at school remained the same or increased in 2023-24 for grades 4, 5, 10, 12, with slight decreases in grades 6, 7, 8, 9 and 11.

Advocacy at School (Grades 4-12)				
	2021-22	2022-23	2023-24	Change
Grade 4	6.0	6.3	6.5	0.2
Grade 5	6.3	6.2	6.2	0.0
Grade 6	6.1	6.2	5.9	-0.3
Grade 7	4.1	3.9	3.7	-0.2
Grade 8	3.8	3.9	3.6	-0.3
Grade 9	3.1	3.2	3.0	-0.2
Grade 10	3.1	3.0	3.0	0.0
Grade 11	3.0	3.2	3.0	-0.2
Grade 12	3.0	3.1	3.2	0.1
Elementary Survey Results	6.1	6.2	6.2	0.0
Secondary/Middle Years Survey Results	3.4	3.4	3.2	-0.2

Positive student-teacher relations is a measurement of the number of students who feel teachers are responsive to their needs and encourage independence with a democratic approach. Students are asked questions about whether their teachers treat them fairly, provide extra help and support and whether their teachers show interest and care. The data was collected using a 10-point scale, and the results are presented as the average score reflecting the quality of positive teacher-student relationships. Positive student-teacher relations must always be emphasized. Data in 2023-24 for student-teacher relations indicate a slight decline. Averages are close to, but just below the OurSCHOOL Canadian norms.

Continued emphasis on supporting students, as well as supporting staff with professional learning, will help to maintain and increase positive student-teacher relations. Changes that affect teachers' ability to advocate for and invest time in individual student relationships, such as larger class sizes, help explain slight declines when they occur. These and other factors which divide teacher attention and time available impact relationships, advocacy and well-being.

Positive Student-Teacher Relations (Grades 4-12)				
	2021-22	2022-23	2023-24	Change
Grade 4	8.3	8.4	8.1	-0.3
Grade 5	8.2	8.2	7.7	-0.5
Grade 6	8.0	7.9	7.4	-0.5
Grade 7	7.2	7.0	6.8	-0.2
Grade 8	7.0	6.9	6.6	-0.3
Grade 9	6.5	6.5	6.4	-0.1
Grade 10	6.5	6.2	6.3	0.1
Grade 11	6.6	6.4	6.3	-0.1
Grade 12	6.6	6.6	6.5	-0.1
Elementary Survey Results	8.2	8.1	7.7	-0.4
Secondary/Middle Years Survey Results	6.7	6.6	6.5	-0.1

Measuring the well-being of students can be difficult. Saskatoon Public Schools staff use 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 Safe Caring and Accepting Schools initiatives are making a difference for student well-being, two consistent measures were selected that inform levels of student well-being:

Student Anxiety: Students respond to how often they worry about a variety of items including how peers and adults perceive them. A student with moderate to high anxiety reports 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’).

The target was to decrease anxiety. This was accomplished in some grades. The timing of the survey was different in 2023-24 and that could account for some of the increases in the earlier grades. There was also an overall decrease of 1 percentage point at the secondary level. Many of the efforts focused on easing anxiety around the transition from grades 8 to 9 and the supports put in place for this age group and the teachers of this age group have had positive results resulting in reduced feelings of fear, anxiety and worry in Grade 9 students over the past two years.

Students with Moderate or High Levels of Anxiety (Grades 4-12)				
	2021-22	2022-23	2023-24	Change
Grade 4	26%	26%	31%	5%
Grade 5	31%	30%	34%	4%
Grade 6	35%	34%	38%	4%
Grade 7	36%	36%	33%	-3%
Grade 8	35%	35%	31%	-4%
Grade 9	41%	34%	34%	0%
Grade 10	37%	35%	31%	-4%
Grade 11	35%	32%	32%	0%
Grade 12	31%	29%	29%	0%
Elementary Survey Results	31%	30%	35%	5%
Secondary/Middle Years Survey Results	36%	33%	32%	-1%

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’).

The target was to decrease depression. This was accomplished with an overall decrease of 4 percentage points. Depression is not measured in the elementary survey, so data is only available for grades 7 to 12. Once again, the Grade 9 student population had a decrease of 3% in reported depression. Returning to thoughtful transition practices centered on supportive relationships had positive results, which reduced periods where Grade 9 students reported feeling sad, discouraged, and inadequate.

Students with Moderate or High Levels of Depression (Grades 7-12)				
	2021-22	2022-23	2023-24	Change
Grade 7	33%	30%	28%	-2%
Grade 8	32%	31%	28%	-3%
Grade 9	41%	32%	29%	-3%
Grade 10	38%	36%	30%	-6%
Grade 11	38%	33%	29%	-4%
Grade 12	37%	38%	29%	-9%
Elementary Survey Results	-	-	-	-
Secondary/Middle Years Survey Results	36%	33%	29%	-4%

Analysis of Results

Anxiety and depression are significant public health concerns around the world. As the data available over the past five years indicates, anxiety and depression were on the rise for students in Saskatoon Public Schools. While some of the more recent increases can certainly be attributed to the effects of the COVID-19 pandemic, mental health and well-being are significant factors that always impact student learning. Initiatives have improved results with decreased depression and anxiety.

Overall, data would suggest that several of the well-being measures targeted are moving in a positive direction. In addition to important and ongoing initiatives put in place explicitly to support student well-being, the data can also be interpreted to suggest that the increasing return to important routines and relationships (e.g., participation in clubs/activities; in-person transition and other activities) are having a positive impact on student well-being.

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

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

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

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

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning, focusing 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 responding.

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 I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

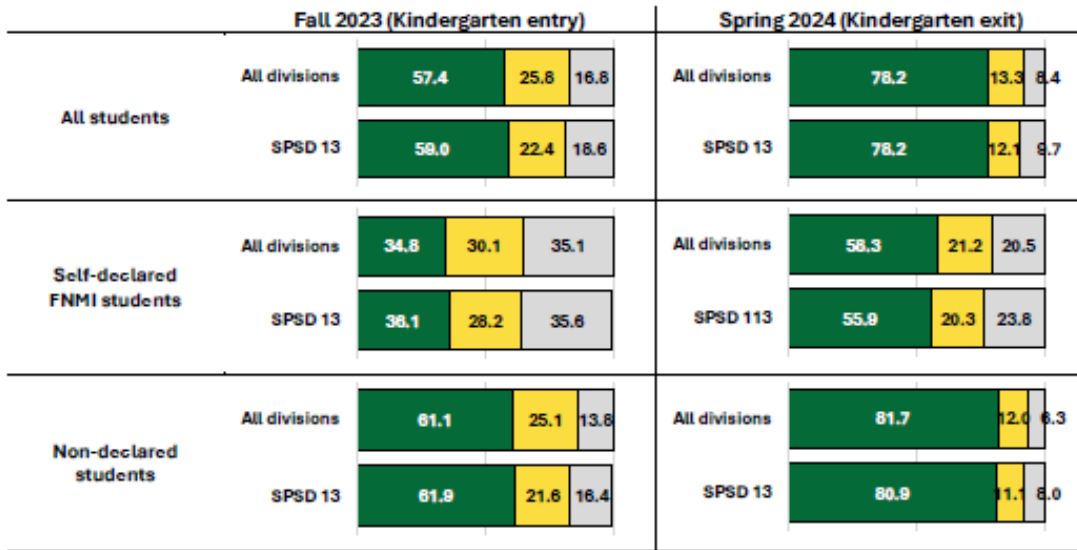
2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

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

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

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

2023-24 EYE-TA results – Saskatoon Public 13 (SPSD 13)



Tier I – Students (%) complete developmental tasks without difficulty
Tier II – Students (%) experience some difficulty completing developmental tasks
Tier III – Students (%) experience significant difficulty completing developmental tasks

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

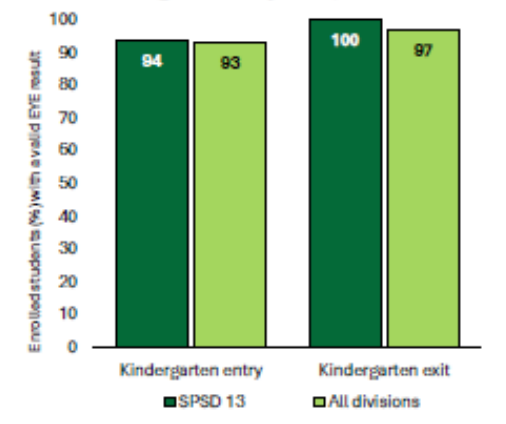
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	SPSD 13	All divisions	SPSD 13	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	71%	73%	75%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	37%	37%	33%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	19%	22%	25%	22%

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



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

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



*against official, reconciled September 30th 2023 Kindergarten Enrollment

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

divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

Analysis of Results – Early Years Evaluation

In fall 2023, Saskatoon Public Schools' overall student readiness for school was 59%, higher than the provincial average of 57.4%. Additionally, First Nation, Inuit, and Métis student readiness for school was 36.1%, higher than the provincial average of 34.8%. The 2023-24 results showed a decrease of 2 percentage points from the fall of 2022-23. In that school year, 61% of our students completed developmental tasks without difficulty.

To increase student readiness, the following data sets provided insight into which school communities would most benefit from Prekindergarten programs: EYE data, provincial reading benchmark data, Baragar data, alphabet data, attendance and OurSCHOOL perceptual survey data. Based on this information, one Prekindergarten program was relocated. The decision to move this program impacted the overall number of students who could access and attend, resulting in an 86% utilization rate for 41 Prekindergarten programs.

In spring 2024, Saskatoon Public Schools' student readiness for school increased from 59.0% to 78.2%, equivalent to the provincial outcome. First Nation, Inuit and Métis student readiness increased from 36.1% to 55.9%, 2.4% lower than the provincial equivalent. Effectiveness metrics show that 75% of students identified as Tier 2 in the fall improved to Tier 1 by end of year. Additionally, 25% of Saskatoon Public Schools' students who were identified as Tier 3 in the fall, improved to Tier 1, demonstrating growth from spring 2023 when 19% improved to Tier 1.

Saskatoon Public Schools is encouraged by the progress shown by students in the 2023-24 Early Years Evaluation – Teacher Assessment (EYE-TA) data, with school readiness increasing. This improvement reflects the division's commitment to addressing student needs both in the classroom and across the division. In addition to offering 41 Prekindergarten programs, Saskatoon Public Schools expanded full-day Kindergarten to 29 programs in 25 schools, supported by funding from the Saskatoon Public Schools Foundation.

In collaboration with the Métis Nation-Saskatchewan, additional support was provided to enhance Westmount School's full-day Prekindergarten and Kindergarten program. Saskatoon Public Schools further extended its support by offering full-day programming for both Prekindergarten and Kindergarten students enrolled in the Nêhiyâwiwin Cree Language and Culture Program. This expanded access to full-day education benefits First Nations, Inuit, and Métis students, as well as non-Indigenous students, by providing increased opportunities to foster their social-emotional, physical, spiritual, and intellectual development.

Professional learning opportunities are offered to equip Prekindergarten and Kindergarten teachers with strategies to meet the diverse needs of all students and promote school readiness. This collaborative community emphasizes developing a deep understanding of anti-racist and anti-oppressive practices, fostering early literacy and numeracy skills, and refining assessment practices to enhance student outcomes.

While Saskatoon Public Schools' EYE data indicates growth among First Nations, Inuit and Métis students, efforts continue to address the overall achievement gap compared to the broader Kindergarten student population. In collaboration with the Saskatoon Public Schools Foundation, the division analyzed multiple data sets to guide and refine programming for the 2023-24 school year, with a focus on setting targeted goals to promote equity and student success.

Summary:

Equitable and inclusive access to high-quality early learning programming for children three to six years of age continues to be a priority of Saskatoon Public Schools. Focusing on early literacy skills is crucial for long-term academic success. Saskatoon Public Schools supports early student development through rigorous, evidence-based instruction and assessment in a play-based environment. By integrating these elements into early learning programming, schools can help ensure that all students have the necessary skills to succeed throughout their academic journey.

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

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

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

Saskatoon Public Schools' comprehensive literacy plan focuses on four key areas: collaborative instructional leadership, professional development, evidence-based instruction and intervention and data-driven decision-making. The following initiatives were implemented by the division to support academic excellence during the 2023-24 school year:

- Continued use of Acadience Reading, a universal screening and progress monitoring tool for grades 1-8. Acadience assessments provide insight into students' reading abilities and their likelihood of progressing at an appropriate developmental pace to meet reading benchmarks.
- Implemented progress monitoring alongside universal screening and diagnostics (phonics and phonological assessments). Progress monitoring involves frequent, brief testing of skills such as phoneme segmentation, nonsense word fluency, and oral reading fluency to track student progress. This process provides ongoing feedback on instructional effectiveness and allows for timely adjustments to help students meet their goals.
- Ongoing support is provided to schools, leaders, and teachers to ensure reading assessments are administered accurately, strengthening literacy assessment practices across the division.
- Ensured that the literacy plan aligned with recommendations from the Saskatchewan Human Rights Commission report titled *Equitable Education for Students with Reading Disabilities*, including the implementation of a universal screener and structured literacy instruction.
- School-based data teams, including administrators, resource room teachers, and literacy leads, received targeted training to improve data-driven decision-making. The staff development department provided three half-day sessions focused on using data to guide instruction and interventions.
- Literacy-rich professional learning was offered to elementary teachers in various formats. Each school identified "literacy leads" for Prekindergarten to Grade 3 and grades 4-8. These leads attended professional learning and supported school-based data teams in implementing the training at their schools. Professional learning focused on deepening understanding of foundational literacy skills, building capacity for evidence-based instruction, intensifying classroom interventions, and effectively communicating literacy progress with students, caregivers, and school teams. Guest lecturer Jamey Peavler, Program Director of the Graduate Reading Science Program at Mount St. Joseph University, led two division-wide staff meetings. Additionally, staff development offered after-school sessions, book clubs, and optional learning opportunities for teachers.
- Family literacy resources were developed to support literacy development at home. These included materials for family literacy nights, monthly literacy-themed newsletters, and reading aids like decoding bookmarks.
- Page Turners (formerly 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 grades 1-3 students who require additional reading support with literacy tutors. In 2023-24, the tutor program was expanded to include an average of 61 programs in the fall, winter and spring sessions. The program reached 546 students in 44 schools. Tutor literacy instruction focuses on developing foundational reading skills in areas such as phonemic awareness, phonics, reading fluency, word identification, comprehension and writing. In 2023-24, tutors fully implemented the use of a new resource from the University of Florida Literacy Institute Foundations as the primary instructional program in alignment with the Saskatoon Public Schools' comprehensive literacy plan. Tutors monitor student reading achievement and track student growth using the Saskatoon Public School's oral reading fluency measures from Acadience. Additionally, a key component of the tutor program is a strong emphasis on parental/caregiver engagement.

- Camp Brain Power (formerly Summer Reading Camps) is a literacy intervention also supported by the Saskatoon Public Schools Foundation's Early Learning Equal Start campaign. The camp focused on literacy, physical literacy/movement, engagement, and well-being. Hosted in early August, camps took place over five full days at 22 locations across the city, with 485 students attending from 43 schools. Camp staff included 46 teachers and 17 volunteers.
- Continued implementation of literacy assessments such as Acadience, IDAPEL, and diagnostic tools, along with progress monitoring. Literacy assessment flowcharts were refined to streamline universal screening and diagnostics, helping teachers identify the need for further testing, such as phonological awareness screeners and phonics screeners.
- Developed curriculum outcome maps in consultation with Sun West School Division. These documents written in student friendly "*I can statements*" help students and families better understand curriculum outcomes.
- Continued development of the data dashboard in collaboration with the Information Services department. The dashboard houses grades 1-8 English literacy data, Kindergarten and grade 1 alphabet data and early learning social-emotional data. This tool enables data management, with all teachers, leaders, and central office staff able to access the necessary literacy data to guide instruction, planning, and resource allocation. Data fidelity checks were also established to ensure data accuracy.
- Continued support of Edsby, the digital platform for student progress and school information, with a focus on providing clear communication and quality evidence of learning for all stakeholders, including students, caregivers, and school teams.

Overall, the promising reading improvement across all grades indicates that the Saskatoon Public Schools' *Comprehensive Literacy Plan*, are yielding positive results.

Professional development in collegiates focused on Equity Through Assessment with the theme of developing an increasingly thoughtful approach to assessment in the collaborative pursuit of equity. Professional development included:

- Working with learning coordinators to develop leadership skills in facilitating equity through assessment conversations.
- Collaboration with learning coordinators to develop leadership skills in reflective practice, participation in professional community, and nurturing commitments to engage in professional growth.
- Facilitated anti-racist and anti-oppressive education seminars with learning coordinators, emphasizing self-awareness and progressing to actionable leadership, while also collaborating directly with principals and vice principals in leadership meetings.

- Collaboratively developed Assessment Self-Audit for teachers.
- Collaboratively developed Professional Inquiry Cycle process, with supports.

The Secondary Assessment Committee collaborates on issues, trends and concerns arising within our collegiates. Representatives from each collegiate use division processes and procedures, ministry policy and other foundational documents, assessment theory and feedback from teacher colleagues to provide guidance to senior administration.

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

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

Professional Development Highlights

- **Violence Threat Risk Assessment (VTRA):** Delivered Levels 1 and 2 training through collaboration with Greater Saskatoon Catholic Schools (GSCS), Prairie Spirit School Division, Saskatoon Police, Social Services, and Saskatchewan Health Authority. Multi-agency plans were developed and reviewed in collaboration with partnering organizations.
- **Suicide Awareness & Intervention:**
 - **safeTALK & ASIST:** Provided training to community partners like Egadz and the City of Saskatoon.
 - **LivingWorks Start:** An online program supported by the Ministry of Education trained nearly 300 staff members.
- **Counsellor Contributions:**
 - Delivered annual VTRA and child abuse/neglect reporting training.
 - Developed responsive professional development on well-being, coping strategies, and trauma-sensitive practices.
- **Social and Emotional Learning (SEL):**
 - Partnered with Saskatoon Industry Education Council (SIEC) to distribute SEL resources for elementary and middle grades.
 - Delivered professional learning sessions on SEL for resource teachers and counsellors.
- **Other Professional Learning:** Topics included trauma-informed practices, classroom management strategies, and staff/student well-being, presented to various audiences like new teachers and school teams.

Classroom & Student Supports

- **Multi-Tiered Systems of Support (MTSS):** Focused on universal supports like calm classrooms and well-being, with tiered interventions for students requiring additional assistance.
- **Behavior & Safety Plans:**
 - **Positive Behaviour Plans:** Tailored strategies to address intensive behavioral needs.
 - **Safety Plans:** Managed risks of harm to self/others through proactive planning.
- **Incident Reporting:** Mandatory Student Incident Reports document interventions to enhance safety and learning.

- **Case Planning:** Individualized support for educational, social, and emotional needs through collaboration with families and community partners.

Community Collaboration

- **I’m the Boss of Me & No is a Full Sentence:**
 - Programs promoting personal safety and healthy relationships, delivered through partnerships with the Saskatoon Sexual Assault and Information Centre (SSAIC).
 - Adapted for community delivery when third-party presenters were restricted.
- **Finding the Warrior Within:** Supported students with anxiety in Grades 3–6 through mentorship programs like Igniting the Warrior Within, in partnership with Navera and Big Brothers Big Sisters Saskatoon.
- **Suicide Risk Assessments:** Plans crafted by trained counsellors to address risks and enhance safety.

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

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

Saskatoon Public Schools has implemented key initiatives during the 2023-24 school year to strengthen connections with learners and their families while supporting students throughout their educational journey, from entry to graduation and onto post-secondary pathways.

Regular Communication and Engagement

Saskatoon Public Schools prioritizes consistent communication with students and families through various channels, including three-way conferences, regular learning updates through Edsby, high school credit checks, and School Community Council meetings. All schools host community events that highlight student academic, fine art and athletic achievement. These efforts ensure families stay informed about their child’s progress and actively engage families in the learning process.

Indigenous Student Advocates

Saskatoon Public Schools added two Indigenous student advocates who play a critical role in supporting students at risk of not graduating. These advocates address barriers faced by Indigenous students, promoting equitable access to education and helping ensure timely graduation.

Mentorship Programs for Post-Secondary Transition

In collaboration with the University of Saskatchewan’s Vice Provost of Indigenous Engagement, Saskatoon Public Schools hosts the Building Intercultural Resilience through Mentorship program. This initiative connects high school students with Indigenous mentors from various post-secondary institutions to help demystify higher education and build pathways toward post-secondary success.

Pathways Program

Saskatoon Public Schools partners with the Saskatoon Tribal Council and Pathways to Education Canada to offer the Pathways program, which provides free tutoring and cultural mentoring to selected students across ten collegiates. The program also offers incentives such as transportation and hot meals, encouraging participation and providing holistic support.

Specialized Programs and Career Exploration

Saskatoon Public Schools offers a variety of unique learning opportunities in areas such as Science, Technology, Engineering, Arts, Math (STEAM), Outdoor & Nature-Based Learning, and Cultural & Fine Arts programming. Through partnerships with the Saskatoon Industry Education Council and post-secondary institutions, students are exposed to career fairs, open houses, and other events that foster career exploration. Additionally, students in grades 7-12 use myBlueprint software to track their academic progress, explore career options, and prepare for post-secondary requirements.

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

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

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

- Promoting and preserving First Nations and Métis languages through unique program offerings at a variety of schools.
- Cree Language and Culture programming at Mount Royal Collegiate and wâhkôhtowin School.
- Dakota Language and Culture programming at Chief Whitecap School and Métis/Michif culture and language at Westmount School.
- Students engaged with Indigenous knowledge through curricular activities hosted by our division First Nations, Inuit and Métis Educational Unit. Areas of focus included learning about Indigenous people's language, culture and ceremonial traditions as well as Canada's colonial history, and steps toward reconciliation and equity.

Equitable opportunities and outcomes for First Nations and Métis learners.

- Saskatoon Public Schools created a more equitable First Nations, Inuit and Métis Educational Unit in creating two senior lead positions (First Nations and Métis/Michif) to oversee student success goals.
- Provided scholarships, bursaries and financial supports for First Nations and Métis students.
- Created support networks for First Nations and Métis students, including mentorship and support services through partnerships with the Saskatoon Tribal Council, post-secondary institutions and Saskatoon Industry Education Council.

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.

- Saskatoon Public Schools created an Indigenous Advisory Council consisting of four prominent community members who lead First Nation and Métis/Michif learning. This council will meet with trustees, senior administration and the First Nations, Inuit and Métis educational unit.

- Collaborated with First Nations and Métis representatives in hiring Senior Lead positions for the First Nations, Inuit and Métis unit.
- Maintain memorandum of understandings with all local and provincial First Nation and Métis organizations in support of work toward the goals of the National Truth and Reconciliation Commission.

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- Professional development in 2023-24 focused on the development of equitable assessment practices. This includes initiatives such as the teacher inquiry cycles with colleagues and the assessment self-audit tool aimed at helping teachers critically examine their practices to improve student outcomes.

All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

- The Anti-racist Anti-oppressive Learning Community, led by Dr. Carmen Gillies, includes learning sessions on: anti-racism in the age of social media; addressing barriers in anti-racist education; building trust with anti-racist pedagogy; and, introduction to structural determinism.

Community Partnerships

At Saskatoon Public Schools, our mission is to support students in achieving academic excellence, fostering strong character, encouraging active engagement and promoting overall well-being. To fulfill this vision, we are committed to being an integral part of the community, building partnerships that enable our staff to better serve students, families and the community.

To date, Saskatoon Public Schools has established over 45 formal and informal partnerships, all aligned with the division's strategic plan. These partnerships play a pivotal role in enhancing student learning outcomes, supporting equity initiatives, and advancing health and wellness programs, ensuring that each student's school experience is both positive and successful.

Furthermore, working with community partners directly supports the four priority actions outlined in the Provincial Education Plan: improving Indigenous education outcomes, learning and assessment, student mental health and well-being, and student transitions. By collaborating with partners, we strengthen the ability to address these priorities and create meaningful, lasting impacts for students across the division.

Each year, Saskatoon Public Schools produces a comprehensive report detailing the objectives, strategies, and measurable impacts of these partnerships. For more information, please visit the division's [Partnership Handbook](#).

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	Prek-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	Prek-8	Lakewood
Dr. John G. Egnatoff Elementary	k-8	Erindale
Dundonald Elementary	k-8	Dundonald
Ernest Lindner Elementary	k-8	Hampton Village
Estey School (Flexible Schedule Blended Learning)	6-12	Mount Royal
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	Prek-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

School	Grades	Location
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
Nutana Collegiate	9-12	Nutana
Prince Philip Elementary	k-8	Nutana Park
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 2023-24 Over \$200,000			
School	Project	Details	2023-24 Cost
City Centre School	New School	Planning and design of new city centre school	\$1,478,354
Willowgrove	Relocatables	Construction of relocatable classrooms	\$1,497,678
Centennial	Relocatables	Construction of relocatable classrooms and washrooms	\$1,967,631
Brunskill/John G. Egnatoff/North Park Wilson	Relocatables	Construction of relocatable classrooms	\$1,840,107
Joint Use Holmwood Secondary School	New School	Planning and design of joint use secondary school in Holmwood	\$261,044
Various	Computer Upgrades	Computer refresh and student computer refresh	\$6,814,770
Various	Computer Hardware Upgrade	Wired hardware upgrades	\$932,152
Total			\$14,791,736

From PMR Projects

Infrastructure Projects 2023-24 Over \$200,000			
School	Project	Details	2023-24 Cost
Greystone Heights	Repairs	Window replacement phase 3	946,605
James L. Alexander	Repairs	Roof replacement section #14, 15, 16	278,836.84
College Park	Repairs	Boiler replacement	282,107.45
Various Schools	Repairs	Air conditioner condenser replacements	343,813.84
Prince Philip School	Repairs	Windows and face upgrade	313,764.83
Various Schools	Repairs	LED lighting upgrade	2,763,376.21
Various Schools	Security	Unified Security Platform and Fire Alarm	324,837.47
Aden Bowman	Repairs	Window replacement phase 3	827,470.00
Total			\$6,080,812

Transportation

During the 2023-24 school year, Saskatoon Public Schools contracted transportation with two bus companies, a taxi company and two wheelchair service providers to provide transportation for students.

Higher division enrolment resulted in increased numbers of students transported for the 2023-24 school year compared to the prior year. The greater student numbers resulted in the need for additional bus and taxi resources.

The number of students with intensive needs who required transportation continued to grow during the 2023-24 school year. The complexity of student transportation needs resulted in additional challenges. The division continues to work on specialized transportation plans to best serve students with intensive needs to ensure student safety and transport in a cost-effective manner.

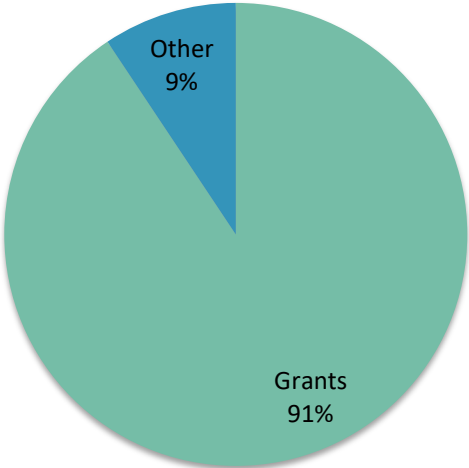
To address increasing transportation costs, the school division increased the number of bus routes that doubled between schools, which resulted in required changes in elementary school class start and dismissal times. Saskatoon Public Schools also continues to have doubled routes with Greater Saskatoon Catholic Schools to help with cost savings, but this brings additional challenges with coordination during non-teaching days that differ between divisions.

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.

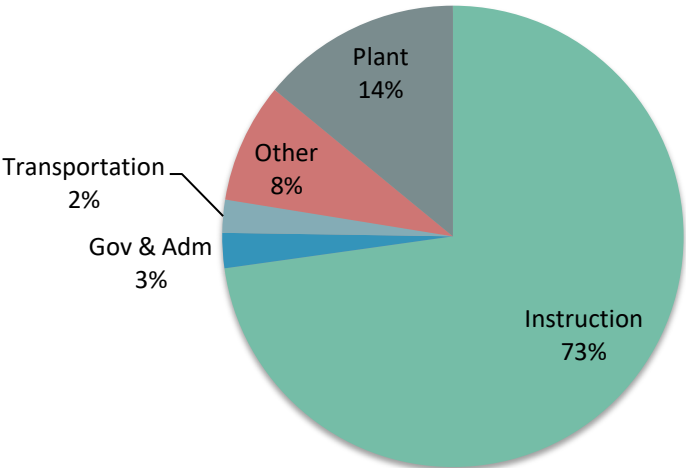
Financial Overview

Summary of Revenue and Expenses

Revenue 2023-24



Expense 2023-24



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	286,040,497	300,626,861	273,792,667	14,586,364	5%	1
Tuition and Related Fees	2,489,418	2,211,364	2,071,212	(278,054)	-11%	2
School Generated Funds	4,155,000	4,698,382	5,154,308	543,382	13%	3
Complementary Services	5,377,922	6,578,523	4,952,838	1,200,601	22%	4
External Services	10,935,554	12,800,811	11,088,899	1,865,257	17%	5
Other	3,913,647	4,719,225	6,429,074	805,578	21%	6
Total Revenues	312,912,038	331,635,166	303,488,998	18,723,128	6%	
EXPENSES						
Governance	686,125	632,828	636,588	(53,297)	-8%	7
Administration	7,084,353	7,291,254	8,118,483	206,901	3%	
Instruction	235,500,101	234,617,421	222,445,170	(882,680)	0%	
Plant	50,343,088	45,280,460	49,384,046	(5,062,628)	-10%	8
Transportation	7,931,700	7,452,511	7,007,037	(479,189)	-6%	9
Tuition and Related Fees	807,145	667,080	1,266,012	(140,065)	-17%	10
School Generated Funds	4,267,392	4,822,629	5,217,742	555,237	13%	11
Complementary Services	5,471,837	5,381,163	4,640,686	(90,674)	-2%	
External Services	11,608,088	13,355,770	11,973,215	1,747,682	15%	12
Other Expenses	200,944	2,847,852	1,206,417	2,646,908	1317%	13
Total Expenses	323,900,773	322,348,968	311,895,396	(1,551,805)	0%	
Surplus (Deficit) for the Year	(10,988,735)	9,286,198	(8,406,398)			

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

Note	Explanation
1	Grant revenues are higher than budget due to increased funding for capital grants including relocatables and the new Holmwood Collegiate and Brighton elementary planning and design funding. Federal grant funding is higher than budget due to increased funding for Jordan's Principle.
2	Tuition fees revenues are lower than budget due to decreased student enrolments for the alliance school partnership and lower enrolments compared to budget for Saskatoon International Education.
3	School generated revenues are higher than budget due to increased student activities and grants and the school level. This is also consistent with an increase in school generated expenses.
4	Complementary services revenues are higher than budget primarily due to additional program funding for French Second Language, Youth in Hospital, Youth in Custody and Specialized Classroom Supports.
5	External services revenues are higher than budget primarily due to additional revenues related to Saskatoon Public Schools Foundation.
6	Other revenues are higher than budget due to additional investment income revenues and is partly offset by lower rental revenues.
7	Governance expenses are lower than budget primarily due to lower costs spent on public communications.
8	Plant expenses are lower than budget primarily due to lower amortization expense.
9	Transportation expenses are lower than budget due to contract cost savings from double looping routes and cold weather days.
10	Tuition and related fees expenses are lower than budget due to lower tuition expense from a lower number of Saskatoon Public School Division students attending a partner regional college.
11	School generated expenses are higher than budget due to increased student activities and grants and the school level. This is also consistent with an increase in school generated revenues.
12	External services expenses are higher than budget primarily due to additional expenses related to Saskatoon Public Schools Foundation. As well, there were higher expenses related to the administration of the Following Their Voices program.
13	Other expenses are higher than budget due to accretion expense related to the asset retirement obligation and write-downs of tangible capital assets.

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	\$35,166	-	-	-	-	\$225	\$35,392
LINKLATER, VERNON	33,858	-	-	-	-	130	33,988
BANKS, DONNA	34,756	-	-	976	1,655	629	38,015
STRANDEN, KIM*	42,745	-	-	3,678	5,496	506	52,425
MACPHERSON, COLLEEN	36,821	-	-	1,284	-	537	38,643
BRANNEN, KATHLEEN	35,166	-	-	1,582	-	231	36,980
TAIT, ROSS	35,357	-	-	1,212	-	421	36,989
ZWARYCH, SUZANNE	35,831	-	-	1,220	-	282	37,333
BELLAMY, CHARMAINE	35,166	-	-	-	-	225	35,392
ARNESON, ANGELA	36,636	-	-	377	-	225	37,238

*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	\$102,600
AARRESTAD, MACKENZIE	64,045
ABERCROMBIE, LANA	93,254
ABRAHAM-REGIER, ALICIA	61,727
ABTOSWAY, BLAINE	54,329
ACKERMAN, SHELLY	90,169
ACUZAR, CARLITO	50,673
ADAIR, AARON	94,556
ADAM, MIKAYLA	56,645
ADAMS, LEE	94,726
ADAMS, MARCIA	57,378
ADELMAN-TUCKER, NICOLE	72,185
AHIAHONU, ELIZABETH	92,149

Name	Amount
AHMAD, ZEBA	183,815
AHMED, CANDACE	121,508
AKINTUNDE, OLUGBENGA	58,636
AKL, NAJLA	91,118
AKOULOV, ALEXANDRE	60,284
ALBA, ALEJANDRO	89,286
ALBERT, KERI	95,561
ALDORFER, COLBY DANIEL	62,024
ALDRED, CARMELETTA	100,538
ALEXANDER, ALISON	74,690
ALEXANDER, HEATH	94,556
ALEXANDER, TAMMY	94,357
ALLEN, ALYSSA	99,244
ALLENSPACH, TRACY	95,359

Name	Amount
ALLINGTON, ESTELLE	83,918
ALSOP, CARA	94,732
AMBROS, CARLA	95,106
AMIOTTE-WANJOHI, LAUREL	90,726
AMSON, CARLEIGH	66,755
AMUNDRUD, BRIAN	90,526
ANDERSON, AMY	99,839
ANDERSON, ANGELA	96,909
ANDERSON, HEATHER	94,158
ANDERSON, JESSICA	50,040
ANDERSON, KERRI	103,459
ANDERSON, KERRY	100,574
ANDERSON, LYNN	90,884
ANDERSON, MARK	62,695
ANDRES, CAITLIN	61,209
ANDRESEN, CINDY	52,441
ANDREWS, JOLIE	94,765
ANDREYCHUK, DYLAN	71,253
ANSPACH, KAY	52,274
ANTONOPOULOS, LORIELLE	81,293
APESLAND, COREY	109,017
APESLAND, MARCIA	99,628
APPLETON, CODY	99,944
APPLETON, EASTLYN	101,727
ARCAND, CAROLYNN	80,135
ARMSTRONG, ANNE	71,972
ARMSTRONG, IVY	101,459
ARMSTRONG, SHANE	130,982
ARNOT, LINDA	111,219
ARNOTT, LEAH	75,492
ARSENAULT, DONNA	122,826
ASDAGHI, MELODY	70,305
ASIM, AYESHA	66,614
ATIEMO, LISA	60,185
AUBICHON, DEIRDRE	79,173
AUBIN, BRIANNA	63,412
AWAD, IMAN	85,451
AYERS, ROBYN	117,465

Name	Amount
BABBINGS, TAYLOR	72,153
BABEY, DANA	128,077
BAILEY, ANDREA	58,952
BAILEY, MADISON	86,773
BAKER, JILLIAN	62,841
BAKKER, ERIKA	83,002
BALABERDA, HEATHER	72,899
BALAS, PARISSA	58,158
BALDERSTON, KELSEY	94,771
BALDHEAD, ALEXANDER	51,033
BALICKI, CHANTELE	131,980
BALKWILL, MARK	81,176
BALON, BRETT	95,801
BALON, STEPHANIE	94,781
BAMBA, GREGORIO	50,208
BANDULA, MARTA	90,169
BANNERMAN, CIAN	64,737
BANSLEY BEREZITZKY, KIMBERLEY	95,142
BANTING, NATHANIEL	99,880
BAPTIST, MEGAN	90,207
BARAGAR, RACHELLE	63,960
BARANIUK, ROBIN	94,367
BARGEN, WAYNE	90,233
BARKER HAMILTON, ANASTASIA	62,566
BARKER, BARRY	99,523
BARKWAY, CHRISTOPHER	66,499
BARNES, KRISTOPHER	99,597
BARNES, ZACHARY	71,403
BARR, NANCY	99,343
BARRERA, JULIO	50,133
BARRY, LARYSSA	76,789
BARRY, PATRICK	94,556
BARTOLI, SHARON	54,639
BARTOLOME, RICKY	50,119
BARTON, CAROLYN	98,561
BARTON, MATTHEW	84,537
BASARABA, AMY	108,583
BASKY, LESLIE	91,137

Name	Amount
BASNAYAKA, THILAK	55,107
BATCHO, LISA	94,139
BATES, ALLISON	94,158
BATES, TREVOR	90,482
BAUMGARTEN, MICHELLE	91,439
BAXTER, SOLARA	62,307
BAYDA, PEARL	103,912
BAZIN WEBSTER, CHARLES	109,217
BAZYLINSKI, JESSIE	77,342
BEAR, KOURTNAY	65,637
BEAR, ROBERTA	115,982
BEAR, TERESA	89,979
BEAR, TERRA	54,784
BEATTIE, TANNIS	99,644
BEATTIE, TANYA	90,317
BEAUBIER, AMANDA	77,765
BEAUCHAMP, DENEEN	62,899
BEAUDIN, MANDY	89,921
BEAUDRY, PAMELA	112,911
BEAUDRY, SUSAN	94,158
BEKAR, SOFIA	64,919
BEKOLAY, TAMI	79,572
BELL, ALISON	91,383
BELL, ASHLEY	84,604
BELL, JOANNA	85,868
BELL, KATHLEEN	76,239
BELL, KELLIE	94,412
BELYEA, IAN	94,556
BEMBRIDGE, JANET	92,737
BEN, AUDREY	86,486
BENARD, RICHARD	63,819
BENJAMIN, LEEANNE	92,045
BENNETT, GREGORY	79,914
BENSON, WENDY	139,721
BEREZA, GREGORY	90,169
BEREZOWSKI, KENNA	93,660
BERG, ANDREA	90,464
BERG, ERIN	89,894
BERG, EVERETT	100,180
BERG, WILLIAM	131,872

Name	Amount
BERGEN, TYLER	124,600
BERGER, JON	53,447
BERGERMAN, SARA	112,067
BERKAN, CHRISTINE	90,777
BERTOIA, MAUREEN	60,760
BESSE, TRACY	60,665
BESWICK, MORGAN	90,400
BEUTLER, LLOYD	70,837
BEVAN, MELANIE	87,342
BEVAN, SCOTT	94,374
BILTON, ROBIN	82,348
BINNER, COURTNEY	97,202
BINTNER, JASPER	99,944
BIRD, CAROL	90,173
BIRD, DAN	61,539
BISHOP-YONG, NICOLA	189,430
BLACK, ASHLEY	97,217
BLACK, HAILEY	66,343
BLACKMON, MICHELLE	94,556
BLACKSTONE, SUNNY	90,208
BLAIR, DIANE	99,944
BLAKELY, NICOLE	95,210
BLATZ, COURTNEY	82,536
BLOSKI, COURTNEY	90,030
BODNARCHUK, JULIANNE	90,164
BODNARCHUK, MATTHEW	122,263
BOECHLER, DEVON	74,308
BOECHLER, GEORGIA	94,716
BOESE, JERRY	58,636
BOGAN, CEARA	73,361
BOGDAN, MARIAN	50,304
BOHLE, TAMMI	96,206
BONLI, MAIA	90,169
BONLI, SONIKA	109,931
BONNOR, SUSAN	103,649
BOOKER, WESLEY	50,746
BOOTH PETERSON, TAMMY	96,709
BOOTH, SHARILEE	96,041
BOOTH, VANCE	95,079

Name	Amount
BORAN, JESICA	83,978
BORGFJORD-LATURNUS, DAYNA	114,168
BORSA, IAN	70,889
BORTIS, KENDRA	81,403
BORYSKI, AUSTIN	59,233
BOSCH, BRETT	95,423
BOSCH, JEFFREY	82,023
BOSCH, KELLY	90,984
BOSCHMAN, RACHELLE	89,883
BOSOVICH, CALLANDRA	62,034
BOSZAK, TYLER	91,088
BOUCHARD, DONNA	99,944
BOULDING, JAY	60,639
BOUSQUET, DANIELLE	85,055
BOUTHILLETTE, BRAD	87,728
BOUTHILLETTE, TARA	79,721
BOUTIN, TRICIA	107,178
BOWES, RICHARD	95,207
BOWKOWY, LINDSEY	95,670
BOYKO, RENEE	90,169
BOYLE, BRENDAN	62,176
BOYLE, MEAHGAN	91,981
BOYLE, TINA	108,991
BRAATEN, HEATHER	94,743
BRAATEN, KAREN	90,459
BRAATEN, RAE	104,073
BRAATEN, REID	69,151
BRABANT-URQUIZA, ANNA	60,367
BRADEN, JENNIFER	103,763
BRADFORD, JESSICA	69,906
BRADFORD, MARNI	90,389
BRANSTETTER, SHELLEY	105,329
BRASSARD, CARRIE	89,888
BRATTAN, CARLEE	95,993
BRAUN, SHARON	90,918
BRAYBROOK-HIGGS, CHELSEY	65,431
BRECKON, MELANIE	73,784
BRENNAN, ANNE	99,882

Name	Amount
BRENNAN-BAILEY, TRACEY	94,295
BRENT, CAITLIN	98,999
BRESSERS, MELISSA	81,523
BREWER, KENNADI	69,444
BREWSTER, JANICE	56,253
BRIMACOMBE, ERIN	71,225
BRIMACOMBE, RYAN	124,600
BRINKMAN, TARA	94,793
BRISSAW, JODI	89,850
BRITTON, CRISTIN	50,841
BROBERG, RACHELLE	89,932
BRODA, JENNA	111,832
BROKOFISKY, MIKENNA	61,561
BROOK, KELLIE	70,315
BROSSART, THERESA	94,573
BROTHERIDGE, KARLENE	83,807
BROUGHTON, ERIN	94,302
BROWN, BRADLEY	90,133
BROWN, COURTNEY	75,386
BROWN, JAMIE	89,754
BROWN, JESSICA	95,793
BROWN, SARAH	90,213
BRULE-LUNDGREN, DANIELLE	90,246
BRUNETT, JASON	100,505
BRYANT, MADISON	69,449
BRYCHUN, BROOKLYN	55,227
BRYCHUN, SHANNON	95,114
BUCHAN, BRANDON	94,785
BUCKLE, JULIENNE	122,756
BUDAY, DANIEL	95,864
BUECKERT, ASHLEY	61,991
BUECKERT, MECAELA	84,022
BUEHLER, DAVID	94,639
BUETTNER, JENNIFER	106,029
BUFFALO, VERNA	90,169
BUGLASS, KIM	102,311
BULMER, KATIE	93,866
BUNKA, CARLY	68,929
BURBRIDGE, JEREMY	83,780

Name	Amount
BURGESS, ALYSHIA	83,806
BURGESS, MATTHEW	89,782
BURGESS, STEFFAN	84,228
BURKE, DANIEL	201,389
BURR, EVAN	90,521
BURWELL, KYLA	60,648
BUSBY, JENNIFER	94,016
BUSSE, MATTHEW	67,750
BUSSIERE, LEXI	90,148
BYRNE, KRISTA	71,932
CABELLO, FROILAN	53,331
CALL, ELWOOD	50,259
CALOW, ANDREA	88,650
CALYNIUK, MARISSA	86,679
CAMERON, ALLISON	100,861
CAMERON, DEE	113,877
CAMERON, NICOLE	86,541
CAMERON, RAELENE	90,290
CAMERON, STEVEN	78,208
CAMPBELL, JEANET	90,752
CAMPBELL, KENDRA	99,815
CANALES PORTILLO, KAREN	97,053
CANNON, REGAN	73,079
CANTIN, NEAL	94,881
CANTIN, WENDY	100,996
CANTUBA, RICKY	80,884
CAPPO, TIANA	63,442
CARDWELL, DEAN	70,917
CAREY, THOMAS	116,108
CARLSON, JORDAN	94,855
CARLSON, MARNIE	97,217
CARON, DOUGLAS	92,358
CARR, ROBERT	58,638
CARRIE, RYAN	58,636
CARRIER, DOREEN	95,708
CARRIER, LUCAS	84,564
CARRIER, NICOL	94,362
CARRUTHERS, HEATHER	89,877
CARSON, KAREN	51,148

Name	Amount
CARTER, LORI	94,991
CASE, STEPHEN	100,109
CASEY, KYLE	66,211
CASEY, SARAH	85,879
CASSIDY, SHIVAUN	54,352
CATTON, CHRISTOPHER	90,803
CATTON, DESRAE	90,203
CAUGHLIN, LINDA	104,232
CAWOOD, MICHAEL	99,800
CHABOT, KELSEY	78,454
CHAMAGNE, KIM	90,800
CHAMBERLIN, JOSIAH	66,266
CHAMBERS, DANIELLE	74,206
CHAMBERS, ROCHELLE	95,956
CHAN, DON	96,356
CHAN, LAURIE	94,686
CHAN, MEGAN	97,156
CHAN, SUSANA	95,854
CHANG, ALEXANDER	66,272
CHARTIER, MICHAEL	94,357
CHARTRANDE, CHELSEA	67,819
CHATMAN, NIKITA	53,869
CHATTERSON, JEFFREY	89,789
CHAUDHRY, NAILA	80,814
CHEKE, MARIA	93,909
CHEN, SHU	93,745
CHERWONIAK, JAELYNNE	90,001
CHICILO, CHAD	100,697
CHIEF, DARWIN	71,250
CHIEF, TAMARA	120,284
CHILLIAK, DELEE	64,242
CHIPAK, CHRISTOPHER	82,615
CHIPAK, KAYLA	94,627
CHIVERTON, CAIA	69,604
CHOBOTAR, CYNTHIA	74,558
CHOLOD, TAMMERA	90,476
CHRISTENSEN-GEORGE, MEGAN	95,216
CHRISTENSON, CONNIE	89,850
CHRISTIE, ANGELA	77,213

Name	Amount
CHRISTOPHERSON, MARIE	56,913
CHRUN, ANDREA	60,544
CHUBEY, NANCY	94,600
CHUPA, TWYLA	75,167
CHWELOS, CINDY	50,057
CLARK, DAGAN	94,457
CLARK, LAUREL	90,545
CLARK, NANCY	53,333
CLARK, SARAH	94,782
CLARKE, DANIEL	96,289
CLARKE, LEANNE	89,979
CLASSEN, LORI	121,056
CLASSEN, TARA	79,717
CLAUSEN, BRENDA	94,655
CLAUSON, BRADLY	92,249
CLAXTON, COLIN	74,689
CLEMENS, RENEE	147,153
CLEMENTS, DONALD	94,556
CLEMENTS, JEANINE	94,748
CLEMENTS, KATHERINE	118,177
CLEWES, LOGAN	72,522
CLINE, PHOEBE	90,215
CLOSSON, CHELSEA	78,132
CLOTHIER, DERK	74,194
COATES, JODINE	99,650
COBEN, JACEE	93,022
COCKBURN, BROOKLYN	64,493
CODLING, TERA	90,076
COLE, STEPHANIE	114,077
COLES, LETITIA	95,166
COLLIER, LISA	69,274
COLLINS, CHAD	59,161
COLQUHOUN, MICHAEL	94,556
CONLEY, MATHEW	89,884
CONSTANTINOFF, DEANNA	74,119
COOPER, BRITTANY	94,856
COOPER, IAN	98,851
COOPER-SARRAZIN, MANDY	92,444

Name	Amount
COPELAND, KERI	90,801
COQUET, NICHOLE	74,867
COSSETTE, RICHARD	94,357
COTE, CHELSEY	86,956
COTE, NICHOLAS	89,907
COTE, TAMARA	51,250
COTELESAGE, MELANIE	94,334
COURNOYER, KAYLA	87,794
COUSINS, TODD	98,683
COUTURE, STEFAN	69,608
COWAN, KIMBERLY	101,630
COWAN, PETER	100,035
CRAIG, BRYAN	95,199
CRAIG, JAIME	95,105
CRAIG, LISA	65,945
CRAIG, SCOTT	94,385
CRAWFORD, PAULA	90,328
CRITTENDEN, JILLIAN	89,789
CROCKETT, TEE-JAY	80,556
CRONE, KIMBERLY	90,264
CRONE, MICHELLE	90,548
CROSS, STEPHANIE	72,649
CROWE, MICHAEL	96,367
CROWE, STACEY	71,374
CROWELL, DAVID	106,206
CRUZ, RICARDO	58,722
CUFF, BRODIE	93,545
CUI, BING	99,982
CULLEN, VANESSA	63,594
CUMING, JACQUELINE	69,581
CUTHBERT, JACQUELINE	112,712
DA SILVA, SHARI	59,520
DAHLEN, JODY	94,663
DAIRO, NOAH	54,965
DAKINIEWICH, CHERYL	70,917
DALE, DANIELLE	66,484
DALE, KAILEY	85,308
DALES, JANELLE	62,509
DANAHER, LISA	99,944
DANIELS, KIMBERLY	88,133

Name	Amount
DAUTBEGOVIC-KRIENKE, BOJANA	113,094
DAUVIN, COLLEEN	60,648
DAVIES, CARMEN	67,886
DAVIS, CHRISTINE	109,518
DAWE, KORY	94,628
DAWSON, MARIA	85,756
DAY, AMANDA	101,771
DAY, DAKOTA	77,866
DAYDAY, LEAH	90,240
DE BAKKER, SHANNON	55,154
DE CONINCK SMITH, ERIK	93,412
DE JONG, KALEE	94,556
DE LOS REYES, GLENN	65,374
DEAN, TARA	95,452
DEANS-JARVIS, KRISTY	94,440
DEAR, MITCHEL	71,034
DECORBY, JANA	72,177
DELAINEY, COLETTE	143,109
DELONG-HENDRY, PAMELA	87,107
DEMMANS, EMAN	99,098
DENTON, STEFANIE	102,388
DERKACHENKO, CAREY	108,827
DERKACHENKO, LORI	94,716
DERKSEN, DUSTIN	89,991
DERKSEN, RILEY	88,459
DERKSEN, VICKI	98,792
DESAUTELS, BRITTNEY	76,022
DESJARDINE, KEN	94,565
DESJARLAIS, CHELSEA	74,679
DEVLIN, EVELYN	95,724
DEWAR, ADDISON	57,261
DIAKIW, DON	53,606
DICK, ALEXANDER	101,148
DIEDERICHS, BRITTANY	91,357
DIENO, CARMEN	94,450
DIETRICH, JOEL	90,169
DIGNEAN, RYAN	100,430
DILL, CODY	95,241

Name	Amount
DIMAUN, EDILBERTO	58,500
DIMNIK, MIRISSA	108,024
DITTMER, TABITHA	94,428
DIXON, DOROTHEA	99,944
DIXON, SHAE	59,875
DMYTERKO, COLBY	68,460
DMYTRYSHYN, DUANE	96,937
DOELL, LORI	99,766
DOEPKER, ERIKA	92,084
DOERKSEN, KARA	50,085
DOHERTY, DEANNA	95,750
DOLGOPOL, THERESA	116,366
DOMINGO, JHON	55,398
DONEGAN, PATRICK	50,235
DONKIN, GORDON	89,979
DOWIE, BRANDON	66,395
DOWNING, KYLE	87,658
DOZLAW, DARRYL	53,949
DRAKE, DENISE	99,944
DRAKE, MELISSA	84,455
DRAUDE, TREVOR	62,330
DRISNER, JONATHAN	95,112
DUBRAY, JASON	95,128
DUCASSE, LEYTA	100,252
DUECK, ALISON	69,740
DUECK, COLLEEN	83,819
DUFFIN, BRITTANY	83,019
DUKART, DANIELLE	94,158
DUNBAR, AMY	50,513
DUNBAR, REBECCA	95,582
DUNK, JASON	186,624
DUNKLEY, MICHAEL	53,405
DUNPHY, SAM	63,553
DUPUIS, JESSICA	61,765
DUPUIS, JOCELYN	99,734
DUPUIS, KELLY	76,642
DURET, ROCHELLE	94,699
DURSUN, CHETTRANEE	92,131
DUTKA, COREEN	95,084
DYBVG, MARIE	90,037

Name	Amount
DYCK, TERRANCE	70,889
EARL, DANIEL	91,356
EARL, DAVID	113,940
EASHAPPIE SR, TIM	57,404
EDLUND, KALEM	87,426
EDMUNDS, WARREN	60,011
EDWARDS, DANA	85,973
ELDER LONGSTAFF, CASEY	62,983
ELIA, ROSEANNE	90,089
ELLIOTT, BARBARA	112,253
ELLIOTT, COLIN	88,669
ELLIOTT, KRISTIE	94,628
ELLIOTT-JENSEN, CANDACE	124,911
ELLIS, NATHAN	92,615
ELLIS, RHONDA	90,493
ELLSON, SHELLEY	89,921
ELSON, REBECCA	90,321
EMOND, ROSALEA	94,036
ENG, BENJAMIN	100,461
ENGEN, PAUL	95,638
ENGLESMAN, IVAN	126,780
ENNS, KELI	67,517
ENRIQUEZ, JOHN	53,423
ENS FUNK, JAMES	94,556
ENS FUNK, SUSAN	99,944
ENS, JESSE	97,202
ENS, KENNETH	90,284
ENS, NATASHA	61,488
ENS, SHERRY	89,789
EPP, DESIREE	90,290
EPP, TYLER	50,552
ERICKSON, DARLA	90,636
ERICKSON, NOELLE	90,053
ERMINE, CHERYL	110,893
ERNST, TRACY	90,944
ESPENANT, AMBER	78,914
ESPENANT, JOSHUA	87,705
ETHIER, TREVOR	89,979
EVANS, CARLA	66,054

Name	Amount
EVANS, DEIDRA	77,314
EVANS, SARAH	75,973
EVOY, KRISTINE	95,993
EWART, ADAM	96,829
EWART, KATHY	90,111
FAHIE, ERIC	90,626
FAHLMAN, GISELE	90,342
FAIRBROTHER, ALLISON	94,959
FAKTOR, JEWEL	50,500
FALCONER, COREY	94,562
FARIHA, ISHRAT	59,926
FARMER, KATHERINE	74,734
FARQUHAR, AIDEN	82,467
FARQUHAR, CHARLENE	70,494
FARQUHAR, SHERYL	91,401
FARQUHARSON, BRENDAN	96,542
FARTHING, CORY	89,935
FASOOTO, DAVID	53,532
FAST, CASSANDRA	88,673
FAULDS, BRIAN	50,117
FAUVELLE, KRISTEN	92,922
FAVEL, ALISA	108,531
FEAIRS, BERNADETTE	53,562
FEDRAU, SHELLY	80,001
FEE, RAELYN	76,349
FEHR, KELVIN	86,711
FEHR, RACHEL	50,305
FELSTROM, KARI	90,347
FERARO, CATHERINE	65,025
FERGUSON, SCOTT	135,992
FERGUSON, STEPHANIE	94,407
FERGUSON, CLAIRE	50,997
FERN, SIMONA	82,563
FIDDLER, DWAYNE	52,174
FIEDELLECK, MATHEW	113,539
FILLO, KESSA	69,372
FINCH, DARRYL	97,569
FINLAYSON, NICOLE	90,867
FIRUS, MACKENZIE	92,645

Name	Amount
FISCHER, KATARINA	85,813
FISCHL, BAILEY	68,085
FISHER, BREANNE	66,351
FISHER, COREY	95,442
FISHER, DAVID	134,892
FISS, ANDREA	94,556
FITZGERALD, DREW	54,701
FITZPATRICK, JODY	95,095
FITZPATRICK, MARK	90,466
FLAMAN, LORI	63,717
FLATH, JILLIAN	54,531
FLYNN, DEBORAH	89,053
FOFONOFF-EDWARDS, LISA	99,987
FOLSTAD, TANIS	94,562
FONG, MYRANDA	79,877
FONTAINE, RAYMOND	83,556
FORBISTER, MEAGAN	71,070
FORD, ALISON	67,627
FORD, AMY	94,357
FORD, JILL	96,328
FORD, PETER	100,345
FORNAL-GOLLOP, ALEX	73,491
FOSSUM, KALLIE	62,971
FOSSUM, LOGAN	72,788
FOUHY, CHASE	60,102
FOURNIER, GWYN	122,611
FOX, SHALEN	94,650
FRAIN, CATHERINE-LYNN	94,158
FRASER SHERWOOD, BREANNE	71,585
FRASER, ALLISON	105,506
FRASER, KASSIDY	70,553
FREEMAN, CHARLENE	72,295
FREIMANIS, RACHEL	68,788
FRERICHS, CINDY	94,850
FRIESEN, DARREN	63,590
FRIESEN, EVAN	84,883
FRIESEN, JOCELYN	80,689
FRIESEN, MITCHELL	89,245

Name	Amount
FRIESEN, PATRICK	94,556
FRIESEN, RAMONA	55,496
FRIESEN, RODNEY	94,941
FRIESEN, THERESA	69,298
FRIESEN, TYLER	97,437
FROEHLICH, MACKENZIE	63,365
FROESE, JOCELYN	50,206
FUCHS, KRISTA	90,862
FUENTEALBA, CARLY	63,198
FULTON, SAMANTHA	91,447
FUNK, DEREK	63,076
FUNK, LAUREN	65,881
FUNK, MICHELLE	50,118
FUNK, RACHEL	94,158
FUNK, VANESSA	106,710
GABRUCH, NANCY	90,339
GADWA, CANDACE	71,551
GALL, RODERICK	100,136
GALVIN, MICHELLE	96,998
GAMBELL, TARA	77,774
GANNITSOS-CLARK, HANNAH	66,809
GARIEPY, TAMMY	94,400
GARLAND, BRITTANY	54,807
GARNER, KIMBERLY	91,436
GARTON, HEATHER	99,786
GARVIE, JAMES	58,641
GAUCHER, ROBERT	53,531
GAUDET, BREE	64,480
GENAILLE-DUSTYHORN, JACOB	57,909
GENCTURK, CASSEY	88,323
GEORGE, TANYA	113,316
GERARD, MELISSA JEAN	57,518
GERING, WAYNE	90,466
GEROW, PAULINE	83,850
GERVAIS, JENA MAE	94,224
GERVAIS, KYLIE	95,167
GERWING, MEGAN	99,567
GESELL, MELISSA	93,987

Name	Amount
GETTEL, TAYLOR	81,704
GIBAULT, BRADLEY	94,656
GIBSON, KELLY	105,660
GIEDE, CHARLINA	78,471
GIENI, KATHRYN	90,295
GIESBRECHT, CARLA	94,357
GIESBRECHT, JUSTIN	126,116
GILLILAND, ALYSSA	87,086
GILLIS-FEHR, NICOLE	88,641
GINTHER, JASMINE	74,065
GIRLING, ANGIE	100,943
GIROLAMI, DANIELLE	64,282
GIROLAMI, TAMMY	131,764
GLANVILLE, MARISSA	72,714
GLASS, LAURA	100,037
GLIDDON, JACLYN	50,721
GLINES, JODY	123,119
GLOVA, TRICIA	90,169
GOGAL, CORINNE	99,839
GOKAVI, ESTHER	94,809
GOLDING, LEANNE	96,696
GONARI, NICOLE	53,748
GOODMAN, JAMIE	92,003
GOODWIN, ALYSSA	114,141
GOODWIN, TARA	111,832
GORAN, KIMBERLY	88,754
GORDON, KIRK	99,944
GORIEU, MARNIE	94,818
GORNIK, GAYLENE	63,712
GOSEN, MICHELLE	89,800
GOWER, HEATHER	90,202
GRABINSKY SPARKS, LISA	95,656
GRAHAM, CARRIE	62,174
GRAHAM, KATELYN	90,655
GRAHAM, KYLE	90,257
GRAHAM, MATTHEW	91,581
GRAHAM, RANDI	72,488
GRANT, CAITLIN	57,407
GRANT, HEATHER	90,323
GRANT, KIMBERLY	75,861

Name	Amount
GRANT, SHANNON	88,670
GRAY, KENT	90,845
GRAY, KIMBERLEY	119,439
GREEN, PATRICK	99,734
GREENOUGH, VERNON	58,776
GREER, BRILENE	67,253
GREIG, CANDACE	95,398
GRIER, ANGELA	100,408
GRISMER, LARA	93,422
GROCHOLSKI, JUDITH	51,038
GROSJEAN, LEO	94,941
GRYBA, BRADLEY	89,769
GRYBA, KAILEY	79,473
GUDMUNDSON, ADAM	94,849
GUENTHER, MELISSA	91,164
GUERTIN, JOHNNEY	61,427
GUEST, JOHN	99,944
GUIGON, NEIL	79,313
GUILLEMIN, ERIN	72,345
GUILLET, KIMBERLEY	103,196
GUINTO, RAY JOHN	60,811
GULATI, SUNEET	63,585
GULKA, MICHELLE	86,325
GULUTZAN, TIMOTHY	80,615
GUNDERSON, LINDSAY	89,789
GUNN, SAMANTHA	119,020
GURNEY, BRIAN	94,815
GUSKJOLEN, STEVEN	84,372
GUTTORMSON, DAELENE	60,815
GUTZER, MICHAEL	67,456
HAHN, BRIANNA	95,205
HAIGHT, ERIN	89,789
HAIGHT, JAMES	90,246
HAIKONEN, MARKO	95,208
HAINWORTH, RYAN	60,635
HAJINOOR, MOHAMED	124,366
HALCRO, KENNEDY	63,555
HALE, AMBER	91,087
HALE, TERA	96,637
HALFINGER, PARKER	90,320

Name	Amount
HALLIDAY, KELLI	90,079
HALSETH, MARCI	90,347
HALTER, JORDYN	67,738
HALYK, GAIL	50,908
HAMILTON OLEY, JILLIAN	100,032
HAMILTON, HUGH	123,291
HAMILTON, JORDAN	95,214
HAMILTON, SHEA	94,600
HAMILTON, SHERYL	91,323
HAMILTON, TIMOTHY	96,822
HAMM, ALLISON	98,680
HAMOLINE, HAILEY	101,577
HAMON-ADAIR, JENNIFER	89,828
HANCHEROW, MEGAN	76,196
HANKE, KAITLYN	88,374
HANNAH, KRISTINA	90,127
HANNAY, KENNEDY	56,241
HANSEN, AARON	109,938
HANSEN, JACQUELINE	65,051
HANSON, BRANDI-RAE	96,092
HANSON, KENT	84,526
HANSON, SHARAH	94,935
HANSON, STACY	94,556
HAPKE, JACQUELINE	94,764
HARBIDGE, JILLIAN	109,982
HARDER, DAVID	94,340
HARDING, KATHERINE	92,887
HARMS, KYLE	80,734
HARPER, KARI	96,236
HARPER, SANDRA	90,324
HARRIS, WILLIAM	94,271
HARRISON, GRAEME	79,426
HARRISON, MARK	90,484
HARTSOOK, KIM	68,443
HARVEY, DALE	94,826
HARVEY, JAROD	95,341
HARVEY, JAY	123,406
HARVEY, JOCELYN	90,185
HARVEY, SHARON	94,155
HARVEY, STACEY	90,262

Name	Amount
HASELL, DAVID	126,826
HASSETT, DONNALEE	100,922
HASSETT, ERIN	81,035
HAWKINS, MEGHAN	100,015
HAWLEY, SCOTT	94,650
HAY, WARREN	101,253
HAYES, SEAN	102,070
HAYNE, TARA	94,495
HAYWOOD, JENNIFER	178,507
HECK, DAWN	90,236
HEDMAN, MORGAN	90,844
HEGG, RICK	71,974
HEGGIE, BREEANN	94,617
HEILMAN, JUDSON	99,461
HEIN, ALYSON	51,207
HEIN, LAURIE	90,852
HEINRICHS, KANDICE	90,510
HEISTAD, KAYLYN	61,609
HEIT, KEVIN	58,636
HELGASON, HALI	69,015
HELMS, KARA	127,246
HELMUTH, CHRISTINE	70,412
HEMEON, LADDY	85,114
HENDERSON, DUANE	89,979
HENDRY, KELSIE	89,560
HEPBURN, SHELLEY	54,070
HERNBERG, MEGAN	92,331
HERNBERG, MICHAEL	94,357
HERNER, KORI	72,284
HEROUX, MAUREEN	94,603
HERPERGER, SHELEN	72,078
HERROD, JENNIFER	86,769
HERRON, SHALENE	130,630
HESKIN, DARRYL	94,556
HETTINGA, KERSTIN	94,418
HEY, MELISSA	107,336
HICKEY, JENNIFER	95,339
HIDLEBAUGH, WILFORD	94,235
HIEBERT, TODD ALAN	94,158
HILDEBRAND, MICHAEL	58,662

Name	Amount
HILL, ALANA	94,030
HILL, JACKY LEE	94,760
HILLER, LAUREN	100,586
HILLIS, JULENE	89,538
HILLIS, RICHARD	50,837
HILLS, BRENT	207,716
HILLS, CHRISTOPHER	94,556
HILLS, KAREN	93,710
HILLS, NICOLE	96,141
HILSEN, SHAUNA	122,164
HINGLEY, IAN	94,329
HITCHINGS, STEVE	65,314
HITIMANA, MATHIAS	50,192
HLADY, ROBYN	78,397
HOBBS, CALVIN	94,444
HOBBS, LENORA	100,076
HOBDAY, BRENNIA	75,536
HOBMAN, CHELSEY	67,981
HOCKMAN, SHARON	60,900
HODGINS, MCKENZIE	67,179
HOEHN, KARSTEN	84,281
HOEHN, MARTIN	95,049
HOEHN, SHANTELL	81,878
HOFMANN, JAMIE	90,433
HOFSTRA, JOLENE	65,943
HOGG, JENNIFER	107,949
HOLINATY, JODIE	94,291
HOLODNIUK, ERIN	94,588
HOLOWATY, CHAD	99,944
HOLTSMAN, JENNIFER	90,708
HOMENUK, TRAVIS	107,913
HOMER, PETER	58,752
HOOVER, JODI	90,213
HORSLEY-DEWAR, TERRY	94,991
HOSKINS, STACY	90,429
HOUDEK, KATHLEEN	59,566
HOUK, MATTHEW	63,730
HOULE, CRYSTAL	95,023
HOULE, DANIEL	95,313
HOULE-KEARNS, ROBYN	68,606

Name	Amount
HOUSTON, SAMANTHA	89,824
HOWARD, MICHELLE	126,610
HOWELLS, STACEY	89,052
HOWEY-BOWES, ROBYN	95,488
HOWIE, CURTIS	104,941
HOWLETT, KENNETH	94,158
HOWLETT, KRISTEN	72,055
HRYCUIK, JAMES	95,425
HRYCUIK, TARA-LEE	93,888
HRYNCHYSHYN, JULIE	81,547
HRYNCHYSHYN, MEGAN	90,172
HUANG, JIANXUN	95,189
HUGHES, ALLISON	114,261
HUMBERT, DAVIS	64,790
HUMBERT, EMILY	79,177
HUMBERT, MADELINE	73,172
HUME, JEAN	94,547
HUMPHREYS, SARA	51,855
HUNIAK, MARK	63,820
HUNT, MANON	65,587
HUPE, DANA	92,453
HUPE, EDMOND	94,456
HUPE, JADE	66,720
HURST-KRAFT, KATE	58,132
HUSHAGEN, SHEENA	115,317
HUTCHESON, ANDREA	94,522
HUTCHISON, HEATHER	90,018
HUYNH, MY	101,511
HYMERS, DALLAS	94,600
HYNES, LISA	125,986
IDIRIS, JIHAN	94,725
IRELAND, RONDA	94,963
IRON, TREVOR	76,693
IRVINE, BRENDA	90,089
ISAAC, BRITNI	94,732
ISABELLE, JARED	94,628
ISBISTER, ROBERTA	93,661
ISLAM, MOHAMMED	58,471
ISSEL, TAYLOR	64,644
ITO, JORI	83,107

Name	Amount
IVERSON, ORLAND	82,360
IVERSON, RICHARD	136,209
IVERSON, SHONA	90,375
IVES, PETER	58,937
JACKSON, CAMRYN	66,116
JACKSON, DOUGLAS	70,890
JACKSON, TERRI	94,681
JACOBSON, LEE	94,864
JAMES, DARRYL	93,578
JAMES, KARLEE	56,693
JANKE, ROBYNA	50,180
JANTZEN, KYLE	83,856
JANZEN, BERLIN	50,591
JANZEN, BONITA	115,672
JANZEN, BROOKLYN	68,150
JANZEN, DARRELL	50,566
JANZEN, KRISTINE	94,263
JANZEN, PAUL	187,428
JANZEN, QUINN	63,271
JANZEN, ROBIN	99,944
JARCAN, MICHELLE	115,713
JASIUKIEWICZ, MALGORZATA	90,216
JAY, JASMINE	90,576
JAYSON, BELINDA	89,061
JEAN, MARIO	58,066
JENDRUCK, JULIA	62,880
JENKINS, REBECCA	94,486
JENSEN, ALYSSA	95,145
JENSEN, RACHEL	93,677
JEROME, MICHAEL	97,067
JERRED, WENDY	100,389
JEWELL, CHELSEA	89,789
JOCKIMS, GREGORY	98,597
JOHNSON, CHANTEL	81,748
JOHNSON, CINDY	90,169
JOHNSON, COLLEEN	95,552
JOHNSON, DARRYL	90,521
JOHNSON, JASON	101,140
JOHNSON, MEGAN	95,986

Name	Amount
JOHNSON, ROSS	90,482
JOHNSON, SHANNON	90,664
JOHNSON, SHERI	98,377
JOHNSON, TAYLOR	81,488
JOHNSON, THERESA	109,833
JOHNSON, TRACY	115,210
JOHNSTON, CATHERINE	94,556
JOHNSTON, CHELSEY	60,398
JOHNSTON, MAKENNA	65,088
JOHNSTON, MARCY	86,258
JOHNSTON, TRENTON	100,452
JONES, AKEELA	87,324
JONES, BRETT	93,937
JONES, CORY	94,556
JONES, JOANNA	90,521
JONES, MARIA	85,802
JOORISITY, AMY	90,118
JORDAN, KRISTEN	67,465
JORGENSON, BRADLEY	95,679
JORGENSON, LAURA	67,579
JUST, GARRET	85,074
KACHUR, CARLA	94,886
KACHUR, MITCHELL	193,433
KADYSCHUK, LEANNE	109,518
KALAPACA, SUSAN	52,752
KALESNIKOFF, LISA	101,638
KALINOCHA, LAURA	90,603
KALYNIUK, CARA	94,158
KAMINSKI, GARY	58,687
KARACHALIOS, ARGYRO	81,294
KARDAL, ROBERT	58,648
KARWANDY, IAN	85,027
KAYE, KORI	90,889
KEELER, BRENT	94,556
KELLEHER, LINDSAY	99,666
KELLER, LARA	71,628
KELLEY, MARISA	73,405
KELLY, PATRICK	98,997
KENNEDY, MICHAEL	81,517
KENNEY, JEFFREY	95,128

Name	Amount
KENNON, SHAUNA	97,217
KENNY, CHARLENE	113,837
KENT, JAMIE	100,451
KENT, KARLA	94,609
KERR, JENNIFER	88,664
KEVILL, HEATHER	66,617
KEYWORTH, TIFFANY	110,336
KHAN, ANJUM	71,009
KIEFER, KELSEY	84,546
KILPATRICK, ADINA	90,653
KIMAKOWICH, TRACY	86,935
KIMBERLEY, JASON	100,853
KIMPTON, GRANT	58,659
KINCADE, CAMERON	64,116
KINDRACHUK, MARIANNA	100,105
KING, LESLIE	86,986
KING, STEPHANIE	94,357
KIRILENKO, JENNA	69,000
KIRK, HILLARY	77,278
KIRKHAM, REBECCA	95,821
KITCHEN, ANDREW	113,958
KJARGAARD, MATTHEW	90,345
KLASSEN, JOLENE	89,954
KLASSEN, SHARON	94,611
KLASSEN, SHAUNA	50,015
KLASSEN, SHAWNA	90,487
KLEIN, DOUG	73,209
KLEITER, JORDAN	70,091
KLENZ, JAMES	112,679
KNIGHT, ALLISON	54,245
KNIPFEL, LINDA	90,336
KNOBLAUCH, KELSEY	90,284
KNOLL-SMITH, JORDI	75,982
KNORR, ANDREW	89,223
KNUDSEN, ARON	99,974
KOBYLAK, KIRSTEN	95,375
KOCH, JONATHAN	110,213
KOHL, CHEYNE	60,868
KOLLYBABA, KRISTOPHER	58,227
KON, LANA	85,808

Name	Amount
KONECHNY, JACQUELINE	84,364
KONKIN, BLAIRE	91,278
KOPPERUD, RACHEL	90,416
KORMISH, DAVE	52,216
KORMOS, BRITTANY	61,976
KOROLUK, STEPHANIE	96,230
KORSRUD, KAITLYN	60,258
KORSRUD, MAGGIE	94,235
KOSOKOWSKY, CHAD	99,977
KOSTIUK, CLARISSA	85,425
KOSTIUK, SANDRA	51,781
KOSTYNIUK, TERI	88,862
KOZUN, KAITLIN	72,601
KRAHN, CHARITY	90,023
KRAHN, STACEY	90,571
KRAWCHUK, KENDALL	67,051
KRAWETZ, BRIAN	51,830
KRIEG, REBEKAH	86,722
KRIVOSHEN, DONNA	90,565
KROEKER, ALEXANDRA	96,553
KROEKER, THOMAS	90,757
KROGSTAD, GERALD	105,908
KRUEGER, JUSTINA	53,455
KRUGER, JODI	90,279
KRUGER, KATHERINE	131,640
KRUGER, MARK	99,236
KRYSAK, JOEL	90,166
KUBE, MEGAN	50,307
KUCEY, GLENN	94,555
KUFFNER, TODD	93,661
KUIACK, LEANNE	95,433
KULPA, JANICE	102,618
KUNY, LYNN	96,547
KURPJUWEIT, MICHAEL	94,395
KURPJUWEIT, YVONNE	93,653
KUSHNIRUK, RUSSELL	94,018
KUZUB, LAURA	95,722
KWONG, CHRISTOPHER	93,398
KYLE, BRITTANY	92,651
KYRYCHENKO, VIKTORIIA	55,042

Name	Amount
LA, JUSTIN	84,945
LABA, STANISLAUS	193,029
LACEY, ADEN	52,090
LACEY, KELLY	112,835
LACEY, LIAM	65,421
LAFRENIERE, KRISTEN	100,274
LAI, LINCOLN	52,443
LAIRD, KRISTY	87,374
LALIBERTE, BERNADETTE	138,295
LALIBERTE, FAYE	94,985
LALIBERTE, HOLLY	68,616
LALIBERTE, KLAUDIA	59,385
LALIBERTE, SHELLEY	51,408
LALONDE, JEREMY	83,863
LANGAN, LISA	83,398
LANGLOIS, LESLIE	94,835
LAOYE, LAWRENCE	58,640
LAPLANTE, DWAYNE	94,357
LAPLANTE, RENEE	190,017
LAPRAIRIE, CHELSEA	71,506
LARLHAM, BRITTANY	80,570
LARSON-WILKIE, MEGAN	110,763
LAU, THERESA	90,117
LAURENDEAU-TURPLE, JENNA	93,161
LAVERGNE, RACHELLE	90,152
LAVERTY, SARAH	103,169
LAVERTY, TRACY	77,288
LAVOIE, JANELLE	79,878
LAWSON, ELIZABETH	96,845
LEATHERDALE, BRANDON	101,669
LEBLANC, LEAH	90,089
LEE, DERRICK	100,135
LEE, LAURENA	90,444
LEE, MICHELLE	86,880
LEE-WALDE, DARLA	94,311
LEEL, JANNA	120,026
LEIDL, DEREK	90,464
LEMIEUX, HANNAH	63,379
LENNOX, AMANDA	111,944

Name	Amount
LERAT, JODY	80,791
LETKEMAN, WESLEY	90,193
LEUNG, CHUN	62,134
LEUSCHEN, ERIN	90,614
LEVESQUE, KRISTINE	80,774
LEWCHUK, SHELDON	77,237
LIEBRECHT, JUANITA	67,715
LIEBRECHT, LINDA	100,891
LIGGETT, ROBERT	100,505
LILLY, JENNIFER	94,556
LINDGREN, LAUREL	122,820
LINDQUIST, MEGAN	71,357
LINDSAY, ZAKARY	88,832
LINKLATER, VICTORIA	55,179
LINTON, JESSICA	53,025
LIPINSKI, LAUREN	78,688
LISHCHYNSKY, DEBRA	62,181
LITTLE, KELCI	83,480
LITVENENKO, BRETT	58,636
LIU, WEIJIAN	54,517
LLOYD, AYL A	90,081
LOCKWOOD, DANA	89,584
LOEWEN, CHRISTINE B	77,806
LOEWEN, CHRISTINE L	89,766
LOEWEN, VANESSA	82,357
LOFSTROM, PAIGE	93,100
LONG, KIMBERLY	89,884
LONGSTAFF, BRENTON	81,769
LOSHACK, CANDACE	90,213
LOSHACK, JUSTIN	94,720
LOSHACK, RANDI-LEE	103,112
LOVERIN, KENZIE	88,898
LOVERIN, LEAH	94,687
LOVERIN, MITCH	97,886
LOWE, MITCHELL	94,743
LUMA, ALETTA	94,770
LUMSDON, KEELY	62,850
LUNDSTEN, BRYAN	90,169
LUTKIN, SUSAN	94,476
LUTY, JENNIFER	50,591

Name	Amount
LUTZ, AZIA	64,317
LYNCHUK, RYAN	95,657
LYNN, ELIZAVETA	71,546
LYONS, ERIC	90,358
LYONS, JENNIFER	92,531
LYSAK, MITCHELL	93,661
MACADAEG, EVERARD	50,407
MACBRIDE, CHRISTA	100,048
MACDONALD, MINDY	90,867
MACDONALD, SAVANNA	58,275
MACDONALD, TESSA	90,312
MACDONALD-SMITH, KAREN	126,659
MACKENZIE, ANNA-MARIE	90,169
MACKINNON, JASON	91,842
MACKINNON, SHELBI	79,324
MACKINTOSH, PATRICK	94,490
MACLEAN, BETTY	78,570
MACLEOD, CORINA	51,453
MACLEOD, KIMBERLEY	99,944
MACLEOD, MARC	92,665
MACMILLAN, LORA	99,982
MADSEN, CARLA	94,820
MAENZ, ELIZABETH	90,169
MAFFENBEIER, KEN	60,653
MAGEE, KELLY	54,418
MAHER, CURTIS	52,578
MAMER, VINCENT	100,234
MANAFO, SARAH	94,650
MANCUSI, SANDRA	94,776
MANN, BRIAN	50,188
MANN, NICOLE	91,116
MANNING, JEMAH	92,001
MANTYKA, BILL	102,149
MAPES, KAREN	52,503
MARCOTTE, LINDA	60,648
MARIO, JESSIE	75,986
MARION, GREG	87,107
MARKHAM, SHANE	84,730

Name	Amount
MARKOSKY-HODGSON, LISA	86,126
MARSHALL, CHANDRELLE	98,901
MARSHALL, JEFFREY	100,158
MARTENS, KAREN	90,027
MARTIN, DALLIN	76,783
MARTIN, JANELLE	98,231
MARTIN, JEFF	95,525
MARTIN, KATHERINE	99,207
MARTIN, LARRY	63,497
MASON, TABETHA	93,078
MASSIER-ANDERSON, KELLY	96,745
MATIKO, SHAUNA	94,710
MATISZ, TAKAKO	56,213
MAURICE, FAYE	58,326
MAY, CAROLINE	69,376
MAY, SHEILA	98,998
MAYES, DARRELL	50,117
MAYES, HAILEY	79,930
MAZA-PADDY, LAUREEN	61,163
MCALLISTER, JENNIFER	55,088
MCALPINE, CHRISTINE	97,354
MCCANNELL, TIFFANY	117,920
MCCARTHY, LINDSAY	89,863
MCCONNELL, SHERRY	125,044
MCCOSHEN, KIMBERLY	89,082
MCCRAE, CARMEN	91,569
MCCULLOCH, CATHERINE	74,340
MCDONALD, HEATHER	94,908
MCDONALD, KORTNEY	78,967
MCDONALD, MIKAYLA	74,966
MCDOUGALL, DAVID	93,953
MCDOUGALL, JILL	90,551
MCEACHERN, HEATHER	64,468
MCEOWN, BRITTANY	74,144
MCINTYRE, FRANKEE	88,116
MCIVOR, JILL	85,729
MCKAY, BRITTANY	72,220
MCKAY, EMILY	101,546

Name	Amount
MCKAY, JOANNE	50,803
MCKAY, KYLA	103,618
MCKAY, TANYA	72,738
MCKEAGUE, AIDAN	69,949
MCKEE, JONATHAN	92,139
MCKEE, STEPHANIE	88,891
MCKINNEL, MICHELLE	112,137
MCLEAN, JENNIFER	66,517
MCLEAN, STEVEN	61,352
MCLEOD, DANA	90,169
MCLEOD, DONALD	99,839
MCLEOD, JILLIAN	50,448
MCLEOD, MADISON	62,276
MCMANUS, TRACEY	61,198
MCMASTER, GEOFFREY	95,755
MCNAIRN, SHARLENE	103,494
MCNARLAND, CORALEE	93,692
MCNARLAND, KEVIN	139,068
MCNARY, JEFFREY	58,636
MCPHEDRIAN, LAUREN	70,232
MCPHERSON, IONA	92,117
MCRAE, CAMERON	81,157
MCRAE, ROBERT	87,196
MCVITTIE, CHRISTINA	78,530
MCVITTIE, ERIN	94,556
MCWILLIE, LAUREL	91,769
MEEHAN, CARRIE	58,718
MEIER, CURTIS	89,828
MEILI, KATE	85,687
MEKAWY, SARAH	98,492
MELDRUM, ZACHARY	50,258
MELNYCHUK, ALETHA	76,123
MELNYCHUK, NICOLE	69,238
MENDOZA, CHRISTOPHER	50,117
MENNIE, SHANNON	75,395
MERCED, MANOLITO	64,451
MERCREDI, CARSON	73,382
MEREDITH, KELSEA	88,636
MEREDITH, ROBIN	88,140
MERKOWSKY, MEGHAN	69,892

Name	Amount
MEYER, HEINRICH	58,920
MIAKHIL, SILSILA	86,421
MICHASIW, LANE	56,440
MICKJONES, EFTYHIA	90,190
MIKO, SHANNON	90,224
MILANI, KANE	88,330
MILEN, MICHAEL	94,003
MILLAR, DUSTIN	92,293
MILLER, DACIENNE	92,259
MILLER, HARRIET	60,777
MILLER, KRISTEN	94,750
MILLER, ROBYN	74,293
MILLS, ELSIE	90,477
MILLS, LOUISE	93,896
MIRTLE, TREVOR	101,315
MIRWALD, CHRISTOPHER	102,346
MISCAVISH, NATASHA	51,391
MITCHELL, BRYAN	54,172
MITCHELL, DARREN	101,797
MITCHELL, MEGAN	81,624
MITCHELL-DUCHAK, KRISTY	97,880
MOAT-MOSKALUKE, HALEY	53,789
MOFFATT, COURTNEY	58,145
MOLDER, FINN	94,859
MOLONEY, SARAH	99,944
MONAHAN, SHAWN	75,643
MOONEY, CAITLAIN	58,828
MOONEY, CORY	50,554
MOORE, ASHLEY	69,656
MOORE, MARTINA	66,181
MOORE, SCOTT	94,595
MOORS, MOLLY	67,489
MORARI, AIDAN	90,442
MORGUN, JESSICA	92,134
MORIN, DERRICK	128,627
MORIN, EVELYN	61,086
MORISSETTE, MELISSA	94,550
MORKEN, ADAM	97,149

Name	Amount
MORLEY, CASSIDY	76,735
MORRIS, DANIELLE	67,236
MORRISON, KIMBERLEY	85,740
MORRISON, RHONDA	96,297
MORRISON-YORK, KATHERINE	109,938
MORTENSON-SPOKES, STACEY	101,673
MORTON, KIMBERLEY	94,429
MOSE, TARA	51,503
MOTILAG, NIKKI	75,483
MOUNTNEY, TYE	90,136
MUELLER, JOANNE	62,084
MUELLER, PETER	140,623
MUIR, ROBERTA	94,556
MULLEN, DEREK	50,221
MUNKHOLM, DIANA	90,386
MUNKLER, RUSSELL	100,147
MURRAY, ERYN	63,007
MURRAY, JANET	63,090
MURRAY, REBACCA	70,278
MUSHTAQ, KASHIF	58,640
MUTIA, JONATHAN	50,144
MUTUC, MARLON	50,382
MUZIKA, ALYSSA	89,876
MUZIKA, WARREN	94,594
MYERS, DANIELLE	54,702
MYROL, TRAVIS	95,301
NAHACHEWSKY, SARAH	120,653
NAIRN, JENNIFER	94,457
NAKONESHNY, KERRI	95,552
NAWAZ, NASIRA	60,968
NAY, LISA	92,547
NEGERE-WONG, RACHEL	103,614
NEHER, JUSTIN	58,996
NEIGUM, LORI	94,357
NEIMAN, GABRIELLE	90,133
NELSON, ASHLEY	92,681
NELSON, CYNTHIA	53,530
NELSON, KEVIN	91,552

Name	Amount
NELTHORPE, MEGAN	66,276
NETMAKER, RACHEL	87,417
NEUDORF, LAUREL	70,325
NEUFELD, ASHLEA	99,616
NEUFELD, LORRIE	53,318
NEUFELD, ROBERT	80,649
NEUFELDT, KERRI	94,694
NEUFELDT-RODDA, ANDREA	98,874
NEURAUTER SAJTOS, GAIL	61,896
NEWSTEAD, NATASHA	89,145
NEWTON, DIANE	95,356
NEWTON, ROBERT A	73,913
NEWTON, ROBERT W	94,556
NICHOLSON, GLENDENE	57,888
NICHOLSON, GWEN	60,676
NICKEL, JADEN	76,509
NIENABER, BRUCE	58,640
NIENABER, CYNTHIA	99,988
NIENABER, EVAN	94,863
NIENABER, SHELLAINE	94,781
NIESSEN, ANNA	100,795
NIKOLAISEN, AMBER	74,426
NOGIER-MACGILLIVRAY, MARGARET	78,470
NORRIS, COLLEEN	187,428
NOSTBAKKEN, ANDREA	116,790
NOSTBAKKEN, SOREN	94,556
NOVAKOSKI, COLIN	92,193
NUNWEILER, SUSAN	94,111
NYBORG, KEVIN	73,162
O'DELL, CYNTHIA	92,624
O'MALLEY, VANESSA	91,612
O'SHAUGHNESSY, KAREN	90,499
O'SHEA, MEGAN	90,023
OAKEN, BENJAMIN	93,725
OBHEY, FAITH	94,952
ODDAN, TRACY	94,556
ODNOKON, JOLENE	61,024
ODRON, CITADEL	58,349

Name	Amount
OFIGUMA, SHAUNA	82,644
OGENCHUK, ANNA	67,236
OKANEE, ANGELA	94,815
OKRAINETZ, RYAN	100,345
OLFERT, ALEXIS	94,614
OLFERT, EVAN	90,449
OLFERT, MADELINE	69,988
OLINYK, KAREN	51,376
OLIVER, REID	98,134
OLLENBERGER, MARNI	92,715
OLLERHEAD, KATHERINE	99,678
OLSON, JENNIFER	95,112
OLSON, NAHANNI	106,866
ONIJINGIN, JONATHAN	56,206
ONUFREYCHUK, JAIME	94,843
OPHEIM, DAWN	94,235
ORELLANA, HEATHER	100,365
OROSZ, TANYA	57,419
ORR, EMMA	92,800
ORTH, JASON	118,084
OSADCHUK, GLENDA	90,353
OSATIUK, DANIELLE	77,460
OSIER, KERI	77,629
OTTENBREIT, HANNAH	74,046
OUELLETTE, ANDREA	65,305
OUELLETTE, JULIA	110,517
OVCINA, HASAN	58,102
OWENS, SCOTT	90,237
OYEBISI, TOYESE	53,432
PAINCHAUD, NICOLE	76,055
PALM, ASHLEY	57,114
PALMER, AMANDA	78,829
PALMER, KALICIA	54,704
PALMER, KRISTIE	71,352
PANA, IGMEDIO	59,194
PANCHUK, KATHERINE	100,134
PANCHUK, MAXINE	68,429
PANKEWICH, CARI	99,888
PAPUNEN, CHASITY	60,651
PAQUET, RACHELE	67,321

Name	Amount
PARADA, LORI	115,242
PARANGI, MARLEY	95,040
PARKER, ALYSON	51,091
PARKER, LEANNE	94,422
PARKER, MIRANDA	50,954
PARKER, TAMMY	94,587
PARR-HILLESTAD, CAROLYN	95,282
PARSON, ALLAN	94,809
PASLOSKI, ZOE	100,278
PASULYKO, CHERYL	60,648
PATENAUDE, RANDI	76,752
PATERSON, MAXINE	64,680
PATKAU, GLENN	102,395
PATTERSON, BARCLAY	92,024
PATZER, JACIE	81,748
PAUL, DORIS	58,973
PAUL, ROBERT	100,214
PAULSEN, SANDRA	101,764
PAVLIN, JILLIAN	94,357
PAWLUCK, RICHARD	74,746
PAWLUK, ALLISON	76,907
PAWLUK, ANTHONY	56,009
PAYNE, SANDRA	94,980
PEARSON, MARK	90,372
PEDERSON, JEFFREY	94,556
PENDER, CYNTHIA	76,952
PENDER, GREGORY	54,845
PENROD, SHANTAL	88,545
PERDIKARIS, ATHANASIA	68,594
PERHUDOFF, REBECCA	68,805
PERERA, NALIN	57,954
PERKINS, JENNAVIEVE	100,591
PERRIN, LINDSAY	100,670
PERSON, DILLON	71,373
PETE, PAULA	90,356
PETERS, ADAM	95,013
PETERS, ALI	94,556
PETERS, GRAEME	75,657
PETERS, MYLES	59,438

Name	Amount
PETERSON, BRADLEY	90,643
PETERSON, KAREN	144,091
PETERSON, MARK	112,852
PETRESCUE, BRANDON	76,021
PETRIE, JESSICA	90,988
PETROUTSAKOS, TARA	91,093
PETTY, JEFFREY	90,169
PFEIFFER, AMANDA	73,512
PHILIBERT, ALEXANDRA	83,839
PHILIPENKO, LARRY	58,636
PHILLIPS, JILL-ANN	90,774
PHILLIPS, LYLA	75,039
PICHLER, DEBORAH	90,262
PICKARD, LETICIA	84,689
PIDWERBETSKY, DUANE	94,726
PIECOWYE, ASHLEY	50,090
PIERCE, KENDALL	135,535
PIERCE, QUINN	71,788
PIERCE, SHAUNA	119,808
PILON, WAYNE	78,481
PITTMAN, ANDREA	94,556
PLETT, SHANELLE	58,192
PODGURSKY, JOYLEEN	74,548
POELLET, LARA	68,398
POIER, NICOLE	95,950
POITRAS, MARK	78,558
POKOL, JAMIE	71,362
POLLARD, LANCE	114,765
POPESCU, ROBERT	93,699
POPOFF, KRISTEN	77,980
POPOWICH, TRICIA	94,556
POSSBERG, DOUG	55,290
POSSBERG, LINDSAY	98,386
POUNDMAKER, MELISSA	90,105
POWELL, CATHERINE	91,126
POWELL, DOUGLAS	60,964
POWER, MEAGAN	63,038
PRATTE, DAVID	94,781
PREBBLE, MICHAEL	93,191
PREDIGER, NICOLAS	50,140

Name	Amount
PREFONTAINE, CHERYL	99,584
PREFONTAINE, CYNTHIA	94,373
PRENTICE, RACHELLE	50,830
PRICE, APRIL	89,783
PRICE, JASON	70,625
PRIEL, JOSHUA	73,807
PRIMA, BAILEE	86,913
PRITCHARD, GRAHAM	94,368
PROCTOR, LISA	105,054
PROCTOR, LYNDEN	100,398
PROCYSHYN, NADINE	92,547
PROKOPCHUK, JAMIE	121,883
PROPP, CORALEA	95,244
PULS, HEATHER	90,554
PUNTER, SARAH	94,721
PUOBI, DULCIE	134,607
PURUSHOTHAMA KAIMAL, PRASANNA	54,801
QIN, PEIYI	50,117
RADCHENKO, JOY	90,796
RAHMAN, SM MIZANUR	57,524
RAK, SHANNON	72,406
RAMSDEN, JEREMY	95,797
RANDALL, BARBARA	72,984
RATHOUR, SEEMA	121,114
RATNANI, SARAH	75,246
RATZLAFF, KRISTEN	94,881
RAVEN, KATHERINE	89,789
RAWLYK, FRANCES	87,868
RAYNER, BENJAMIN	64,757
REA, JADYN	64,971
REDGWELL, HAROLD	56,685
REDL, WILLIAM	62,816
REED, NICOLE	89,035
REEVE, PATRICE	187,428
REGIER, KRISTINA	76,046
REHMAN, NATASHA	68,944
REIBER-HAY, RENEE	97,760
REID, BREANN	75,650
REID, HEATHER	95,180

Name	Amount
REID, JENNIFER	93,421
REID, KIMBERLY	90,581
REID, WESLEY	87,622
REID-SHEA, THERESA	110,201
REIDER, SHANE	90,292
REIMER SUGGS, CYNTHIA	94,970
REINHARDT, BRANDAN	94,727
REINHART, BRENDA	90,043
REMILLARD, LINE	76,055
REMOUNDOS, AGATHA	112,419
RESCHNY, CRYSTAL	90,930
REYDA, SIOBHAN	96,547
REYNAUD, JORDAN	100,752
RICHARDS, SHEILA	90,449
RICHARDSON, JAMES	58,342
RIGBY, AQUILINA	86,373
RIGBY, JEREMY	73,501
RIOUX, TINA	95,367
RIPPLINGER, BRETT	58,983
RISLING, BRENNAN	95,370
RITA, ROLANDO JR	58,630
RITCHIE, KENT	87,904
RITTINGER, TYLER	102,468
RIVETT, PAMELA	90,795
RIVIERE, DANIELLE	91,123
ROACH, SUSAN	51,073
ROBBINS, BARBARA	52,818
ROBERTS, ALUN	99,523
ROBERTS, MATTHEW	96,823
ROBERTSON, HAROLD	141,233
ROBERTSON, JENNIFER	95,051
ROBERTSON, KRISTEN	90,169
ROBERTSON, MAEGHAN	94,040
ROBERTSON, TYSON	116,652
ROBERTSON-BOERSMA, ALEXANDRIA	90,169
ROBINSON, JOSEPH	94,556
ROCHELEAU, DAWN	94,762
RODMAN, CHRISTOPHER	95,993
RODOMSKY, CARLIE	99,245

Name	Amount
ROGERS, ALISA	87,549
ROGOWSKI, JANIS	90,468
ROHS, GERARD	53,025
ROSEBERRY, CALVIN	76,314
ROSS, BLAIR	90,330
ROSS, LIVIA	64,116
ROSS, MARNIE	129,327
ROSTATA, ROLANDO	56,809
ROTARU, OLIVIA	66,812
ROTHERY, VALERIE	75,251
ROVENSKY, VIRGIL	94,704
ROWAN, KERRI	100,543
ROWLEY, ERIC	94,357
ROY, CHRISTOPHER	117,249
ROY, CYNTHIA	83,792
RUDY, ROBERT	95,209
RUEVE, RIENNA	83,281
RUO, LESLIE	101,259
RUTHERFORD, KERRIE	128,701
RUTHERFORD-CEY, JODY	63,252
RYDE, CLIFFORD	94,710
SABISTON, DOUG	56,563
SACK CAISSE, PATRICIA	81,887
SAKEBOW, COREEN	69,836
SALAMON, KRISTIN	98,493
SALEN, SHERYL	99,921
SALT, JANA	94,279
SALTER, STACEY	122,803
SAMBHI, DALJIT	73,693
SAMOY, JERRY	50,055
SAND, ROBYN	90,419
SANDBECK, LINDSAY	94,688
SANDBECK, WARREN	85,103
SANDEN, KRISTENA	88,155
SANDERS, WANDA	90,353
SANDERSON, AUSTIN	74,530
SANDIFORD, TYRA	65,049
SANDOR, WARREN	81,508
SANDS, CAROL	90,752
SANDY, CRYSTAL	93,661

Name	Amount
SANSOM, SHERRY	84,695
SARGEANT, JACK	101,259
SARGEANT, THOMAS	152,094
SAUNDERS, HEATHER	127,818
SAUNDERS, ROBERT	94,656
SAUNDERSON, CHRISTINA	71,227
SAUNDERSON, MARK	70,877
SAUNDERSON, THERESA	75,251
SAVOIE, JENNA	87,709
SAWATSKY, DANIEL	70,188
SCADDAN, DAVID	94,357
SCAPPATICCI, LORELEI	76,499
SCHAAN, SOMANTA	100,384
SCHAFFER, KATIE	75,609
SCHEIDT, DAWN	94,622
SCHEIRER, CHRISTOPHER	95,244
SCELLENBERG, DANIEL	95,205
SCHENN, JAYNA	53,006
SCHERR, CARLY	51,439
SCHEWAGA, SHELLEY	50,325
SCHICK, KELSEY	66,536
SCHILL, LAURA	95,136
SCHMIDT, CAITLAN	92,387
SCHMIDT, DENISE	95,393
SCHMIDT, JENNIFER	67,007
SCHMIDT, JUSTIN	63,918
SCHMIDT, REBECCA	93,661
SCHMIDT-WATT, CHRISTOPHER	94,329
SCHMIEDGE, KIMBERLEY	71,126
SCHNEIDER, BRENT	90,803
SCHNEIDER, CHRISTOPHER	83,210
SCHNEIDER, JASON	93,251
SCHNELL-PERSSON, TRACY	93,472
SCHOENFELD, BRADLEY	100,246
SCHOFFER, BLAIR	53,962
SCHOFFER, JAYCIE	71,267
SCHOW, CHARLENE	94,556
SCHRADER, LEAH	92,584

Name	Amount
SCHREINER, SHAELYN	62,210
SCHREITER, KRISTA	94,904
SCHROEDER, JAIME	119,467
SCHROEDER, REBECCA	95,552
SCHUBERT, ANNE	95,367
SCHULE, MATTHEW	86,395
SCHULTZ, AMANDA	62,195
SCHULTZ, CRAIG	51,408
SCHULTZ, DARLENE	121,060
SCHULTZ, EMMA	65,526
SCHULTZ, MOLLY	61,897
SCHWAN, SHELLEY	56,775
SCHWANKE, JONATHAN	90,559
SCHWANKE, SUZY	90,169
SCHWINDT, CRYSTAL	62,813
SCISSONS, KIMBERLEY	94,775
SCOTT LINDSAY, JANA	94,727
SCOTT, AMANDA	100,338
SCOTT, ANNA	68,981
SCOTT, BRENDAN	52,270
SCOTT, DUNNING	53,206
SCOTT, STEFAN	99,734
SCRIMSHAW, CHARLENE	207,273
SCRIVENS, ERIN	94,567
SEAMER, KARI	89,785
SEGO, KRISTA	122,529
SEIBEL, LINDA	94,853
SELLERS, MELISSA	79,084
SELVIG, RACHEL	94,611
SEMCHYSHEN, STEPHEN	100,635
SENDECKI, COURTNEE	79,620
SERACK, GREGORY	60,636
SERBLOWSKI, RYAN	88,867
SETTEE USISKIN, MIKA	94,357
SHACKLOCK, KRYSTA	61,235
SHANDLER, ROB	94,826
SHANGRAW, CASSANDRA	94,556
SHANKS, MICHELLE	127,701
SHARP, RACHEL	94,787
SHAWCHUK, DONALD	50,342

Name	Amount
SHEPHERD, CURTIS	129,902
SHEPHERD, JEFFERY	124,555
SHERGILL, DAVNEET	59,652
SHEWCHUK, HEATHER	99,584
SHEWCHUK, STEPHANIE	50,381
SHIER, DOUGLAS	71,471
SHIRCLIFF, KIMBERLEY	101,002
SHMON, AMBER	79,601
SHMYR, KEVIN	95,535
SHOTTON, LISA	90,168
SHRAM, KENDALL	56,239
SHULTZ, LACY	89,894
SHUTTLEWORTH, ROBYN	94,459
SHYLUK, DEENA	115,502
SIBA, KRISTIN	126,853
SICKAVISH, JILLIAN	87,443
SIEFFERT, GLENN	60,783
SIEWERT, KYLA	91,797
SIFFORD, AMANDA	77,494
SILBERNAGEL, SYBILLE	90,438
SILZER, COLETTE	96,819
SIMPSON, CONNOR	72,863
SIMPSON, JAMES	90,306
SIMPSON, JANET	127,554
SIMPSON, LEANNE	90,299
SKAKUN, KASSIA	51,891
SKJERVEN, SHANE	246,013
SLADE, MARC	86,137
SLATER, CAROL	94,499
SLOBODA, JOHN	67,796
SLUSAR, NELSON	93,874
SMART, JESSICA	80,171
SMITH, BRADLEY	100,249
SMITH, CAREY	94,693
SMITH, KELSEY	97,744
SMITH, KRISTEN	94,158
SMITH, PATRICIA	50,761
SMITH, SEAN	94,357
SMITH, TIFFANY	122,626
SMITH-WINDSOR, JODI	94,606

Name	Amount
SMITH-WINDSOR, MATTHEW	100,472
SMITHSON, TANYA	78,982
SMYTH, LANETTE	92,397
SOBOTTKA, SANDRA	79,891
SOKUL, GILLIAN	90,050
SOLLOSY, SHARON	94,672
SOMERS-PETERS, STACI	94,654
SOMERVILLE, PATRICK	100,673
SONNENSCHNEIN, JOSEPH	50,117
SOOKEROKOFF, LISA	76,055
SOROSKI OLFERT, CARRIE	94,840
SOUCY, REJEAN	66,772
SOUSA, TAMELA	90,625
SPAFFORD, BROOKE	91,394
SPAFFORD, CALLIE	84,024
SPARKS, JENNIFER	69,554
SPECHT, ALEXANDRA	75,749
SPEIR, JEFFREY	100,108
SPENCER, ARYNNE	68,226
SPENCER, BONNIE	89,995
SPICER, RENEE	90,796
SPURR, RONALD	67,742
ST. GERMAINE, WENDY	63,636
STAFF, FAITH	90,067
STANFORD, CANDACE	113,245
STANGER, KATHERINE	66,777
STEAD, ROBERT	61,170
STEEDSMAN, ANGELA	99,974
STEELE, JENNIFER	100,164
STEFANIUK, DAYNA	66,424
STEFANSON-PEXA, STEFANIE	90,323
STEHR, JEFFREY	91,541
STEIN, REBECCA	65,716
STENSRUD, CRAIG	97,533
STEVENS, NICOLE	99,536
STEVENS, TAYLOR	50,542
STEVENSON-LAVERTY, KARI	90,444
STEWART, BAILEY	61,384

Name	Amount
STEWART, CHRISTOPHER	94,980
STEWART, LAINIE	95,104
STEWART, NEIL	94,556
STOCK, JENNIFER	94,675
STOCKHAM, MICHAEL	89,336
STONE, SARA	100,100
STONHOUSE, DAVID	88,964
STOTT, KRISTEN	75,093
STOTT, TOREY	85,978
STREET, KRIS	100,340
STREISEL, ADAM	95,590
STRELIOFF, KARSTEN	95,094
STRONG, ZACHARY	86,132
STROUTS, KAILEY	70,299
STRUEBY, SHANNA	121,280
STRUNK, ALEXANDRA	89,422
SUCHAN, ALYSSA	76,470
SUCHAN, SARAH	60,976
SUKUT, ALAN	94,556
SUMNER, KARIN	94,158
SUMNERS, KATHLEEN	90,301
SUN, MENG	94,763
SUTTON, KERI	96,504
SWAN, DEAN	141,502
SWAN, NIGEL	51,041
SYDIAHA, MELANIE	94,860
SYLVESTER, ANGELA	76,601
SYMNUK, DAVID	79,233
SYRENNE, BRITTANY	61,908
SZMUTKO, DANIEL	63,534
TAIT, MEGAN	100,312
TAM, IVAN	117,347
TAMBLYN, TOBI	122,966
TAN, JENINE	91,012
TAN, YIGE	57,111
TANG, JANELLE	99,805
TANGJERD, HEATHER	90,169
TATE, MELISSA	107,642
TAYLOR, ADAM	85,302
TAYLOR, ALEXIS	66,780

Name	Amount
TAYLOR, SUSAN	67,864
TEBAY, LAURA	66,105
TEED, EMMA	62,289
TEGENKAMP, MARLA	91,780
TEICHROEB, STEPHEN	73,710
TEKESTE, ALMAZ	50,117
TESSMANN, CHANTELE	90,477
THERIAULT, LISE	100,180
THERRES, MONIKA	72,144
THIBODEAU, BRENDA	116,652
THIBODEAU, TRACY	55,089
THIESSEN, GLENN	94,996
THIESSEN, JOCELYN	83,821
THIVIERGE, ADINE	95,524
THOMAS, RYAN	50,581
THOMPSON, BRET	101,312
THOMPSON, JESMOND	100,345
THON, KRISTA	89,993
THORN, SCOTT	75,821
THORPE, GLENN	85,295
THORSTAD, ANDRA	95,851
THORSTAD, REED	69,788
THUNDERCHILD, CHRISTY	75,741
THUNDERCHILD, JORDAN	73,843
TILBURY, SHAUNA	122,614
TILK, DEBRA	94,357
TIMM, MICHELLE	90,265
TITUS, ALLISON	94,556
TONELETE, MILBERT	58,785
TOOLEY, DANIELLE	120,839
TOOR, KENDRA	90,829
TORGUNRUD, CRYSTAL	104,203
TOTH, TRACI	89,843
TOTLAND, JENNA	94,765
TRAPP, JASON	89,968
TRASK, JORDAN	77,654
TRASPADILLO, JOHN	52,064
TRINH, SARAH	94,804
TROTTIER, BRITTON	59,218
TRUITT, DESTINY	70,150

Name	Amount
TRUITT, LUKE	82,352
TUD, ALBERTO	62,505
TUD, LOUIE	76,802
TURNER, ARIN	89,833
TWINING, DAVID	51,458
TYACKE, KAYLEE	61,583
TYMKO, KATHRYN	60,818
TYSOWSKI, KEVIN	100,257
UHRMANN, RYAN	61,169
UKRAINETZ, GLEN	94,600
ULRICH, JONELLE	124,183
UNRAU, GLENDA	50,464
UNRUH, ALEXANDER	68,833
URN, TERRY	60,326
URN, WILLIAM	64,659
USHER, LISA	88,439
VAN BREUGEL, BENJAMIN	65,434
VAN NORMAN, ASHLEY	74,092
VAN OLST, JAMIE	109,067
VAN OLST, JEREMY	90,323
VANDENBERG, ERIN	95,854
VANDENHEUVEL, STEVEN	90,169
VANDERPOST, MADISON	73,384
VANTHUYNE, NICOLE	90,982
VASCONEZ, JENNIFER	87,947
VASKO, STACEY	94,555
VEDRESS, JANEL	93,139
VELASQUEZ, ADOR	53,748
VELLACOTT, CLINTON	53,866
VELONAS, CHARLENE	90,254
VERBEEM, JENNIFER	83,866
VERMA, KRISHAN	83,506
VESZI, MICHAEL	97,867
VICKARYOUS, KELLY	94,815
VINCENT, STEPHEN	93,324
VOYKIN, CHRISTINE	51,009
VUCINIC, BOJANA	94,864
WACHS, BRENT	100,614
WACKER, RHONDA	90,169
WAGAR, JASON	120,449

Name	Amount
WAGAR, MELANIE	99,822
WAGNER, CELESTE	83,051
WAHBA, SALAH	60,638
WAJAHAT, FARWA	71,362
WALDNER, DAVE	61,681
WALDNER, JENNIFER	95,334
WALDRON, MICHAEL	90,712
WALKER, ERIC	99,558
WALKER, JARETT	54,898
WALLACE, JENNIFER	95,021
WALLING, TERRIANN	102,512
WALTERS, LESLEY	93,713
WALTERS, SHANELLE	61,627
WARD, CATHERINE	109,728
WARD, CATHLIA	67,366
WARD, SARAH	94,556
WARNER, KATELYN	77,138
WARRINGTON, CHRISTINA	95,655
WARRINGTON, DARCY	94,660
WASKEWITCH, EVAN	53,369
WASYLYNIUK, ROXANN	90,306
WATTS, BRADLEY	98,453
WATTS, JOANNA	94,642
WATTS, STEVEN	90,449
WEGNER, MEAGAN	95,855
WEI, KRISTA	173,775
WEI, KYLE	75,888
WEIGHTMAN, ADRIENNE	61,547
WEIMAN, KIMBLE	50,123
WEIMER, HEATHER	95,545
WEISBECK, BARBARA	62,677
WEISBERG, ELISABETH	92,645
WEISMAN, GIDEON	99,827
WELCH, SHANNON	106,806
WELDER, NICOLE	94,356
WELLSCH, ERICA	81,357
WEST, CRYSTAL	90,929
WHITECALF, CAROL-JO	75,604
WHITEHEAD, TARA-LEA	89,922
WHITESIDE, JAMIE	66,928

Name	Amount
WIEBE, CALLIE	100,620
WIEBE, DEAN	90,196
WIEBE, DEVON	84,701
WIEBE, JAYDEN	94,158
WIEBE, JOSHUA	101,740
WIEDERHOLD, MACKENZIE	77,817
WIEGERS, MORGAN	50,527
WIGELSWORTH, DEBRA	101,974
WIHAK, REGINALD	100,573
WILDE, JENNIFER	122,537
WILDERMAN, MARK	94,639
WILKINSON, DEBORAH	100,532
WILKINSON, MELANIE	100,158
WILL, BRADLEY	89,917
WILL, JANELLE	59,704
WILL, KAREN	94,158
WILLEY, SHAUN	94,601
WILLIAMS, BRITTANY	100,169
WILLIAMS, CHRISTINE	99,426
WILLIAMS, JANET	109,938
WILLIAMS, SHARI	124,371
WILLIAMS, SHERI	74,989
WILLIAMS, THOMAS	109,716
WILLMS, COLIN	82,258
WILLMS, DANA	104,764
WILSON, CANDACE	127,602
WILSON, CLAYTON	70,961
WILSON, MELISSA	87,650
WILSON, ROBERT	124,253
WINBERG, SARA	99,944
WINGERT, SHANE	101,563
WINKEL, MICHAEL	79,568
WIPIF, JACOB	112,725
WITEK, JOLANTA	50,482
WOIDEN, KENDRA	95,040
WOJCICHOWSKY, LUBA	94,567
WOLTER, LINDSAY	91,299
WONGSTEDT, HUNTER	67,877

Name	Amount
WOO, KATHY	90,367
WOOD, GENEVIEVE	126,964
WOODEN, SAMANTHA	74,230
WOODS-FEHR, ANDREA	117,920
WOOLLER, KAREN	89,906
WORTH, SAMARA	91,855
WOYTIUK, MARCI	90,114
WOYTOWICH, ROBERT	100,688
WRIGHT, CHELSEA	51,311
WRIGHT, HEATHER	94,849
WRIGHT, JILLIAN	78,756
WRIGHT, JOHN	99,738
WURST, JOY-ANNE	105,588
WUTTUNEE, TAMMY	120,649
YAUSIE, RYAN	90,254
YEE, DEBORAH	99,944
YEE, NICHOLE	87,549
YONG, KAI	90,808
YOUNG, JORDAN	91,537
YOUNG, LARRY	53,420
YOUNG, NORMALYN	76,366
ZALE, BRADLEY	63,924
ZAPOTOCZNY, PAUL	68,513
ZBEETNOFF, STACEY	89,789
ZEHNER, MICHELLE	55,394
ZELENSKY, MATHEW	90,921
ZEMLUK, RENEE	52,793
ZENTNER, RACHEL	72,463
ZINTEL, CINDY	90,777
ZOERB, SCOTT	82,329
ZOHOUN, DAVID	75,027
ZOLLER, ANNA	101,771
ZRYMIAK, HALEY	112,253
ZUREVINSKI, BREANNA	81,606
ZUREVINSKI, KRISTIN	93,661
ZUREVINSKY, HELAINA	50,670
ZUZAK, ILARIA	68,058
ZWACK, DAVID	50,170

Transfers

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

Name	Amount
LIVING SKY SCHOOL DIVISION #20	\$100,088
NORTHWEST SCHOOL DIVISION 203	289,157
PRAIRIE SPIRIT SCHOOL DIVISION	67,951
REGINA PUBLIC SCHOOLS	62,367

Name	Amount
REGINA ROMAN CATHOLIC SCHOOL DIVISION	178,435
SASKATCHEWAN RIVERS SCHOOL DIVISION	272,973
SASKATOON MISBAH SCHOOL	483,161
SASKATOON SECONDARY SCHOOLS ATHLETIC DIRECTORATE	150,369

Supplier Payments

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

Name	Amount
ACARA GLASS & ALUMINUM LTD	\$96,820
AL ANDERSON'S SOURCE FOR SPORT	174,230
ALLMAR INC.	119,762
AMAZON MARKETPLACE	368,225
AMAZON.CA	138,236
AODBT ARCHITECTS LTD	389,789
AON CANADA INC.	1,157,947
APPLE CANADA INC	60,446
AQUIFER DISTRIBUTION LTD	117,558
ATLAS-APEX ROOFING (SASKATCHEWAN) INC	52,086
BAYSHORE HEALTHCARE LTD	184,894
BCL CONSULTING GROUP INC	178,457

Name	Amount
BERSCH CONSULTING LTD	61,105
BUNZL CLEANING & HYGIENE	516,521
C & F INSTALLATIONS CO (1984)	72,873
CANADA-CUBA SPORTS & CULTURAL FESTIVALS	124,125
CANDORBUILD CONSTRUCTION CORP	127,942
CENTAUR PRODUCTS INC	165,976
CENTURY ROOFING & SHEET METAL	212,220
CHARTER TELECOM INC	2,741,981
CHEP GOOD FOOD INC	214,541
CHOICE ELECTRICAL SUPPLY LTD	85,951
CITY OF SASKATOON	4,122,051

Name	Amount
CLARK ROOFING (1964) LTD	521,307
COLLEGE BOARD	56,803
COMPUGEN INC	284,535
CON-TECH GENERAL CONTRACTORS LTD	652,821
CONCEPT PLUS ARCHITECTURE	54,367
CONCEPT3 BUSINESS INTERIORS	144,451
COREFOUR INC.	248,312
COSTCO WHOLESALE (CANADA)	140,726
CP DISTRIBUTORS LTD	59,997
CUSTOM SNOW REMOVAL	117,185
CYPRESS SALES PARTNERSHIP	137,466
D2 CONSTRUCTION LTD	1,958,431
DEBBIE & JOHANNA PICHLER	96,893
DELL CANADA INC	6,289,781
DELOITTE MANAGEMENT SERVICES LP	65,687
DGL CONTRACTING LTD.	404,070
DOLLARAMA/PCARD	78,781
DUMONT TECHNICAL INSTITUTE	68,450
EMCO CORPORATION	59,005
FEDERATED CO-OPERATIVES LTD	137,084
FIRSTCANADA ULC	2,881,059
FLYNN CANADA LTD	238,286
FOLLETT SCHOOL SOLUTIONS, INC	72,583
FRIESENS CORPORATION	84,054
GEANEL RESTAURANT SUPPLIES LTD	102,666

Name	Amount
GFL ENVIRONMENTAL SERVICES INC	51,267
GOLDEN TRANSIT SERVICES LTD	177,616
GORDIE HOWE SPORTS COMPLEX	53,695
GROUP2 ARCHITECTURE INTERIOR DESIGN LTD	249,197
HBI OFFICE PLUS INC.	118,823
HERTZ NORTHERN BUS	4,475,465
HOME DEPOT	58,842
HORIZON COMPUTER SOLUTIONS INC	66,194
IB GLOBAL CENTER	68,982
IDEASOURCE RECOGNITION & REWARDS	65,492
IMPERIAL PARKING CANADA CORP	252,708
INLAND AUDIO VISUAL LTD (WPG)	174,562
INTERWEST MECHANICAL LTD	238,262
INTRADO CANADA, INC.	78,116
JOHNSON CONTROLS LTD	68,577
KEV SOFTWARE INC	102,009
KIM CONSTRUCTORS LTD	1,971,855
KINDRACHUK AGREY ARCHITECTS LTD	1,495,234
KONICA MINOLTA BUSINESS SOLUTIONS	475,348
LOBLAW COMPANIES LIMITED	64,025
LOCAL ASPHALT PAVING	59,658
LORAAS DISPOSAL SERVICES LTD	136,148
M.N.S LTD	106,783
MCNALLY ROBINSON BOOKSELLERS	111,569

Name	Amount
MOTION LP- SASKATOON FAITHFULL	80,541
NEXGEN MECHANICAL	56,765
NORTH AMERICAN CENTER FOR THREAT	50,162
PARK N PLAY DESIGN CO LTD	79,596
PC EXPRESS DELIVERY	128,314
PEAK MECHANICAL LTD	295,752
PERFECTION PLUMBING AND DRAIN CLEANING	59,355
PHONAK CANADA LTD	58,890
POWERLAND COMPUTERS	178,959
POWERSCHOOL CANADA ULC (SRB)	223,048
PRINCE ALBERT NORTHERN BUS	85,155
QUICKTECH SERVICE CENTRE	60,917
QUOREX CONSTRUCTION LTD	679,115
RADIANCE ENERGY CORPORATION	2,695,968
REAL CANADIAN WHOLESALE CLUB	169,102
REGINA ELEVATOR CO LTD	70,311
RELY-EX CONTRACTING	137,743
RIIDE HOLDINGS INC	533,065
RSOLUTIONS CORPORATION	140,122
SASKATCHEWAN POLYTECHNIC	242,018
SASKATCHEWAN POWER CORP	1,290,933
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	211,362

Name	Amount
SASKATCHEWAN SCHOOL BOARD ASSOCIATION	214,199
SASKATOON DOWNTOWN YOUTH CENTRE	68,436
SASKATOON FIRE & FLOOD	1,637,477
SASKATOON SOCCER CENTRE INC	146,826
SASKATOON TRUCK CENTRE	215,895
SASKENERGY	1,983,567
SASKTEL	283,816
SCHOLANTIS LEARNING SYSTEMS INC	116,288
SCHOOL START INC.	63,284
SEPW ARCHITECTURE INC	85,288
SHADOW INTEGRATED SYSTEMS LTD	468,275
SHAW BUSINESS	64,613
ST JOHN'S MUSIC	82,584
SUPREME OFFICE SUPPLIES	660,320
SYSCO	88,622
T LITZEN SPORTS LTD	72,692
THE CANADA HOMESTAY NETWORK SOCIETY	190,325
THERAPLAY PEDIATRIC OCCUPATION	261,130
THORPE INDUSTRIES LTD	532,136
TM2 SPORTS LIMITED	119,152
TORONTO DOMINION BANK	164,690
TRADE WEST EQUIPMENT LTD	442,747
TREATY SIX EDUCATION COUNCIL	150,712

Name	Amount
UNITED LIBRARY SERVICES INC	317,750
UNIVERUS SOFTWARE CANADA	102,911
VCM CONSTRUCTION LTD	752,087
VERSO LEARNING PTY LTD	608,125
WAL-MART SUPERCENTER	103,305

Name	Amount
WALLACE KLYPAK ARCHITECTS LTD	159,655
WELLS INTERIORS INC	96,244
WESTERN CAMPUS RESOURCES INC	104,035
WESTJET	81,916
WILD ROSE SPORTS FLOORING LTD	62,339
XEROX CANADA LTD	131,145
ZU.COM COMMUNICATIONS INC.	357,062

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	\$846,537
CIBC MELLON	8,368,727
CO-OPERATORS	3,758,484
COOPERATORS LIFE	53,920
MINISTER OF FINANCE	97,263
MINISTER OF REVENUE	234,722
RECEIVER GENERAL FOR CANADA	64,262,848

Name	Amount
SASKATCHEWAN TEACHERS' FEDERATION	19,448,466
SASKATOON TEACHERS' ASSOCIATION	181,709
TEACHERS' SUPERANNUATION COMMISSION	288,777
WORKERS' COMPENSATION BOARD	817,335

Appendix B – Management Report and Audited Financial Statements

Consolidated Financial Statements

Of the The Board of Education of the Saskatoon School Division No. 13

School Division No. 4150000

For the Year Ending: August 31, 2024

Daniel Burke, CPA, CA

Chief Financial Officer

KPMG LLP

Auditor

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

Saskatchewan 

Management's Responsibility for the Consolidated Financial Statements


The Board of Education of the Saskatoon School Division No. 13 of Saskatchewan (the "school division") 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 consolidated 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 consolidated 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, KPMG 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


CEO/Director of Education


Chief Financial Officer

December 20, 2024



KPMG LLP
500-475 2nd Avenue South
Saskatoon Saskatchewan S7K 1P4
Canada
Tel (306) 934-6200
Fax (306) 934-6233

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 Entity), which comprise:

- the consolidated statement of financial position as at August 31, 2024
- the consolidated statement of operations and accumulated surplus from operations for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at August 31, 2024, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Entity 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 Matter – Comparative Information

The financial statements for the year ended August 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on December 11, 2023.

Other Information

Management is responsible for the other information. Other information comprises:

- the information, other than the financial statements and the auditor's report thereon, included in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not and will 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 and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and the auditor's report thereon, included in Annual Report as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the 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 Canadian public sector accounting standards, 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- 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 Entity'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 Entity'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 Entity 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.



- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Saskatoon, Canada
December 20, 2024

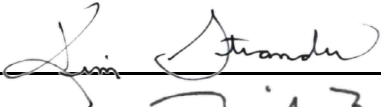
The Board of Education of the Saskatoon School Division No. 13
Consolidated Statement of Financial Position
as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	39,444,988	20,949,856
Accounts Receivable (Note 7)	9,611,170	6,053,868
Portfolio Investments (Note 3)	30,817,720	40,800,160
Total Financial Assets	79,873,878	67,803,884
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	35,209,539	27,516,133
Long-Term Debt (Note 9)	5,412,837	6,194,419
Liability for Employee Future Benefits (Note 5)	7,358,000	7,255,700
Deferred Revenue (Note 10)	13,955,247	9,779,178
Total Liabilities	61,935,623	50,745,430
Net Financial Assets	17,938,255	17,058,454
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	256,395,011	261,590,217
Prepaid Expenses	3,105,395	1,819,453
Total Non-Financial Assets	259,500,406	263,409,670
Accumulated Surplus (Note 13)	277,438,661	280,468,124
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	277,410,884	280,620,191
Accumulated Remeasurement Gains (Losses)	27,777	(152,067)
Total Accumulated Surplus (Note 13)	277,438,661	280,468,124

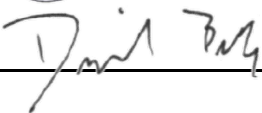
Unrecognized Assets (Note 15)
Contractual Rights (Note 16)
Contingent Liabilities (Note 17)
Contractual Obligations (Note 18)

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
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	286,040,497	300,626,861	273,792,667
Tuition and Related Fees	2,489,418	2,211,364	2,071,212
School Generated Funds	4,155,000	4,698,382	5,154,308
Complementary Services (Note 11)	5,377,922	6,578,523	4,952,838
External Services (Note 12)	10,935,554	12,800,811	11,088,899
Other	3,913,647	4,719,225	6,429,074
Total Revenues (Schedule A)	312,912,038	331,635,166	303,488,998
EXPENSES			
Governance	686,125	632,828	636,588
Administration	7,084,353	7,291,254	8,118,483
Instruction	235,500,101	234,617,421	222,445,170
Plant Operation & Maintenance	50,343,088	45,280,460	49,384,046
Student Transportation	7,931,700	7,452,511	7,007,037
Tuition and Related Fees	807,145	667,080	1,266,012
School Generated Funds	4,267,392	4,822,629	5,217,742
Complementary Services (Note 11)	5,471,837	5,381,163	4,640,686
External Services (Note 12)	11,608,088	13,355,770	11,973,215
Other	200,944	2,847,852	1,206,417
Total Expenses (Schedule B)	323,900,773	322,348,968	311,895,396
Operating Surplus (Deficit) for the Year	(10,988,735)	9,286,198	(8,406,398)
Accumulated Surplus from Operations, Beginning of Year	280,620,191	280,620,191	289,026,589
Accounting Changes (Note 2j)	(12,495,505)	(12,495,505)	-
Accumulated Surplus from Operations, Beginning of Year Adjusted	268,124,686	268,124,686	289,026,589
Accumulated Surplus from Operations, End of Year	257,135,951	277,410,884	280,620,191

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

The Board of Education of the Saskatoon School Division No. 13
Consolidated Statement of Remeasurement Gains and Losses
as at August 31, 2024

	2024	2023
	\$	\$
Accumulated Remeasurement Losses, Beginning of Year	(152,067)	(887,201)
Unrealized gains attributable to:		
Portfolio investments	5,301	106,221
Amounts reclassified to the statement of operations:		
Portfolio investments	174,543	628,913
Net remeasurement gains for the year	179,844	735,134
Accumulated Remeasurement Gains (Losses), End of Year	27,777	(152,067)

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

The Board of Education of the Saskatoon School Division No. 13
Consolidated Statement of Changes in Net Financial Assets
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	17,058,454	17,058,454	22,647,553
Changes During the Year			
Operating Surplus (Deficit), for the Year	(10,988,735)	9,286,198	(8,406,398)
Acquisition of Tangible Capital Assets (Schedule C)	(12,737,500)	(24,261,338)	(12,782,991)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	106,250	1,670,000
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	1,866,852	(1,654,442)
Write-Down of Tangible Capital Assets (Schedule C)	-	692,500	-
Amortization of Tangible Capital Assets (Schedule C)	17,980,000	14,295,437	15,264,725
Net Change in Other Non-Financial Assets	-	(1,285,942)	(415,127)
	(5,746,235)	699,957	(6,324,233)
Net remeasurement Gains	-	179,844	735,134
Change in Net Financial Assets	(5,746,235)	879,801	(5,589,099)
Net Financial Assets, End of Year	11,312,219	17,938,255	17,058,454

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

The Board of Education of the Saskatoon School Division No. 13

**Consolidated Statement of Cash Flows
for the year ended August 31, 2024**

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	9,286,198	(8,406,398)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	7,357,763	8,453,543
Net Change in Non-Cash Operating Activities (Schedule E)	8,784,225	9,235,414
Cash Provided by Operating Activities	25,428,186	9,282,559
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets*	(15,294,232)	(6,550,896)
Proceeds on Disposal of Tangible Capital Assets	106,250	1,670,000
Cash Used in Capital Activities	(15,187,982)	(4,880,896)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(29,300,596)	(37,941,831)
Proceeds on Disposal of Portfolio Investments	39,289,916	24,675,990
Cash Provided by (Used in) Investing Activities	9,989,320	(13,265,841)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,734,392)	(1,849,207)
Cash Used in Financing Activities	(1,734,392)	(1,849,207)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	18,495,132	(10,713,385)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	20,949,856	31,663,241
CASH AND CASH EQUIVALENTS, END OF YEAR	39,444,988	20,949,856

*This amount does not include in-kind grants for Joint-Use Schools Project of \$7,365,755 (2023-\$6,232,095)

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

The Board of Education of the Saskatoon School Division No. 13
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	265,584,980	263,159,310	251,964,236
Operating Grant PMR	6,275,213	6,199,526	6,275,213
Other Ministry Grants	1,845,133	2,305,770	3,784,210
Total Ministry Grants	273,705,326	271,664,606	262,023,659
Federal Grants	6,368,171	10,220,000	4,536,913
Total Operating Grants	280,073,497	281,884,606	266,560,572
Capital Grants			
Ministry of Education Capital Grants	5,967,000	18,742,255	7,232,095
Total Capital Grants	5,967,000	18,742,255	7,232,095
Total Grants	286,040,497	300,626,861	273,792,667

The Board of Education of the Saskatoon School Division No. 13
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,426,258	1,169,416	1,426,258
Individuals and Other	1,063,160	1,041,948	644,954
Total Tuition Fees	2,489,418	2,211,364	2,071,212
Total Operating Tuition and Related Fees	2,489,418	2,211,364	2,071,212
Total Tuition and Related Fees Revenue	2,489,418	2,211,364	2,071,212
School Generated Funds Revenue			
Curricular			
Student Fees	-	1,176,295	1,231,008
Total Curricular Fees	-	1,176,295	1,231,008
Non-Curricular Fees			
Commercial Sales - GST	-	68,674	51,053
Grants and Partnerships	-	326,169	692,331
Students Fees	-	423,735	338,353
Other	4,155,000	2,703,509	2,841,563
Total Non-Curricular Fees	4,155,000	3,522,087	3,923,300
Total School Generated Funds Revenue	4,155,000	4,698,382	5,154,308
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,732,052	2,799,054	2,791,464
Other Ministry Grants	2,369,782	3,536,310	1,939,222
Federal Grants	-	83,711	117,885
Other Grants	274,088	157,916	95,880
Total Operating Grants	5,375,922	6,576,991	4,944,451
Fees and Other Revenue			
Other Revenue	2,000	1,532	8,387
Total Fees and Other Revenue	2,000	1,532	8,387
Total Complementary Services Revenue	5,377,922	6,578,523	4,952,838

The Board of Education of the Saskatoon School Division No. 13
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,696,983	1,861,928	1,732,006
Other Ministry Grants	2,315,000	2,335,000	2,760,000
Other Provincial Grants	-	147,297	299,817
Other Grants	1,095,358	1,089,698	878,545
Total Operating Grants	5,107,341	5,433,923	5,670,368
Capital Grants			
Other Capital Grants	-	-	99,719
Total Capital Grants	-	-	99,719
Fees and Other Revenue			
Tuition and Related Fees	968,213	987,646	970,626
Other Revenue	4,860,000	6,379,242	4,348,186
Total Fees and Other Revenue	5,828,213	7,366,888	5,318,812
Total External Services Revenue	10,935,554	12,800,811	11,088,899
Other Revenue			
Miscellaneous Revenue*	982,594	1,004,688	872,564
Sales & Rentals	1,757,053	1,338,330	1,887,848
Investment Income	1,174,000	2,269,957	1,575,987
Gain on Disposal of Capital Assets	-	106,250	2,092,675
Total Other Revenue	3,913,647	4,719,225	6,429,074
TOTAL REVENUE FOR THE YEAR	312,912,038	331,635,166	303,488,998
Miscellaneous Revenue*	2024 Budget	2024 Actual	2023 Actual
Lunch hour supervision	861,888	789,942	696,736
Arts Education	20,706	36,637	30,736
Other	100,000	178,109	145,092
	982,594	1,004,688	872,564

The Board of Education of the Saskatoon School Division No. 13
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	373,032	372,137	356,275
Professional Development - Board Members	20,800	10,256	1,853
Other Governance Expenses	292,293	250,435	278,460
Total Governance Expense	686,125	632,828	636,588
Administration Expense			
Salaries	5,187,910	5,296,479	5,007,666
Benefits	1,001,692	1,105,417	2,377,646
Supplies & Services	291,864	311,334	186,564
Non-Capital Furniture & Equipment	47,096	54,436	26,507
Building Operating Expenses	203,290	245,741	248,354
Communications	59,475	39,524	45,018
Travel	10,000	10,342	7,800
Professional Development	103,026	59,197	38,430
Amortization of Tangible Capital Assets	180,000	168,784	180,498
Total Administration Expense	7,084,353	7,291,254	8,118,483
Instruction Expense			
Instructional (Teacher Contract) Salaries	156,975,458	154,035,119	148,799,695
Instructional (Teacher Contract) Benefits	10,718,110	9,399,826	10,342,180
Program Support (Non-Teacher Contract) Salaries	38,856,802	48,515,460	39,467,804
Program Support (Non-Teacher Contract) Benefits	6,522,944	5,920,470	10,326,869
Instructional Aids	4,892,702	4,784,123	3,132,861
Supplies & Services	11,329,259	4,544,948	4,238,170
Non-Capital Furniture & Equipment	586,805	720,642	952,445
Communications	488,676	592,404	553,749
Travel	247,986	177,269	174,615
Professional Development	673,428	610,175	532,713
Student Related Expense	907,931	1,028,725	871,181
Amortization of Tangible Capital Assets	3,300,000	4,288,260	3,052,888
Total Instruction Expense	235,500,101	234,617,421	222,445,170

The Board of Education of the Saskatoon School Division No. 13
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	12,131,600	11,724,488	11,076,898
Benefits	3,572,523	3,407,538	5,810,829
Supplies & Services	9,500	-	-
Non-Capital Furniture & Equipment	125,208	145,259	164,987
Building Operating Expenses	19,709,089	19,823,874	20,049,760
Communications	36,840	36,628	38,401
Travel	192,941	242,603	183,332
Professional Development	65,387	67,576	34,399
Amortization of Tangible Capital Assets	14,456,293	9,777,377	11,978,419
Amortization of Tangible Capital Assets ARO	43,707	55,117	47,021
Total Plant Operation & Maintenance Expense	50,343,088	45,280,460	49,384,046
Student Transportation Expense			
Contracted Transportation	7,931,700	7,452,511	7,007,037
Total Student Transportation Expense	7,931,700	7,452,511	7,007,037
Tuition and Related Fees Expense			
Tuition Fees	457,145	327,271	938,067
Other Fees	350,000	339,809	327,945
Total Tuition and Related Fees Expense	807,145	667,080	1,266,012
School Generated Funds Expense			
Academic Supplies & Services	-	1,288,751	1,419,520
Cost of Sales	-	53,275	48,952
School Fund Expenses	4,267,392	3,480,603	3,749,270
Total School Generated Funds Expense	4,267,392	4,822,629	5,217,742

The Board of Education of the Saskatoon School Division No. 13
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2024

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	2,782,476	2,743,588	2,411,960
Program Support (Non-Teacher Contract) Salaries & Benefits	1,126,115	2,155,768	1,760,442
Instructional Aids	153,336	335,779	363,806
Supplies & Services	1,378,270	10,258	33,889
Non-Capital Furniture & Equipment	-	909	-
Professional Development (Non-Salary Costs)	16,640	14,348	4,415
Student Related Expenses	-	866	-
Contracted Transportation & Allowances	15,000	119,647	66,174
Total Complementary Services Expense	5,471,837	5,381,163	4,640,686
External Services Expense			
Grant Transfers	1,554,785	1,306,323	1,416,933
Other Fees	545,714	679,610	485,936
Administration Salaries & Benefits	240,000	431,587	327,298
Instructional (Teacher Contract) Salaries & Benefits	2,068,002	2,288,509	2,277,809
Program Support (Non-Teacher Contract) Salaries & Benefits	1,359,550	1,442,182	1,277,696
Instructional Aids	4,724,613	4,686,059	3,882,648
Supplies & Services	834,552	2,223,117	2,206,801
Non-Capital Furniture & Equipment	114,468	76,034	2,448
Building Operating Expenses	21,478	22,374	20,897
Communications	-	179,147	65,354
Professional Development (Non-Salary Costs)	144,926	1,007	3,426
Student Related Expenses	-	13,922	70
Amortization of Tangible Capital Assets	-	5,899	5,899
Total External Services Expense	11,608,088	13,355,770	11,973,215

The Board of Education of the Saskatoon School Division No. 13
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Other Expense	(Note 14)		
Interest and Bank Charges			
Current Interest and Bank Charges	27,500	35,642	75,053
Interest on Capital Loans	173,444	223,576	214,811
Total Interest and Bank Charges	<u>200,944</u>	<u>259,218</u>	<u>289,864</u>
Accretion	-	615,532	916,553
Write-Down of Tangible Capital Assets	-	1,973,102	-
Total Other Expense	200,944	2,847,852	1,206,417
TOTAL EXPENSES FOR THE YEAR	323,900,773	322,348,968	311,895,396

The Board of Education of the Saskatoon School Division No. 13
Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	12,505,753	2,149,882	429,550,291	25,057,427	2,515,417	364,711	11,984,071	9,332,671	64,685	8,911,060	502,435,968	494,777,869
Additions/Purchases	-	-	-	-	648,541	199,112	1,270,315	7,746,922	-	14,396,448	24,261,338	12,782,991
Disposals	-	-	-	-	-	-	(417,712)	(2,531,343)	-	-	(2,949,055)	(5,124,892)
PS3160 adjustment Note 2(j)	-	-	(14,199,438)	-	-	-	-	-	-	-	(14,199,438)	-
Write-Downs	-	-	(5,982,616)	-	-	-	-	-	-	(692,500)	(6,675,116)	-
Transfers to (from)	-	-	-	14,337,497	-	-	-	-	-	(14,337,497)	-	-
Closing Balance as of August 31	12,505,753	2,149,882	409,368,237	39,394,924	3,163,958	563,823	12,836,674	14,548,250	64,685	8,277,511	502,873,697	502,435,968
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	687,378	213,899,604	9,834,912	2,087,589	175,756	7,495,599	6,625,928	38,985	-	240,845,751	230,690,360
Amortization of the Period	-	107,453	7,748,628	1,969,940	55,117	112,764	1,378,948	2,909,650	12,937	-	14,295,437	15,264,725
Disposals	-	-	-	-	-	-	(417,712)	(2,531,343)	-	-	(2,949,055)	(5,109,334)
PS3160 adjustment Note 2(j)	-	-	(1,703,933)	-	-	-	-	-	-	-	(1,703,933)	-
Write-Downs	-	-	(4,009,514)	-	-	-	-	-	-	-	(4,009,514)	-
Closing Balance as of August 31	N/A	794,831	215,934,785	11,804,852	2,142,706	288,520	8,456,835	7,004,235	51,922	N/A	246,478,686	240,845,751
Net Book Value												
Opening Balance as of September 1	12,505,753	1,462,504	215,650,687	15,222,515	427,828	188,955	4,488,472	2,706,743	25,700	8,911,060	261,590,217	264,087,509
Closing Balance as of August 31	12,505,753	1,355,051	193,433,452	27,590,072	1,021,252	275,303	4,379,839	7,544,015	12,763	8,277,511	256,395,011	261,590,217
Change in Net Book Value	-	(107,453)	(22,217,235)	12,367,557	593,424	86,348	(108,633)	4,837,272	(12,937)	(633,549)	(5,195,206)	(2,497,292)
Disposals/Write-Downs												
Historical Cost	-	-	5,982,616	-	-	-	417,712	2,531,343	-	-	8,931,671	5,124,892
Accumulated Amortization	-	-	4,009,514	-	-	-	417,712	2,531,343	-	-	6,958,569	5,109,334
Net Cost	-	-	1,973,102	-	-	-	-	-	-	-	1,973,102	15,558
Price of Sale	-	-	-	-	-	20,200	-	86,050	-	-	106,250	1,670,000
Gain (Loss) on Disposal/Write-Downs	-	-	(1,973,102)	-	-	20,200	-	86,050	-	-	(1,866,852)	1,654,442

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Closing costs of leased tangible capital assets of \$952,810 (2023 - \$0) in Furniture and Equipment. Accumulated amortization of \$190,562 (2023 - \$0) has been recorded on these assets.

Buildings with a net book value of \$39,107,598 (2023-\$44,039,110) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

The Board of Education of the Saskatoon School Division No. 13
Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2024

	2024	2023
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	14,295,437	15,264,725
Accretion of Asset Retirement Obligation (Schedule B)	615,532	916,553
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus / Deficit	(7,365,755)	(6,232,095)
Donation of investments	(1,579)	(31,878)
Realized gain on portfolio investments	174,543	628,913
Gain on derecognition of Asset Retirement Obligation	(2,919,767)	(438,233)
Net Loss (Gain) on Disposal of Tangible Capital Assets (Schedule C)	1,866,852	(1,654,442)
Write-Down of Tangible Capital Assets (Schedule C)	692,500	-
Total Non-Cash Items Included in Surplus / Deficit	7,357,763	8,453,543

The Board of Education of the Saskatoon School Division No. 13
Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(3,557,302)	(310,366)
Increase in Accounts Payable and Accrued Liabilities	9,349,100	97,138
Increase in Liability for Employee Future Benefits	102,300	114,400
Increase (Decrease) in Deferred Revenue	4,176,069	(298,631)
Increase in Prepaid Expenses	(1,285,942)	(415,127)
Decrease in Pension Asset	-	10,048,000
Total Net Change in Non-Cash Operating Activities	8,784,225	9,235,414

The Board of Education of the Saskatoon School Division No. 13

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

	August 31 2023	Additions during the	Reductions during the	August 31 2024
	\$	\$	\$	\$
				(Note 13)
External Sources				
Contractual Agreements				
Alternate funds	287,089	1,108,397	716,563	678,923
Total Contractual Agreements	287,089	1,108,397	716,563	678,923
Jointly Administered Funds				
School generated funds	3,155,794	5,613,276	5,625,130	3,143,940
Saskatoon Public School Foundation Corp.	1,575,518	261,777	359,613	1,477,682
Mount Royal facility partnership	169,486	-	-	169,486
Qualified Donee	438,847	111,845	121,357	429,335
Whitecap Pre-K	33,988	67,002	65,285	35,705
Whitecap Literacy	74,676	33,591	108,267	-
Whitecap K-5 school	(8,942)	839,791	839,896	(9,047)
Total Jointly Administered Funds	5,439,367	6,927,282	7,119,548	5,247,101
Ministry of Education				
Designated for tangible capital asset expenditures	4,229,216	20,286,781	14,849,000	9,666,997
PMR maintenance project allocations	4,774,545	6,199,526	7,392,223	3,581,848
Early Learning Intensive Support Pilot	246,153	675,000	875,721	45,432
French Second Language	225,619	416,470	264,840	377,249
Specialized Support Class Pilot	-	457,030	106,424	350,606
Following Their Voices	2,384,587	2,335,000	2,501,829	2,217,758
Total Ministry of Education	11,860,120	30,369,807	25,990,037	16,239,890
Total	17,586,576	38,405,486	33,826,148	22,165,914
Internal Sources				
Board governance				
Governance	43,000	-	-	43,000
Total Board governance	43,000	-	-	43,000
Curriculum and student learning				
Curriculum Renewal	100,000	31,265	-	131,265
First Nations Inuit Metis Education Unit	-	90,554	-	90,554
International Baccalaureate	-	135,753	18,385	117,368
Library	-	112,595	-	112,595
School budget carryovers	1,310,419	-	61,787	1,248,632
Teacher support and innovation grants	-	265,618	66,467	199,151
Total curriculum and student learning	1,410,419	635,785	146,639	1,899,565
Facilities				
Facility repairs related to rentals	102,124	-	-	102,124
Facility operating	4,045,004	-	2,599,187	1,445,817
Facility capital	-	1,173,927	-	1,173,927
Pleasant Hill relocation	636,000	-	-	636,000
Total facilities	4,783,128	1,173,927	2,599,187	3,357,868
Furniture and equipment				
Designated for tangible capital asset expenditures	2,050,676	4,800,607	3,287,747	3,563,536
Total furniture and equipment	2,050,676	4,800,607	3,287,747	3,563,536
Information technology				
Technology replacement	10,225,608	7,935,161	13,717,149	4,443,620
Security camera	50,000	-	-	50,000
Total information technology	10,275,608	7,935,161	13,717,149	4,493,620
Total	18,562,831	14,545,480	19,750,722	13,357,589
Total Designated Assets	36,149,407	52,950,966	53,576,870	35,523,503

THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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 \$7,358,000 (2023 - \$7,255,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$246,478,686 (2023 - \$240,845,751) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- the net pension asset of \$nil (2023 - \$nil) because actual experience may differ significantly from actuarial assumptions,
- estimated discounted asset retirement obligation of \$14,136,424 (2023 - \$15,792,118) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$4,802,123 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimate.

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, 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
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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 and there are no stipulations strong enough to create a liability.

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 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	20 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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 2 - 47 years.

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

Pooled assets in Buildings - short-term, Other vehicles - passenger, Computer hardware and audio-visual equipment, Computer software, and Furniture and equipment are written down when the tangible capital assets in its current capacity can no longer contribute to the school division's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

Building assets held by the school division that were constructed and continue to be managed/maintained under a Joint Use agreement are recognized at cost which represent fair value using the weighted average cost of capital in the agreement and are amortized over the estimated useful life.

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 amortized 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*.

THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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 plan 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
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

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

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

iv) Other (Non-Government Transfer) Contributions

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

j) Accounting Changes

i) PS 3400

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

ii) Retroactive adjustment of opening accumulated surplus without restatement of prior period comparatives

As at September 1, 2023 the school division implemented a new accounting policy to conform to the new Public Sector Accounting standard for Public Private Partnerships (PS 3160). This change has been applied retroactively with an adjustment to opening accumulated surplus; however, prior year comparatives have not been restated. Consequently, comparisons between the current and prior fiscal years may not be meaningful. The change in accounting policy has impacted the school division's consolidated financial statements as follows:

THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2024

	Adjustment applied September 1, 2023
Tangible Capital Assets Cost	(14,199,438)
Tangible Capital Assets Accumulated Amortization	(1,703,933)
Accumulated Surplus from Operations, Beginning of Year	(12,495,505)

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	<u>2024</u>		<u>2023</u>	
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>		<u>Cost</u>	
GIC, interest of 5.88%, due Dec. 13, 2023	\$	-	\$20,000,000	
GIC, interest of 5.85%, due Dec. 13, 2023		-	2,000,000	
GIC, interest of 6.01%, due Feb. 7, 2024		-	6,000,000	
GIC, interest of 6.08%, due Mar. 20, 2024		-	4,000,000	
GIC, interest of 6.07%, due Mar. 20, 2024		-	3,000,000	
GIC, interest of 5.46%, due Dec. 4, 2024	9,000,000		-	
GIC, interest of 5.44%, due Feb. 4, 2025	5,000,000		-	
GIC, interest of 5.41%, due Mar. 4, 2025	5,000,000		-	
GIC, interest of 5.39%, due Apr. 2, 2025	5,000,000		-	
GIC, interest of 4.73%, due May 8, 2025	5,000,000		-	
Total portfolio investments reported at cost or amortized cost	\$29,000,000		\$35,000,000	
Portfolio investments in the fair value category:	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Equity investments in active market	\$1,789,943	\$ 1,817,720	\$5,952,227	\$ 5,800,160
Total portfolio investments reported at fair value	\$1,789,943	\$ 1,817,720	\$5,952,227	\$ 5,800,160
Total portfolio investments		\$30,817,720		\$40,800,160

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4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Accretion of ARO	Writedown of TCA	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 361,502	\$ 271,326	\$ -	\$ -	\$ -	\$ -	\$ 632,828	\$ 636,588
Administration	6,401,896	720,574	-	-	-	168,784	7,291,254	8,118,483
Instruction	217,870,875	12,458,286	-	-	-	4,288,260	234,617,421	222,445,170
Plant Operation & Maintenance	15,132,026	20,315,940	-	-	-	9,832,494	45,280,460	49,384,046
Student Transportation	-	7,452,511	-	-	-	-	7,452,511	7,007,037
Tuition and Related Fees	-	667,080	-	-	-	-	667,080	1,266,012
School Generated Funds	-	4,822,629	-	-	-	-	4,822,629	5,217,742
Complementary Services	4,899,356	481,807	-	-	-	-	5,381,163	4,640,686
External Services	4,162,278	9,187,593	-	-	-	5,899	13,355,770	11,973,215
Other	-	35,642	223,576	615,532	1,973,102	-	2,847,852	1,206,417
TOTAL	\$248,827,933	\$ 56,413,388	\$ 223,576	\$ 615,532	\$ 1,973,102	\$ 14,295,437	\$322,348,968	\$311,895,396

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

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	2.70%	3.00%
Expected average remaining service life (years)	12	15

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Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 5,643,400	\$ 5,608,900
Current period service cost	473,200	479,600
Interest cost	257,600	234,000
Benefit payments	(523,400)	(505,700)
Actuarial losses (gains)	1,257,400	(173,400)
Accrued Benefit Obligation - end of year	7,108,200	5,643,400
Unamortized net actuarial gains	249,800	1,612,300
Liability for Employee Future Benefits	\$ 7,358,000	\$ 7,255,700

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 473,200	\$ 479,600
Amortization of net actuarial gains	(105,100)	(93,500)
Benefit cost	368,100	386,100
Interest cost	257,600	234,000
Total Employee Future Benefits Expense	\$ 625,700	\$ 620,100

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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.

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

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,434	1	2,435	2,403
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	\$ 15,861,105	\$ 500	\$ 15,861,605	\$ 15,973,549

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, 2023. The accrued benefit obligation reported in the tables below is based on the extrapolation as at August 31, 2024 of the December 31, 2023 valuation.

The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2023 actuarial valuation report for the plan, which is market value.

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Details of the plan are as follows:

	2024	2023
Number of active School Division members	1,126	1,064
Number of former members, superannuates and surviving spouses	701	655
Member contribution rate (percentage of salary)	8.05%	8.05%
School Division contribution rate (percentage of salary)	9.12%	9.12%
Member contributions	\$ 3,945,000	\$ 3,499,000
School Division contributions	\$ 4,422,000	\$ 3,961,000
Benefits paid	\$ (10,615,000)	\$ (8,583,000)
Actuarial valuation date	Aug/31/2024	Aug/31/2023
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	5.75%	5.85%
Expected rate of return on plan assets-End of year	6.60%	5.75%
Discount rate-Beginning of year	6.60%	5.75%
Discount rate-End of year	6.30%	6.60%
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

Net Pension Liability / Asset	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 154,520,000	\$ 163,987,000
Current period benefit cost	6,361,000	6,517,000
Interest cost	10,058,000	9,370,000
Benefit payments	(10,615,000)	(8,583,000)
Experience losses / (gains)	3,957,000	(16,771,000)
Accrued Benefit Obligation - end of year	164,281,000	154,520,000
Pension Plan Assets at market value - beginning of year	166,753,000	157,946,000
Employer contributions	4,422,000	3,961,000
Employee contributions	3,945,000	3,499,000
Expected return on plan assets	10,932,000	9,050,000
Experience gains	8,545,000	880,000
Benefit payments	(10,615,000)	(8,583,000)
Pension Plan Assets at market value - end of year (1)	183,982,000	166,753,000
Funded Status - Pension Plan Surplus	19,701,000	12,233,000
Unamortized net actuarial gains	(7,509,000)	(3,080,000)
Valuation allowance adjustment	(12,192,000)	(9,153,000)
Net Pension Liability / Asset	\$ -	\$ -

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(1) Pension plan assets consist of:	2024	2023
Fixed income securities	21.5%	20.4%
Equity investments	55.9%	53.5%
Mortgage	9.3%	8.8%
Real Estate	13.3%	17.3%
	100.0%	100.0%

Pension Expense	2024	2023
Current period benefit cost	\$ 6,361,000	\$ 6,517,000
Amortization of net actuarial gain / loss	(159,000)	1,518,000
Employee contributions	(3,945,000)	(3,499,000)
Pension Cost	2,257,000	4,536,000
Interest cost on the average accrued benefit obligation	10,058,000	9,370,000
Expected return on average pension plan assets	(10,932,000)	(9,050,000)
Net Interest Cost / (Income)	(874,000)	320,000
Valuation allowance adjustment	3,039,000	9,153,000
Total Pension Expense	\$ 4,422,000	\$ 14,009,000

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 (2023 - \$0). Details of accounts receivable balances and allowances are as follows:

	2024	2023
Provincial Grants Receivable	\$ 6,180,246	\$ 3,444,648
Treaty Land Entitlement Receivable	406,690	607,535
Other Receivables	3,024,234	2,001,685
Total Accounts Receivable	\$ 9,611,170	\$ 6,053,868

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8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 10,002,596	\$ 4,687,118
Supplier Payments - Operating	8,461,930	5,843,445
Supplier Payments - Capital	2,607,892	1,191,934
Liability for Asset Retirement Obligation	14,136,424	15,792,118
Accrued Interest Payable	697	1,518
Total Accounts Payable and Accrued Liabilities	\$ 35,209,539	\$ 27,516,133

The school division recognized an estimated liability for asset retirement obligation of \$14,136,424 (2023 - \$15,792,118) 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 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 building that contain asbestos materials to determine amortization of the asset and when remediation costs may be incurred.

	2024	2023
Long-term assumptions used:		
Discount rate at end of period	4.01%	4.01%
Inflation rate	2.25%	2.25%
Estimated timing of settlement (years)	2-47 years	2-48 years

Liability of Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 15,792,118	\$ 15,363,798
Liabilities Settled	(2,919,767)	(488,233)
Revisions in estimated cash flows	648,541	-
Accretion Expense	615,532	916,553
Asset Retirement Obligations, end of year	\$ 14,136,424	\$ 15,792,118

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2024	2023
Capital Loans:		
(a) Monthly payments of principal and interest combined of \$42,044, interest rate of 3.68%; due on the last day of each month through May 30, 2033 (TD-Willowgrove Construction Loan)	\$ 3,771,581	\$ 4,129,738
(b) Monthly payments of principal and interest combined of \$24,354, interest rate of 2.47%; due on the last day of each month through to April 30, 2025 (CPCI repurpose Loan - BMO)	193,121	476,778
(c) Monthly payments of principal and interest combined of \$42,144, interest rate of 2.428%; repaid during the year	-	209,662
(d) Monthly payments of principal and interest combined of \$63,527, interest rate of 1.675%; due on the 7th day of each month through to June 7, 2025 (Tech Loan - TD)	633,127	1,378,241
	4,597,829	6,194,419
Capital Lease:		
Photocopier Lease - Quarterly payments of principal and interest combined of \$56,428, interest rate of 6.68%; final payment due October 2028 (Konica Minolta)	815,008	-
	815,008	-
Total Long-Term Debt	\$ 5,412,837	\$ 6,194,419

Future principal and interest repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2025	\$ 1,337,391	\$ 225,713	\$ 1,563,104
2026	504,530	225,713	730,243
2027	504,530	225,713	730,243
2028	504,530	225,713	730,243
2029	504,530	37,619	542,149
Thereafter	1,895,203	-	1,895,203
Total	5,250,714	940,471	6,191,185
Less: Interest and executory cost	652,885	125,463	778,348
Total future principal repayments	\$ 4,597,829	\$ 815,008	\$ 5,412,837

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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 Supports	French Second Language Program	Specialized Classroom Supports	Students in Hospitals / Custody	Other Programs - Alternate Format Materials, Metis, etc	2024	2023
Revenues:								
Operating Grants	\$ 2,799,054	\$ 675,000	\$ 416,470	\$ 457,030	\$ 1,327,128	\$ 902,309	\$6,576,991	\$4,944,451
Fees and Other Revenues	-	-	-	-	-	1,532	1,532	8,387
Total Revenues	2,799,054	675,000	416,470	457,030	1,327,128	903,841	6,578,523	4,952,838
Expenses:								
Salaries & Benefits	2,559,220	875,721	135,717	97,089	582,332	649,277	4,899,356	4,172,402
Instructional Aids	42,392	-	129,123	168	67,805	96,291	335,779	363,806
Supplies and Services	-	-	-	-	-	10,258	10,258	33,889
Non-Capital Equipment	-	-	-	909	-	-	909	-
Professional Development (Non-Salary Costs)	5,999	-	-	8,258	-	91	14,348	4,415
Student Related Expenses	-	-	-	-	-	866	866	-
Contracted Transportation & Allowances	-	-	-	-	21,156	98,491	119,647	66,174
Total Expenses	2,607,611	875,721	264,840	106,424	671,293	855,274	5,381,163	4,640,686
Excess (Deficiency) of Revenues over Expenses	\$ 191,443	\$ (200,721)	\$ 151,630	\$ 350,606	\$ 655,835	\$ 48,567	\$1,197,360	\$ 312,152

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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 Schools* (Misbah)	Cafeteria	Qualified Donee & Foundation	Whitecap	Driver Education	Following Their Voices	Other Programs (Summer School, Rental)	2024	2023
Revenues:									
Operating Grants	\$ 1,794,926	\$ -	\$ -	\$ 67,002	\$ 1,236,995	\$ 2,335,000	\$ -	\$ 5,433,923	\$ 5,670,368
Capital Grants	-	-	-	-	-	-	-	-	99,719
Fees and Other Revenues	-	193,922	6,185,320	873,382	-	-	114,264	7,366,888	5,318,812
Total Revenues	1,794,926	193,922	6,185,320	940,384	1,236,995	2,335,000	114,264	12,800,811	11,088,899
Expenses:									
Grant Transfers	-	-	-	-	-	1,306,323	-	1,306,323	1,416,933
Tuition & Other Related Fees	650,159	-	-	29,451	-	-	-	679,610	485,936
Salaries & Benefits	1,144,767	258,555	431,587	929,265	1,060,402	222,992	114,710	4,162,278	3,882,803
Instructional Aids	-	-	4,630,588	54,559	-	-	912	4,686,059	3,882,648
Supplies and Services	-	187,339	921,785	-	65,506	1,048,487	-	2,223,117	2,206,801
Non-Capital Equipment	-	-	5,639	-	70,395	-	-	76,034	2,448
Building Operating Expenses	-	-	-	-	-	-	22,374	22,374	20,897
Communications	-	-	179,147	-	-	-	-	179,147	65,354
Professional Development	-	-	-	-	1,007	-	-	1,007	3,426
Student Related Expenses	-	-	13,747	175	-	-	-	13,922	70
Amortization of Tangible Capital Assets	-	-	5,899	-	-	-	-	5,899	5,899
Total Expenses	1,794,926	445,894	6,188,392	1,013,450	1,197,310	2,577,802	137,996	13,355,770	11,973,215
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ (251,972)	\$ (3,072)	\$ (73,066)	\$ 39,685	\$ (242,802)	\$ (23,732)	\$ (554,959)	\$ (884,316)

*Associate Schools - see table below for details of revenues and expenses by school

Summary of Associate School Revenues and Expenses, Details by School	Associate School (Misbah)	2024	2023
Revenues:			
Operating Grants	\$ 1,794,926	\$ 1,794,926	\$ 1,665,224
Total Revenues	1,794,926	1,794,926	1,665,224
Expenses:			
Tuition & Other Related Fees	650,159	650,159	431,491
Salaries & Benefits	1,144,767	1,144,767	1,233,733
Total Expenses	1,794,926	1,794,926	1,665,224
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -

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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, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 261,590,217	\$ 24,261,338	\$ 29,456,544	\$ 256,395,011
Less: Liability for Asset Retirement Obligation	(15,792,118)	(1,264,073)	(2,919,767)	(14,136,424)
Less: Debt owing on Tangible Capital Assets	(6,194,419)	(952,810)	(1,734,392)	(5,412,837)
	239,603,680	22,044,455	24,802,385	236,845,750
Designated Assets (Schedule F)	36,149,407	52,950,966	53,576,870	35,523,503
Unrestricted Surplus	4,867,104	3,945,628	3,771,101	5,041,631
Total Accumulated Surplus from Operations	280,620,191	78,941,049	82,150,356	277,410,884
Accumulated Remeasurement Gain (Loss)	(152,067)	179,844	-	27,777
Total Accumulated Surplus	\$ 280,468,124	\$ 79,120,893	\$ 82,150,356	\$ 277,438,661

14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 20, 2023 and the Minister of Education on August 31, 2023.

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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.

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Mount Royal shared cost agreement of \$219,280 annually with no expiration, unless by notice of termination

	Mount Royal Shared Cost Agreement
2025	\$ 219,280
2026	219,280
2027	219,280
2028	219,280
2029	219,280
Thereafter	indefinite

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 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.

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18. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

	Estimated completion date	Amount
LED upgrades	2025	\$ 197,320
City Centre School	2028	1,181,303
Prince Philip exterior upgrade phase 1	2025	161,993
Various Schools 12 new relocatables	2025	5,754,296
Evan Hardy personal care washroom	2025	111,583
Software and System Maintenance	2025	146,145
Website Development	2025	114,136
Total Facility and Technology Contractual Obligations		\$ 7,666,776

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

	Bussing	Taxis	Energy	Warehouse	Parking	Total
2024-25	\$ 7,501,500	\$ 800,000	\$ 2,212,952	\$ 80,000	\$ 261,504	\$ 10,855,956
2025-26	7,649,280	108,160	-	80,000	261,504	8,098,944
2026-27	5,332,089	-	-	80,000	268,934	5,681,023
2027-28	5,492,051	-	-	60,000	269,610	5,821,661
2028-29	5,656,813	-	-	-	269,610	5,926,423
Thereafter	-	-	-	-	22,467	22,467
Total Service Commitments	\$ 31,631,733	\$ 908,160	\$ 2,212,952	\$ 300,000	\$ 1,353,629	\$ 36,406,474

19. 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, foreign exchange risk and other price 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.

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The aging of grants and other accounts receivable as at August 31, 2024, was:

	August 31, 2024				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 6,180,246	\$ -	\$ 500,000	\$ -	\$ 5,680,246
Other Receivables	2,391,754	852,988	2,660	1,051,144	484,962
Net Receivables	\$ 8,572,000	\$ 852,988	\$ 502,660	\$ 1,051,144	\$ 6,165,208

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:

	August 31, 2024				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 35,209,539	\$ 15,908,179	\$ 4,945,636	\$ 177,742	\$ 14,177,982
Long-term debt	5,412,837	685,471	688,378	2,271,525	1,767,463
Total	\$ 40,622,376	\$ 16,593,650	\$ 5,634,014	\$ 2,449,267	\$ 15,945,445

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, 2024.

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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 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.

Other Price Risk

The school division's other price risk exposure relates to portfolio investments, specifically equity investments in active markets that are measured at fair value. The school division minimizes other price risk through use of an investment policy that is intended to balance the portfolio and use of a professional investment advisor. There have been no changes in the exposure of the school division to other price risk or how the school division manages its exposure to other price risk since the previous period. If there were to be a 10% increase or decrease in the market value of the portfolio investments that are measured at fair value, the accumulated remeasurement losses as of August 31, 2024 would increase or decrease correspondingly by \$181,772 (August 31, 2023 - \$580,016). The sensitivity is lower as at August 31, 2024 than at August 31, 2023 because of a decrease in the amount of portfolio investments in active markets measured at fair value.