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NOTICE

MEETING OF THE BOARD OF EDUCATION
of the Regina School Division No. 4 of Saskatchewan

November 21, 2023, at 5:30 p.m.

Regina Public School Board Office – 1600 4th Avenue

AGENDA

1. Land Acknowledgment

2. Adoption of Agenda

3. Declaration of Conflict of Interest

**4. Approval of Minutes of the Board Meeting of
October 17, 2023**

5. Celebrations

a) Early Learning

Juanita Redekopp-McKeown, Supervisor
of Instruction, to comment.

6. Delegations / Presentations

a) Director's Report

Darren Boldt, Director of Education/CEO,
to comment.

7. Standing Committee Reports

a) Audit and Risk Management Committee
([pp. 1-3](#) & enclosure)

Trustee Adam Hicks to comment.

b) Public Section Update Trustee Ted Jaleta to comment.

8. Decision Items

a) 2022-2023 Annual Report (pp. 4-93) Delaine Clyne, Supervisor of Strategic Supports, and Erik Van Dusen, Supervisor of Assessment, to comment.

b) 2022-2023 Audited Financial Statements (pp. 94-137) Ashley Kuntz, Superintendent of Business Services, to comment.

9. Discussion Items

a) SSBA Fall General Assembly Summary Chair Sarah Cummings Truskowski to comment.

10. Next Meeting

a) Planned Agenda Items for December 12, 2023 Board Meeting
• Director’s Report
• Appointment of Auditors
• Quarterly Finance Accountability Report
• Quarterly Transportation Accountability Report
• Meeting Evaluation (IN CLOSED)

b) Agenda Requests

c) Notices of Motion

11. Information Items

a) Biannual Administrative Procedures Update (pp. 138-139) For information only.

12. Diversity Acknowledgment

13. Closed Session

- a) Associate Schools Review Update
(enclosure)

Rick Steciuk, Deputy Director of Student Achievement/School Services, to comment.

- b) Policy Implementation Update

Darren Boldt, Director of Education/CEO, to comment.

- c) Labour Relations Update

Naomi Mellor, Deputy Director of Division Services/CFO, to comment.

- d) Meeting Evaluation

Chair Sarah Cummings Truskowski to comment.

14. Rise and Report

15. Adjournment



**Meeting of the Audit and Risk Management Committee
A Standing Committee of the Regina Board of Education**

7a

**Tuesday, November 7, 2023
Committee Room
Regina Public Schools Division Office
MINUTES**

Attending: Adam Hicks, Lacey Weekes, Tracey McMurchy, Sarah Cummings Truszkowski, Darren Boldt, Naomi Mellor, Ashley Kuntz, Janine Blyth, Delaine Clyne, Christie DiPaolo, Michelle Lindenbach

Regrets:

Chair: Adam Hicks

Minute Taker: Suzanne Shuba

AGENDA ITEM	DISCUSSION POINTS	DECISIONS/ACTIONS
Welcome, Introductions and Overview of Agenda	Adam welcomed everyone to the meeting. The agenda was reviewed, and no changes were made thereto.	
Land Acknowledgment	Adam acknowledged the location of every Regina Public school and the School Division Office on Treaty 4 land.	
Review of draft Audited Financial Statements for the period ending August 31, 2023	Copies of the draft Audited Financial Statements for the year ending August 31, 2023, had been distributed. Ashley Kuntz, Superintendent, Business Services, presented a PowerPoint that summarized the Division’s assets/liabilities, revenues/expenditures, and Division reserves. It was noted that the new requirement on Asset Retirement Obligation (ARO), consisting of building assets that contain asbestos, had a dramatic impact on the Division’s financial results. Ashley, Naomi Mellor, Deputy Director/CFO, Janine Blyth, Supervisor of Finance, and Darren Boldt, Director of Education/CEO, responded to questions relative to information needed for an upcoming meeting with Sask Party MLAs, achievement rate comparisons with other provinces, use of reserves, cost for partial asbestos removal at a school, and transportation costs. Trustees noted that the Board will need to strongly advocate for increased, sustainable funding from the province, particularly given significant enrolment increases, inflation and increased fuel costs.	Action: That the Audited Financial Statements for the year ending August 31, 2023, be presented to the Board for approval at the November 21, 2023 Board meeting.
School Community Council Financials	Information regarding SCC profit/loss statements for the year ending August 31, 2023 had been distributed. Ashley provided additional information and advised that Administration will continue to encourage SCC compliance with reporting requirements and will report annually to the Committee on results. Ashley, Naomi, Janine, and Darren responded to questions relative to follow-ups, Board members also encouraging compliance, and parameters on what SCCs can purchase with their funds.	

AGENDA ITEM	DISCUSSION POINTS	DECISIONS/ACTIONS
Review of draft Auditor's Reports	Copies of the draft Auditor's Reports had been distributed. Christie DiPaolo, External Auditor, MNP LLP, reported that, in the opinion of the external auditor, the financial statements present the financial position of the Board fairly in all material respects and are in full compliance with GAAP and PSAB requirements. She further provided copies of draft opinions relative to legislative compliance, internal controls, and other matters. She responded to a question relative to ARO. Michelle Lindenbach, Senior Manager, Office of the Provincial Auditor, advised that the Office of the Provincial Auditor concurs with the external auditor on the financial statements and awaits receipt of the three reports from MNP.	
In Camera Discussion with Auditors	Committee members were provided the opportunity to meet with Christie DiPaolo and Michelle Lindenbach in the absence of members of the Administration.	
Review of draft Annual Report	Copies of the draft 2022-23 Annual Report had been distributed. Delaine Clyne, Supervisor of Strategic Supports, provided additional information, noting that the Ministry of Education prescribes the format and content of the report. She advised that a draft had previously been provided to the Ministry, who requested minor edits (included in this version). She outlined notable items in the report and advised that school divisions continued to report on Interim Provincial Education Plan Priorities, but it is anticipated the 2023-24 reporting will shift to the new Provincial Education Plan priorities. Delaine and Darren responded to questions relative to data and the possibility of including national stats for comparison, and captions with the photos.	Action: That the Annual Report 2022-2023 be presented to the Board for approval at the November 21, 2023 Board meeting.
Diversity Acknowledgment	Adam acknowledged that every student, staff and community member has equal value as prescribed under the United Nations Universal Declaration of Human Rights and the Saskatchewan Human Rights Code, noting that diversity makes us stronger.	
Thank You and Adjournment	The meeting was adjourned. Time of meeting: 4:30-6:09 PM.	



**The Board of Education
of the Regina School Division No. 4 of Saskatchewan**

**Meeting of the Audit and Risk Management Committee
A Standing Committee of the Regina Board of Education**

**Tuesday, November 7, 2023
4:30 PM to 6:00 PM**

**Committee Room
Regina Public Schools Division Office
1600 4th Avenue**

AGENDA

Chair: Adam Hicks

1. Welcome, Introductions and Overview of Agenda
2. Land Acknowledgment
3. Review of draft Audited Financial Statements for the period ending August 31, 2023 (enclosure) – Ashley Kuntz
 - a. School Community Council Financials (enclosure) – Ashley Kuntz
4. Review of draft Auditor's Reports (enclosure) – Christie DiPaola (MNP) and Michelle Lindenbach (OPA)
5. In Camera Discussion with Auditors
6. Review of draft Annual Report (enclosure) – Delaine Clyne
7. Diversity Acknowledgment
8. Thank You and Adjournment

COMMITTEE MEMBERS: Adam Hicks, Tracey McMurchy, Lacey Weekes, Sarah Cummings Truskowski (ex officio), Darren Boldt, Naomi Mellor, Ashley Kuntz

TERMS OF REFERENCE

To provide Board level oversight to ensure that the Division's resources are utilized effectively and efficiently, that risks to the Division are identified and mitigated and that the Division is providing transparent and accountable reporting to the Board of Education, the public, and other stakeholders; Review and monitor the risk management framework and mitigation plans; Review internal and external audit and analytical reports and monitor Administration's progress in addressing issues; Review and make recommendations regarding hiring the external auditor; Meet in-camera (without staff present) with the appointed auditor(s) following completion of the annual audit; Review and approve the Annual Financial Statements and Annual Report; and Review and make recommendations to the Board of Education on financial matters that have been referred to the Committee by the Board of Education; To review and recommend changes to the Schedule of Remuneration, Allowances and Expenses; To review and approve trustee professional development and travel plans in advance of the planned activity.



REGINA BOARD OF EDUCATION

8a

BOARD MEETING DATE: NOVEMBER 21, 2023

TOPIC: 2022-2023 ANNUAL REPORT

FORUM**INTENT**

- Open Session
- Closed Session

- Delegation / Presentation
- Decision
- Discussion
- Information

BACKGROUND

In accordance with section 13 of *The Executive Government Administration Act* and Section 283 of *The Education Act, 1995*, the Government of Saskatchewan requires boards of education to submit annual reports to the Minister of Education for tabling in the Saskatchewan Legislature. The reports must be tabled within 120 days after the fiscal year. That date this year is December 29, 2023. Legislation also requires that the report be received by the Ministry at least 30 days prior to this deadline, which is November 29, 2023.

CURRENT STATUS

The [Annual Report](#) is based on a template that is used by all school divisions in Saskatchewan. Draft versions of the 2022-23 Annual Report were reviewed by the Ministry of Education and the Audit and Risk Management Committee. Recommended edits have been incorporated.

Notable items in this year’s report include:

- Significant in-year enrolment growth that required funding adjustments.
- Division events resumed in person due to the lifting of COVID-19 pandemic restrictions.
- Improvements in student achievement measurements, but outcomes continued to be affected by the pandemic and the effects of remote learning.
- The new Argyle School opened in April 2023, the North Regina Joint Use School Project finished the design process and entered into the tender process, the Harbour Landing West Joint Use School Project was re-initiated with site planning work, the Campbell Collegiate Vocational Wing progressed with options analysis and costing, and Preventive and Maintenance Renewal projects were implemented with projects totaling \$6.9M.
- The Division initiated a Division Energy and Sustainability Study to identify approaches to address greenhouse gas emissions and find cost savings.
- The Division focused on Information Technology process improvements that resulted in cost savings and continued to address the cyber security recommendations.
- Student transportation methods and processes were reviewed and recommendations implemented that led to cost savings.
- The Division initiated the Regina Public Schools 2023-2027 Strategic Plan through an engagement process that included focus sessions, an Employee Engagement Survey, and a Stakeholder Survey.
- Division Administrative Procedures related to diversity, equity and inclusion were updated and modernized.

- The Human Resources department improved systems and processes for recruitment, orientation opportunities for new staff, and initiated processes to improve disability management and safety management systems.

The Ministry requires school divisions to continue to report on the Interim Provincial Education Plan (PEP) Priorities this year. Division actions that supported the Interim PEP priorities of Reading, Learning Response, and Mental Health and Well-being have been identified in a chart. Alignment with Inspiring Success is also indicated.

The chart below indicates how Student Achievement reporting has shifted over the past few years. The shifts have occurred in response to the Interim PEP priorities and the lack of data for some measures due the COVID-19 pandemic. It is anticipated the 2023-24 reporting requirements will shift to the new Provincial Education Plan priorities.

Priority Category	Measurement	2018-19	2019-20	2020-21	2021-22	2022-23
Interim PEP Priorities	Reading				X	X
	Learning Response				X	X
	Mental Health and Well-being				X	X
Reading, Writing, Math at Grade Level	Proportion of Grade 3 Students Reading At or Above Grade Level	X	X	X	X	X
	Students Writing At or Above Grade Level	X (Proportion)		X (Progress)		
	Students Writing At or Above Grade Level	X (Proportion)		X (Progress)		
Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates	Average Final Marks	X	X	X		
	Credit Attainment	X	X	X	X	X
Graduation Rates	Three-Year Graduation Rate	X	X	X	X	X
	Grade 12 Graduation Rate: Within Five Years	X	X	X	X	X
	Grade 9 to 10 Transition	X	X	X	X	X
	Attendance	X				
Early Years	Early Years Evaluation	X	X	X	X	X

The “2022-23 Student Achievement Data” presentation outlines the information in the report’s section titled “School Division Programs and Strategic Activity.” Some key points are that the Division:

- Is encouraged by student achievement results showing modest improvements in Early Years, Grade 3 reading, and credit attainment data.
- Continues to experience a recovery in student achievement from the disruptions caused by the COVID-19 pandemic.
- Is encouraged with achievement results that generally compare well to provincial results.
- Is committed to reducing the achievement gap between First Nations, Métis, or Inuit/Inuk (FNMI) students and non-FNMI students.

The Student Achievement team will provide further details and data resulting from the OurSchool Survey at the Board meeting.

COMMUNICATIONS

The 2022-23 Annual Report will be submitted to the Ministry of Education by November 29, 2023. The Ministry of Education will table the report in the Legislature by December 29, 2023 and the report will be available on the Government of Saskatchewan website in January 2024. It will also be available on the Regina Public Schools website.

RECOMMENDATION

It is recommended that the Board approve the 2022-23 Annual Report, subject to final edits approved by the Director of Education/CEO.

PROPOSED MOTION

That the Regina Board of Education approve the 2022-23 Annual Report, subject to final edits approved by the Director of Education/CEO.

PREPARED BY**DATE****ATTACHMENTS**

Delaine Clyne, Supervisor of Strategic Supports
Erik Van Dusen, Supervisor of Assessment

November 9, 2023

Yes No



**Board of Education of the
Regina School Division #4 of Saskatchewan
2022-23 Annual Report**

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School Division Contact Information

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Letter of Transmittal



Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Regina School Division #4 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of the Regina School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Sarah Cummings Truskowski
Chairperson

Introduction

This annual report provides information about the Regina School Division #4 of Saskatchewan (Regina Public Schools/RPS) in its 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how RPS deployed the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.



Students from Scott Collegiate

Governance

The Board of Education

Regina Public Schools is governed by an elected board of seven board members, each representing one of seven subdivisions in the City of Regina. *The Education Act, 1995* gives the Board of Education authority to govern the school division. Board members are elected for four-year terms and are responsible for the policy direction that guides the school division.

The board members as of August 31, 2023 were:

Subdivision 1: Ted Jaleta

Subdivision 2: Tracey McMurchy

Subdivision 3: Adam Hicks

Subdivision 4: Cindy Anderson

Subdivision 5: Sarah Cummings Truskowski (Vice-Chair)

Subdivision 6: Tara Molson (Chair)

Subdivision 7: Lacey Weekes

A list of the remuneration paid to board members is provided in Appendix A.

School Community Councils

Regina Public Schools (RPS) is responsive to the communities it serves through a local governance structure of School Community Councils (SCCs) in all schools. SCCs face an ongoing challenge of attracting and retaining sufficient membership. Principals work closely with SCC members to encourage new participation. All but one RPS elementary school and one high school had an SCC at varying levels of involvement in 2022-23. Two high schools also appointed student representatives to their SCC. SCCs participated in virtual and in-person meetings that engaged families and focused on educational priorities.

Regina Public Schools – SCC Membership

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Parents & Guardians	70%	73%	72%	73%	76%	69%	69%	70%
Community Members	4%	2%	2%	1%	<1%	3%	2%	2%
Other*	26%	25%	26%	26%	23%	28%	29%	28%

*Includes principals, vice-principals, staff and student representatives

Grants to SCCs are provided to support school strategic plans. Grant funding was provided at a rate of \$2,007 in 2022-23 for each SCC. Total funding granted to SCCs in 2022-23 was \$73,927.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development, and networking opportunities for SCC members. On January 26, 2023, RPS hosted an internet safety presentation from the Saskatchewan Internet Child Exploitation (ICE) Unit at Campus Regina Public. Approximately 80 parents, caregivers and community members attended to learn ways to protect children and youth while they use technology. The presenters shared online applications that are possible risks and ways to avoid dangerous situations.

On March 4, 2023, Regina Catholic Schools and RPS held a collaborative SCC Conference at the J.A. Burnett Centre. Approximately 45 people attended, including board members, senior management, and SCC members from both divisions. Three speakers focused on strategic plan priorities:

- Connections and Relationships: Chief Evan Bray
- Skills and Knowledge: Vice-Principal Mackenzie Sawchyn
- Mental Health and Well-Being: Rand Teed

In 2022-23, some SCCs participated in actualizing school-level literacy plans and goals through organizing book fairs and special reading events. SCCs also offered in-person events, such as dances and barbecues, to promote parent and community engagement.

Increased involvement from parents and community members is encouraged and SCCs will continue to focus on educational priorities.

School Division Profile

School Division in Context

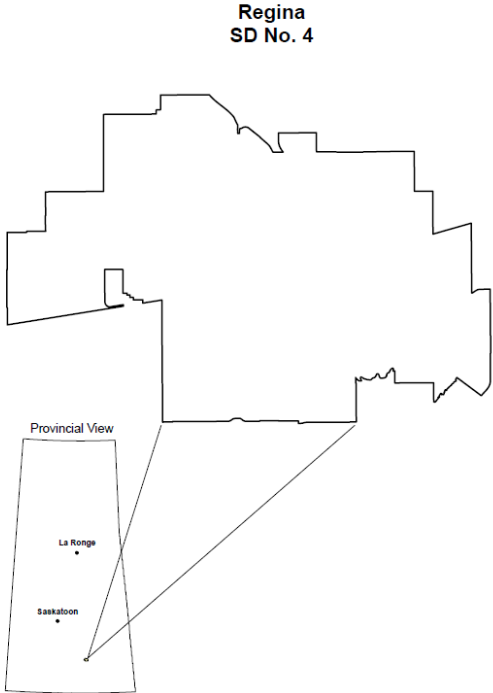
Regina Public Schools (RPS) is one of Saskatchewan’s largest school divisions in terms of student population and is one of four urban school divisions in the province.

RPS educates more than 25,000 students in 44 elementary schools, eight high schools, Campus Regina Public, and the RPS Adult Campus. RPS is also affiliated with three associate schools offering faith-based programming.

RPS is governed by an elected board of seven board members. Board members are responsible for the policy direction that guides the school division. For a detailed map of Regina Public Schools’ electoral subdivisions please visit

<https://www.reginapublicschools.ca/board>. Each school is represented by a School Community Council that supports and engages the community in educational programming.

RPS serves all public-school residents within the boundaries of the City of Regina, located on Treaty 4 territory.



Division Philosophical Foundation

In 2022-23, Regina Public Schools (RPS) developed a new, four-year Strategic Plan that will be implemented starting in Fall 2023. The new plan was developed following extensive consultations and surveys involving stakeholders, employees, and students and included the voices of those who represent diverse and marginalized communities.

As part of the Strategic Plan development process, RPS' Foundational Statements were reviewed and revised as follows:

- External Vision: All children and youth learn, grow, and contribute.
- Internal Vision: A caring community of engaged and diverse employees unified by a commitment to student growth.
- Mission: Regina Public Schools provides student-centred learning in inclusive, safe, and welcoming environments.
- Values: I Belong; I Want to Know; I am Responsible; I Respect
- Strategic Imperative: Student Experience

Five Strategic Priorities were created to guide goals and actions over the four-year plan timeline:

1. Engaged & Successful Students;
2. Equitable & Safe Environments;
3. Healthy & Skilled Employees;
4. Sustainable & Accountable Operations; and,
5. Effective Governance & Leadership.

The Strategic Plan demonstrates RPS' commitment to address the Truth and Reconciliation Calls to Action and work towards increased Indigenous student achievement. At the same time, the plan reflects RPS' unwavering support for diversity, equity, and inclusion in all aspects of its operations.

The Strategic Plan aligns with the Provincial Education Plan and is intended to be a guide to the organization's actions and initiatives for the period 2023 to 2027. It is also designed to be flexible enough to incorporate new ideas and opportunities that may help further RPS' efforts to achieving the vision and will be renewed and updated annually.

Each school plays a significant role in implementing this plan. School-level plans will be created that have actions building towards the vision.

Community Partnerships

Regina Public Schools (RPS) seeks to build strong partnerships with a variety of organizations in Regina. These partnerships are a critical component in efforts to support both student learning and the successful transition of students into and through the system.

The following partnerships were active in 2022-23:

- RPS continued to partner with the Ministry of Social Services, the Ministry of Corrections and Policing, and the Saskatchewan Health Authority to meet the social, physical, and psychological needs of students. This collaborative approach assists students who require intensive supports to meet their highest potential.
- RPS continued membership in the Regina Human Service Partnership which oversees the Violent Threat Risk Assessment protocol, implements integrated service delivery responses to children, youth and families, and works to further human services integration.
- RPS continued to partner with the Ministry of Health and the Saskatchewan Health Authority to meet a variety of community, family, and student health related needs. Supports provided include the organization, promotion, and hosting of various immunization clinics, oral care, as well as promoting and distributing information related to updates and health promotion. Further to this, and in support of student volunteering, Regina Public Schools signed a Memorandum of Understanding in support of a School Programming Volunteer Services Collaboration.
- RPS continued to partner with KidsFirst and had a representative on the Management Committee. KidsFirst supports smooth transitions into schools and provision of strength-based services for families, which include prenatal and family support, assessments, home-visiting services, mental health and addiction services, early learning support, and childcare opportunities.
- The Socialization, Communication, and Education Program (SCEP) and the Early Childhood Intervention Program (ECIP) are long standing partnerships that foster shared responsibility in supporting children and their caregivers from the pre-school environment in their transition to Kindergarten. These partnerships include regularly scheduled transition planning meetings, collaboration in the development of applications for intensive support programming and creating relationships between caregivers and school staff.
- RPS, in collaboration with the Regina Food Bank and additional community sponsors, established a partnership in 2021-22 to offer special food initiatives at four elementary schools and one high school. The initiatives were lunch programs, weekend snack kits, summer hampers, and school pantry programs. This partnership enhanced existing food initiatives and allowed for added food programming in these schools. These partnerships aimed to combat food insecurity that affects RPS students, and to improve health and learning outcomes.

- Working through a lens of risk categories, the partnership with the HUB continued to help identify and support students and families who may be in a situation that could cause immediate risk or harm. HUBs include representatives from various government ministries and community agencies who meet regularly to address specific situations and collaborate to provide immediate responses.
- The Regina intersectoral Partnership (TRiP) continued to offer an integrated approach to reducing vulnerability among children and youth. This multi-sector partnership involving RPS, Regina Catholic Schools, the Regina Police Service, the Ministries of Social Services and Corrections, Policing and Public Safety, and the Saskatchewan Health Authority provides programs, such as the 11UI and twelve&up that work with children and youth to engage them in supports and activities that seek to reduce police involvement, violence, school absenteeism, disruptive behaviour and substance abuse.
- The Campaign for Grade-Level Reading partnership continued in 2022-23. The campaign seeks to disrupt generational poverty by mobilizing communities to promote early school success for children on the high-risk side of the achievement gap. To date, eight schools have benefitted from classroom libraries complete with books, shelving, and soft furniture to ensure easy access to books daily. They also received book vending machines to promote reading, as well as online literacy resources. The selected schools also participate in the “Read Across Regina” challenge complete with incentives to promote reading. These efforts have helped to spark a movement for early school success, advancing grade-level reading and reducing chronic absence.
- The United Way and Mosaic supported 17 Summer Success Literacy Camps in 2022-23. Eight camps supported Kindergarten students, eight camps supported students in Grades 1-3, and one camp supported students in Grades 6-8. Additional funding, available through the Canada - Saskatchewan Agreement on Minority-Language Education and Second Official-Language Instruction, supported one camp for French Immersion students in Grades 1-3. The camps targeted vulnerable students, allowing them additional literacy instruction to prevent “summer slide” in their June reading levels.
- Communities Building Youth Futures (CBYF) Regina is funded by the Tamarack Institute and the Government of Canada and is supported by the United Way Regina. CBYF Regina assists youth in transitioning into post-secondary education and employment while receiving support from community leaders and stakeholders. The program creates access to services and utilizes innovative youth focused programming. New this year was a Youth Summit which empowered youth, facilitated their career development, and provided awareness as youth “Discovered their Paths”.

- The Community Violence Threat Risk Assessment (VTRA) protocol continued in 2022-23. The protocol supports critical collaborative planning among partners to reduce violence and prevent traumatic events.
- RPS continued to partner with Regina Catholic Schools, Prairie Valley School Division, File Hills Qu'Appelle Tribal Council, post-secondary institutions, business, and industry to support the Regina District Industry Education Council (RDIEC). The role of RDIEC is to provide career development opportunities for youth, educators, and career practitioners.
- Campus Regina Public continued a regular model of delivery providing curriculum and programming with an experiential approach. Many industry partners are involved in delivering this model, including SaskTel, the Saskatchewan Health Authority, Regina Police Service, Regina and Region Home Builder's Association, Avant Garde Beauty Training Specialist, Fries Tallman Lumber, Capital Automotive Group, Lincoln Welding, University of Regina Early Childhood, and Regina Fire and Protective Services.
- RPS continued the collaborations with the City of Regina and Regina Public Library initiated in 2017 when the māmawêyatitân centre opened. Scott Collegiate is part of an innovative and collaborative space at māmawêyatitân centre that provides integrated services for the residents of the community.
- For the past four years, Farm Credit Canada (FCC) has partnered with Scott Collegiate to offer paid summer internships to successful Grade 11 and 12 applicants. This partnership has grown from four summer students in 2020 to twelve summer students in 2023. In February 2022, an FCC liaison began working out of the māmawêyatitân centre to support students through the application process.
- The Pathways Program at Scott Collegiate provides students in Grades 10-12 with four Pathway options, each comprised of eight elective courses in one specific area of study: Construction, Food Tourism and Hospitality, Communication Media Arts, or Leadership. Many students were able to use these work experiences to help them acquire employment for summer and beyond.
- Scott Collegiate again had the opportunity to partner with Regina Fire and Protective Services. Public Education Officers accessed office space in māmawêyatitân centre to work directly with the school community. Public Education Officers work with the Scott Collegiate Kindergarten to Grade 8 feeder schools doing activities like fire safety walks and home evacuation planning.
- The Métis Nation-Saskatchewan and RPS continued to offer a Michif language and culture partnership which engages Prekindergarten and Kindergarten learners. This partnership is in its second year. The partnership covers the cost of a full-time teacher, an Educational Assistant, a Knowledge Keeper, and a language support person.

- RPS continued to partner with the Regina Early Learning Centre and Regina Early Years Family Resource Centre to provide support and services targeting parents and children. Pop-up events occurred in 2022-23 that involved supporting families and connecting the Regina Early Years Family Centre with children and their families in their school community. Pop-up events were hosted at Albert, Kitchener, and Seven Stones Schools.
- A new partnership in support of early learning was developed with Foundation Learning and Skills Saskatchewan. As part of this partnership, RPS co-designed and piloted two brochures in the Neighbourhood Learning Adventures series which is designed to engage families and children in developing emergent literacy and numeracy skills and support children’s readiness. Plans are in place to expand this partnership to include co-designing various learning events and a volunteer reading program.
- RPS continued to partner with the Regina Open Door Society in support of newcomer settlement and smooth transition into the school and the community. This partnership assists in language, employment, and community building opportunities.
- RPS continued to partner with COG-Disability and Community Living Service Delivery to support students and their caregivers in bridging community supports with school supports. These partnerships offer opportunities for caregivers to become aware of community supports and allow for smoother transitions of services provided to students.
- RPS continued to partner with the University of Regina, the University of Saskatchewan, the University of Alberta, Minot State University, and Saskatchewan Polytechnic, to offer practicum placements for students enrolled in Nursing, Occupational Therapy, Occupational Therapy Assistant, Speech Language Pathology, and Educational Assistant programs. These partnerships provide opportunities for students to practice skills in the school setting and allows enriched learning opportunities for the schools who host the students.

Strategic Direction and Reporting

Education Sector - Strategic Planning

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

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

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

Education sector partners in Saskatchewan also continue to work together to implement [Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.

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

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



Elder Sharon Agecoutay with students at Dr. A.E. Perry School.

School Division Programs and Strategic Activity

In Regina Public Schools (RPS), the Saskatchewan Core Curriculum is taught through the required areas of study and an extensive range of other programs. RPS champions inclusive practices that help all students to learn and grow within their own neighbourhood schools and with their peers.

RPS provides services and programs for all students, whether they are advanced learners or require intensive supports. Elementary schools provide adaptations for students requiring additional supports and enrichment for students striving for academic challenge. Modified courses at the high school level support students in mastering basic objectives. The Advanced Placement program is available at all high schools to meet the needs of students preparing for post-secondary education or who are interested in enrichment and additional academic challenges.

Key program offerings in 2022-23 included:

- Over 40 Prekindergarten/Preschool programs for 3- and 4-year-old students;
- French Immersion programming at two high schools and eight elementary schools, which include three single-track elementary French Immersion programs; and
- Cree language instruction offered at five elementary schools and two high schools.

With a focus on equitable opportunities and smooth transitions, RPS also offered programs for high school students to easily access specialized career, skills, and higher education focused instruction. Middle Years Practical and Applied Arts (PAA) programming was provided for students in Grades 6-8 that provided hands-on project choices and the required resources to support integrated PAA activities.

École Centennial School offered two unique land-based opportunities for students in Grade 4 and Grade 6. The Grade 6 land-based program used a cross-curricular approach with learning happening on the land and in the class. It was provided in collaboration with Elders, Knowledge Keepers, and through a partnership with Muskowpetung First Nation and included excursions as well as winter and spring cultural camps. Grade 4 students participated in a land-based experience where they were introduced to Indigenous Ways of Knowing through four seasonal Regina-based excursions. Land-based education fosters understanding and leadership for students to better understand reconciliation and the Truth and Reconciliation Commission's Calls to Action.

Highlights of unique programs developed by RPS that provided alternative pathways to graduation include the following:

- Campus Regina Public provided students in every high school with access to additional diverse academic, skilled trades, applied arts, and post-secondary pathway programming. Grade 11 and 12 students from across the city were able to participate in semester-long specialized instruction without having to move from their neighbourhood high school. This programming works alongside the proven successful programming offered at the Regina

Trades and Skills Centre. These programs provided smooth transitions for students and prepared them for life after high school, regardless of the career direction they choose.

- Martin Collegiate offered students an innovative sport-focused academy program that delivered core curriculum with sport-specific electives. The Martin Academy offered a four-year program in hockey, baseball, softball and premier performance.
- The Balfour Arts Collective (BAC) continued in 2022-23. BAC is an innovative program for students who have a desire to complete their high school diploma with a fine arts focus. Students further their skills in dance, drama, or visual art while receiving a well-rounded arts education.
- The Scott Police Academy is a partnership between Regina Public Schools and the Regina Police Service. The academy provided students with opportunities to be part of a high school learning experience led by teachers and police officers. It provided students an understanding of law enforcement through expert speakers and adapted classroom material and experiences while earning high school credits.
- The RPS STEAM (Science, Technology, Engineering, Arts, and Math) Academy located at F.W Johnson Collegiate, offered Grade 9 students from across the city an opportunity to acquire the skills and knowledge they need to succeed in the 21st century workforce. The STEAM Academy students engaged in hands-on, process-based learning activities that encouraged students to think creatively and solve complex problems.

RPS adapted to the 2022-23 demands of the COVID-19 pandemic through continuing to offer eSchool and providing students and staff with access to online learning. In spring 2023, the Ministry of Education announced the creation of the Saskatchewan Distance Learning Corporation, which will assume responsibility for online education in 2023-24.

RPS implemented a 2022-23 Interim Strategic Plan that aligned with the 2022-23 Interim Provincial Education Plan. The interim plan was created through consultation with the board and division leadership and continued to focus on the priorities of:

- Mental Health and Well-Being;
- Early Years Growth;
- *wahkotowin (the interconnection of relationships, communities, and natural systems);*
and,
- Student Success.

RPS' budget and operational plans were aligned to support the achievement of these goals.

Regina Public Schools' actions taken during the 2022-23 school year in support of the Interim Provincial Education Plan Reading priority.

Reading	Details	Alignment with Inspiring Success
<p>Implemented year three of readiness and literacy supports, kiskinwahamatok.</p>	<ul style="list-style-type: none"> • Kiskinwahamatok is a teaching and learning framework to increase readiness to learn, literacy achievement and to close achievement gaps. • Albert School completed its third year of implementation focused on Prekindergarten to Grade 3 literacy, Indigenous and culturally responsive practices, a skills-based continuum, and family and community engagement. A diagnostic teacher reflection tool was shared across schools. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners • Culturally Appropriate and Authentic Assessment Measures that Foster Improved Educational Opportunities and Outcomes
<p>Focussed on Grades 1-5 Reading Proficiency.</p>	<ul style="list-style-type: none"> • Conducted reading benchmark assessments for all students in Grades 1-3. • Continued reading benchmark assessments (Fountas and Pinnell) for students in Grades 4-8 reading significantly below grade level so targeted reading instruction and interventions could be provided. • Used outcomes-based assessment to support students changing schools. • Used the Fountas and Pinnell Guided Reading Collection for schools offering Grades 1-5 in English. • Provided professional development and other supports incorporated into assessment training, provided at request, supported through office hours, and with ProSchool supports. 	
<p>Offered Summer Success Camps.</p>	<ul style="list-style-type: none"> • Seventeen Summer Success camps were offered at nine schools (8 Kindergarten, 8 Primary, and 1 Middle Years). • The camps engaged students and families identified as vulnerable, provided students with culturally responsive literacy learning opportunities, and taught students learning strategies to transfer to classroom learning in the Fall. • Camp facilitators had access to a half-day session with a Knowledge Keeper. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners. • First Nations and Métis Languages and Cultures are Valued and Supported

Reading	Details	Alignment with Inspiring Success
<p>Monitored and provided supports to schools identified as having vulnerable populations, High-Count High Rate Schools.</p>	<ul style="list-style-type: none"> • “High Count High Rate Schools” are schools identified as having large numbers and high rates of students assessed at Tier 2/3 at Kindergarten entry (not yet able to complete developmental tasks without difficulty) and a higher relative risk of students entering Kindergarten with some or significant difficulties as measured by the Early Years Evaluation. • High Count High Rate Schools each created a school early learning team that provided individualized and responsive support for three years and offered multiple touch points to create, evaluate, and adjust a data-driven action plan. • School early learning teams attended various learning and sharing opportunities and offered transition support. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners.
<p>Focussed on language skills for English as an Additional Language (EAL) and French Immersion students.</p>	<ul style="list-style-type: none"> • EAL professional supports were provided through system in-service, school-specific and individual requests, targeted professional development for EAL Teachers and staff new to the role, book studies, regular meetings, and Edsby. • French Immersion (FI) professional supports were provided through system in-service, school-specific and individual requests, targeted professional development for FI Teachers and staff new to the role, book studies, and regular meetings. • Funding from the provincial EAL Assessment was used for additional resources, professional development, student presentations, library collection materials, and software, licenses, and applications. 	
<p>Supported PreK and K programs with a focus on oral language and early literacy.</p>	<ul style="list-style-type: none"> • Half-day Prekindergarten was offered through 41 programs in 24 schools in support of three and four-year-old children and their families demonstrating high levels of vulnerability. • Full-day alternating day Kindergarten was offered in 40 schools, and half-day every day Kindergarten was offered in 7 schools. • Oral language and early literacy were prioritized in alignment with the system in-service focused on literacy. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners.

Reading	Details	Alignment with Inspiring Success
	<ul style="list-style-type: none"> Multiple targeted professional development opportunities were offered, and book studies and online support were provided through ProSchool and Edsby, to Prekindergarten and Kindergarten following the system in-service. 	



Winston Knoll Collegiate student reading to a student from Henry Janzen School.

Regina Public Schools’ actions taken during the 2022-23 school year in support of the Interim Provincial Education Plan’s Learning Response priority.

Learning Response	Details	Alignment with Inspiring Success
<p>Supported re-engagement with resources focusing on instruction and assessment.</p>	<ul style="list-style-type: none"> • Re-engagement for elementary schools was facilitated through MathUp implementation, literacy in-service, and responsive support. • Re-engagement for high schools was facilitated through school strategic planning, Learning Councils, and the English, Math, Social Science, and Science Curricular Advisory Committees. • Literacy System in-service and support were provided for all elementary schools in year one of a two-year plan. • Professional development was provided through online modules and training materials, Edsby Groups, school-specific support, new teacher supports, multiple targeted professional development opportunities, and book studies. 	
<p>Supported Learning Response and Learning Re-Engagement Teachers and Coordinators</p>	<ul style="list-style-type: none"> • Learning response was designed to respond to the ongoing impact of pandemic disruptions in learning and amplified disparities in learning. • A Learning Response Teacher Team was reduced in number to the equivalent of four teachers. • Responsive support was provided by the Learning Response Teacher Team at eight schools that focused on reconnecting with students absent from learning, providing smooth re-entry, student attendance, and providing targeted learning and reading support. • The Learning Response Coordinator Team continued with the equivalent of two Student Achievement Coordinators. • The Learning Response Literacy Coordinator focused on Literacy in Grades 1 to 5, the Learning Response Numeracy/Technology Coordinator focused on Numeracy in Grades 1 to 5 and Technology, with additional support provided by the entire Student Achievement Coordinator team. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners.

Learning Response	Details	Alignment with Inspiring Success
<p>Implemented MathUp K to Grade 8.</p>	<ul style="list-style-type: none"> • MathUp is an online teaching and learning license that supports numeracy. MathUp was distributed to 16 elementary schools that responded to an expression of interest and committed to implementing MathUp as a school-wide team over the three-year plan. • Implementation support was provided by Student Achievement Coordinators, two Math-Up leads per school, and school-based administrators. • Professional development was provided through online modules and training materials, Edsby Groups, school-specific support, and a Community of Practice. 	
<p>Maintained Indigenous Advocate time to focus on student engagement.</p>	<ul style="list-style-type: none"> • Elementary and High School Indigenous Advocate time was maintained to assist learning re-engagement. • Indigenous Advocates were assigned to 7 high schools and 4 elementary schools based on the percentage of students who self-declared as Indigenous. • Indigenous Advocate supports included acting as a liaison between; addressing food security; promoting post-secondary opportunities; sharing outside school activities; and being a contact for Elders in Residence and Knowledge Keepers. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners. • Shared Management of the Provincial Education System by Ensuring Respectful and Equitable Partnerships with First Nations and Métis Peoples at the Provincial and Local Level.
<p>Consulted Elders Council and Indigenous Teacher Advocates</p>	<ul style="list-style-type: none"> • The Elders Council consists of seven Elders and Knowledge Keepers. • The Elders Advisory Committee met once with all members of the Board of Education and several times throughout the year with board members to provide clarification and insight regarding a variety of issues. 	<ul style="list-style-type: none"> • Shared Management of the Provincial Education System by Ensuring Respectful and Equitable Partnerships with First Nations and Métis Peoples at the Provincial and Local Level. • First Nations and Métis Languages and Cultures are Valued and Supported
<p>Provided investments to sustain “Following Their Voices”.</p>	<ul style="list-style-type: none"> • Following Their Voices (FTV) was designed to raise the educational achievement and participation of Saskatchewan’s First Nations, Métis, and Inuit students. • FTV has been implemented for 7 years at Scott Collegiate and 4 years at Balfour Collegiate. • The Verso App tool was introduced at Balfour Collegiate to gather student Voices and accumulate data. • Multiple Professional Development sessions were held. 	<ul style="list-style-type: none"> • Equitable Opportunities and Outcomes for First Nations and Métis Learners. • Culturally Appropriate and Authentic Assessment Measures that Foster Improved Educational Opportunities and Outcomes. • First Nations and Métis Languages and Cultures are Valued and Supported

Learning Response	Details	Alignment with Inspiring Success
<p>Supported Michif Early Learning Pilot Project.</p>	<ul style="list-style-type: none"> • Half-day Kindergarten and Prekindergarten Michif Early Learning programs were offered at McDermid School in support of revitalizing Métis language, culture, and history. Language acquisition was gained through Michif activities, songs, and play. • The Métis Nation of Saskatchewan provided funding for one full-time teacher, an educational assistant, and one part-time language speaker. 	<ul style="list-style-type: none"> • Culturally Appropriate and Authentic Assessment Measures that Foster Improved Educational Opportunities and Outcomes • First Nations and Métis Languages and Cultures are Valued and Supported.
<p>Expanded and support land-based learning programming and resources.</p>	<ul style="list-style-type: none"> • Land-based learning activities were delivered at three schools. • Centennial School offered two unique land-based opportunities for students in Grade 4 and Grade 6. The Grade 6 land-based program used a cross-curricular approach with learning happening on the land and in the class. It was provided in collaboration with Elders, Knowledge Keepers, and through a partnership with Muskowpetung First Nation and included excursions as well as winter and spring cultural camps. Grade 4 students participated in a land-based experience where they were introduced to Indigenous Ways of Knowing through four seasonal Regina-based excursions. 	<ul style="list-style-type: none"> • Culturally Appropriate and Authentic Assessment Measures that Foster Improved Educational Opportunities and Outcomes. • All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation. • First Nations and Métis Languages and Cultures are Valued and Supported.
<p>Initiated a land-based learning pathway, miskasowin askihk, for high school students.</p>	<ul style="list-style-type: none"> • Miskasowin Askihk is a full-day five credit land-based program delivered at Campus Regina Public. It offers students the opportunity to speak Cree, bridge Indigenous knowledge and western science, and participate in outdoor activities that reflect Indigenous ways of knowing. • University credits are available through a partnership with the University of Regina and the First Nations University of Canada. 	<ul style="list-style-type: none"> • Culturally Appropriate and Authentic Assessment Measures that Foster Improved Educational Opportunities and Outcomes. • First Nations and Métis Languages and Cultures are Valued and Supported. • All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.
<p>Maintained Elders in Residence.</p>	<ul style="list-style-type: none"> • Thirteen Elders and Knowledge Keepers were employed on a casual basis. • Elders in Residence provide support and mentorship, counseling, Indigenous knowledge and worldview in collaboration with Indigenous Advocates and school staff. • Knowledge is shared based on personal and lived experience. 	<ul style="list-style-type: none"> • First Nations and Métis Languages and Cultures are Valued and Supported. • Shared Management of the Provincial Education System by Ensuring Respectful and Equitable Partnerships with First Nations and Métis Peoples at the Provincial and Local Level.

Learning Response	Details	Alignment with Inspiring Success
<p>Continued to provide Intensive Needs Programs.</p>	<ul style="list-style-type: none"> Continued to offer educational programming for students with diverse cognitive and social emotional needs. A professional team provided wrap around support for students with school teams providing an intervention model that allowed them to work with caregivers to identify the optimal learning environment for each student. 	
<p>Expanded Intensive Supports Curriculum and the Vocational Alternative Program (VAP).</p>	<ul style="list-style-type: none"> Regina Public Schools continued to offer educational programming for students with diverse cognitive and social-emotional needs. Expanded VAP Programs to all high schools. 	
<p>Implemented year two of Intensive Supports Development Coordinator and Autism Strategy.</p>	<ul style="list-style-type: none"> In support of Tier two intervention, RPS continued the Intensive Support (IS) Development Coordinator and Learning Consultant roles to address the needs of students with autism, learning disabilities, and mild intellectual disabilities. The IS Development Coordinator and IS Autism Consultants provided professional development to meet the needs of students with Autism. The IS Development Coordinator completed an Executive Summary of the RPS Autism Strategy. The Learning Consultant worked with teachers to provide school-based categorical and non-categorical supports. 	
<p>Maintained Early Years Transition Prekindergarten Program, Early Learning Intensive Supports Pilot, and 4C Program.</p>	<ul style="list-style-type: none"> A half-day Early Years Transition Prekindergarten Program was offered at Douglas Park School for children requiring intensive support due to significant social-emotional, communication, and behavioural challenges. A half-day Early Learning Intensive Support Pilot Program was offered for three and four-year-old children requiring intensive supports. Spaces and supports were expanded to all Prekindergarten sites. A half-day Children Communicating, Connecting, and in Community (4C) Pilot Program was offered at Henry Janzen School for four-year-old children who are deaf or hard of hearing. 	

Learning Response	Details	Alignment with Inspiring Success
<p>Initiated a STEAM pathway for High School.</p>	<ul style="list-style-type: none"> • The first year of a pilot STEAM Academy program was completed at F.W. Johnson Collegiate. • Over 30 Grade 9 students registered for the first year of the STEAM Academy. The Academy will expand to Grade 10 in 2023-24. 	
<p>Provided eSchool for third year.</p>	<ul style="list-style-type: none"> • eSchool was provided for students requiring an alternative learning format with online and offline learning. • English programming was offered for Grades 1 to 12 for students fully enrolled in eSchool. Students were able to return to their home school at various times over the school year. • Elementary school programming focused on literacy and numeracy and required an at-home learning mentor. • High school programming was offered for required credits in Math, Science, Social Studies and English Language Arts and a limited selection of elective credits with requirements for students and families to communicate with their school to monitor credits attained. • Intensive Support programming and EAL support were offered. • In spring 2023, the Government of Saskatchewan announced creation of the new Saskatchewan Distance Learning Centre, which will provide online learning effective Fall 2023. 	



Albert School students learning about Bison hide tanning.



McDermid School students in Michif Language class.

Regina Public Schools’ actions taken during the 2022-23 school year in support of the Interim Provincial Education Plan’s Mental Health and Well-Being priority.

Mental Health and Well-Being	Details
<p>Implemented year two of Student Mental Health and Well-Being Coordinator and Strategy.</p>	<ul style="list-style-type: none"> • Held consultations with the Tier 1 Student Mental Health team to determine relevant focus needs in the field. • RPS staff attended the Provincial Mental Health and Well-Being Symposium. • A resource hub of Tier-1 Mental Health and Well-Being resources was created. • In-house facilitators were trained in “Mental Health First Aid (MHFA) For Adults Who Interact with Youth” through two training sessions. All Principals completed MHFA training. • The Division had High School participation at the CMHA “Uniting Young Minds Youth Summit”. • Care Cards were updated as a resource for Grades 6-12. • Culturally responsive resources were researched, reviewed, and recommended for use. • Resources were added for responses to traumatic events including online supports and texting applications. Elders and Knowledge Keepers are now also called to assist during traumatic events. • RPS staff provided input to the Wellness Symposium that incorporated Indigenous perspectives via guest speakers and presenters. • Launched the Employee Engagement Survey inclusive of questions related to Equity, Diversity and Inclusion and Mental Health and Well-Being. The results will provide a benchmark for ongoing monitoring and action.
<p>Invested in expert leadership through Comprehensive School Community Health (CSCH) and Diversity Coordinator.</p>	<ul style="list-style-type: none"> • Expanded the role of the CSCH Consultant 0.8 FTE and added a 0.5 FTE Diversity Coordinator. • The CSCH Consultant and the Diversity Coordinator facilitated professional learning and conversations with various employee groups. • Created a Gender and Sexual Diversity toolkit. • The CSCH Consultant and the Diversity Coordinator provided support documentation for in-school and RPS administration to discuss Gender and Sexual Diversity. • The third annual Gay Straight Alliance Summit was hosted. • The first annual Afro Forum was hosted. • AP 110 Equity, Diversity, and Inclusion and AP 353 Students and Gender and Sexual Diversity (GSD) were finalized.
<p>Implemented year two of Diversity Training.</p>	<ul style="list-style-type: none"> • Initiated division-wide training to introduce APs 110 and 353. • Delivered division-wide professional development focused on the GSD toolkit, DEI, and EAL/Welcoming New Canadian students. • The Diversity Steering Committee worked on actions related to staff and student diversity and provided recommendations to Senior Administration. • Diversity Training focused on examining personal and professional actions in the context of diversity and understanding of bias and discrimination in the workplace.

Mental Health and Well-Being	Details
<p>Maintained Guidance Counsellor time to focus on student mental health and well-being.</p>	<ul style="list-style-type: none"> High School Guidance Counsellor time remained at full-time to manage mental health challenges and crises experienced by students in support of pandemic recovery.



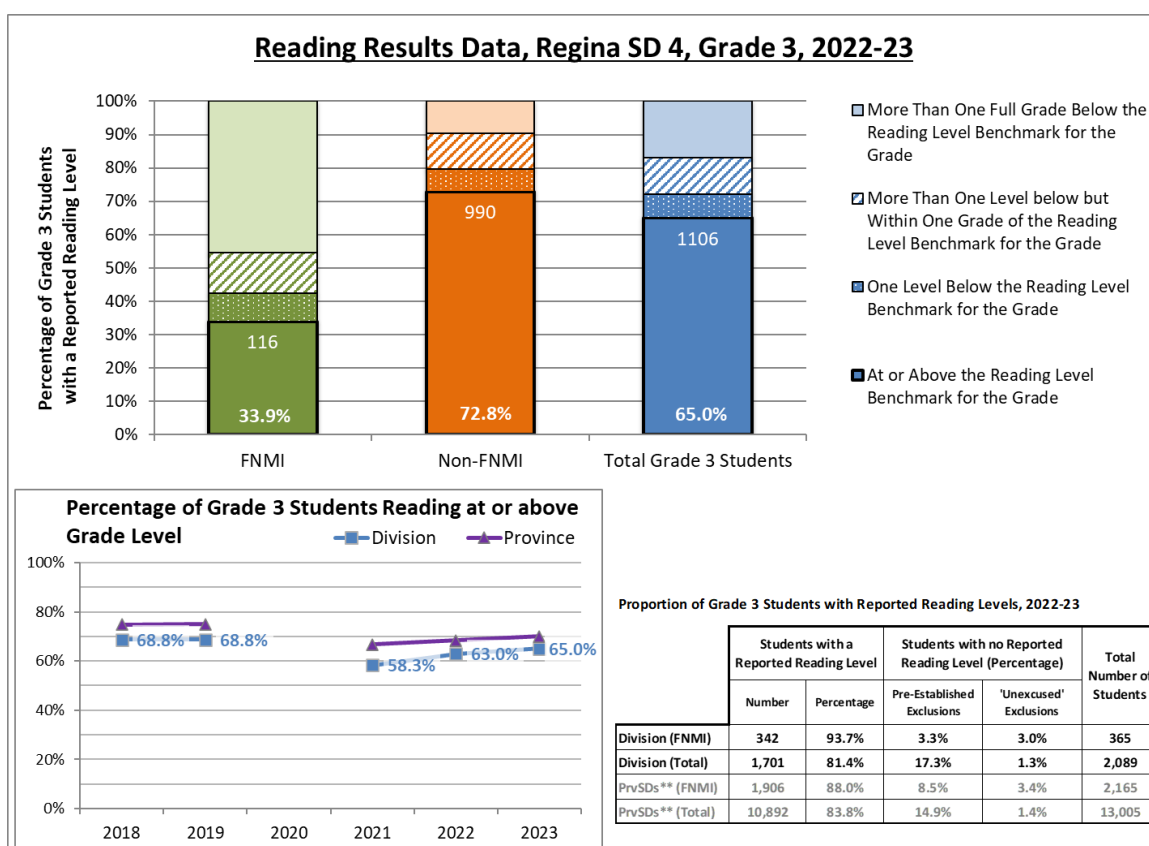
Judge Bryant School students on Pink Shirt Day.

Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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



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

Source: Ministry of Education, 2023

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

Historically, the proportion of Regina Public School's Grade 3 students reading at or above grade level has consistently measured just under 70% and slightly below provincial results. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable. 2022-23 RPS results indicate 65% of all Grade 3 students reading at or beyond grade level, an improvement from last year's results of 63%. The 2022-23 provincial result for all Grade 3 students is 70%. The proportion of Regina Public Schools' self-declared FNMI students reading at or above grade level is lower (34%) in 2022-23 than that of non-FNMI students (73%), and below the provincial results (46% of FNMI students and 75% of non-FNMI students). Seven percent of Regina Public Schools' non-FNMI Grade 3 students and four percent of FNMI Grade 3 students in 2022-23 are one level below the Grade 3 reading level benchmark. 10% of RPS' non-FNMI Grade 3 students and 45% of FNMI Grade 3 students in 2022-23 are more than one full grade level below the Grade 3 reading level benchmark.

Regina Public Schools is focused on improving Grade 3 reading results. The division is encouraged that the proportion of its Grade 3 students reading at or beyond grade level is increasing. Regina Public Schools is concerned that results of this measure fall short of expectations despite providing a wide range of instructional supports and interventions. Regina Public Schools is especially challenged by the reading results for its Grade 3 FNMI students who are not yet achieving results on par with Grade 3 non-FNMI students. New targeted supports for students in Grades 1-3 are being implemented for 2023-24 with the intention of positively impacting student achievement in reading.

It is important that Grade 3 reading data be considered within the context of dealing with the COVID-19 pandemic. Provincial reading results and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. Disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.



Douglas Park School Family Literacy event.

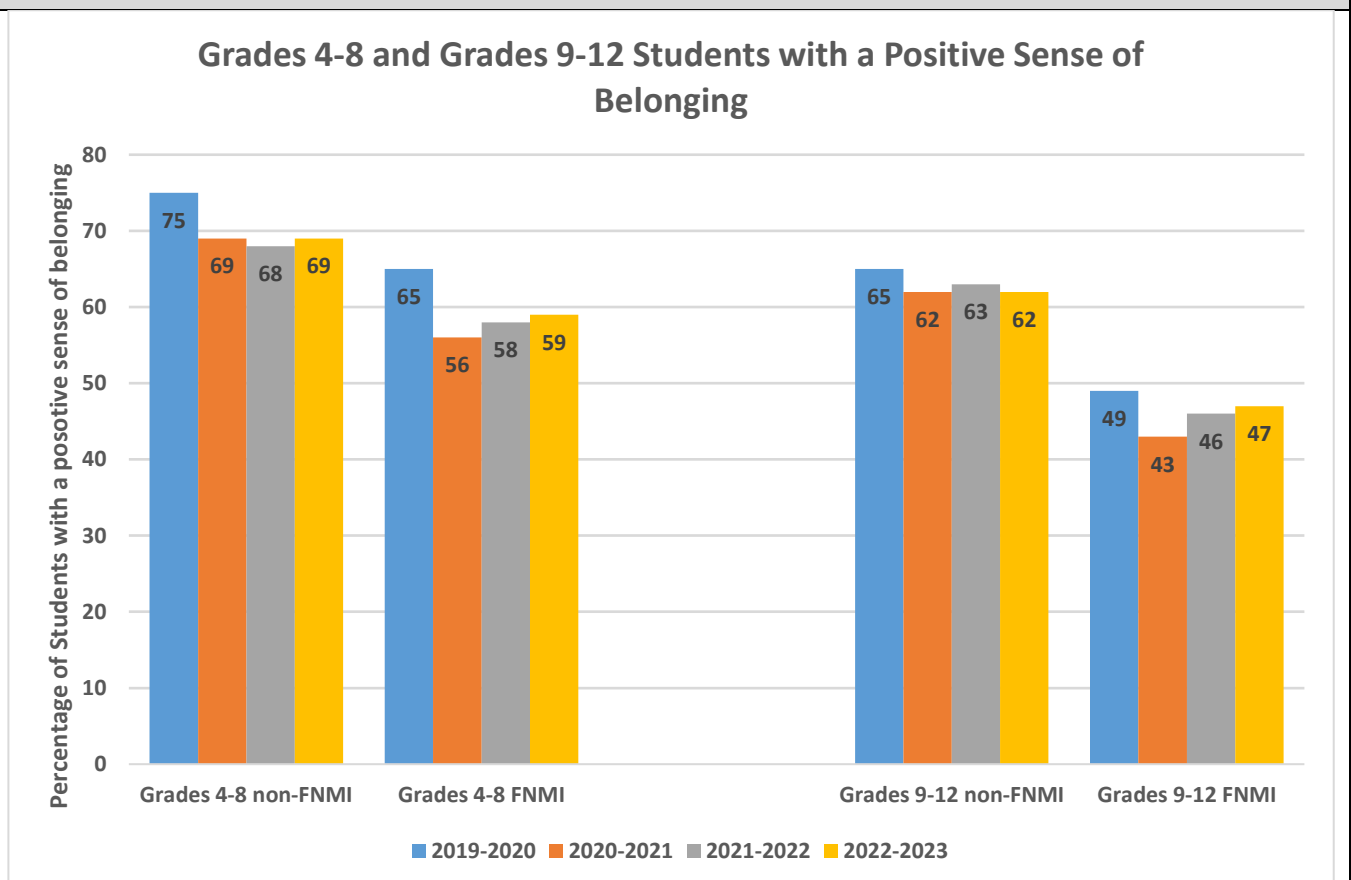
Mental Health and Well-Being

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

Each year, middle-years and high school students respond to the OurSCHOOL survey which seeks to capture perceptual data through the voices of students. One of the measures included on the OurSCHOOL survey captures students' sense of belonging. A student's sense of belonging refers to the extent to which students feel accepted and valued by their peers and by others at their school. Students' sense of belonging is an important aspect of their mental health and well-being and is strongly related to their academic achievement.

The following bar chart displays the percentage of students in Grades 4-8 and Grades 9-12 (non-FNMI and FNMI) for the past four years who report a positive sense of belonging according to the OurSCHOOL surveys completed between 2019 and 2023.

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



Analysis of Results – Mental Health and Well-Being Measure

From 2019-20 to 2022-23 the percentage of Regina Public Schools' Grades 4-8 students reporting a positive sense of belonging has decreased for non-FNMI students (75% to 69%) and for FNMI students (65% to 59%). During the same timeframe, the percentage of Regina Public Schools' Grades 9-12 students reporting a positive sense of belonging has also decreased for non-FNMI students (65% to 62%) and for FNMI students (49% to 47%).

While a year-over-year increase of one percentage point for students with a positive sense of belonging in both sub-populations in Grades 4-8 and for FNMI students in Grades 9-12 is encouraging, RPS recognizes that work needs to continue in this area. Similar to other measures of success, Regina Public Schools sees less favourable results for its FNMI students. RPS also notes that more students in Grades 4-8 report a positive sense of belonging than students in Grades 9-12.

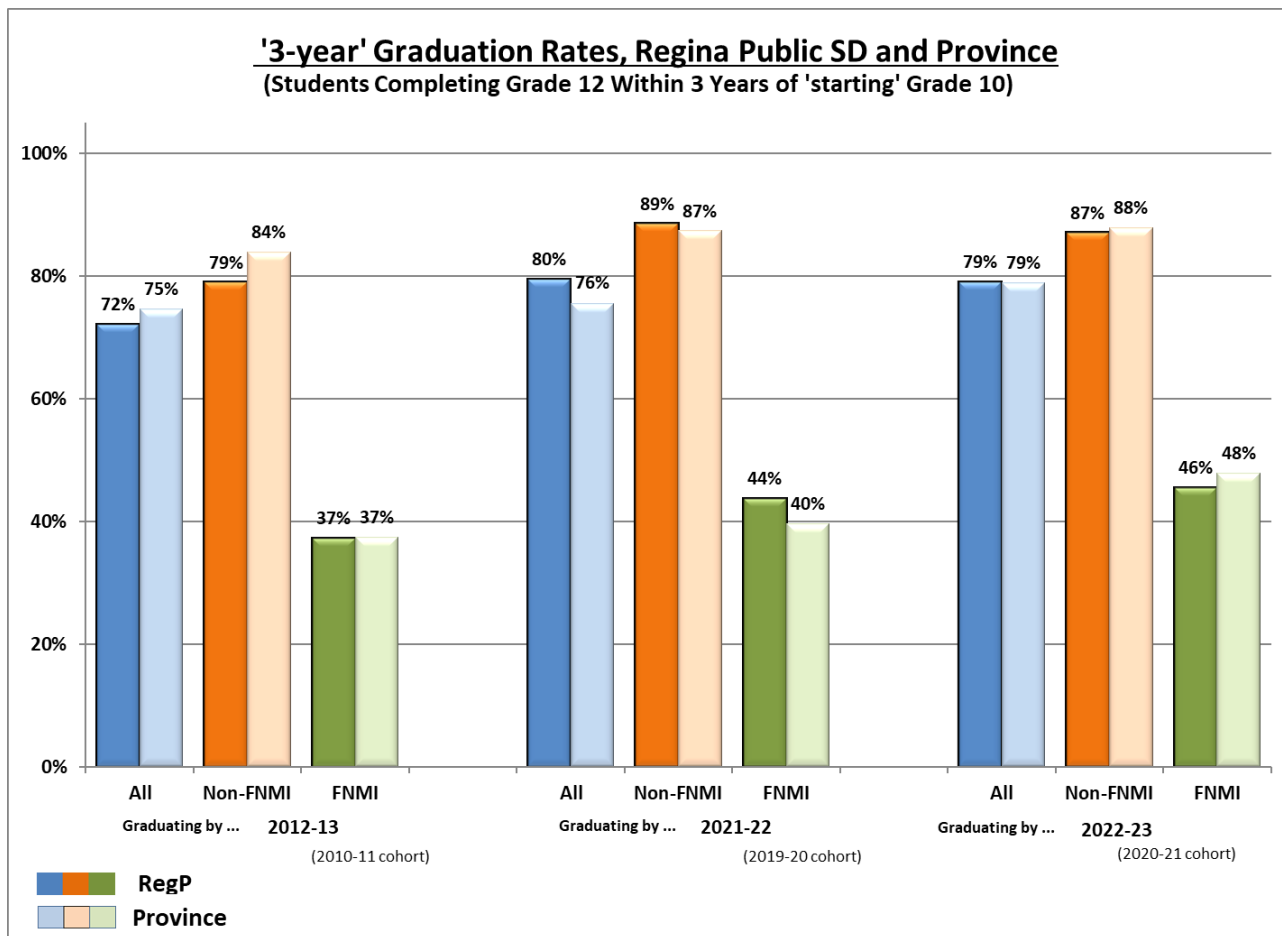


Students attending the Student Alliances for Gender and Sexual Diversity Summit at Connaught School.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Three-Year Graduation Rates

Over the past decade, Regina Public Schools' three-year graduation rate has improved significantly. Three-year graduation rates have increased for all students from 72% in 2012-13 to 79% in 2022-23. During that time, three-year graduation rates have increased for FNMI students from 37% to 46%. In 2022-23, three-year graduation rates for FNMI students improved by two percentage points from 44% achieved during the 2021-22 school year. The 2022-23 three-year graduation rates for all students (79%) decreased by one percentage point from the 2021-22 school year (80%). Regina Public Schools' three-year graduation rates typically compares well to the rates seen at the provincial level.

RPS would like to continue to improve on the positive gains achieved in its three-year graduation rates over the past ten years with special emphasis on improving the rates for FNMI students who do not graduate within three years at the same rate as non-FNMI students.

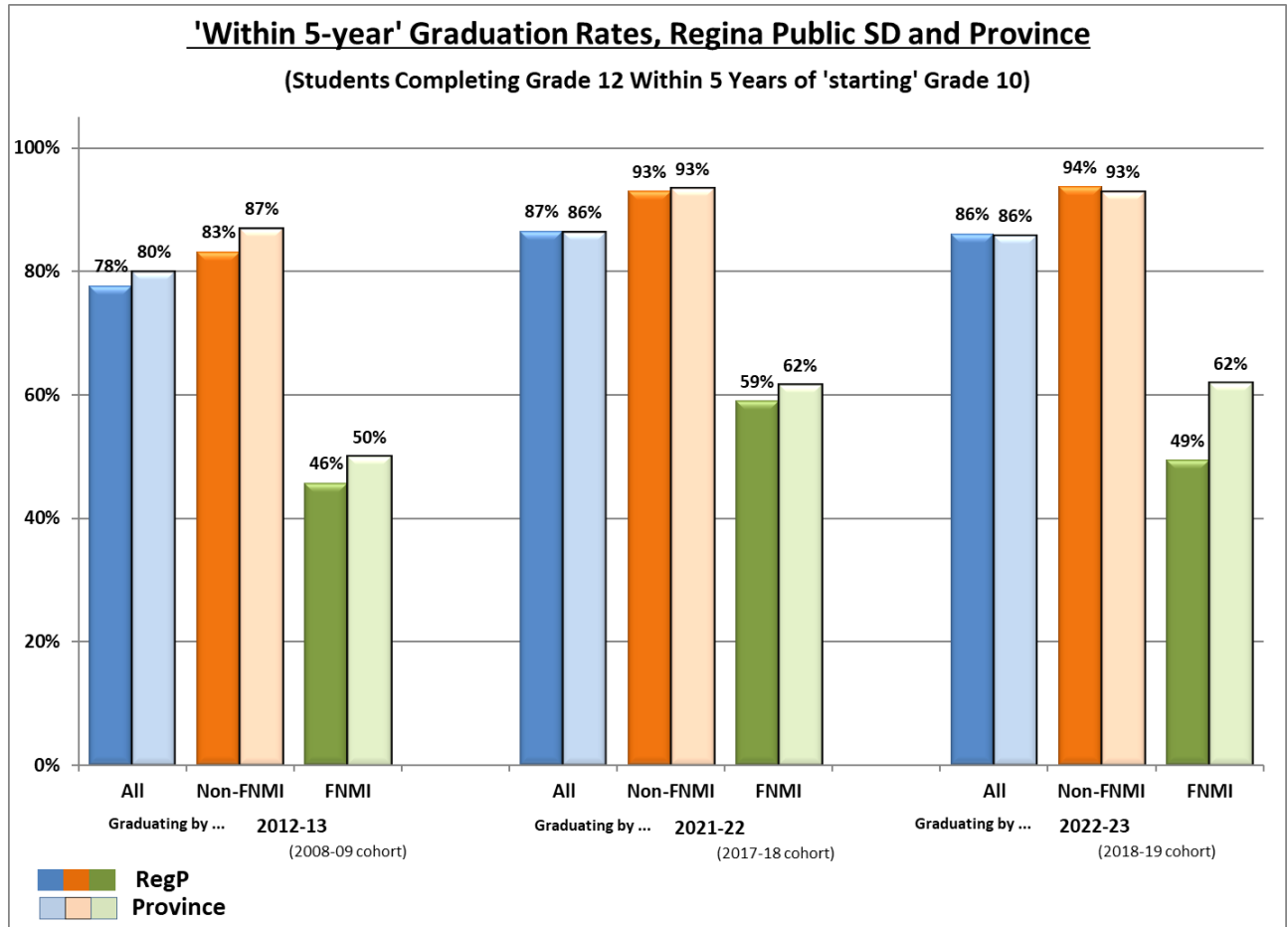


Graduation class at F.W. Johnson Collegiate

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

Some students benefit from extended time to graduate. The five-year graduation rate tracks the percentage of students who have graduated within 5 years of beginning Grade 10. RPS's five-year graduation rate has increased since 2012-13 from 78% of all students and 46% of FNMI students to 86% and 49% respectively in 2022-23. Year-over-year results indicate one percentage point decrease for all students (from 87% to 86%) and a ten-percentage point drop for FNMI students (from 59% to 49%). The ten-percentage point drop represents results from the FNMI students in the 2018-19 Grade 10 cohort, a group whose Grade 11 and 12 years were disrupted by the COVID-19 pandemic. Three and 4-year graduation rates (41% and 47% respectively) for this group of students were also lower than what was achieved by the previous cohort (47% and 54%). Additionally, the percentage of the 2018-19 students who were not enrolled in 2022-23, their 5th year of extended graduation time, was higher (32%) than that of the 2017-18 cohort (25%) meaning fewer students were enrolled in a Saskatchewan school division working toward graduating within 5 years of starting Grade 10. RPS reasons that the COVID-19 pandemic may have displaced some of the students from this cohort. As well, due to the relatively small size of the cohort, the less favourable results are more pronounced using percentages.

RPS' extended-time (5-year) graduation rates traditionally compares well with the rates reported at the provincial level, although rates for FNMI students are 13 percentage points lower in 2022-23 than the average achieved across the province.



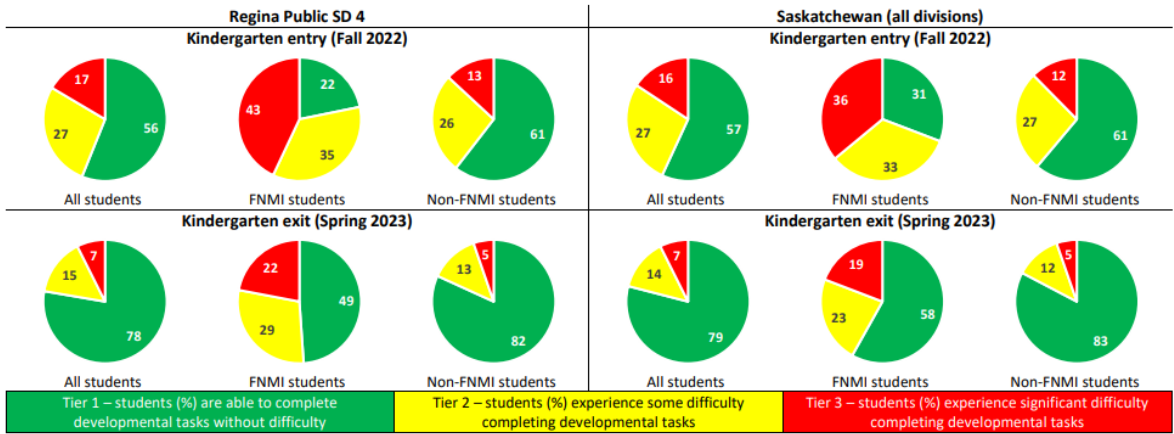
Sheldon-Williams Collegiate students at their graduation.

Ongoing Measures of Progress

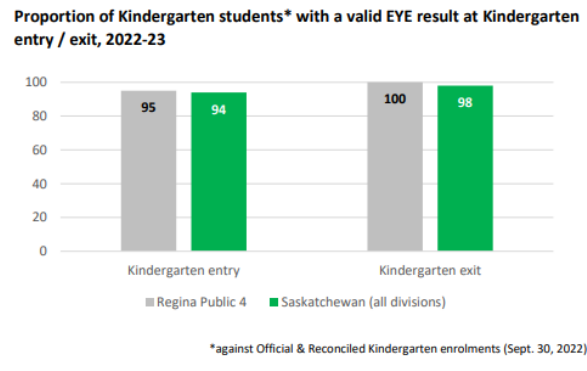
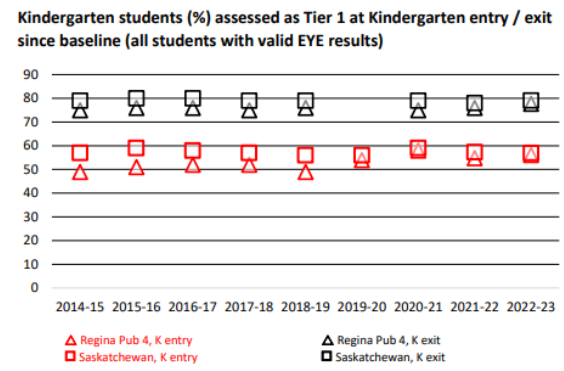
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

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

Early Years Evaluation
<p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.</p> <p>The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.</p>



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



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

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

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

Regina Public Schools' 2022-23 EYE results indicate 78% of all Kindergarten students and 49% of FNMI Kindergarten students left Kindergarten ready to learn in the primary grades (i.e., able to complete developmental tasks without difficulty). These results demonstrate a year over year improvement of two percentage points for each group of students (from 76% for all students and from 47% for FNMI students) since the 2021-22 school year. 2022-23 RPS results are lower than 2022-23 provincial results for all students and for FNMI students (79% and 58% respectively). Fall 2022 EYE results compared to spring 2023 EYE results indicate steady growth and progression towards being ready to learn in the primary grades. The percentage of all Regina Public Schools' Kindergarten students assessed as ready to learn increased from 56% in the fall to 78% in the spring and the percentage of FNMI Kindergarten students assessed as ready to learn increased from 22% in the fall to 49% in the spring.

Since 2014-15, Regina Public Schools' EYE results (approximately 75% of all Kindergarten learners ready to learn in the primary grades) have been consistent but slightly lower than the results at the provincial level. RPS is encouraged by improved EYE results during the 2022-23 school year (78%) and hope that results will continue improving over time.

RPS remains concerned regarding the achievement gap between non-FNMI Kindergarten students (82% ready to learn in the primary grades) and FNMI students (49% ready to learn in the primary grades) based on spring 2023 results. Regina Public Schools has observed that a greater percentage (43%) of FNMI students in the division begin Kindergarten described as experiencing significant difficulty completing developmental tasks than what is shown at the provincial level (36%).

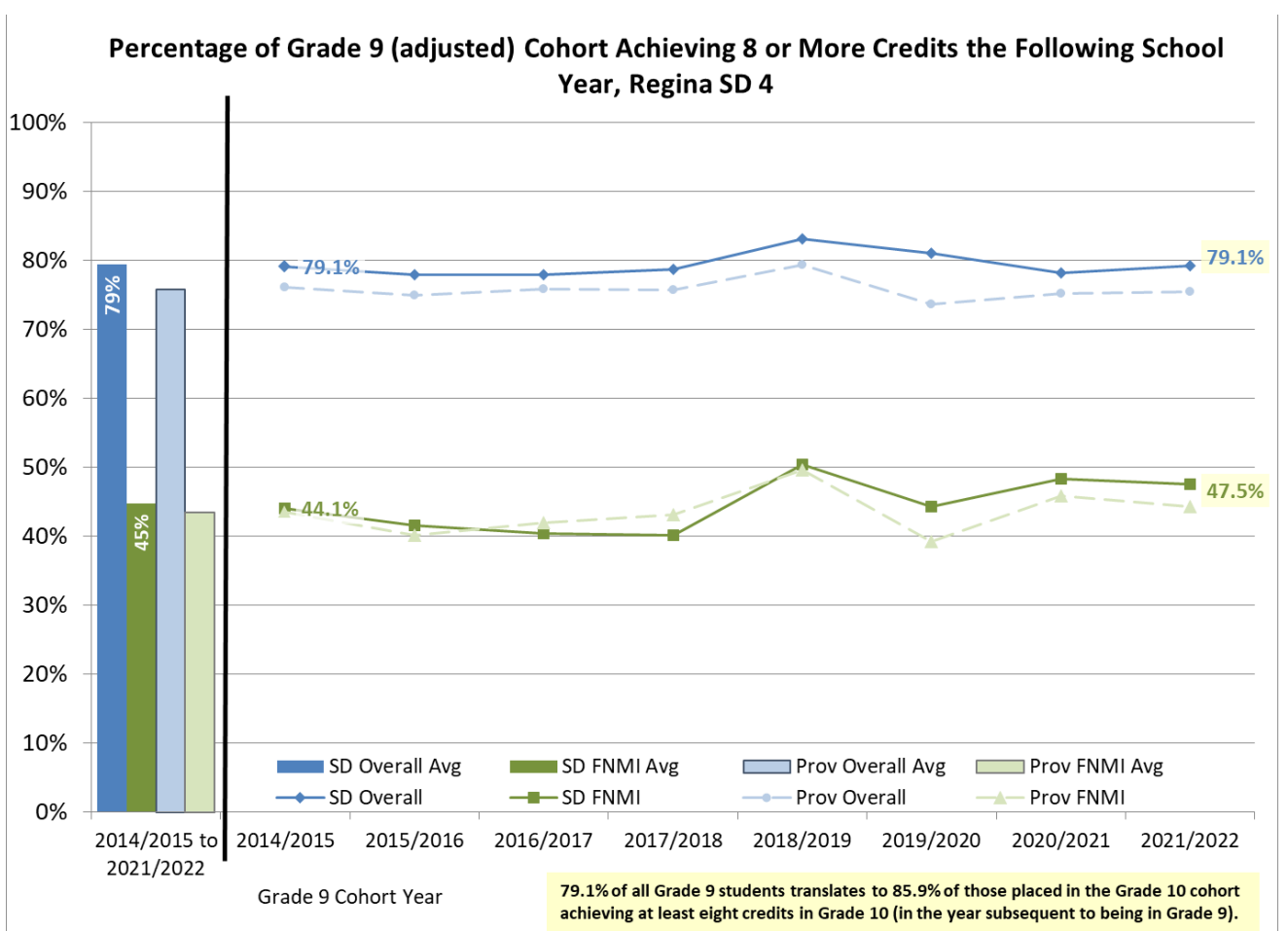


Kindergarten students at Albert School.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Grade 9 to 10 Transition

The eight-year average (2014-15 to 2021-22 cohort year) for the percentage of RPS Grade 9 students achieving eight or more credits the following year is 79% overall and 45% for FNMI students, which is slightly higher than the eight-year provincial averages (76% and 44%). During the 2022-23 school year, the percentage of Regina Public Schools Grade 9 students in the 2021-22 cohort achieving eight or more credits the following year was 79% overall and 49% for FNMI students, which is slightly higher than the provincial results (76% and 44%) and higher than what RPS achieved in 2021-22 (78% and 48%).

Regina Public Schools' results for the Grade 9 to 10 Transition were highest in 2019-20 (2018-19 cohort), which could be attributed to variations in assessment procedures used during the onset of the COVID-19 pandemic. Nevertheless, results have remained higher since then compared to what was achieved annually during the four years leading up to the COVID-19 pandemic.

While Regina Public Schools' results for the Grade 9 to 10 Transition measure are quite strong compared to provincial results, RPS' concern is the achievement gap observed between non-FNMI and FNMI students, which is an area the division is taking steps to improve.

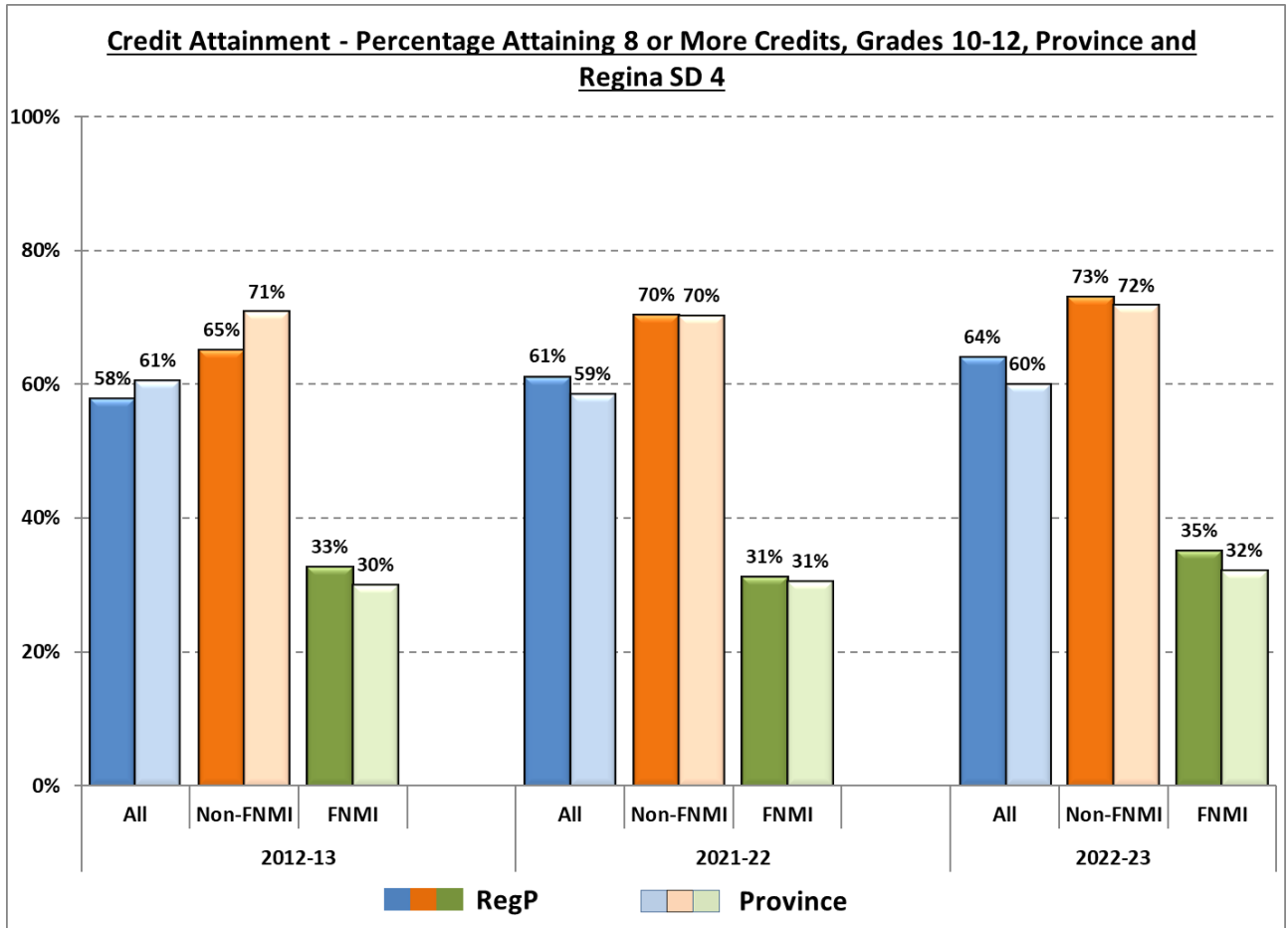


Campbell Collegiate students at their International Women's Day event.

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment

RPS has significantly improved its credit attainment results over the past decade. In 2012-13 RPS achieved 58% of all Grades 10-12 students attaining 8 or more credits. Through implementing a wide variety of supports for students, the proportion of all Grades 10-12 students attaining 8 or more credits increased 6 percentage points to 64% in 2022-23, three percentage points greater than the 2021-22 results and 4 percentage points higher than the provincial results. Year over year results for RPS' Grades 10-12 FNMI students increased from 31% to 35% in 2022-23, which is four percentage points higher than the provincial results for FNMI students.

Although proud of the progress RPS has achieved in credit attainment, Regina Public Schools acknowledges more work needs to be done to improve results for FNMI students. Regina Public Schools would like all students in Grades 10-12 to earn eight credits or more per year in order to increase the likelihood of students graduating within three years of beginning Grade 10.



Scott Collegiate students in the Food, Tourism and Hospitality Pathway.

Demographics

Students

As one of the largest urban school divisions in the province, Regina Public Schools (RPS) served more than 25,000 Prekindergarten to Grade 12 students and operated 44 elementary and 8 high schools in 2022-23. RPS is also affiliated with three associate schools offering faith-based programming. Eight elementary schools and two high schools offered French Immersion programs to 2,632 students in 2022-23. RPS operated Prekindergarten programs that provided early learning experiences to 593 three- and four-year-old children in 2022-23.

Over the school year, RPS experienced significant student growth. Between September 2022 and June 2023, RPS grew by over 600 students. This in-year growth was unexpected; RPS's ability to shift resources and provide additional supports to the schools most affected by the growth was constrained by available funding. Additional provincial funding was announced to manage the growth expected in the 2023-24 school year.

In recent years, Regina has seen a remarkable increase in the number of new Canadians whose first language is not English. At the beginning of the 2022-23 school year, RPS provided support to 3,979 English as an Additional Language (EAL) students, an increase of more than 30% year over year.

Below are the PreK and K-12 enrolments from 2018-19 to 2022-23 by grade level.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	1,908	2,076	1,797	1,881	1,807
1	2,022	1,953	2,034	1,911	1,985
2	1,881	2,011	1,903	2,015	1,938
3	1,911	1,891	1,979	1,873	2,063
4	1,849	1,921	1,844	1,929	1,916
5	1,853	1,869	1,910	1,830	1,972
6	1,771	1,881	1,816	1,873	1,856
7	1,701	1,777	1,864	1,811	1,914
8	1,576	1,700	1,740	1,827	1,822
9	1,572	1,620	1,646	1,693	1,801
10	1,683	1,664	1,615	1,626	1,739
11	1,456	1,614	1,602	1,595	1,631
12	2,149	2,028	2,090	2,149	2,188
Total	23,332	24,005	23,840	24,013	24,632
PreK	618	668	451	579	593

The following chart details student subpopulations enrolled in Regina Public Schools.

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	1,377	1,409	1,219	1,219	1,145
	4 to 6	1,065	1,071	980	1,027	1,089
	7 to 9	879	973	1,002	1,037	1,058
	10 to 12	1,145	1,180	1,135	1,201	1,252
	Total	4,466	4,633	4,336	4,484	4,544
English as an Additional Language	1 to 3	980	1,097	1,099	967	2,188
	4 to 6	802	879	966	923	1,163
	7 to 9	571	696	695	647	825
	10 to 12	588	604	592	500	707
	Total	2,941	3,276	3,352	3,037	3,979
French Immersion	K to 3	1,235	1,389	1,265	1,188	1,138
	4 to 6	615	644	641	659	660
	7 to 9	475	498	507	454	479
	10 to 12	295	313	352	364	355
	Total	2,620	2,844	2,765	2,665	2,632

NOTES:

1. Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
2. 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.
3. Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
4. A student's First Nations, Métis, or Inuit identity is established through self-identification.

Source: Ministry of Education, 2022

Staff

Regina Public Schools (RPS) employed 2,481 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers or professional educators in supervisory positions, RPS also employs ancillary professionals, such as occupational therapists, speech-language pathologists and psychologists. Additionally, support personnel, including special education assistants, administrative assistants, trades people, facility technicians, teacher associates, resource centre assistants and technicians, and nutrition coordinators, are just a few of the types of positions held by RPS employees. At the school division administrative level, RPS also employs a number of administrative, finance, human resources, and information technology professionals who support school operations.

In addition to the Saskatchewan Teachers' Federation and the Regina Public School Teachers' Association, employees are represented by three separate CUPE locals (650, 3766 and 4643), an SGEU local and a SUN local. Some central office division staff are non-unionized or out-of-scope.

Job Category	FTEs
Classroom teachers	1462.0
Principals, vice-principals	84.2
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	714.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	39.4
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	168.1
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	1.9
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	11.0
Total Full-Time Equivalent (FTE) Staff	2481.2

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: Regina Public Schools, 2022

Key actions implemented to meet the goals in the 2022-23 RPS Interim Strategic Plan include the following.

EMPLOYEE HEALTH AND WELL-BEING	2022-23 RESULTS
<p>Diversity, Equity and Inclusion</p> <ul style="list-style-type: none"> - Develop a workplace culture and engagement strategy that attracts, retains and engages a diverse, productive, innovative and skilled workforce. - Support the Diversity, Equity and Inclusion strategy including: <ul style="list-style-type: none"> o Inclusive Human Resource processes, programs and services; o Staff are supported and prepared to work in, and contribute to, a diverse environment; and o Staff have the knowledge and skills to contribute to equity and inclusivity. - Contribute to implementation of the Mental Health and Well-Being Strategy by supporting staff mental health literacy and support staff in understanding and accessing supports and services. 	<ul style="list-style-type: none"> • Updated Administrative Procedures and provided Division-wide training to roll out the Administrative Procedures. The updates achieved modernization and strengthening of RPS' commitment, roles and responsibilities and expectations of all staff related to equity, diversity, and inclusion specifically anti-racism, anti-oppression, and gender and sexual diversity. • Ongoing training and professional development supported by RPS for facilities employees, Masters in Deaf and Hard of hearing education for teachers, Educational Assistant Training Course Partnership with Regina Trades and Skills, and Interpreter training designed to embed required job skills and staff preparedness to work in a diverse environment. • Continued the collaboration with First Nations University of Canada and Saskatchewan Urban Native Teacher Education Program building a targeted Indigenous Teacher talent pipeline to support a representative workforce. • Launched the Employee Engagement Survey inclusive of questions related to equity, diversity and inclusion and mental health and well-being. The results will provide a benchmark for ongoing monitoring and action.
<p>Refresh Human Resources Business Practices</p> <ul style="list-style-type: none"> - Develop and deliver best practice human resources programs and services to meet the needs of employees, operations, and strategic priorities, including working with RPS leaders to identify and plan for human resources needs. - Implement technology solutions to improve human resources service delivery. 	<ul style="list-style-type: none"> • Implemented a modernized recruitment software system that supports consistency of the hiring process across most occupations within RPS, enhances productivity, reduces time to hire, and improves the candidate experience. • Implemented targeted recruitment and hiring, improved communication and orientation, and implemented feedback processes for casual Educational Assistants and substitute teaching staff. The outcomes include a pool of substitute staff that are more engaged, diverse, skilled, and available, which directly impacts a positive student experience.
<p>Workplace Health and Safety</p> <ul style="list-style-type: none"> - Evaluate and update the internal Health and Safety Management System to ensure continuous improvement of internal policies, practices, and programs to support the provision of a safe, healthy, diverse, inclusive, equitable, and harassment-free work environment. 	<ul style="list-style-type: none"> • Began implementation of an Automated Disability Management software that improves productivity, standardizes processes, and improves communication related to claims management and Return to Work/Accommodations. • Modernized and communicated the foundational elements of the RPS Safety Management Program to leaders to support ongoing competency and accountability related to: regulatory compliance, prevention of workplace incidents and injuries, mental health awareness, absenteeism indicators, and reducing Worker's Compensation costs. • Initiated an external audit of disability management practices via The National Institute of Disability Management and Research.



The Crescents School staff gathered at the school's learning circle representing 13 Indigenous teachings.



Staff at Winston Knoll Collegiate on Orange Shirt Day.

Senior Management Team

The Director of Education/CEO, Darren Boldt, reported directly to the Board of Education. Reporting to the Director were two Deputy Directors and the Supervisor of Communications.

The Deputy Director of Division Services/CFO, Naomi Mellor, had responsibility for business affairs, educational facilities, information technology, accounting, human resources and payroll, stores and distribution, and transportation.

The Deputy Director of Student Achievement and School Operations, Rick Steciuk was appointed to the position April 1, 2023, and was responsible for all aspects of student achievement and oversaw school operations. The position of Deputy Director of Student Achievement and School Operations was vacant between September 2022 and April 2023.



Infrastructure and Transportation

Regina Public Schools (RPS) has 44 elementary schools, 8 high schools, an Adult Campus and the Campus Regina Public (Victoria Campus). RPS is also affiliated with three religious-based associate schools.

School	Grades	Location
Albert	PreK-8	1340 Robinson Street
Arcola	PreK-8	2315 Abbott Road
Argyle	K-8	2941 Lakeview Avenue
Balfour	9-12	1245 College Avenue
Henry Braun	K-8	710 Graham Road
Judge Bryant	PreK-8	2828 Dewdney Avenue E.
Ruth M. Buck	K-8	6330 7th Avenue N.
Campbell	9-12	102 Massey Road
Centennial	K-8	6903 Dalgliesh Drive
M.J. Coldwell	PreK-8	103 Fairview Road
Connaught	PreK-8	3515 13th Avenue
Coronation Park	PreK-8	3105 4th Avenue N.
The Crescents	K-8	2401 Retallack Street
Douglas Park	PreK-8	635 Douglas Avenue E.
Dr. George Ferguson	PreK-8	117 Brotherton Avenue
W.H. Ford	PreK-8	480 Rink Avenue
Glen Elm	PreK-8	1225 9th Avenue E.
Grant Road	PreK-8	2501 Grant Road
Dr. L.M. Hanna	PreK-8	55 Davin Crescent
Harbour Landing	K-8	4419 James Hill Road
W.S. Hawrylak	K-8	2530 Assiniboine Avenue E.
Wilfred Hunt	K-8	101 Mayfield Road
Imperial	PreK-8	200 Broad Street
Henry Janzen	PreK-8	222 Rink Avenue
F.W. Johnson	9-12	400 Fines Drive
Kitchener	PreK-8	840 Athol Street
Winston Knoll	9-12	5255 Rochdale Boulevard
Lakeview	K-8	3100 20th Avenue
George Lee	K-8	180 Wells Street
Jack MacKenzie	K-8	3838 Buckingham Drive E.
MacNeill	K-8	6215 Whelan Drive
Martin	9-12	1100 McIntosh Street
Massey	K-8	131 Massey Road

School	Grades	Location
McDermid	PreK-8	139 Toronto Street
Gladys McDonald	K-8	335 Garnet Street N.
McLurg	PreK-8	125 Paynter Crescent
Marion McVeety	PreK-8	38 Turgeon Crescent
Ethel Milliken	K-8	4510 Queen Street
Elsie Mironuck	PreK-8	18 Wakefield Crescent
Ruth Pawson	K-8	40 Weekes Crescent
Dr. A.E. Perry	K-8	93 Lincoln Drive
Plainsview	PreK-8	7741 Mapleford Boulevard
W.F. Ready	K-8	2710 Helmsing Street
Rosemont	PreK-8	841 Horace Street
Scott	9-12	3355 6th Avenue
Seven Stones	PreK-8	1101 Princess Street
Sheldon-Williams	9-12	2601 Coronation Street
Thom	9-12	265 Argyle Street N.
Thomson	PreK-8	2033 Toronto Street
Walker	PreK-8	5637 7th Avenue
Wascana Plains	K-8	5125 East Green Brooks Way
Wilfrid Walker	K-8	2102 Wagman Drive E.
Campus Regina Public and Victoria Campus	9-12	1069 14th Avenue E.
Allan Blakeney Adult Campus		4210 4th Avenue
Harvest City Christian Academy	K-12	2202 8th Avenue N.
Regina Christian School	K-12	2505 23rd Avenue
Regina Huda School	K-12	40 Sheppard Street

Infrastructure Projects

The school environment can have an impact on student achievement and on the provision of equitable opportunities for learning and the delivery of effective programs.

RPS is planning for the future, both in terms of how students are taught as well as the facilities they attend. RPS has an ongoing plan to renovate existing schools and build new schools to complement the professional and caring teaching that goes on inside the buildings.

RPS made progress on the following capital projects during the 2022-23 school year based on Ministry of Education approval.

Major Capital Project	2022-23 Activity
Argyle/St. Pius X Joint-Use School	Construction and School Opening
Harbour Landing West Joint-Use School	Site Planning; design and construction were delayed
Imperial/McDermid Joint-Use School with St. Peter/St. Michael	Detailed Design and Tender
Campbell Collegiate Vocational Wing Foundation	Project Scoping and Costing



Official opening of the new Argyle School.

Preventative maintenance and renewal (PMR) funding is provided for repairs and enhancements to existing facilities. Larger projects that utilized PMR funding were roof replacement projects at Campbell Collegiate, W.F. Ready School, MacNeill School, Wilfrid Walker School, and Lakeview School, program space renovations at Sheldon Collegiate to manage enrolment demands, and boiler replacements at Marion McVeety School and M.J. Coldwell School. Building insurance coverage was accessed to cover the cost of emergency repairs at McLurg School due to water damage from a water main break,

The following infrastructure projects (exceeding \$200,000) were undertaken in 2022-23.

Infrastructure Projects (over \$200,000)			
School	Project	Details	2022-23 Cost
Marion McVeety	Boiler	Replaced boiler plant including removal of asbestos.	\$212,307
M.J. Coldwell	Boiler	Replaced boiler plant including pumps and starters and removed asbestos.	\$248,949
Ruth Pawson	Boiler	Replaced boiler plant including pumps and starters and removed asbestos.	\$251,318
Dr. George Ferguson	Boiler	Replaced boiler system with multiple boilers for redundancy and energy efficiency. New energy efficient pumps were installed, asbestos was removed, and controls and insulation were upgraded.	\$272,052
MacNeill	Roofing	Roof section replacement.	\$272,325
Wilfrid Walker	Roofing	Roof replacement carry over project from 2021-22.	\$384,019
Martin Collegiate	Asbestos	Asbestos removal on the main floor west wing, painted, added lighting, and upgraded flooring and a drop ceiling.	\$387,726
Lakeview	Roofing	Roof section replacement.	\$621,655
Sheldon-Williams Collegiate	Programming renovation	Upgraded a shop area into classroom space.	\$670,060
W.F. Ready	Roofing	Roof section replacement.	\$820,658
Campbell Collegiate	Roofing	Roof section replacement.	\$901,127
Total		Projects with costs >\$200K	\$5,042,195
Other Projects	Multiple	Remaining PMR projects and insurance claims.	\$1,870,044
Total All Projects		All PMR projects and insurance claims	\$6,912,239

Key actions that were implemented to meet the goals in the 2022-23 RPS Interim Strategic Plan include the following.

SUSTAINABLE INFRASTRUCTURE	2022-23 RESULTS
<p>Safe and Sustainable Buildings</p> <ul style="list-style-type: none"> - Improve customer service experience by refreshing business processes, setting service standards and monitoring performance. - Support the Diversity, Equity and Inclusion strategy by developing Division-wide, multi-year plans for Intensive Supports program spaces, building accessibility, and gender-neutral spaces. - Contribute to development of a Division-level environmental sustainability plan; renew inefficient building systems with new technologies; and implement energy use tracking and performance metrics. - Deliver innovative, sustainable and efficient major capital projects. 	<ul style="list-style-type: none"> • Completed an organizational review that realigned resources to build capacity for planning and monitoring, clarified roles and responsibilities, and reinforced a positive work culture. • Updated data and leveraged more capacity of Asset Planner so RPS will have confidence in, and can make decisions based on, Facility Condition Index data, Service Request data, and Preventative Maintenance data. • Argyle School staff, students and childcare moved into the new joint-use facility on April 17, 2023. The demolition of the old Argyle School, remaining site works, roadways and St. Pius X construction continued through the summer. The school has a capacity of 400 students with ability to add 100 more students through relocatable classrooms. • Planning work continued for a new North Regina Joint-Use School incorporating Imperial and McDerimid schools and Regina Catholic School’s St. Peter and St. Michael schools to be located on the existing Imperial School property. The new school will have a capacity of 400 students with the ability to add 100 more students using relocatables. A public tender occurred in the summer and Westridge Construction was awarded the tender. Construction will begin in Fall 2023 with opening scheduled for 2025. • Planning work continued for a new joint-use school in an area west of Harbour Landing for a capacity of 400 students with the ability to add 100 more students using relocatables. The school will have a specialized Intensive Supports space. A site has been determined and site servicing is being planned. Next steps are to revise the design, consult with the school communities, tender the project, and begin construction. • A Division Energy and Sustainability Study is underway to benchmark facilities for consumption and associated carbon footprint (GHG Emissions), develop a lower carbon path for the future, and develop performance measures and baselines to track annual progress. • Replaced older, inefficient boiler systems with new technologies that will reduce natural gas consumption and the environmental impact of facility operations.
<p>Reliable IT Systems and Support</p> <ul style="list-style-type: none"> - Improve the customer service experience by implementing recommendations from the IT Organizational Review. - Improve the security posture of the school division by addressing recommendations from the CyberSecurity Assessment. 	<ul style="list-style-type: none"> • Hired a Service Desk Analyst position to be a consistent first point of contact for IT Support. • Organized the IT office locations, developed a process for IT recycling, and implemented recycling of old IT equipment. • Improved tracking of computers and speed of support by not utilizing Stores to ship small IT items. • Purchased and began implementing a new phone call centre solution.

SUSTAINABLE INFRASTRUCTURE	2022-23 RESULTS
<ul style="list-style-type: none"> - Refresh the back-end technology for servers, storage, elementary school network equipment, data centre core network, and Division firewall equipment. - Review, update and Implement improvements to the IT asset management process. 	<ul style="list-style-type: none"> • Purchased and began implementing a new ITIL ready Service Desk Ticketing solution (Fresh Desk) which will improve the asset management process and reporting. • Implemented MFA on remote access and numerous applications. • Purchased a vulnerability scanner tool to alert and patch systems. • Offered security awareness training for all staff (KnowBe4). • Deployed advanced endpoint detection and response software to all workstations and servers. • Migrated services to M365. • Trained IT staff on account and device security. • Completed network gear refresh at all elementary schools. • At both datacentres, refreshed the core switch gear, refreshed the division firewall, and refreshed the server and storage. • Streamlined asset management labelling for High School device refresh.

Transportation

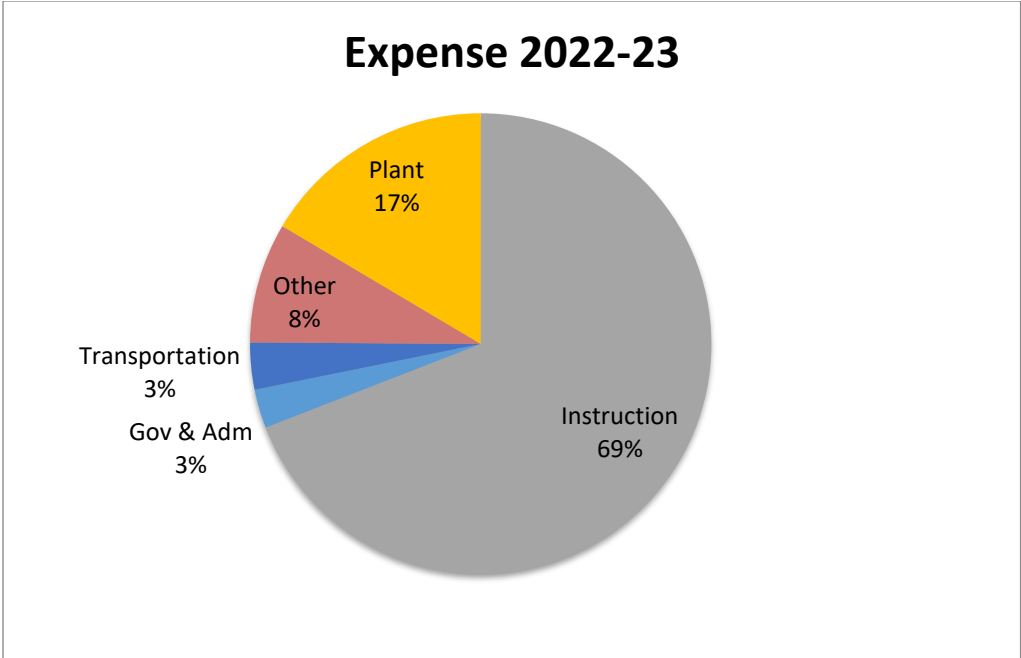
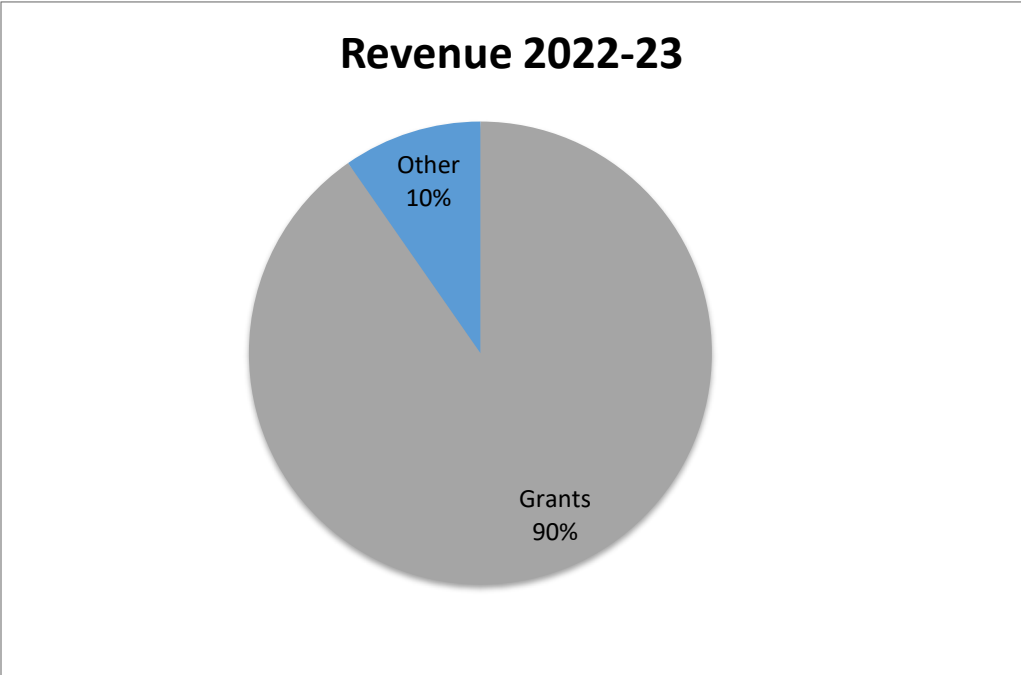
RPS Transportation Services strives to provide safe, efficient, and cost-effective transportation to eligible RPS students. RPS contracts student bussing transportation with Warner Transportation Services Ltd. RPS also contracts light vehicle services to four providers for its intensive support students.

Transportation initiatives in 2022-23 that supported the RPS 2022-23 Interim Strategic Plan include the following.

TRANSPORTATION	2022-23 RESULTS
<p>Safe and Efficient Transportation</p> <ul style="list-style-type: none"> - Implement, monitor and evaluate light vehicle transportation changes. - Monitor and analyze bussing and light vehicle transportation routes to find efficiencies while maintaining overall ride times. 	<ul style="list-style-type: none"> • Reviewed the light vehicle transportation programs and found cost savings for upcoming school years. • Implemented a student-centred transportation model at Campbell Collegiate and George Lee School that involves school staff driving students to and from school. • Analyzed bus and light vehicle routes throughout the year, finding routing efficiencies. • Reviewed grandfathered students from boundary changes to find efficiencies in transportation and implemented consistent exemption decisions through a Division Transportation Exemption Committee.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	-	-	-		
Grants	254,583,360	247,316,153	243,735,981	(7,267,207)	-3%	
Tuition and Related Fees	969,000	441,770	602,678	(527,230)	-54%	1
School Generated Funds	4,120,000	4,722,348	3,696,110	602,348	15%	2
Complementary Services	4,307,240	4,559,244	4,523,252	252,004	6%	3
External Services	12,201,716	12,259,269	12,221,231	57,553	0%	
Other	1,898,400	4,524,182	1,713,470	2,625,782	138%	4
Total Revenues	278,079,716	273,822,966	266,492,722	(4,256,750)	-2%	
EXPENSES						
Governance	622,745	673,109	595,617	50,364	8%	5
Administration	7,555,914	7,204,059	6,959,476	(351,855)	-5%	
Instruction	191,605,693	200,398,171	192,436,479	8,792,478	5%	
Plant	42,260,029	47,772,832	43,693,580	5,512,803	13%	6
Transportation	8,849,391	9,526,021	9,129,091	676,630	8%	7
Tuition and Related Fees	355,000	313,442	358,055	(41,558)	-12%	8
School Generated Funds	3,686,906	4,770,066	2,998,522	1,083,160	29%	9
Complementary Services	5,828,768	5,899,196	6,006,952	70,428	1%	
External Services	12,201,716	12,254,068	12,256,348	52,352	0%	
Other Expenses	721,907	1,180,805	1,135,840	458,898	64%	10
Total Expenses	273,688,069	289,991,769	275,569,960	16,303,700	6%	
Surplus (Deficit) for the Year	4,391,647	(16,168,803)	(9,077,238)			

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

Note	Explanation
1	Lower international students than budgeted for.
2	Higher collection of funds from schools for curricular and non-curricular activities.
3	Additional grant funding received for the Early Learning Intensive Support Program (ELISP).
4	Higher than anticipated interest income due to higher interest rates.
5	Higher than anticipated costs due to the October 2022 by-election in Subdivision 2.
6	Higher than budgeted due to planned spend down of PMR reserve, higher utilities and insurance claims.
7	Higher than budget due to enrolment growth and added routes.
8	Lower than budget due to the Division no longer having out of province tuition expense.
9	Higher than budgeted due to higher collection of school generated fund revenue for curricular and non-curricular activities resulting in higher expenses.
10	Higher than budgeted due to asset retirement obligation accretion expense and write down 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		
Anderson, Cindy	35,329	-	-	-	-	-	35,329
Hicks, Adam	35,329	-	-	1,935	-	-	37,264
Jaleta, Ted	33,570	-	-	97	-	-	33,667
McMurphy, Tracey	29,198	-	-	416	-	-	29,614
Molson, Tara	40,664	205	-	1,356	-	-	42,224
Truskowski, Sarah	35,493	577	-	525	-	-	36,595
Weekes, Lacey	35,329	525	-	1,149	-	-	37,003

Personal Services

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

Name	Amount
ABDULHADI, AMIRA	68,720
ABELLO, TIMOTHY	59,724
ACERON, GLEN	60,661
ACHEMICHUK, DANITA	96,555
ACKERMAN, JASON	95,485
ADAM, BRENT	96,547
ADAMKO, LISA	75,110
ADAMS, CINDY	103,654
ADAMS, KELLY	96,547
ADAMS, KYLA	123,153
ADAMS, SARAH	93,283
ADEDE, OCHIENG	69,879
ADELMAN, SCOTT	95,693
ADEMA, RUTH	51,110
AGARAND, ANGELA	98,706
AGECOUTAY-SWEET, NATALIE	96,547

Name	Amount
AGOPSOWICZ, SANDRA	89,769
AGOPSOWICZ, TIFFANY	94,005
AIGINITIS, MARIA	92,634
AINSLEY, RENEE	92,226
AITKEN, JUSTIN	93,022
ALEXANDER, BROOKE	97,261
ALEXANDER, DARREN	89,483
ALEXANDER, HOLLY	91,724
ALEXANDER, JENNIFER	91,924
ALLAN, JUNE	55,240
ALLEN, LISA	135,568
ALLEN, MICHAEL	60,043
AMBLE, CHETAN	80,279
AMBROSIA, JEFFREY	105,028
AMON, PATRICK	83,015
ANDERS, SHERI-LYNN	67,500
ANDERSEN, KIMBERLY	98,141

Name	Amount
ANDERSON COBB, KIMBERLY	95,865
ANDERSON, AARON	114,683
ANDERSON, DELAINE	103,547
ANDERSON, JESSICA	78,176
ANDERSON, KAREN	109,391
ANDERSON, KATHERINE	96,547
ANDERSON, MARIA	100,116
ANDERSON, MEG	57,174
ANDERSON, NICOLE	100,471
ANDERSON, QUINN	67,469
ANDERSON, ROCHELLE	102,756
ANDERSON, ROXANNE	96,547
ANDERSON, TRISTEN	94,342
ANDRUSIAK, JESSICA	76,393
ANTONINI, CORY	117,355
ANTONOWITSCH, JUSTIN	77,324
ANTONOWITSCH, SELEENA	77,699
ANTROBUS, LEANNE	76,738
APPEL, TAMELA	66,517
APPERLEY, DEANNA	98,333
APPLEBY, JAMES	93,670
ARACKAL ANTONY, JOSE	50,126
ARANEDA, ANDRES	98,990
ARCARI, MELISSA	97,654
ARCHAMBAULT, MARIE-PIER	94,280
ARCHAMBAULT, MONICA	95,912
ARCHIBALD, RYAN	66,339
ARDELAN, DARA	92,134
ARGUE, LANA	99,344
ARGUIN, BREE	96,769
ARMBRUSTER, BONNIE	53,164
ARMBRUSTER, LEIGHTON	81,298
ARMSTRONG, HOLLY	107,739
ARMSTRONG, JAMIE	97,881
ARMSTRONG, NANCY	50,682
ASH, DANIELLE	95,158
ATCHISON, JES	96,547
ATEM, MARTINO	81,932

Name	Amount
ATKINS, ANITA	71,007
AUBICHON, DEANNA	61,874
AUDET, KRISTINE	93,895
AUDET, MORGAN	67,789
AULT, LAURIE	50,869
AVRAM, LISA	98,037
AYI-BISAH, LISA	67,020
BABCOCK, SCOTT	91,725
BABER, RACHEL	71,373
BABIARZ, LINDSAY	55,140
BACHIU, BRENT	132,790
BACHYNSKI, CAROL	52,324
BACK, COLIN	94,320
BACK, JILL	96,205
BACON, SHANNON	75,027
BAETE, MONIQUE	64,202
BAHT, JEREMY	65,498
BAILEY, KELSEY	92,697
BALAS, DON	126,856
BALDO, ERIKA	109,770
BALDWIN, CORY	72,245
BALDWIN, MEGAN	99,882
BALI, JORDAN	76,949
BALKWILL, ANGELA	150,790
BALKWILL, DONNA	59,081
BAMFORD, STEPHANIE	94,275
BANSLEY, SCOTT	104,298
BARBER, JANEEN	96,906
BARBER, NEIL	97,685
BARIUAN, JOSE	55,558
BARNES, NICHOLAS	95,869
BARON-WILLIAMS, BONNIE	115,861
BARRETT, SARAH	95,040
BARROW, MARY	117,355
BARTH, JAMIE	97,495
BASI, HARBINDER	101,706
BASNICKI, ERINN	70,018
BATIUK, RHONDA	75,577
BAUCHE, DANIELLE	76,964
BAUMGARTNER, AARON	166,947

Name	Amount
BAUMGARTNER, JULIA	61,707
BAUMGARTNER, SARAH	101,366
BAUTISTA CHERNICK, ALLENE	74,975
BAXTER, LEE	56,026
BAXTER, RICHARD	74,394
BEATTIE, JENNIFER	100,068
BEAUREGARD, JEANNE	103,692
BECKMANN, LEE	97,784
BEDARD, FRANCE	103,519
BEDORE, HAYLIE	77,535
BEESEY, BRUCE	56,630
BEKKER, JOSHUA	94,516
BELICK, LAURIE	80,192
BELIVEAU, KENDRA	107,512
BELL, COURTNEY	71,013
BELLE, JAMES	93,405
BELLE, SHELBY	91,503
BELLISLE, WILLOW	73,153
BELVEDERE, CHELSEA	85,866
BENGERT SIMAN, WINTER	96,213
BENJAMIN, ERIC	102,831
BENJAMIN, ERIN	95,140
BENKO, SAVANNAH	67,377
BENOIT, LORI	99,221
BENSON, BRETT	103,150
BENSON, ELIZABETH	98,111
BENSON, SHAYLYN	73,201
BENTZ, ANGELA	92,085
BERGEY KAIP, KIMBERLY	94,863
BERNHAUSER, KELSEY	69,863
BERRIAULT, HEATHER	99,183
BERRIAULT, MARI-ANNE	75,579
BERUBE, DANIEL	57,862
BETSON, ERIN	125,244
BEUKER, DANIELLE	51,083
BIDULKA, ZVEZDANA	57,233
BIEBER, LAURA	50,199
BILOKURY, KAYLA	92,901
BIRD, LEATHA	96,921

Name	Amount
BIRGAN DEACON, YASEMIN	95,008
BIRNIE, LANA	107,379
BISHOFF, ERIN	92,073
BISSET, CHANELLE	51,618
BLACK, JEREMY	115,889
BLACK, KATHERINE	134,848
BLACK, PEARL	54,954
BLAIR DUECK, LAURIE	75,669
BLAIR, DOUG	96,213
BLAKE, TINA	98,123
BLAKLEY, BRENT	91,725
BLAMPIED, LEANDRA	54,876
BLENKIN, PAMELA	91,982
BLENKIN, ROBERT	72,992
BLONDEAU, LUCAS	95,870
BLYTH, JANINE	124,983
BODNAR, COURTNEY	97,583
BODNARCHUK, RYAN	77,454
BOEHME, LORI	92,429
BOIRE, CRYSTAL	94,990
BOLDT, DARREN	244,498
BOLEN, CHRISTINE	96,213
BOLEN, SHEILA	54,344
BOLIANATZ, ROBERTA	93,048
BONNEAU, VICTORIA	104,550
BONNOR, CHAS	90,481
BONUS, KEVIN	77,181
BOOTH, TABITHA	108,681
BORLAND, SIENNA	80,808
BOROWSKI, DEANNE	58,356
BORYS, JANELLE	85,951
BOSLEY, BLAYNE	95,918
BOULANGER, ALLISON	104,000
BOURQUE, NADINE	69,181
BOUTILIER, STEPHEN	105,870
BOWES, MONIQUE	127,556
BOYCHUK, ORISHA	79,748
BOYD, NEEJA	93,669
BOYD, SYDNEY	67,934
BOYDE, CHRISTINE	69,359

Name	Amount
BOYNTON, KARLA	67,598
BRACE, AMANDA	97,987
BRACE, GRAHAM	78,852
BRADLEY, JESSE	115,713
BRADLEY, STACEY	116,042
BRAITHWAITE, STACEY	104,417
BRANDT, ANDREW	78,776
BRAUN, LUKE	108,361
BRAY, CRYSTAL	93,723
BREITKREUZ, TROY	98,252
BRETNELL, CARLIE	96,460
BREWER, JOLIE	88,998
BREZINSKI, DORI-LYN	77,032
BREZINSKI, GWENDOLYN	133,804
BREZINSKI, KELLY	117,355
BRIDGEMAN, JANNAE	96,547
BRIDGEMAN, SCOTT	94,373
BRITTON, SHAWNA	93,858
BROCK, ADAM	66,290
BROCK, SIDNI	50,078
BRODZIAK, JAILEEN	69,070
BRODZIAK, SHELLEY	111,283
BROWN, AMANDA	102,971
BROWN, JODEY	51,625
BROWN, JOSHUA	52,713
BROWN, KIM	72,152
BROWN, KYLE	83,066
BROWN, NADINE	66,938
BROWN, SASHA	83,454
BROWN, SHANNON	97,902
BROWNE, DAKOTA	68,866
BUCHAN, SARAH	78,219
BUCHANAN, DEVAN	76,457
BUCHKO, DALE	50,185
BUHLER, TYSON	96,547
BUISSON, NANCY	145,478
BURGESS, GARY	72,424
BURKHOLDER, SHYLOA	77,569
BURKHOLDER, THERESSA	58,398
BURNETT, MELISSA	102,088

Name	Amount
BURNS, BEVERLY	97,875
BURNS, COURTNEY	91,339
BURNS, SARAH	70,695
BURZMINSKI, DALTON	78,710
BUSSIERE, DARRYL	109,761
BYLSMA, RENAE	93,702
BZDEL, MARK	99,048
CACHENE, JORI	102,048
CAMPBELL, KASSANDRA	106,789
CAMPBELL, MARGO	108,111
CANLAS, JOEL	58,836
CANN, MARCY	92,067
CAPPO, JEFFERY	90,607
CARIGNAN, DARLA	92,067
CARLSON, GISELE	117,355
CARON, DONNA	52,885
CARON, KYLE	94,456
CARSWELL, BRITTANY	86,346
CARTER, JOHN	58,399
CARTERI, LINDA	75,642
CASPER, JACQUELINE	88,680
CASSWELL, CAROL	76,536
CASTILLO, RODERICK	56,330
CASTLE, CLAIRE	98,132
CASWELL, RYAN	96,547
CAUL, CAROLYN	102,048
CAWKWELL, JASON	51,127
CENDANA, JOHNNIE	53,843
CHAMBERS, KELLY	81,402
CHAN, ROANNA	89,528
CHANG, MICHAEL	59,436
CHAPMAN, LESLIE	107,584
CHAROLIYA, NIMIN	52,326
CHASE, JACQUELINE	109,045
CHASE, MELISSA	93,657
CHATANI, KRISTEN	75,330
CHEAH DELNEA, VICKI	51,308
CHEREPUSCHAK, NATASHA	91,555
CHEREPUSCHAK, ROBERT	97,354
CHERKAS, LAKEN	91,329

Name	Amount
CHERKEWICH, ALLISON	123,571
CHERNICK, ELIZABETH	69,494
CHERNOFF, LINDSAY	84,735
CHILD, NEIL	102,048
CHISHOLM, ANGELA	98,006
CHITTICK, CHELSEA	93,931
CHRISTIANSEN, JODI	97,001
CHRISTIANSEN, KYLA	88,823
CHRISTIE BEACH, CAROL	92,073
CHRISTOFFEL, KATHLEEN	117,901
CHRISTOPHERSON, JOEL	95,863
CHRISTOPHERSON, KELLEY	95,503
CHURCH, JASON	95,865
CLAKE, MEGAN	98,485
CLAMPITT, DAVID	94,330
CLARK, AMY	63,668
CLARK, ANNA	72,263
CLARK, ERICA	64,447
CLARK, JANEEN	102,805
CLARKE, JARED	87,261
CLARO, MARIA	97,674
CLAUSON, KELSEY	86,335
CLAYARDS, HEIDI	112,253
CLAYTON, ASHLEY	97,058
CLEMENT, ALEXANDRE	69,404
CLEMENTS, CRYSTAL	97,912
CLEVELAND, TRACI	108,576
CLIFFORD, CHELSEY	68,072
CLIFFORD, KEVIN	58,920
CLIFTON, EVAN	94,043
CLYDE, BRITTNEY	75,274
CLYNE, DELAINE	150,028
COBB, CHELSEY	65,507
COFFIN, TIA	102,615
COLEMAN, GLENNA	78,785
COLEMAN, JASON	181,463
COLEMAN, JENNIFER	102,435
COLERIDGE, NICOLE	92,085
COLLADO, AMY	83,443
COLLER, HOLLY	51,052

Name	Amount
COLLIER, NAOMI	100,081
COMANIUK, SANDRA	57,015
COMPAIN, MARGARET	83,320
CONTRERAS, JUAN	73,421
CONWAY, VICKI	91,156
COOK, DEANNA	97,430
COOK, LACEY	94,324
CORBIN, MONICA	103,401
CORNELIUS, KRYSTAL	73,913
CORNWALL, JULIE	98,607
COSTANZA, CHRISTINA	86,183
COUNIOS, EVANGELIA	96,572
COUPAL, SHIRLEY	53,526
COUSE, KELLY	98,024
COWPER, KAITLYN	60,986
COWPER, ZACHARY	67,793
CRAIG, LINDSEY	85,638
CRAIGEN, TRACEY	58,221
CRAWFORD, KYLA	71,640
CRAWFORD, THEODORE	56,359
CRAWFORD, TRINA	92,122
CRICHLOW, SHIANNE	108,781
CROMPTON, HOLLY	91,005
CROSS, JAMIE	95,956
CROSSMAN, MANDY	92,067
CRUSE, BRITTNEE	95,477
CRUSE, KELLY	75,313
CRUSE, RYAN	96,621
CULBENGAN, ERNESTO	56,996
CULLINS, TRACY	90,154
CUNNINGHAM, NICOLE	95,634
CURRIE, SHARLA	93,250
CURTIS, ANDRA	95,390
CURTIS, JOCELYN	92,877
CUSHWAY, ALISON	92,304
CUSHWAY, RUSSELL	94,005
CUTTING, CAMBRI	99,422
CUTTING, PAUL	80,728
CYR, JACOB	61,125
CYR, KEN	75,901

Name	Amount
CYR, VANEA	150,790
DACEY, MICHAEL	92,176
DACOSTA, MEAGHEN	88,826
DADIE, KOUABRAN	80,499
DAELICK, LORI	152,058
DAHL, DOUGLAS	109,337
DAHLGREN, WAYNE	110,024
DAKA, ALLISON	96,651
DANIELS, BRANDEN	68,172
DANIELS, DUANE	143,342
DANYLUK, CARMEN	99,270
DAVENPORT, CARTER	65,733
DAVID, RHONEIL	54,221
DAVIDSON, LISA	92,073
DAVIDSON, TROY	97,859
DAVIES, JENNIE	102,269
DAVIS-YAU, STEPHANIE	95,278
DAWUDA, ALHASSAN	86,490
DAY, NICHOLAS	69,926
DAYMAN, KELSEY	80,776
DE LA CRUZ, DENNIS	58,451
DE LA CRUZ, GEORGE	56,441
DE PAZ, RAFAEL	56,222
DECK, KELLY	53,933
DEIS, JAMIE	52,486
DEIS, KELLY	94,539
DELA SANTA, WELL	53,328
DELORME, ALANA	93,256
DELORME, RUTH	92,766
DEMYEN, GALE	54,646
DENNINGER, KIRSTEN	87,561
DENNIS, AMY	73,600
DENNIS, CONNIE	91,725
DEREN, AMERY	96,213
DERENISKY, SANDRA	109,617
DERINGER, DONARAE	93,213
DERKATCH, MINDY	101,598
DERMODY, KAREN	92,067
DEROSIER, WILLIAM	136,740
DERZAPH, PATRICIA	62,400

Name	Amount
DESJARLAIS, BROADRICK	94,422
DESJARLAIS, DANIELLE	91,615
DESJARLAIS, JENNIFER	99,436
DESNOYERS, MADISON	83,814
DHUNNA, SARABJEET	58,255
DIALLO, MAMADOU	85,143
DICKIE, BRENDAN	80,723
DIEBEL, KELLY	54,952
DIEWOLD, NICHOLE	98,781
DIGNESS, DIANNE	55,809
DINSMORE, DEANNE	99,034
DIXIT, SWATI	77,558
DOELL, HOLLY	83,271
DOERING, CASSANDRA	93,423
DOLMAGE, HEATHER	80,594
DONOVAN, ANNA-MARIE	84,122
DONOVEL, CHRISTINA	93,736
DOOBAY, ERIN	59,321
DORE, CLAIRE	80,506
DOUGLAS, THOMAS	79,093
DRACKETT, SHAUNA	95,998
DREHER, ANNE-MARIE	96,213
DREHER, KAYCEE	92,538
DRENNAN, JOSHUA	89,197
DRIVER, DANIELLE	93,260
DRUMM, MACKENZIE	69,395
DRYBURGH, TARA	95,213
DUCHIN, TAYLOR	50,123
DUCK, MICHAEL	93,884
DUECK, MICHELLE	99,491
DUFFIELD, BLAINE	92,067
DUFOUR, SEAN	92,067
DUKE, TAMMY	119,742
DUMELIE, DANIELLE	99,048
DUMONT, KYLE	97,394
DUMONT, TENILLE	95,680
DUNCAN, SHARLA	52,059
DURAN, ALEXANDRA	92,067
DUREAULT, ALANA	66,759
DUSARAN, FERNANDO	62,120

Name	Amount
DUSARAN, FRANCIS	60,104
DUSYK, CEANE	92,067
DYCK, DAVID	74,209
DYCK, MICHAEL	92,067
DZUBINSKI, STEPHANIE	84,972
EARIS, SONIA	89,549
EASTWOOD, CADE	65,399
EBERLE, CANDICE	86,604
ECKERT, ANESSA	74,335
EDEY, GWENDOLYN	96,547
EDGAR, JANELLE	74,413
EDMONDS, MARK	90,800
EGETO, MEGAN	103,863
EISWIRTH, JUSTIN	96,547
ELBERG, TANYA	105,041
ELDER, LANCE	119,767
ELLES, MANDI	87,750
ELLIS, LAURIE	119,251
ELLIS, TRACEY	119,712
EMPRINGHAM, AMY	88,100
ENDICOTT, JEFFERY	91,695
ENDSIN, STEFAN	96,205
ENGBERS, CHRISTINA	81,996
ENGEN, CHRISTOPHER	106,324
ENION, ASHLEY	95,526
ENION, CONNOR	70,212
EPP, RILYNN	63,621
ESKDALE, GLORIA	78,019
ESTRELLA, IRINE	64,580
EURICH, SARAH	65,862
EVANS, KELLI	103,026
EWEN, ANNA	57,520
EWERT-MOLESKY, LARA	96,664
EXNER, DANETTE	138,226
EXNER, KELTIE	114,530
EXNER, KRISTIN	91,896
FARLEY, STEPHANIE	112,253
FAVEL, SANDRA	96,552
FAY, MEGAN	86,022
FAYANT, SHANNON	113,959

Name	Amount
FAZAKAS, MARILYN	61,798
FEDORUS, SHANNON	104,992
FEDYCK, RYAN	60,509
FEHR, MATTHEW	97,332
FEHR-ROSE, RAELEEN	102,048
FELLNER, JADE	93,361
FELLNER, SKYLER	81,843
FELSTROM, NANCY	102,048
FERWERDA, MICHELLE	97,809
FICKO, SARAH	101,065
FICOR, JOCELYN	93,279
FIEGE, BECKY	96,213
FIEGE, KIRK	97,202
FILBY, SARAH	94,617
FILSON, JOSEPH	109,314
FILYK, REGAN	81,672
FINSTAD, PAUL	55,398
FIORANTE, LISA	92,085
FIORANTE, PAULA	94,391
FISCHER, MICHAELA	54,918
FISHER, CASSANDRA	82,427
FISHER, RICHANDA	82,258
FLAMAN, TAMMY	97,555
FLENGERIS, MARIA	76,242
FLETCHER, AMBER	79,952
FLETCHER, SHANNEN	51,606
FLOOD, RYAN	96,547
FLOREK, CARLIE	98,399
FLOREK, DONOVAN	79,262
FLOYD, DEVON	82,037
FLUTER, DAVID	54,393
FOELL, JENNIFER	86,259
FOKOU AKIFACK, VERONIQUE	67,393
FORAIE, MICHAEL	54,915
FORBES, DARREN	96,547
FORD, HENRY	92,067
FOREMAN, ANDREW	97,890
FOREMAN, DALLAS	102,048
FORNWALD, DENNIE	78,274
FORREST, SALEMA	83,107

Name	Amount
FORREST, SHELLEY	93,760
FORSBERG, CARISSA	84,528
FORSYTH, KYLEE	94,370
FOSTER, KENT	92,067
FOSTER, SHERRON	100,722
FOWLER, LESLIE	90,955
FOX-SCHAFFER, SAGE	98,727
FRAESE, SHARON	59,147
FRANK, BRADY	70,216
FRANK, BRAYDEN	76,176
FRANK, CHRISTINE	73,430
FRANKLIN, TERRALEE	94,646
FRANSOO, ALYSSA	93,060
FRASER, MIRANDA	82,584
FRASER, PAYDEN	81,509
FRAZER, LISA	100,024
FREDERICKSON, TERRI	97,173
FREDERIKSEN, BRENDA	98,793
FREDLUND, VICTORIA	74,639
FREI, LISA	168,882
FREI, TAYLOR	62,996
FRIESEN, KAYLA	67,252
FRIESEN, TIMOTHY	71,543
FRIGON, JAMES	104,095
FRIGON, LORI	95,240
FROH, LINDA	96,547
FROH, TARA	94,638
FRY, RENATTA	97,219
FUCHS, ERIN	72,841
FULMEK, RAEGYN	75,520
FURMAN, DANIEL	82,598
GABEL, AMANDA	90,431
GABOURY, JEREMY	95,722
GAERTNER, LILA	79,818
GALAN, JUSTINE	61,311
GALBRAITH, KRISTY	96,709
GALE, ERIN	94,792
GAMBLE, RICHELLE	67,601
GANES, MARK	83,124
GANS, BOBBI-LYNN	55,523

Name	Amount
GANSHIRT, DAWN	75,245
GARDINER, JENNIFER	104,419
GARDINER, SCOTT	103,201
GARDNER, BRENDA	52,072
GARNER, LARISSA	95,909
GAROZA, GILBERT	50,376
GARRATE, AMY	53,398
GARRATT, LINDA-LEA	52,618
GARROW, KIMBERLY	60,384
GATES, NICOLE	78,275
GATIN, BRIAN	108,408
GATTINGER, MEAGAN	77,630
GAUTHIER, REBECCA	88,313
GAUTHIER, SHAWN	59,758
GAZDA, KAYLAN	80,212
GEBERT, JESSE	54,714
GEBHART, BRENT	89,352
GEDDES, ERIN	119,624
GEISS, LINDSAY	101,820
GELINAS, KAYLA	85,064
GELLNER, LYNDA	99,777
GELOWITZ, DARCY	103,761
GELSINGER, BRENT	88,598
GEMMELL, MEGAN	79,439
GENT, VICTOR	50,356
GEORGACACOS, LINDSAY	96,958
GEORGE, BRITTANY	80,841
GEORGE, JONATHAN	84,529
GEREIN, TODD	98,712
GERLACH, MELISSA	101,274
GERMAIN, NORMAN	63,980
GERRAND, ANDREW	86,718
GERRIOR, MICHAEL	97,722
GERRIOR, STEPHANIE	95,640
GERSPACHER, JOCELYN	92,089
GETZ, ALLISON	78,526
GIBSON, KELSEY	53,679
GIBSON, LACY	92,067
GIESBRECHT, MATTHEW	88,987
GILLET, KURT	84,605

Name	Amount
GILLIES, KAILEY	75,796
GILLINGHAM, DAVID	128,521
GILROY, RULENE	128,300
GILROY, WARREN	89,376
GINETZ, KARRIE	103,741
GIRODAT, DALE	130,242
GIROUX, STEFANIE	96,547
GLASS, NANCY	60,713
GLASSER, JENELLE	96,749
GLASSER, SHERYL	92,416
GLASSPELL, GEOFFREY	101,451
GLASSPELL, MELISSA	93,460
GLOVER, JUSTINE	103,756
GOBY, BENJAMIN	107,205
GOBY, SONJA	104,684
GODWIN, DINA	68,057
GODWIN, NICOLE	58,671
GOEBEL, SCOTT	65,521
GOERTZEN, ASHLEY	87,726
GOODMAN, TRAVIS	86,518
GORDON, SHERI	91,628
GOSKI, BRENNAN	58,159
GOSKI, NANETTE	95,177
GOUDIE, ANASTASIA	80,249
GOULET, KARLA	85,130
GRAD, LESLIE	59,397
GRAF, DAYNA	98,068
GRAJCZYK, KATRINA	92,067
GRAND, AMANDA	97,983
GRAYSTON, JASON	91,383
GREEN, DAELYNN	93,132
GREENE, CHRISTINE	93,840
GREENSLADE, JEFFREY	101,706
GREFF, STEPHANIE	57,977
GREGOIRE, TARYN	108,790
GRINYER-KUCHNIO, JOANNA	73,145
GRODECKI, KATHRYN	102,935
GRODECKI, MICHELLE	96,547
GUDEREIT, SHARON	103,600
GUEST, KATHLEEN	90,843

Name	Amount
GULLACHER, PAUL	96,547
GULLICKSON, KELSEY	86,094
HACK, BREANNE	90,516
HACK, KARIN	92,067
HACKEL, DANIELLE	115,001
HACKEL, JORDAN	86,275
HADICAN, STEVEN	96,547
HAGGARD, MELISSA	95,427
HAGMAN, AMANDA	96,888
HAIG, DEANNA	99,047
HAINSTOCK, LORENA	118,912
HALBERT, ALISON	72,071
HALL, ELDON	92,067
HALL, JENNIFER	74,439
HALL, JODY	95,677
HALLADAY, TRACEY	99,325
HALTER, REBECCA	80,785
HALVERSON, ARIANA	77,970
HALVORSEN, MORGAN	66,860
HALVORSEN, REBEKAH	66,273
HAMEL-SROCHENSKI, CAREY	96,213
HAMILL, KRISTY	99,140
HAMILTON, CHRIS	59,056
HAMILTON, JASON	55,131
HAMILTON, MARLENE	53,000
HAMILTON, MEAGHAN	63,435
HAMMETT, REBECCA	92,134
HAMON, ANDREA	91,383
HAMON, CALLAN	82,213
HANIAK, SAMANTHA	94,417
HANNILA, LIISA	91,044
HANOVER, CAMERON	60,007
HANSEN, HANNA	67,750
HANSLIP, HERMAN	57,172
HARDCASTLE, KAITLIN	59,297
HARDEN, CHRISTINA	99,183
HARLOS, ERIN	91,725
HARRIS, KAREY	122,178
HARRISON, JUSTIN	92,067
HARRISON, KATHRYN	116,406

Name	Amount
HARRISON, TANIA	94,323
HART, DYLAN	84,428
HARTMAN, CHRISTOPHER	77,150
HASTINGS, BEVERLY	87,006
HAU, STACIE	98,002
HAUS, RHONDA	124,756
HAYDEN, ANGELIC	61,798
HAYDUK, HILARY	101,364
HAYKO, KIMBERLEY	64,842
HAYNES, ROSA	96,547
HEDIN, HEATHER	100,325
HEID, SYDNEY	67,079
HEINEN, LAUNEL	100,536
HELFRICK, MALISSA	82,784
HENDERSON, DAWNA	95,690
HENDERSON, JANELLE	69,534
HENDREN, KATHERINE	91,041
HENDRY, ADRIANNE	100,382
HENRION, MEGAN	82,505
HENRY, JILL	94,576
HENRY, TYLER	79,765
HENSON, MARGOT	94,253
HERBISON, MORGAN	98,073
HERMAN, DEAN	95,697
HERON, DUSTIN	96,139
HERRIDGE, LOIS	197,172
HESJE, JADE	78,459
HETTERLEY, GREGORY	62,196
HEUCHERT, TANIYA	78,431
HEWARD, WILLIAM	68,466
HEYMEN, PETER	59,110
HIBBERT, TERI-LIN	95,397
HICKEY, JORDAN	75,312
HICKS, CHELSEY	90,398
HINCKS, JO-ANN	68,470
HINKS, CHARLENE	100,533
HISCHEBETT, KELLY	92,176
HLUSHKO, TREVOR	87,324
HODGINS, LORI	93,326
HODGINS, RYAN	90,702

Name	Amount
HODGSON, DAPHNÉ-ANNE	69,257
HODGSON, KIMBERLY	96,090
HODSMAN, JESSICA	99,814
HOEFT, NESHICA	83,014
HOFFMAN, ANDREA	78,724
HOFFMAN, CHANTELE	76,339
HOFFMAN, MITCHELL	66,739
HOLBROOK, JENNIFER	85,594
HOLBROW, DARRYN	96,422
HOLCOMB, CHRISTOPHER	81,110
HOLLERBAUM, MEGAN	55,350
HOLLINGER, ASHLEY	68,531
HOLLINGER, SHARMAYN	95,383
HOLLINGER, TAYLOR	96,029
HOLLYOAK, TARYN	50,712
HOLMES, EMILY	78,761
HOLNESS, KIAH	60,369
HOLOTA, CARMEN	126,269
HOLSTEIN, LEANNE	92,515
HOLTBY, DALLAS	70,870
HOLYWELL, SHELLEY	95,363
HOMINUKE, JAMES	94,446
HONE BEST, JENNIFER	102,818
HORTON, GLENN	78,338
HOUK, TRACY	124,478
HOULDEN, BARRY	96,547
HOUSTON, ROBERT	92,067
HOVE, CARMEN	76,976
HOWARD, APRIL	107,138
HOWARD, KYLEE	72,987
HOWAT, KARLA	146,318
HOWATT, MEGAN	73,023
HOWATT, TYLER	75,487
HOWIE, KEILYN	72,402
HOWIE, LORI	95,279
HOWLETT, VALERIE	61,764
HOWSE, JASON	96,547
HOWSE, LYNN	96,547
HOWSE-MEISTER, DALE	94,765
HOYT, TANYA	76,675

Name	Amount
HUBBARD, MARNIE	98,747
HUBBARD, TRACY	96,547
HUBENIG, JEFF	129,766
HUBER, CHRISTINE	101,173
HUBER, JENNIFER	99,297
HUBER, JENNIFER	102,114
HUBER, SHARI	96,029
HUFNAGEL, KARLI	70,970
HUGHES, CHLOE	93,520
HUGHES, WILLIAM	76,318
HUNT, CHANTALLE	84,771
HUNT, ROBIN	92,531
HUNTER, CATRINA	93,735
HUNTER, MORGAN	91,397
HUNTER, RENAE	97,492
HUNTER-REAVIE, LEAH	102,859
HURFORD, KENT	57,016
HURLBERT, NINA	97,576
HUSBAND, MARK	92,914
HUTTON, ANGELA	122,093
IBBOTT NEISZNER, HILLARY	121,563
INGENTHRON, LACEY	81,794
IRFAN, ALINA	64,711
IRVINE, JESSICA	95,705
ISMOND, RACHELLE	71,412
ISTACE, DANIELLE	114,286
JACKSON JENSEN, KRISTOPHER	63,102
JACKSON, ALEXANDRIA	79,337
JACKSON, KAREN	99,689
JACKSON, KIRSTEN	91,438
JACKSON, LINDSAY	104,342
JACOBS, MARK	52,906
JAN, KRISTOPHER	103,048
JANSSEN, JASON	115,601
JANZEN, JODIE	75,594
JANZEN, LARA	98,927
JAY, MICHELLE	80,638
JEANNOT, ARMAND	92,067
JENSEN, COLIN	110,928

Name	Amount
JENSEN, DIANA	71,015
JESSOP, MARISSA	94,923
JING, XIAOQING	58,711
JO, JAMES	102,073
JOHNS, DYLAN	100,864
JOHNSON BECHARD, MYVANWY	98,456
JOHNSON, BROOKLYNN	71,324
JOHNSON, DONALD	64,810
JOHNSON, JACQUELINE	84,500
JOHNSON, SARA	80,846
JOHNSON, SCOTT	96,547
JOHNSON, TRACY	98,690
JOHNSTON, MARIE- FRANCE	51,751
JOHNSTONE, SHANNON	75,684
JONES, AMY	96,666
JONES, ESTHER	53,727
JONES, LISA	92,214
JONES, LORI	57,725
JONES, MARK	62,149
JONES, TAMMY	82,886
JONES, TYLER	94,157
JONES-LEIBEL, KIMBERLY	97,854
JORDENS, SHARON	95,256
JOSEPHSON, RYAN	117,729
JOST, SANDRA	94,453
KABAY, BRANDY	56,095
KAINZ, JACQUELYN	54,071
KALUZA-HUGHES, CHRISTINA	104,753
KAMBOZ, INDERJIT	101,815
KAMINSKY, JENNIFER	65,691
KANELLOPOULOS- PERENTES, FOTINI	96,206
KANKINDI, ALICE	77,673
KANNENBERG, BRETT	90,871
KARDYNAL, RYAN	90,908
KASPRICK, JASON	96,547
KAUCK-FIACCO, BREANNE	72,463
KAZYMYRA, MELISSA	61,633

Name	Amount
KEEFE, SARAH	102,048
KEELEY, KRISTA	102,048
KEIL, TRUDY	100,309
KEIR, KELLY	92,067
KELLN, DANIELLE	71,395
KELLN, MATTHEW	64,615
KELLN, TAMMY	75,485
KELLYMAN, JENNIFER	92,067
KEMP, BROOKE	78,948
KERIMOV, KELI	64,081
KERR, EMMA	53,421
KERR, HEIDI	107,000
KERR, INGRID	93,472
KERSTER, DARIAN	88,488
KERTAI, LAUREN	80,905
KEYES, CHRISTOPHER	68,633
KILBACK, SHEA	95,416
KIMBLEY, ALISON	63,522
KING, NANCY	114,260
KINNEY, SUSAN	98,104
KINVIG, HEIDI	54,591
KIOSSES, CHRISTOS	77,617
KIRSCH, KAELA-LEE	86,266
KISSICK, DARRYL	92,487
KJELDSSEN, DAVIN	91,828
KLAPTCHUK, MELISSA	78,116
KLASSEN, TRACEY	96,983
KLASSEN, TRUDY	96,559
KLEIN, JOELLA	102,835
KLEISINGER, JARED	171,031
KLEPPE, STEFANI	90,936
KLUS, ERIN	70,590
KNECHT, KRISTA	54,301
KNELSEN, CORINNE	117,355
KNOLL, AIMEE	96,516
KNOLL, MICHAEL	98,224
KOCH, MICHAEL	64,439
KODAS, MARY	102,860
KOHUCH, FREDRICK	77,169
KOLISH, ERIN	105,877

Name	Amount
KOLLYBABA, STEWART	51,079
KOLODZIEZAK-JAMIESON, DELORES	51,344
KONDRATIUK, JILLIAN	86,393
KOPEC, SYNDEE	95,863
KORCZAK, PAMELA	120,690
KOROLUK, ROBYN	92,067
KORONKIEWICZ, TRISTIAN	77,084
KORPAN, GREGORY	108,353
KORPAN, JASMINE	76,765
KOSHMAN, ARNOLD	51,565
KOSKIE, AMANDA	63,807
KOSLOSKI, LISA	78,099
KOT, JANIS	104,001
KOTYLAK, MARLEY	84,955
KOUADIO, CHRISTELLE	88,289
KOWALCHUK, SOPHIA	65,494
KOWALSKY, STEPHANIE	103,135
KOWALYSHYN, LISA	114,441
KOZA, JOSHUA	67,892
KOZACK, BARBARA	57,488
KOZACK, TODD	92,067
KRAMER, JENNIFER	103,530
KRASSMAN, TRISTA	94,740
KRENBRINK, TRACY	109,914
KRETSCHMER, MARDI-JANE	97,796
KROGSGAARD, TORI	101,820
KRUG, MICHAEL	68,066
KUKURA, LORI	129,730
KULLMAN, ELAINE	99,362
KUNTZ, ASHLEY	170,976
KUNTZ, JOEL	66,566
KUNTZ, KELSEY	93,379
KUNTZ-ZECH, SHAELA	103,373
KUPPENBENDER, LINDSAY	97,536
KUSHNIRUK, VANESSA	72,477
KUSTER, PAYTON	69,278
KUZ, KELSEY	76,953
KUZ, LAURA-LEE	89,715
KUZ, NOLAN	62,555

Name	Amount
KYDD, SARAH	110,318
LABAR-AHMED, LAUREL	102,048
LABAS, JILL	95,864
LABATT, AMANDA	112,253
LABUIK, TARA	103,697
LAFONTAINE, LANA	102,860
LAGUE, ELLEN	107,067
LAM, DALTON	66,034
LAMB, MICHAEL	99,280
LAMPORT, ERIN	98,745
LANDGRAF, LISA	104,095
LANE, JENNIFER	98,744
LANG, BRITTANY	79,312
LANG, RHONDEAN	96,780
LANGILL, JARA	96,547
LANGMAIER, ANDY	50,912
LANIGAN, MIRIAM	97,166
LAPCHUK, SASHA	100,706
LAPCHUK, WANDA	105,629
LAPLANTE, TERESA	94,974
LAROCQUE, MEREDITH	88,307
LARSON, ERICA	95,832
LAUAGAN, JIZELLE	67,508
LAWRENCE, DARCY	100,496
LAYCOCK, KATHLEEN	71,857
LAZAROU, THEODOROS	117,060
LAZORKO, JAYME-LEE	101,122
LAZURKO, TARA	87,038
LE DREW, DANAE	75,996
LEACH, JENNIFER	94,695
LEARNED GARRITTY, AMBER	81,907
LEBLANC, CHANTAL	91,774
LEE, GEORGINA	98,729
LEE, NIGEN	100,558
LEE, RORI	106,202
LEGAULT, DANIELLE	72,445
LEIB, SHANNON	91,897
LEIER, ANDREA	94,103
LEIER, KENDRA	75,670
LEIER, MICHAEL	107,677

Name	Amount
LEIPPI, STACY	91,684
LEITNER, JOANNE	106,202
LEITNER, PERRY	98,975
LEKIVETZ, JENNIFER	104,142
LEMIEUX, SYDNEY	80,288
LEMMONS, JASON	76,388
LENIHAN, KELSIE	108,999
LENZEN, ASHLEY	96,376
LESLIE, DENISE	96,547
LEUNG, LYDIA	99,058
LEUNG, ROXANNE	103,133
LEUPOLD, MATTHEW	77,869
LEURER, KIMBERLY	94,694
LEVERS, TRENT	96,547
LEVESQUE, BRIANNA	73,154
LEVESQUE, MARIO	116,430
LEVY, LEAH	93,796
LEWIS, BRIAN	51,024
LEWIS, CHARLENE	104,366
LEWIS, HEATHER	96,547
LEWKO, KELLI	103,410
LEWRY, CALANDRA	110,390
LILLEJORD, AUTUMN	101,054
LIMOSNERO, CARLO	73,721
LINDBLAD, JESSICA	57,362
LINDEMANN, JENNIFER	96,620
LINNER, PATRICIA	85,353
LITTLE, JAMES	96,547
LITTLE, MELANIE	126,275
LITZENBERGER, BLAIR	133,362
LLOYD, DARREN	102,048
LOBB, BRIAN	102,048
LOCK, MELISSA	95,363
LOCKERT, JASON	83,814
LOEPPKY, CHERYL	98,380
LONGMOORE, DYLAN	87,568
LOOYSEN, JEFFREY	80,820
LORENCE, SAMANTHA	95,095
LORENZ, MARCEL	100,903
LOSZCHUK, MARC	91,844

Name	Amount
LOTHIAN, CURTIS	96,547
LOUGHEED, CHRISTINA	73,074
LOUTTIT, KIRSTEN	76,615
LOVE, CHANTELE	62,946
LOWE, REAGAN	170,974
LOWE, STEPHANIE	54,649
LOWEY-CHIMILAR, TANNIS	126,495
LOWRY, SERENA	67,537
LOZINSKI, DELEE	92,067
LOZINSKY, JANELLE	76,482
LUCYK, TESSA	74,871
LUDTKE, NICOLE	96,604
LUEKE, TOVE	69,112
LUTERBACH, DONNA	99,209
LUU, ALEXANDER	71,102
LYNNES, JORDAN	82,743
LYON, AMY	53,443
LYONS-MOUYIOS, JENNIFER	90,011
MABUNDU, ANNE-MARIE	80,722
MACAULAY, HANNA	71,525
MACAULAY, SUSAN	101,706
MACAULAY, WILLIAM	103,839
MACDONALD, KAREN	98,323
MACDONALD, MITCHELL	86,243
MACDONALD, TRACY	96,547
MACHIN, KEVIN	96,547
MACHMER, LAURIE	93,936
MACHNAIK, LISA	92,963
MACKAY, DONNA	117,587
MACMILLAN, BONNIE	76,148
MACMURCHY, HANNAH	69,668
MACPHAIL, THERESA	61,832
MACPHERSON, BETSY	92,067
MACPHERSON, KATHERINE	96,547
MADHUR, DAYA	99,600
MADILL, CASSANDRA	55,529
MADIRATTA, JESSICA	102,079
MAERTENS, DARREN	53,906
MAERTENS, LAURIE	53,707

Name	Amount
MAERTENS, MATTHEW	98,948
MAFFENBEIER, DARRELL	56,162
MAGOTIAUX, TANYA	94,815
MAIER, MARIAN	104,602
MAIER, STEPHANIE	75,916
MAILHOT, JONI	93,653
MAKNOJIA, ASMA	51,376
MAKRIS-NAGEL, MARIA	96,524
MALAGRIDE, THEODORE	72,093
MALLORY, ANGELA	118,974
MANASTYRSKI, KAYLEIGH	93,797
MANESIYA, SEEMA	53,866
MANN, LISA	94,362
MANNING, TUSAUNA	99,239
MANZ, JIM	97,868
MARANAN, JOSELITO	60,454
MARCHANTALER, JASON	96,547
MARCHANTALER, SHAUNE	96,547
MAREDIS, SANAM	60,652
MARIO, TERRY	118,824
MARK, CAITLIN	88,369
MARKWART, KIMBERLEY	129,251
MARSDEN, CHRISTOPHER	59,274
MARSHALL, CHAD	93,563
MARTINEZ, ELMER	50,916
MARTINSON, SHERMAN	91,726
MARWICK, LISA	51,862
MASON, CHRISTIE	55,438
MASTEL, TRACY	102,048
MATECHUK, CARLEY	73,551
MATECHUK, TAYLOR	54,134
MATHESON, KRISTY	94,843
MATHIES, JENNIFER	93,032
MATIC, RACHELLE	102,048
MATICHUK, HEATHER	103,288
MAURER, ASHLEY	101,312
MAXIE-POITRAS, TANJA	103,771
MAXWELL, JEFFREY	98,380
MAYER, JULIE	82,957
MAYER, SARA	81,725

Name	Amount
MAYER-LOUTIT, SARA	68,359
MAZHAR, RASHIDA	97,497
MCALEESE, RYAN	70,698
MARTHUR, AMANDA	92,307
MCCASHIN, KYLA	96,803
MCCAW, KRISTA	116,482
MCCAW, MATTHEW	112,253
MCCHESENEY, ELANN	101,847
MCCORMICK, JOLENE	96,073
MCCORMICK, PARKER	65,862
MCCREDIE, KATHERINE	75,656
MCCRISTAL, HAILEY	64,708
MCCUTCHEON, ASHLEY	61,995
MCDONALD, ALLYSON	102,401
MCDONALD, AMY	97,209
MCDONALD, LEANNE	62,354
MCDONALD, LORELL	92,742
MCEWEN, CONNOR	71,334
MCFADDEN, TIMOTHY	96,547
MCFADYEN, CINDY	105,651
MCFETRIDGE, BRIANNE	96,885
MCGEOUGH, BRITTANY	105,595
MCGEOUGH, LAURIE	94,445
MCGILLIS, STACEY	95,539
MCGILLIVRAY, CATHY	116,027
MCGILLIVRAY, COLLEEN	92,067
MCGILLIVRAY, MELODY	100,883
MCGOURTY, KATHLEEN	70,115
MCGURRAN, JOSEPH	112,189
MCINTOSH, VANESSA	99,394
MCIVER, KAREN	87,653
MCKAY, KERRI	98,975
MCKEE, IVY	96,572
MCKELLAR, CARMEN	70,377
MCKENZIE, JANINE	91,684
MCKENZIE, KOLA	104,826
MCKENZIE-COX, MAXINE	121,416
MCKEOWN, DARCY	132,772
MCKILLOP, IAN	143,648
MCKILLOP, MICHELLE	92,067

Name	Amount
MCKILLOP, SCOTT	96,547
MCKINNA, ALISSA	94,863
MCKINNON, MICHAELA	53,249
MCLAIN, BRADLEY	60,712
MCLAREN, IAN	98,730
MCLAREN, LAINE	74,020
MCLAUCHLAN, ERIN	91,383
MCLEOD, ANDRA	92,085
MCLEOD, DARLA	57,154
MCLEOD, ERIN	51,024
MCMANN, BRET	76,720
MCMARTIN, JODI	96,495
MCMILLAN, TEAGAN	74,950
MCMILLEN, KRISTA	96,547
MCMILLEN, SHAYNE	111,029
MCMURDO, KIMBERLEE	97,103
MCMURTRY, BONNIE	105,074
MCNAB, IRA	69,708
MCNABB, PATRICK	86,532
MCNABB-SINCLAIR, ALEXANDRA	65,065
MCNAIR, TRICIA	96,547
MCNALL, DAYNA	70,406
MCNALLY, STEPHANIE	77,136
MCNEVIN, MEIRA	105,427
MCNUTT, KRISTEN	79,129
MCPHERSON, DALLAS	89,819
MCPHERSON, KRYSTAL	131,187
MCQUEEN, ALLISON	73,356
MCRORIE, CATHARINE	96,627
MCTAGGART, SCOTT	73,103
MCWILLIAMS, ALLEN	91,444
MEAGHER, JAMES	107,757
MEASNER, CASSIA	95,392
MEDL, DEREK	104,170
MEENAN, DARLA	96,716
MEGAW, KRISTI	97,240
MEIER, SHERYL	102,048
MELLOR, NAOMI	210,482
MELNECHENKO, BRANDAN	96,010

Name	Amount
MELNYK, HEATHER	57,541
MENHART, KYRA	62,012
MEREDITH, SHARON	84,291
MERK, CHRISTOPHER	66,203
MERK, JENNIFER	86,619
MESSER, KAITLYN	104,735
MEYER, KELLEY	100,791
MEYERS, LANA	97,682
MIDDAGH, KELSEY	71,904
MIEZIANKO, DEAN	137,880
MILLAR, JEFFREY	58,016
MILLAR, LEE	95,016
MILLAR, TYRONE	94,019
MILLER, BLAINE	82,630
MILLER, CHARLEN	90,629
MILLER, CHERA	97,898
MILLER, HALEY	66,709
MILLER, MARILYN	121,414
MILLER, MIRANDA	92,325
MILLER, SANDRA	64,376
MILLIGAN, LORI	81,799
MINTER, JENNIFER	102,048
MINTZ, MELANIE	97,562
MISSAL, AMY	78,227
MISSAL, ELLEN	62,080
MITCHELL, IAN	119,429
MITCHELL, RENEE	50,265
MITCHELL, TANA	116,304
MOMIN, SANAA	74,747
MONTAGUE, NICOLLE	96,547
MONTAGUE, RENEE	92,067
MONTGRAND, WINSTON	96,206
MONZ, KRISTIN	96,494
MOORE, KAMINA	65,058
MOORE, PATRICK	96,547
MORAN, ROBERT	76,328
MORGAN, MARSHALL	95,402
MORHART, JEFFREY	56,806
MOROZ, AMY	92,067
MORPHY, ANDREA	116,297

Name	Amount
MORRIS, COLLEEN	92,153
MORROW, DORA	75,369
MORROW, ELISE	96,329
MORROW, NICOLE	92,167
MORTLEY, PHILIP	73,037
MOSER, JESSICA	108,361
MOSEWICH, COURTNEY	78,912
MOSIONDZ, LANDON	89,376
MOSKAL, LYNDSAY	92,092
MOSSMAN, MEGAN	82,258
MOTLIK, SCOTT	105,085
MOURRE, JENNIFER	114,863
MUCHA, SANDRA	104,043
MULHOLLAND, IAN	96,260
MULLER, JASON	93,744
MULLIE, MACKENZIE	59,762
MUNRO, JASON	115,581
MUNROE, CRAIG	56,042
MUNSON, KRISTA	118,527
MURDOCH-BRACE, KAYLEY	75,553
MURRAY, ASHLEY	97,857
MUSHYNSKY, TAYLOR	65,258
MUSLEH, JUDY	92,067
MVOULA, DIVIN	67,793
MYRAH, ASHLEY	91,880
NADARAJAH, NOLAN	70,992
NADOROZNICK, KATIE	65,867
NADOROZNICK, SAMIRA	92,331
NAGEL, KARI	99,232
NAGEL, WILLIAM	91,725
NAMETH, TRICIA	92,440
NAULT, TAMMY	90,466
NEETZ, CLAUDINE	105,997
NEGI, BABITA	68,969
NEITHERCUT, LORNE	96,547
NELSON, ALANA	100,343
NELSON, ANDREW	65,516
NELSON, CHANTELE	102,893
NELSON-GOETZ, DIXIE	130,043
NEINSON, BRIAN	96,547

Name	Amount
NENSON-CATLEY, LISA	96,755
NESBITT, BRITTANY	90,534
NESLAND, JESSICA	86,973
NEUFELD, BARRY	96,547
NEUFELD, COLIN	82,554
NEUFELD, TAMMY	94,931
NEULS, SETH	131,824
NEUSTAETER, DANNY	95,944
NEWMAN, ALISON	102,987
NEWMAN, ROBERT	94,152
NICHOLSON, CARA	98,749
NIELS, JADEN	54,938
NISKALA, AIDAN	83,743
NISTOR, STARLA	85,358
NIXDORF, ANGELIKA	96,213
NIXON, DWILA	101,364
NIZIGAMA, ALINE	53,730
NORDIN, PHIL	106,512
NORMAN, CURTIS	104,730
NORMAN, JASON	119,537
NOYES, ELLEN	94,226
NYE, BEVAN	87,981
NYSTUEN, ANNELIESE	77,432
OCHITWA, NYSA	97,805
ODELEIN, SABRINA	65,732
O'HALLORAN, JODI	96,139
OLESON, JENNIFER	111,137
OLLIVER, BRENDA	102,507
OLSON, BRENDA	54,285
OLSON, WENDY	94,034
OLYNICK, STARLA	99,721
OLYNYK, DARCY	105,875
OLYNYK, ORIE	78,716
ONIEU, CARLEEN	99,478
OPDAHL, JULIA	70,125
ORANGE, LACY	69,127
ORBAN, KELLY	92,096
ORBAN, LUANA	54,968
ORTHNER, CYNTHIA	99,832
ORTMAN, KYLA	67,878

Name	Amount
OSBORNE, LEXY	80,211
OSTAPOVITCH, BRENDA	95,363
OTTE, KRISTY-LEE	61,397
OTTENBREIT-BORN, WYBIUS	102,048
OVERBY, SHANE	92,190
OVERHOLT, MELISSA	95,277
PALUCK, SARINA	95,468
PANCHUK, CHARLA	87,127
PANKEWICH, CORINNE	97,083
PANKO, KELSEY	121,510
PANKO, MICHAEL	122,669
PANKO, SAFFRON	92,074
PAPP, MICHELLE	97,467
PARISIEN, STEVEN	92,067
PARISONE, KASIANI	74,102
PARK, DANIELLE	92,901
PARK, DENNY	93,281
PARK, HOLLY	57,026
PARKER, CANDACE	101,882
PARKER, CHAD	102,065
PARLEY, JUDY	112,253
PARR, ALLISON	96,743
PARR, JESSICA	99,366
PASKIW, DANNY	97,582
PASTUCH, TARYN	71,604
PATERSON, RACHEL	63,913
PATTERSON, CHRISTINA	103,817
PATTERSON, DEANNA	76,075
PATTERSON, JANINE	93,807
PATTERSON, JANNE	99,526
PATTERSON, TAMMY	96,547
PAYNE, CAROLYN	92,067
PAYOT, CHANTELE	104,209
PEARCE, LOIS	94,270
PECHEY, KAMA	93,845
PEDSCALNY, KAREN	96,072
PELLETIER, DANIELLE	72,646
PELLETIER, DEANNA	97,994
PELLETIER, FRANCOISE	120,020
PELLETIER, JUSTIN	87,837

Name	Amount
PELLETIER, TYRA	67,557
PELLING, ANDREW	118,200
PENNER, CYNTHIA	108,244
PENNETT, DANE	92,073
PENNINGTON, THERESA	114,242
PENNY, MARK	90,699
PEREPELUK, KIM	103,951
PERKINS, RAYLEE	102,048
PERREAULT, EMILY	67,747
PERREAUX VOLKE, CARMEN	88,998
PERRY, JEFFREY	93,709
PETERS, BRITTANY	92,067
PETERS, DARREN	104,204
PETERS, DEVON	78,143
PETERS, MICHELLE	92,067
PETERS, TAYLOR	97,473
PETERSON, KRISTINA	92,878
PETERSON, MEGAN	94,923
PETFORD, REBECCA	71,468
PETRULIAS, SPELIOS	60,372
PFNEISL, SHARI	55,556
PHAM, VANESSA	57,725
PICARD, REBEKAH	97,141
PICKERING, CALLIE	71,372
PICTON, MEGAN	77,255
PLANT, BROOKE	81,296
POELZER, RYAN	67,126
POETKER, ALEXANDRA	82,895
POKOYOWAY, TYLER	97,776
POLL, STEPHEN	117,663
POLLOCK, KELLY	97,042
POLSFUT, NATHAN	81,834
PON, TERRANCE	102,048
PORRAS, VALESKA	87,371
POSEHN, SARAH	96,584
POTVIN, ALEXANDRA	82,221
POTVIN, JOSEPH	86,039
POWELL, ERIN	92,570
POWERS, NICOLE	79,024
PREECE, CAROL	93,447

Name	Amount
PRICE, KRISTA	94,324
PRIETO, MARCO	57,713
PRITCHARD, GARY	92,067
PROULX, CRYSTAL	100,484
PROULX, GILBERT	100,067
PRUDEN, JESSE	69,525
PURYK, NICOLE	54,211
PUSZKAR, SEANNA	79,936
PUTZ, NICOLE	101,401
PYLE, BRADFORD	96,547
QUEST, REID	78,344
QUINE, TARA	100,362
QUINNEY, SHAUN	92,067
RABY, TAYLOR	70,013
RACETTE, SCOTT	56,764
RACETTE, TRICIA	94,919
RADFORD, LAURA	79,594
RAHMAN, MOFIZUR	63,121
RAMADAN, NARMEEN	102,787
RAMAGE, SOPHIE	96,731
RAMOS-MCKENZIE, ELSA	71,221
RANDALL, MELISSA	83,062
RANDHAWA, KAVITA	58,808
RANFORD, AMY	94,860
RASMUSSEN, ALEXANDER	102,372
RAYNER, DALE	98,982
READY, CATHERINE	54,255
READY, JULIE	76,292
REAVLEY, SHARON	109,761
REDEKOPP-MCKEOWN, JUANITA	150,790
REED, CHRISTOPHER	98,380
REED, EVE	77,154
REED, SHELLY	96,422
REEVE, NICOLE	98,602
REGONAS, RENATO	55,265
REID, JENNIFER	85,989
REIMAN, VICTORIA	102,284
REIN, RHONDA	58,373
REMPEL FURRY, TRACY	96,655
REMPEL, SACHA	85,239

Name	Amount
RENWICK, GILLIANE	91,843
REOCH, KELLEY	94,590
REPSKI, DENEEN	92,067
RESCHNY, ALICIA	94,436
RENET, JEANNETTE	126,157
REYES, MARIA	67,143
RICHARDS, JOHNSLYNE	95,329
RICHARDSON, GRAHAM	88,376
RICHARDSON, LINDSAY	92,167
RICHE, DALE	78,567
RICHTER, TAMMY	85,002
RIDDELL, JANA	102,860
RIDDELL, RILEY	93,546
RIEGER, CASSANDRA	86,280
RIFFEL, CHRISTOPHER	96,376
RILLING, KAREN	99,183
RILLING, MICHAEL	103,468
RILLING, RODNEY	134,323
RILLING, SHARON	92,067
RINCKER, STEPHANIE	101,535
RIOU, JAIME	98,380
RIPPLINGER, AMY	98,840
RISDALE, LINDA	102,146
RISLING, MICHAEL	98,139
RISLING, SAMUEL	77,075
ROBBINS, ALEXANDREA	72,355
ROBERTS, BONNOR	66,911
ROBERTS, REBECCA	55,470
ROBERTSON, JANE	104,962
ROBINSON, FRASER	96,547
ROBINSON, JENNIFER	95,863
RODGERS, BRIAN	73,778
RODUTA, THEODORE	64,257
ROEHER, NICOLE	88,737
ROEMER, TRACEY	79,952
ROGAL, JUNE	53,204
ROGERS, CYNTHIA	97,602
ROGERS, KRISTI	98,437
ROGERS, RYLAN	91,698
ROGERS, STEPHANIE	72,519

Name	Amount
ROGNE, NICOLE	94,254
ROHATYNSKY, JESSICA	64,923
ROHER, AMY	90,708
ROMANSKI, HANNAH	75,566
ROPE, MARIAH	83,095
ROSBROOK, KYLE	95,471
ROSENGREN-HULTGREN, KERRILYN	99,238
ROSLINSKI, ALYSSA	56,040
ROSNAU, SCOTT	112,253
ROSS, JODIE	94,736
ROSS, JOHN	102,365
ROSS, SHAWN	59,170
ROTH, ROBERTA	62,149
ROY, JACQUELINE	104,550
RUDICHUK, ABBY	68,595
RUECKER, ELIZABETH	54,334
RUGG, ROCHELLE	107,554
RUITER, MEGAN	88,740
RULLER, DESTINY	89,722
RUNGE, JASMINE	62,480
RUSCONI, CLIFFORD	101,526
RYAN, REBECCA	88,514
RYBA, TAMARA	108,361
SAEED, SIBGHA	97,589
SAGEER, SAMINA	90,931
SAKATCH, JACQUELINE	100,309
SALI, KENDRA	58,950
SALMINEN, RAVEN	67,199
SANCHUCK, SHANNON	97,134
SANDIFORD, ASHLEE	71,795
SANDOMIRSKY, JESSICA	90,908
SAPRU, ARADHANA	53,094
SARETSKY, LANNY	98,660
SAUL, WANDA	117,184
SAUNDERS, MEGHAN	90,858
SAWATZKY, GLENN	73,026
SAWCHYN, MACKENZIE	109,481
SAXBY, SCOTT	96,292
SCARFE, JEANNE	108,482
SCHACK, WILLIAM	96,547

Name	Amount
SCHAFFER, CHRISTIE	104,039
SCHAFFER, KRISTEN	94,137
SCHAPANSKY, NATALIE	101,290
SCHEMENAUER, KAYLA	74,621
SCHENHER, SANDRA	97,197
SCHERLE, ANNABEL	60,368
SCHERLE, BLAKE	67,662
SCHERR, PATRICK	70,455
SCHIENBEIN, MICHAEL	83,058
SCHIKOWSKY, JENNIFER	97,075
SCHINDELKA, DARA	57,311
SCHINDELKA, JOEL	96,547
SCHLENKER, ADAM	86,559
SCHMALENBERG, MICHAEL	78,256
SCHMIDT, ALEXANDRA	85,387
SCHMIRLER, KIMBERLY	80,305
SCHNEIDER, JONATHAN	95,127
SCHNELL, CELESTE	96,141
SCHUCHARDT, SARAH	88,744
SCHULTZ, AMY	103,225
SCHUSTER TURNER, EMORY	59,745
SCHUTTE, ASHLYN	90,293
SCHWARTZ, CARLENE	95,177
SCHWARTZ, GARRETT	60,144
SCHWARTZ, JAMIE	92,821
SCHWINDT, SHANE	100,284
SCOBIE, THOMAS	50,119
SCOTT, ANGELA	94,777
SCOTT, JODI	92,067
SCOTT, TRICIA	97,121
SEBASTIAN, CHANTEL	100,166
SEBASTIAN, DANIELLE	91,383
SEIFERLING, AMY	78,861
SEIFERLING, KAREN	55,162
SEIFERT, CANDICE	97,729
SEIFERT, CURTIS	123,780
SEITZ, JAN	102,667
SELINGER, NATALIE	63,944
SEMBALUK, DEREK	68,466

Name	Amount
SENTES, DOMINIQUE	68,015
SENTES, JOLENE	95,697
SEWELL, JENNIFER	103,406
SEXON, ROCHELLE-ANN	88,623
SEYMOUR, DAINA	100,836
SHABATOSKI, CHRISTOPHER	98,019
SHABATOSKI, KARA	104,448
SHAKESPEARE, SANDRA	94,956
SHAMBEL, JESSICA	92,067
SHANNON, JOSIE	51,037
SHARMA, SABINA	80,495
SHARPE, ANDREW	102,613
SHAVER, SARAH	88,682
SHAW, CAMERON	53,490
SHAW, ERIN	97,434
SHELLENBERG, KEVIN	82,892
SHELSTAD, MARCIA	102,982
SHEPHERD, LAURA	77,499
SHERMAN, KRISTA	91,538
SHIMSHAW, TEILA	82,447
SHING, PADDRA	78,997
SHIPLACK, MARIN	87,556
SHIRE, MATTHEW	89,454
SHIRLEY, JESSICA	79,776
SHRESTHA, SABINA	76,729
SHUBA, SUZANNE	84,175
SHUKIN, BRENDA	59,302
SIEMENS, JOLENE	75,824
SILVERTHORN, SHANNON	90,807
SILVIUS, MICHAEL	98,229
SIMON, ATLEE	66,070
SIMON, CASSANDRA	65,757
SIMONS, RENELLE	91,768
SIMPSON, ANDREW	85,498
SIMPSON, RYAN	69,612
SIMS, JULIE	84,221
SINCLAIR, BRADLEY	94,441
SINGH, AMY	116,750
SINHMAR, DALJEET	85,122
SIPOS-BOZZAI, CRISTINA	55,625

Name	Amount
SIROIS, ANDREA	95,364
SIRUP, MARISSA	76,631
SISON, ANELYN	92,067
SITTER, AMIE	93,669
SIVERTSON, KRISTI	96,047
SKLAR, ADRIENNE	96,547
SKRYPNYK, KEELEY	120,672
SLACK, LAURA	91,618
SLATER, SILKEN	73,231
SLOBODIAN, MICHAEL	85,739
SLYWKA, JONATHAN	59,225
SMITH, CHALYN	106,083
SMITH, DAVID	57,170
SMITH, FIONA	104,321
SMITH, JODIE	103,446
SMITH, LANDON	74,459
SMITH, LAURIE	92,085
SMITH, MARIE	102,073
SMITH, MELODIE	100,177
SMITH, MICHELLE	87,956
SMITH, RYAN	98,509
SMITH, SHAUNA	102,054
SMITH, STEPHANIE	92,500
SMITH, TARA	96,599
SMITH, TROY	91,264
SOJONKY, ARLENE	96,213
SOMER, TRACY	94,577
SOMERS, LAWRENCE	138,580
SOMERS, TRACEY	90,802
SOMMERFELD, JODIE	102,371
SONNTAG, JODIE	67,909
SORESTAD, JONATHAN	62,453
SOROKA, JONATHON	76,059
SORRELL, TONI	65,235
SOTROPA, BRENDA	83,924
SOTROPA, KARAE	78,712
SOUTAR, SANDRA	92,067
SPASOFF, TAMARA	112,339
SPOCK, PAMELA	118,630
SPRUNGALA, ALISA	95,060

Name	Amount
STALLARD, PAUL	79,720
STANGEL, SHAWNA	113,356
STANIFORTH, JASMINE	94,622
STAWARZ, DEANNE	97,859
STECIUK, RICKY	190,742
STENGER, WENDY	77,764
STEPHEN, LEONA	94,397
STEPHENS, MELISSA	70,883
STEPHENSON, NICOLE	69,273
STERLING, RONALD	92,067
STETNER, LINDSAY	102,148
STEVELY, RENNAE	91,004
STEVENSON, BRIAN	92,067
STEVENSON, BRENDA	99,282
STEVENSON, RHONDA	108,361
STEVENSON, VICTOR	102,048
STEWART, DARRYL	98,608
STEWART, JORDAN	77,626
STEWART, JUANITA	96,547
STILBORN, JORDAN	75,933
STINSON, CRAIG	96,547
STINSON, DANIELLE	104,408
STINSON, LAURA	91,763
STIRLING, HEATHER	100,502
STOCK, SHAWN	83,271
STOFFEL, ANTHONY	82,904
STONECHILD, DANIEL	67,283
STOREY, SAMANTHA	55,070
STOUSE, CHARMAINE	92,318
STOYKO, MCKAYLA	71,678
STREIFEL, LYNELL	96,401
STROEDER, ELIZABETH	92,147
STRUEBY, ERIN	67,232
STRYKIWSKY, VANESSA	69,150
STUMPH, MICHAEL	74,422
STUSEK, SHERYL	94,347
SUN, YINGJIE	62,049
SUNDEEN, JONI	92,420
SURESH, LISA	65,157
SURKAN, SANDRA	100,177

Name	Amount
SUTHERLAND, CARRIE	97,895
SUTHERLAND, JILLIAN	127,513
SVEINSON KUNTZ, SHERRAN	104,869
SVEINSON, DARYL	97,408
SWANN, ROBIN	71,533
SWEDBURG, KALEN	93,686
SWEENEY, STEFANIE	84,560
SWEENEY, TIMOTHY	103,053
SWEET, TIMOTHY	60,955
SWIFT, AUBREY	103,667
SWITZER, RANDI-LEE	75,593
SYKES JONASSON, LISA	95,771
SYLLA, OUMAR	79,427
TALLMAN, KAMALDEEP	96,297
TAMAYO, EDWIN	72,329
TAMEZ, LOYDA	52,099
TANNER, JENNA	98,191
TARR, PAMELA	96,547
TAYLER, REBECCA	94,546
TAYLOR, ALEXANDRA	73,300
TAYLOR, ANDREA	93,141
TAYLOR, CONSTANCE	98,916
TAYLOR, JANINE	96,575
TAYLOR, JENAYA	92,124
TAYLOR, KARA	96,792
TAYLOR, MEGAN	75,057
TAYLOR, MICHAEL	96,034
TAYLOR, SAMANTHA	93,245
TAYLOR, SHELLEY	54,961
TAYLOR-NEALE, DIANE	96,547
TAYPOTAT, JACQUELINE	93,309
TEMPLE, IAN	108,410
TENDLER, ASHLYN	73,497
TERHORST, JODI	55,433
TERON, KYLE	68,213
TERRES, JULIANA	75,802
TERRY, COREY	117,896
TERRY, DENISE	96,547
TESSIER, KIMBERLY	94,889
THACKER, ELIZABETH	100,570

Name	Amount
THERRIEN, ELIZABETH	97,479
THICK, KURTIS	115,478
THIESSEN, MICHELLE	77,515
THOLL, ALMA	84,355
THOLL, KARLA	97,460
THOMAS, ERIN	80,728
THOMAS, JONATHAN	92,067
THOMAS, PHYLLIS	52,528
THOMPSON, CATHERINE	134,060
THOMSON, COURTNEY	96,547
THOMSON, EMILY	77,408
THORHAUG, ISAAC	64,255
THRUN, RONDA	89,160
THULL, KAREN	103,056
THUNBERG, KRISTINA	77,750
TKACH, TANIA	97,667
TKACHUK, BLAYZE	76,828
TODOROVICH, CATLYN	80,409
TOEWS-URBAN, ALEXANDRIA	92,247
TOLEDO, TAYLER	73,938
TOLVER, PAULA	52,568
TOMCHUK, MICHAEL	173,543
TONIELLO, CYNTHIA	103,257
TONIELLO, FRANCO	56,591
TOPOROWSKI, ALANA	76,397
TOPP, ROSEANNE	68,681
TOSHACK PAYNE, MICHELLE	87,370
TOUROND-BOUVIER, TRESLEY	66,258
TRAIL, CANDACE	102,219
TRAIL, IAN	110,490
TRANBERG, JESSICA	92,331
TRANBERG, WAYNE	54,258
TREMBLAY, BRIAN	57,426
TREMBLAY, ERIC	50,240
TREMBLAY, LEIGH	87,608
TRESSEL, JOSEPH	65,778
TRESSEL, LEAH	90,429
TRUONG, CATHY	120,369

Name	Amount
TSAKAS, MARIA	96,205
TSICLAS, SHERYL	99,202
TSOUGRIANIS, JENNIFER	94,509
TSYMBAL, VLADYSLAV	78,085
TUAZON, ARTURO	51,455
TUCKER, INGRID	66,825
TUNISON, JILLIAN	91,725
TURBUCK, ANDREW	93,932
TURBUCK, JESSICA	106,282
TURNBULL, TRACEY	90,947
TURNER, ARIANN	82,554
TURNER, PAMELA	95,072
TYMIAK, PHILLIS	104,833
ULRIKSEN, ANDREA	96,288
UNRUH, GABRIELLA	91,590
UR REHMAN, UZMA	92,545
URBAN, GRANT	117,363
UTSCHICK, RUEDIGER	60,370
VALLEY, JANET	91,775
VAN BUEKENHOUT, DANIEL	143,342
VAN DUSEN, ERIK	150,790
VAN DUSEN, HEIDI	92,445
VAN IDERSTINE, DARCIA	102,367
VAN LUVEN, SHEA	92,928
VANCISE, CAITLYN	73,609
VANCISE, ROBERT	93,663
VANDERHOOF, TIMOTHY	101,361
VANSTONE, ROSS	66,318
VARGO, TRACEY	100,575
VEIKLE, GAIL	107,157
VICKARYOUS, JAMES	100,595
VIERLING, JACQUELINE	97,816
VIHER, PAULA	85,444
VILLENEUVE, DAWN	67,232
VILLENEUVE, JADON	70,184
VINDEVOGHEL, LINDSAY	91,725
VOLK, TAYLOR	92,811
VOLLMAN, LEE	55,129
VOLLMAN, RAEGAN	92,067
VUONG, SARAH	75,226

Name	Amount
WADDELL, BRODY	88,700
WADE-CUMMINGS, RICHARD	96,547
WAGMAN, HAYLEY	69,700
WAGNER, ALYSSA	80,249
WAGNER, JANELLE	119,108
WAGNER, NATHAN	84,194
WAHL, CYNTHIA	51,024
WALDRON, MELANIE	96,980
WALL, CATHERINE	74,167
WALL, MICHELLE	81,967
WALLACE MARKESTEYN, LISA	99,123
WALSH, SARAH	66,521
WALTON, ERIN	97,528
WANG-RESCHKE, APRIL	112,822
WARD, AMY	86,120
WARD, KAYLA	61,319
WARNECKE, CHRISTOPHER	92,067
WARNER, AARON	92,112
WARNYCA STRECKER, KAREN	98,505
WARREN, BRIAN	101,706
WARREN, PATRICIA	111,863
WASYLIW, TIMOTHY	80,648
WATERS, TARA	92,094
WATKIS, JUAN-MARIE	96,645
WATSON, DAYTON	61,416
WAUGH, MONIQUE	66,351
WEBB, ROBERT	80,662
WEBER, CHRISTOPHER	110,273
WEICHEL, GARRY	62,213
WEICHEL, JONATHAN	56,088
WEICHEL, LISA	102,358
WEINRAUCH, JENNIFER	105,207
WEIR, GABRIELLE	98,457
WEIR, JANELLA	93,966
WEISGARBER, MICHAEL	96,547
WELLS, ANNE	100,521
WENDELL MCINTYRE, KYLA	51,024

Name	Amount
WENGER, PAMELA	97,406
WENZEL, JILL	103,225
WERSTA, BONNIE-JEAN	57,995
WERSTIUK, JANESEA	67,504
WESDYK, CORINA	62,915
WESLEY, ROBERTA	92,067
WESTBROOK, CHRISTIE	78,689
WHALEY, LISA	92,067
WHARRAN, TRACY	102,661
WHITE, CRAIG	72,763
WHITFIELD, THOMAS	122,135
WHITTEN, WILLIAM	68,257
WHITTLE, MEHLEY	95,134
WIEBE, BRITTANY	93,299
WIENS, JACQUELINE	97,817
WIEST, CAMERON	76,544
WIKS-HELGASON, ALISON	67,350
WILHELMS, ERICA	94,089
WILKE, CHANTELE	98,939
WILKES, DAVID	50,211
WILKES, ROBERT	92,952
WILKINSON, CRYSTAL	92,067
WILKINSON, ROBERT	92,067
WILKINSON, TRAVIS	96,687
WILLIAMS, ADAM	102,048
WILLIAMS, DEANNA	86,440
WILLIAMS, JILLIAN	100,325
WILLIAMS, MACKENZIE	70,662
WILLIAMS, REGAN	117,355
WILLIAMS, TYLER	98,019
WILLOX, BROOKLYN	55,273
WILMOT, JON	78,689
WILSON, BARBARA	95,256
WILSON, CARLA	96,907
WILSON, JILLIAN	67,697
WILSON, KIMBERLEY	92,116
WILSON, LYNSIE	79,926
WILSON, MARK	94,813
WINCHESTER, KEVIN	56,749
WING, ROBERT	68,576

Name	Amount
WISNIEWSKI, JEFFREY	96,859
WISZNIAK, LINNEA	105,142
WITTAL, ERIN	110,938
WOIT, JESSICA	75,121
WOLF, KELSEY	76,156
WOOD, LYNSAY	87,932
WOOD, RYAN	102,563
WOOD, TERESA	99,364
WOODARD, MARLIS	98,282
WORKMAN, RACHELLE	103,215
WOTHERSPOON, STEPHANIE	97,870
WOYKIN, KYLA	56,510
WRIGHT, CHRISTOPHER	71,515
WRIGHT, DALLAS	62,116
WRIGHT, MADISON	59,524
WRIGHT, MICHAEL	70,905
WRIGHT, WILLIAM	96,262
WURM, TASHA	90,906
WYATT, JENNIFER	95,804
XHAFERI, JOCELYN	91,383
YANOSHEWSKI, THERESA	91,383
YANTZ-BARTON, ELEISHA	93,189
YANUSH, KALEIGH	76,944
YAQOUB, AYSHA	73,928
YARNTON, LUCAS	92,945
YASINOWSKI, CARRIE	99,101
YASKOWICH, LISA	69,961
YEA, STACEY	100,665
YEE, GARRETT	88,598
YEE, KAITLEN	92,067
YEMBA, TARA	101,731
YESKE, KEVIN	94,703
YESKE, TRUDY	64,773
YOUCK, ANDREA	96,768
YOUCK, SABRINA	99,191
YOUCK, TRACY	90,907
YOUNG, DAVID	99,183
YOUNG, STACEE	102,326
YUHASZ, DANIELLE	93,814
YUNGMANN, MOLLY	57,987

Name	Amount
YUZIK, EMERSON	55,588
ZACHARIAS, MARK	94,128
ZANNI, SHANNON	100,656
ZAROWNY, BARON	97,059
ZIEGLER, KIRSTIE	88,022
ZIMBALUK, DARLA	97,519

Name	Amount
ZIMMER, KIM	97,896
ZINGER, ERIN	73,197
ZINI, JULIA	91,517
ZIRK, KATHRYN	65,263
ZWARICH, TAYLER	67,574

Transfers

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

Name	Amount
HARVEST CITY CHRISTIAN ACADEMY	326,333
RANCH EHRLO SOCIETY	171,554
REGINA CHRISTIAN SCHOOL ASSOCIATION	408,554

Name	Amount
REGINA HUDA SCHOOL	766,967
REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION #81	342,570

Supplier Payments

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

Name	Amount
1 WASCANA DRIVING SCHOOL	334,274
22FRESH	60,787
ACTION ROOFING LTD.	52,424
ACTION SEWER & DRAIN	340,659
AED ADVANTAGE	55,005
AINSWORTH INC.	231,990
ALLIANCE ENERGY LTD.	145,192
ALL-PRO ENVIRONMENTAL	52,525
ALTON TANGEDAL ARCHITECT LTD.	136,342
AON REED STENHOUSE INC.	1,249,599
APEX PLUMBING & HEATING	672,130

Name	Amount
ASSOCIATED ASBESTOS ABATEMENT	134,027
ATLAS-APEX ROOFING (SASKATCHEWAN) INC.	379,925
B A ROBINSON CO LTD.	139,981
C P DISTRIBUTORS LTD.	95,159
CALTEC FLOORING LTD.	101,460
CAMEO ENVIRONMENTAL INC.	63,358
CANADIAN TIRE	63,388
CAPITAL CABS 2000	764,353
CAPITAL FORD LINCOLN	785,712
CHARTER TELECOM INC.	325,920
CITY OF REGINA	938,184
CLEANBRITE CANADA LTD.	292,019
COMPUGEN INC.	187,958

Name	Amount
CONCEPT 3 BUSINESS INTERIORS	188,101
COSTCO	105,414
CURTIS CONSTRUCTION LTD.	161,120
CYPRESS SALES PARTNERSHIP	105,244
DARKTRACE HOLDINGS LIMITED	60,348
DELCO AUTOMATION INC.	97,514
DELL CANADA INC.	1,382,636
DRIFTSTONE CONSULTING INC.	80,753
DUACO CONSTRUCTION	171,128
EDCO PLUMBING & HEATING LTD.	219,662
EECOL ELECTRIC (SASK) LTD.	61,782
ENGELHEIM CHARTER	51,093
ESTI CONSULTING SERVICES	81,769
FEDERATED CO-OPERATIVES LTD.	611,052
FINISHES PLUS ENT 1992	232,409
FIRST CLASS PLANNERS	61,021
FLYING EAGLE CONVEYANCE	209,961
FRIESENS	53,831
FULL THROTTLE FURNACE & DUCT CLEANING INC.	149,248
GENX SOLUTIONS	163,755
GLACIER GLASS SERVICE LTD.	145,352
GORDON FOOD SERVICE	194,290
HBI OFFICE PLUS INC.	450,590
HOIUM STRATEGIC LEADERSHIP LTD.	61,772
HVAC SERVICE	66,251
IMPERIAL DADE CANADA INC.	597,565
INDEPENDENT CONSTRUCTION MANAGEMENT INC.	143,241

Name	Amount
INLAND AUDIO VISUAL LTD.	575,020
INSIGHT CANADA INC.	54,188
INTELLIMEDIA LP	74,646
INTRADO CANADA INC.	51,266
J C K ENGINEERING INC.	209,522
JOHN NIGHTINGALE	232,460
JORDAN ASBESTOS REMOVAL LTD.	180,243
JPH CONSULTING LTD.	167,376
KEV GROUP	81,408
KINCAID INTERIORS LTD.	133,053
KONE INC.	54,912
KONICA MINOLTA BUSINESS	403,927
KPMG LLP	63,825
KRESS ELECTRIC LTD.	102,629
LANCASHIRE DISTRIBUTION	107,323
LAYMAN'S DRIVING SERVICES LTD.	151,893
LORAAS DISPOSAL SERVICES	125,504
LYDALE CONSTRUCTION	694,871
MACPHERSON ENGINEERING INC.	88,852
MAJESTIC AIR INC.	77,702
MANULIFE FINANCIAL	1,848,524
MARATHON MECHANICAL (2010) INC.	250,100
MARQUARDT MECHANICAL LTD.	113,360
MBC GROUP	57,424
MEYERS NORRIS PENNY	88,016
MLT AIKINS LLP	169,127
MOMENTUM HVAC SERVICES	903,174
NEXT TREK MOUNTAIN ADVENTURES	78,980
NOBLE OFFSITE LTD.	65,743
NUMBER TEN	75,805
OPTIMUM ROOFING LTD.	886,022

Name	Amount
ORACLE CORPORATION CANADA INC.	193,251
PACE SOLUTIONS CORP.	121,850
PCL CONSTRUCTION MANAGEMENT INC.	580,612
PRATTS WHOLESALE FOOD SERVICE LTD.	331,734
PRAXIS CONSULTING LTD.	155,523
QUOREX CONSTRUCTION	7,885,408
RANCH EHRLO SOCIETY	118,038
RAPID LAWN LANDSCAPE SOLUTIONS LTD.	159,345
REACH REGINA FOOD SECURITY PROJECT	54,578
REGINA DISTRICT INDUSTRY EDUCATION COUNCIL	130,500
REGINA EXHIBITION ASSOC LTD.	118,330
REGINA HIGH SCHOOLS ATHLETIC ASSOCIATION	119,839
REGINA PLUMBING & HEATING	73,376
REGINA PUBLIC LIBRARY	51,588
RIGHT WAY DRIVING SERVICES	121,950
RUBICON PUBLISHING INC.	495,175
S F SCOTT MANUFACTURING CO LTD.	78,280
SASKATCHEWAN WORKERS' COMPENSATION	715,178
SASKENERGY	178,806
SASKPOWER	3,484,316
SASKTEL CMR	609,326
SCHOLASTIC BOOK FAIRS CANADA INC.	111,729
SECURITY RESOURCE GROUP INC.	167,149

Name	Amount
SEPW ARCHITECTURE INC.	286,853
SHORTBUSS TRANSPORTATION INC.	827,364
SKYLINE ATHLETICS INC.	59,190
SOUTH COUNTRY EQUIPMENT LTD.	50,883
SPORTFACTOR	68,417
ST JOHN'S MUSIC LTD.	66,805
STANTEC ARCHITECTURE LTD.	223,213
STRATEGIC PRAIRIE REGIONAL ALLIANCE	878,164
SUPREME BASICS	731,677
SWISH-KEMSOL	185,691
THE HOME DEPOT	82,899
THORPE INDUSTRIES LTD.	371,676
TRADE WEST EQUIPMENT LTD.	732,658
VIKING FIRE PROTECTION INC.	65,781
WALMART	87,082
WALTERS INDUSTRIAL MECHANICAL LTD.	92,227
WARNER INDUSTRIES	6,386,835
WESTCAN VAC SERVICES INC.	53,455
WESTERN CAMPUS RESOURCES	68,879
WESTERN CYCLE	68,531
WESTERN ELECTRICAL MANAGEMENT LTD.	557,103
WESTRIDGE CONSTRUCTION LTD.	2,312,115
WHERE 2 TRANSPORTATION	1,071,455
WILCO CONTRACTORS SOUTHWEST INC	142,960
WYATT ENGINEERING LTD.	213,828

Other Expenditures

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

Name	Amount
THE CO-OPERATORS	343,525
CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE) LOCAL 3766	391,538
CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE) LOCAL 650	211,155
RECEIVER GENERAL OF CANADA	59,099,501
REGINA CIVIC EMPLOYEES	7,649,000
REGINA CIVIC EMPLOYEES LONG TERM DISABILITY PLAN	294,007
REGINA PUBLIC SCHOOL TEACHERS' ASSOCIATION	267,500

Name	Amount
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	180,080
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	219,556
SASKATCHEWAN TEACHERS FEDERATION	3,103,699
SASKATCHEWAN TEACHERS RETIREMENT PLAN	15,542,516
TEACHERS' SUPERANNUATION PLAN	269,040

Appendix B – Management Report and Audited Financial Statements



REGINA BOARD OF EDUCATION

8b

BOARD MEETING DATE: NOVEMBER 21, 2023

TOPIC: 2022-2023 AUDITED FINANCIAL STATEMENTS

FORUM	INTENT
<input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<input type="checkbox"/> Delegation / Presentation <input checked="" type="checkbox"/> Decision <input type="checkbox"/> Discussion <input type="checkbox"/> Information

BACKGROUND

The [2022-23 draft audited financial statements](#) are attached for approval by the Board, following review by the Audit and Risk Management Committee on November 7, 2023.

CURRENT STATUS

Highlights of the 2022-23 fiscal year include:

- An Operating Deficit of \$16M, which is a \$20M variance from the \$4.4M surplus projected in the 2022-23 Budget and consists of \$4.3M lower than budgeted revenues and \$16M higher expenses. The key reasons for variances include lower capital grants due to project delays; higher salaries due to additional FTE for enrolment growth, higher than budgeted salaries for staff absences and benefits; higher than estimated amortization; planned spend down of PMR reserve; higher than estimated costs for transportation and inflationary increases in utilities and supplies.
- The final audited Operating Deficit is close to the forecast amounts provided to the Board in March, June, and September. The actual deficit is about \$6M higher than the cash forecast of \$10M, due to lower than projected capital grants, lower purchases of furniture, equipment and IT being capitalized, higher costs related to amortization and higher costs for utilities and contracted services.
- Over \$9M in investments in tangible capital assets including new and renovated facilities, equipment, technology, and furniture.
- Early adoption of PSAB 3400 Revenue Standard. The standard focuses on performance obligations around revenue and the difference in accounting treatment between transactions with performance obligations and those with no performance obligation. Administration has reviewed the standard and determined there is no change in accounting treatment for the Division.
- Overall, Regina Public Schools remains in a stable financial position evident by the total accumulated surplus of \$259M.
- Representatives from MNP LLP will present the audit results which again provide assurance that the Division is managing well and readers can rely on the information presented in our Audited Financial Statements.

The pages that follow provide additional analysis and interpretation for each statement in the 2022-23 Financial Statements and are intended to be read in conjunction with the Statements. Additional details can be found in the remaining schedules and notes to the 2022-23 Financial Statements.

2022-23 Audited Financial Statements

1. Statement of Financial Position (page 1)

The Consolidated Statement of Financial Position reports on the assets belonging to, or under the control of, the School Division including financial assets, non-financial assets and tangible capital assets.

The statement also reports on the financial liabilities or obligations of the School Division, such as future payments to suppliers and creditors and future charges against the School Division as a result of past activity, such as future employee benefits. The difference between financial assets and liabilities is the “net financial assets” or “net debt” of the School Division.

The Statement of Financial Position provides two key indicators about the School Division:

- **Net financial assets or net debt** is a measure of the financial health of the School Division. Net financial assets mean that the School Division has financial assets in excess of its liabilities, which can be readily used to provide future goods and services or invest in new capital assets. A net debt balance is the amount that the School Division will have to generate to cover the liabilities for which it currently does not have sufficient financial assets.
 - The Division is in a net financial debt position of \$3.8M, a decrease of \$12.9M from the net financial assets (\$9M) last year.
 - Included in the net financial debt calculation is the liability for asset retirement obligation (ARO) that the Division adopted in 2021-22. ARO applies to buildings and the cost of remediation of asbestos in those buildings. The costs, even though in the future, result in a liability to the Division because of legislation that came into force for the safe handling of asbestos. The Division’s ARO liability for the 2022-23 year is \$18.9M (2021-22 - \$18.6M). The cost is in the future and an estimate of what the cost may be. If we were to remove the ARO liability from the calculation, the Division would be in a net financial asset position.

	2022-23
(Net Debt)	(3,848,160)
Asset Retirement Obligation	18,907,415
Adjusted net financial asset	15,059,255

- **The accumulated surplus or deficit** represents the net recognized economic resources (net assets) of the organization since its inception – i.e., each year’s surplus or deficit. It also includes non-financial assets such as capital assets.
 - The accumulated surplus totals \$259M, a decrease of \$16M from 2021-22.

To better understand the Division’s ability to meet its short-term liabilities, the current ratio can be used to measure financial health.

$$\text{Current Ratio} = \frac{\text{Current assets}}{\text{Current liabilities}}$$

Current Assets consists of cash and cash equivalents, accounts receivable and investments. Current liabilities include supplier payments, accrued liabilities, accrued salaries and benefits and deferred revenues. Long-term debt, employee future benefits and asset retirement obligation have been excluded from the calculation as those amounts are to be settled in the future (more than a year).

	2022-23	2021-22	2020-21
Current assets	56,192,052	72,766,353	89,926,401
Current liabilities	15,153,360	17,386,370	19,793,657
Current ratio	3.71	4.19	4.54

It is important to understand that the statement balances are at a point in time and change from day-to-day in normal circumstances.

The Division remains in a stable financial position, evidenced by a positive current ratio and accumulated surplus of \$259M.

Significant differences over last year's statement are:

Statement of Financial Position, as at August 31, 2023					
	2023	2022	Variance	% change	Explanation
Cash and cash equivalents	50,862,763	66,177,609	(15,314,846)	-23%	Decrease in the cash balance relates to the 2022-23 operating deficit and is a point in time.
Accounts receivable	4,604,573	6,197,028	(1,592,455)	-26%	Decrease from prior year as a result of lower capital grants.
Portfolio investments	724,716	391,716	333,000	85%	Increase from prior year as an 2021-22 investment held as cash and re-invested in 2022-23.
Accounts payable and accrued liabilities	32,962,999	35,145,622	(2,182,623)	-6%	Decrease from prior year as a result of lower payments owing to suppliers at year-end.
Deferred revenue	1,097,776	868,562	229,214	26%	Increase from prior year as a result of higher tuition fees received in 2022-23 for the 2023-24 school year.
Prepaid expenses	1,648,894	1,823,986	(175,092)	-10%	Decrease from prior year as a result of Konica Minolta lease payment set up as prepaid in 2021-22 netted against increase in insurance and WCB premiums.

2. Statement of Operations (page 2)

The Statement of Operations reports the cost of services provided, the revenues recognized in the period and the difference between them. It also displays the surplus or deficit from operations during the period and the accumulation of all surpluses and deficits from prior periods.

The financial statements show an operating deficit for the year ending August 31, 2023, compared to the planned budget surplus:

	Revenues	Expenditures	(Deficit) Surplus
2022-23 Operating Budget	278,079,716	273,688,069	4,391,647
2022-23 AFS	273,822,966	289,991,769	(16,168,803)
Variance	4,256,750	(16,303,700)	(20,560,450)
	1.53%	-5.96%	

The table below reconciles the 2022-23 budgeted surplus to actual results:

Reconciliation		
2022-23 Budget Surplus	4,391,647	
Revenue		
Capital grants	(7,944,729)	Delays in the Imperial/McDermid rebuild and Harbour Landing West new school projects.
PMR grant	(545,569)	PMR funding received in June 2023 was lower than budgeted.
Tuition fees	(527,230)	Fewer than projected international students.
Insurance proceeds	1,323,501	Accounts receivable set up for insurance claims for McLurg School flooding not budgeted for.
Interest revenue	1,045,307	Higher than budgeted revenue from interest income due to higher interest rates.
Operating grant	1,010,115	September 30 th actual enrolment adjustment.
School generated funds	602,348	Higher than budgeted revenues due to curricular and extra-curricular activities at the school; offset by an increase in SGF expenses.
French grant	288,140	Additional French funding received; offset by increased expenses.
ELISP	235,000	Additional funding for Early Learning Intensive Support Program; offset by increased expenses.
Facility rentals	131,272	Higher facilities rental than budgeted.
Additional revenue received over budget	125,095	
	(4,256,750)	
Expenses		
Salaries and benefits	(7,252,678)	Over budget as a result of additional FTE for student enrolment growth, higher than budgeted salaries for staff absences, and expenses related to additional grants received, partially offset by savings in Administration salaries.
Insurance claims	(1,393,073)	Unanticipated insurance claims: McLurg (\$1.2M), Balfour Collegiate, and Thom Collegiate; offset by revenue set up as accounts receivable. The Division is responsible for the \$25K deductible.
School Generated Funds	(1,083,160)	Higher than budgeted as a result of higher collection of revenue (higher extra-curricular and fundraising activities) and spending down of SGF reserves/carryovers.
Utilities	(1,057,326)	Higher utilities costs than budget as a result of increases in usage and rates.
Maintenance contracted services and supplies	(930,000)	Higher than budgeted costs for unplanned costs related to boilers (chemical problems, loss of coils, steam traps), mold issues, all access washrooms, video cameras, programming (intensive support programs, Adult Campus home economic renovation, STEAM, Campbell) and inflationary cost increases.
Amortization	(825,272)	Higher amortization of capital asset purchases related to vehicles, equipment, furniture, and asset retirement obligation.
PMR	(698,159)	Planned spend down of PMR reserve.
Transportation	(676,630)	Over budget as a result of increasing enrolments during the year and added routes and light vehicles.
Caretaking contracted services and supplies	(600,000)	Higher than budgeted due to higher supplies for new Argyle school, inflationary cost increases, menstrual product dispensers, change in chemical products and 2021-22 lawn care costs paid for in 2022-23.
Asset retirement obligation accretion and abatement	(458,898)	
Over/under budget in accounts	(430,294)	
French grant	(310,000)	Higher than budgeted due to additional French language grant plus spend down of reserve.

Legal	(143,782)	Higher than budgeted spending due to land exchange with City of Regina and labour relations advice.
Consulting	(137,094)	Higher than budgeted consulting expenses due to strategic plan development, CUPE 4643 job evaluation process, Deputy Director search, and benefit plan insurance consulting.
School operating budget	(110,217)	Spend down of school operating budget reserve.
Non capital assets	(100,135)	Purchase of equipment, furniture and audio-visual equipment that did not qualify to be capitalized.
Elections	(53,982)	Subdivision 2 byelection.
School Resource Officer review	(43,000)	
	(16,303,700)	
2022-23 Actual Operating Deficit	(16,168,803)	Balances to Consolidated Statement of Operations.

Capital Grants		
	2022-23 Budget	Revenue Received
Argyle School/St. Pius School Rebuild	6,667,000	6,902,740
New Harbour Landing School	3,208,000	-
Imperial School/St. Peter School Rebuild	5,333,000	-
Dr. A.E. Perry School portable	-	500,000
Balfour Collegiate *	-	(139,469)
Total	15,208,000	7,263,271
* This amount indicates the amount that was returned to the Government as the actual total project cost on the signed Certificate of Project Completion was lower than the estimated project cost on the Funding letter. The Division adjusted the accounts receivable.		

The variances in revenues and expenditures are explained below:

Statement of Operations for the year ended August 31, 2023					
	BUDGET	ACTUAL	VARIANCE	% CHANGE	EXPLANATION
REVENUES					
Grants	254,583,360	247,316,153	7,267,207	3%	Under budget as a result of lower than budgeted capital grants due to project delays and lower than budgeted operating grants due to lower than projected September 30 enrolments.
Tuition and Related Fees	969,000	441,770	527,230	54%	Under budget as a result of fewer than estimated international students.
School Generated Funds	4,120,000	4,722,348	(602,348)	-15%	Over budget as a result of higher collection of funds from schools for curricular and non-curricular activities; see below for related SGF expenses.
Complementary Services	4,307,240	4,559,244	(252,004)	-6%	Additional grant revenue received to expand the Early Learning Intensive Support Program.
External Services	12,201,716	12,259,269	(57,553)	0%	
Other	1,898,400	4,524,182	(2,625,782)	-138%	Over budget as a result of higher interest income than budgeted and

					receivable set up for outstanding insurance claims.
Total Revenues	278,079,716	273,822,966	4,256,750		
EXPENSES					
Governance	622,745	673,109	(50,364)	-8%	Over budget as a result of costs for the October 2022 by-election in Subdivision 2.
Administration	7,555,914	7,204,059	351,855	5%	Under budget as a result of vacant positions and salary savings.
Instruction	191,605,693	200,398,171	(8,792,478)	-5%	Over budget as a result of additional FTE for student enrolment growth, higher than budgeted salaries for staff absences, and expenses related to additional grants received.
Plant	42,260,029	47,772,832	(5,512,803)	-13%	Over budget as a result of planned spend down of PMR reserve, higher utilities costs, insurance claims, and increased spending on facility maintenance projects.
Transportation	8,849,391	9,526,021	(676,630)	-8%	Over budget as a result of increasing enrolments during the year and added routes.
Tuition and Related Fees	355,000	313,442	41,558	12%	Under budget as a result of no out of province tuition students.
School Generated Funds	3,686,906	4,770,066	(1,083,160)	-29%	Over budget as a result of higher collection of curricular and non-curricular activities resulting in higher expenses and spend down of SGF reserves.
Complementary Services	5,828,768	5,899,196	(70,428)	-1%	
External Services	12,201,716	12,254,068	(52,352)	0%	
Other Expenses	721,907	1,180,805	(458,898)	-64%	Higher than budget as a result of accretion expense for asset retirement obligation and write down of tangible capital assets.
Total Expenses	273,688,069	289,991,769	(16,303,700)		
Operating Surplus (Deficit) for the Year	4,391,647	(16,168,803)	20,560,450		

Other items to note:

- Preventive Maintenance and Renewal spending totaled \$6.7M, and included:
 - Campbell Collegiate – roof replacement
 - W.F. Ready School – roof replacement
 - Sheldon-Williams Collegiate – programming renovations
 - Lakeview School – roof replacement
 - Martin Collegiate – asbestos removal
 - Wilfrid Walker School – roof replacement

- Tangible capital asset purchases of \$11M are not included in this statement; amortization expense of \$13.5M is included to recognize the costs of using assets over their expected life span. In 2022-23, the School Division budgeted to spend \$18M on assets under construction, furniture, and various types of equipment. The decrease in tangible capital asset purchases relates to construction projects proceeding more slowly than anticipated, in particular the

Imperial/McDermid rebuild and the new Harbour Landing West school. Tangible capital assets purchases included furniture and equipment refreshes, information technology renewal, new vehicles and the Argyle School rebuild.

- Principal debt repayments of \$1.3M are not included in this statement; interest payments on debt of \$672K are included.

3. Statement of Changes in (Net Debt) Net Financial Assets (page 3)

The Consolidated Statement of Changes in (Net Debt) Net Financial Assets explains the difference between the annual surplus or deficit as reported on the Statement of Operations and the change in non-financial assets reported in the Statement of Financial Position. This statement is important because one of the key items that explains the difference between the annual surplus/deficit and net financial assets/net debt is the School Division's acquisition of tangible capital assets during the year.

Regina Public Schools has a negative Net Financial Debt balance, although the balance has decreased year over year. The School Division has cash and other assets sufficient to cover any short-term liabilities.

Statement of Cash Flow (page 4)

The Consolidated Statement of Cash Flow reports on cash and cash equivalents and shows how the School Division financed its activities and met its cash requirements during the year.

This statement provides two key indicators: the cash position of the School Division and the cash flow during the year. This helps in evaluating the Division's liquidity and future cash requirements, as well as providing accountability for its use of cash resources. The statement reports three major categories:

- Cash flow from operations;
- Capital activities; and
- Investing and financing activities.

The 2022-23 Financial Statements show that cash decreased from \$66.2M to \$50.8M, a change of \$15.3M. This is a result of \$4.4M in cash used for operating activities, less net purchases of capital assets of \$9.2M, (\$.3M) from investing, and \$1.3M to repay long-term debt.

Financial Reserves (Schedule G and note 13)

Administrative Procedure 529 *Financial Reserves* was implemented in April 2022 and adds transparency and controls to the management and use of reserve funds by:

- Explaining the general purpose of reserve funds – to support stable programming and ongoing operations for the benefit of students served by Regina Public.
- Explaining the specific uses for reserves (e.g., to cushion revenue and expense fluctuations, cyclical expenses, infrastructure upgrades not funded by the Ministry, carry over of third-party funding, purchase orders and school generated funds).
- Committing Administration to develop a plan for reserves as part of the budget development process and reporting on actual reserve balances as part of the financial statement process. Tying reserves review to the budget and financial statement processes ensures Board review and approval of the planned and actual use of reserve funds.

Schedule G shows the Designated Assets of the Division, divided into two sections:

1. Externally Restricted – these are funds that restrictions are imposed from outside the Division, usually by the contributor of the funds. The purpose of the funds may not be changed by the Division. Categories include grants from the Ministry of Education, agreements with outside organizations, and school generated funds.
2. Internally Restricted – these are funds the Division have set aside for future operations or acquisitions. The Division has discretion over these funds. Categories include furniture and equipment refresh, facilities enhancements, and information technology.

Below is a table outlining the Division’s reserve balances as at August 31, 2023: (See Schedule G of the AFS for details)

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
External Sources	17,633,166	15,579,999	21,223,385	11,989,780
Internal Sources	24,993,192	404,155	4,601,398	20,795,949
Unrestricted	4,021,873	-	4,021,873	-

Last year, the SASBO Operational Reserve Committee provided the Ministry of Education with a draft reserves policy/procedure on behalf of school divisions that included consistent ranges for unrestricted surplus (between 0.5% and 2% of adjusted annual operating revenue) and internally restricted reserves (between 1% and 10% of adjusted annual operating revenue). The Ministry’s final policy was to have been announced on budget day 2023 but was not, and no update has been provided.

COMMUNICATIONS

The approved 2022-23 Audited Financial Statements will be submitted to the Ministry of Education by the end of November and posted on the Regina Public Schools website under Board documents.

RECOMMENDATION

That the Board review the attached material, ask questions of the Audit and Risk Management Committee and staff, and approve the 2022-23 Financial Statements.

PROPOSED MOTION

That the Audited Financial Statements for the year ending August 31, 2023, be approved, subject to minor changes made after final review and approval by the Ministries of Education and Finance.

PREPARED BY	DATE	ATTACHMENTS
Ashley Kuntz, Superintendent of Business Services Naomi Mellor, Deputy Director of Division Services/CFO	November 17, 2023	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Consolidated Audited Financial Statements

Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2023

Chief Financial Officer - Naomi Mellor

Auditor - MNP LLP

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

Saskatchewan 

Management's Responsibility for the Consolidated Financial Statements

The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of 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, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditors' 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 Regina School Division No. 4:

Board Chair

CEO/Director of Education

Chief Financial Officer

November 21, 2023

Independent Auditor's Report

To the Chairman and Trustees of The Board of Education of Regina School Division No. 4:

Opinion

We have audited the consolidated financial statements of Regina School Division No. 4, which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations and accumulated surplus from operations, changes in (net debt) net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Regina School Division No. 4 as at August 31, 2023, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Regina School Division No. 4 in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained the Annual Report prior to 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. We have nothing to report in this regard.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Regina School Division No. 4'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 Regina School Division No. 4 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Regina School Division No. 4's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Regina School Division No. 4'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 Regina School Division No. 4's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Regina School Division No. 4 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Regina School Division No. 4 to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Regina, Saskatchewan

November 21, 2023

Chartered Professional Accountants

DRAFT

Regina School Division No. 4
Consolidated Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	50,862,763	66,177,609
Accounts Receivable (Note 7)	4,604,573	6,197,028
Portfolio Investments (Note 3)	724,716	391,716
Total Financial Assets	56,192,052	72,766,353
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	32,962,999	35,145,622
Long-Term Debt (Note 9)	15,678,437	17,021,390
Liability for Employee Future Benefits (Note 5)	10,301,000	10,683,900
Deferred Revenue (Note 10)	1,097,776	868,562
Total Liabilities	60,040,212	63,719,474
(Net Debt) Net Financial Assets	(3,848,160)	9,046,879
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	260,949,893	264,034,536
Inventory of Supplies Held for Consumption	114,133	128,162
Prepaid Expenses	1,648,894	1,823,986
Total Non-Financial Assets	262,712,920	265,986,684
Accumulated Surplus (Note 13)	258,864,760	275,033,563

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

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

Approved by the Board:

_____ Chairperson

_____ Chief Financial Officer

Regina School Division No. 4
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	254,583,360	247,316,153	243,735,981
Tuition and Related Fees	969,000	441,770	602,678
School Generated Funds	4,120,000	4,722,348	3,696,110
Complementary Services (Note 11)	4,307,240	4,559,244	4,523,252
External Services (Note 12)	12,201,716	12,259,269	12,221,231
Other	1,898,400	4,524,182	1,713,470
Total Revenues (Schedule A)	278,079,716	273,822,966	266,492,722
EXPENSES			
Governance	622,745	673,109	595,617
Administration	7,555,914	7,204,059	6,959,476
Instruction	191,605,693	200,398,171	192,436,479
Plant Operation & Maintenance	42,260,029	47,772,832	43,693,580
Student Transportation	8,849,392	9,526,021	9,129,091
Tuition and Related Fees	355,000	313,442	358,055
School Generated Funds	3,686,906	4,770,066	2,998,522
Complementary Services (Note 11)	5,828,768	5,899,196	6,006,952
External Services (Note 12)	12,201,716	12,254,068	12,256,348
Other	721,906	1,180,805	1,135,840
Total Expenses (Schedule B)	273,688,069	289,991,769	275,569,960
Operating Deficit for the Year	4,391,647	(16,168,803)	(9,077,238)
Accumulated Surplus from Operations, Beginning of Year	275,033,563	275,033,563	284,110,801
Accumulated Surplus from Operations, End of Year	279,425,210	258,864,760	275,033,563

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

Regina School Division No. 4
Consolidated Statement of Changes in (Net Debt) Net Financial Assets
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	9,046,879	9,046,879	22,536,863
Changes During the Year			
Operating Deficit, for the Year	4,391,647	(16,168,803)	(9,077,238)
Acquisition of Tangible Capital Assets (Schedule C)	(18,229,800)	(10,604,805)	(17,291,481)
Write-Down of Tangible Capital Assets (Schedule C)	-	138,435	-
Amortization of Tangible Capital Assets (Schedule C)	12,725,740	13,551,013	13,099,352
Net Acquisition of Inventory of Supplies Held for Consumption	-	14,029	(31,234)
Net Change in Other Non-Financial Assets	-	175,092	(189,383)
Change in Net Debt	(1,112,413)	(12,895,039)	(13,489,984)
(Net Debt) Net Financial Assets, End of Year	7,934,466	(3,848,160)	9,046,879

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

Regina School Division No. 4
Consolidated Statement of Cash Flows
for the year ended August 31, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(16,168,803)	(9,077,238)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	12,348,703	11,896,273
Net Change in Non-Cash Operating Activities (Schedule E)	(554,733)	24,571
Cash (Used in) Provided by Operating Activities	(4,374,833)	2,843,606
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets*	(9,264,060)	(16,088,402)
Cash Used in Capital Activities	(9,264,060)	(16,088,402)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(333,000)	-
Proceeds on Disposal of Portfolio Investments	-	97,000
Cash (Used in) Provided by Investing Activities	(333,000)	97,000
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,342,953)	(1,289,540)
Cash Used in Financing Activities	(1,342,953)	(1,289,540)
DECREASE IN CASH AND CASH EQUIVALENTS	(15,314,846)	(14,437,336)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	66,177,609	80,614,945
CASH AND CASH EQUIVALENTS, END OF YEAR	50,862,763	66,177,609

* This amount does not include in-kind grants for Joint-Use Schools Project of \$1,340,745.

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

Regina School Division No. 4
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	229,968,929	231,811,661	225,442,315
Operating Grant PMR	6,001,696	5,456,127	5,989,917
Other Ministry Grants	3,404,735	2,741,594	2,157,642
Total Ministry Grants	239,375,360	240,009,382	233,589,874
Other Provincial Grants	-	43,500	-
Grants from Others	-	-	107,582
Total Operating Grants	239,375,360	240,052,882	233,697,456
Capital Grants			
Ministry of Education Capital Grants	15,208,000	7,263,271	10,038,525
Total Capital Grants	15,208,000	7,263,271	10,038,525
Total Grants	254,583,360	247,316,153	243,735,981
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	450,000	236,220	400,128
Individuals and Other	519,000	205,550	202,550
Total Tuition Fees	969,000	441,770	602,678
Total Operating Tuition and Related Fees	969,000	441,770	602,678
Total Tuition and Related Fees Revenue	969,000	441,770	602,678
School Generated Funds Revenue			
Curricular			
Student Fees	700,000	849,632	733,602
Total Curricular Fees	700,000	849,632	733,602
Non-Curricular Fees			
Commercial Sales - GST	200,000	300,120	232,602
Commercial Sales - Non-GST	400,000	463,550	370,224
Fundraising	950,000	741,890	450,757
Grants and Partnerships	370,000	576,771	673,199
Students Fees	800,000	1,747,015	1,192,720
Other	700,000	43,370	43,006
Total Non-Curricular Fees	3,420,000	3,872,716	2,962,508
Total School Generated Funds Revenue	4,120,000	4,722,348	3,696,110
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,789,870	2,789,872	2,759,060
Other Ministry Grants	1,268,170	1,518,240	1,297,728
Federal Grants	-	4,575	58,948
Other Grants	249,200	242,557	314,868
Total Operating Grants	4,307,240	4,555,244	4,430,604
Fees and Other Revenue			
Other Revenue	-	4,000	92,648
Total Fees and Other Revenue	-	4,000	92,648
Total Complementary Services Revenue	4,307,240	4,559,244	4,523,252

Regina School Division No. 4
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	11,430,816	11,352,442	11,279,781
Other Ministry Grants	-	51,918	30,311
Other Grants	770,900	854,909	911,139
Total Operating Grants	12,201,716	12,259,269	12,221,231
Fees and Other Revenue			
Total External Services Revenue	12,201,716	12,259,269	12,221,231
Other Revenue			
Miscellaneous Revenue*	353,000	1,951,519	514,353
Sales & Rentals	445,400	427,356	321,986
Investments	1,100,000	2,145,307	863,688
Treaty Land Entitlement / Urban	-	-	13,443
Total Other Revenue	1,898,400	4,524,182	1,713,470
TOTAL REVENUE FOR THE YEAR	278,079,716	273,822,966	266,492,722
Miscellaneous Revenue*	2023 Budget	2023 Actual	2022 Actual
Administration (reimbursements and fees)	230,000	1,727,406	394,155
Instruction	123,000	224,113	120,198
	353,000	1,951,519	514,353

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	250,997	244,912	245,531
Professional Development - Board Members	14,000	6,784	10,672
Grants to School Community Councils	110,978	82,897	73,927
Elections	25,000	78,982	16,941
Other Governance Expenses	220,300	256,968	247,372
Amortization of Tangible Capital Assets	1,470	2,566	1,174
Total Governance Expense	622,745	673,109	595,617
Administration Expense			
Salaries	5,500,995	5,134,420	5,086,918
Benefits	770,065	752,357	752,295
Supplies & Services	745,000	995,584	801,628
Non-Capital Furniture & Equipment	90,000	31,837	13,605
Building Operating Expenses	118,110	126,559	109,678
Communications	51,000	36,383	40,399
Travel	74,900	37,852	689
Professional Development	69,200	38,579	102,272
Amortization of Tangible Capital Assets	136,644	50,488	51,992
Total Administration Expense	7,555,914	7,204,059	6,959,476
Instruction Expense			
Instructional (Teacher Contract) Salaries	137,843,046	139,569,567	135,328,463
Instructional (Teacher Contract) Benefits	7,765,473	9,042,331	8,841,942
Program Support (Non-Teacher Contract) Salaries	28,011,765	31,541,392	28,837,233
Program Support (Non-Teacher Contract) Benefits	5,177,301	5,937,563	5,282,877
Instructional Aids	2,893,009	3,286,456	2,956,834
Supplies & Services	2,704,562	3,112,393	3,786,702
Non-Capital Furniture & Equipment	1,604,119	1,874,246	1,392,628
Communications	402,094	519,743	434,724
Travel	228,252	147,247	181,838
Professional Development	1,003,959	854,613	785,957
Student Related Expense	182,846	152,806	148,885
Amortization of Tangible Capital Assets	3,789,267	4,359,814	4,458,396
Total Instruction Expense	191,605,693	200,398,171	192,436,479

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	10,820,549	11,026,528	11,076,938
Benefits	2,701,330	3,101,952	3,009,165
Supplies & Services	3,600	28,399	445,693
Non-Capital Furniture & Equipment	21,000	40,307	104,758
Building Operating Expenses	19,863,016	24,582,948	20,434,311
Communications	60,000	48,981	72,129
Travel	119,500	137,959	200,336
Professional Development	48,250	29,079	23,281
Amortization of Tangible Capital Assets	8,622,784	8,723,970	8,271,967
Amortization of Tangible Capital Assets ARO	-	52,709	55,002
Total Plant Operation & Maintenance Expense	42,260,029	47,772,832	43,693,580
Student Transportation Expense			
Salaries	143,952	145,255	146,845
Benefits	32,025	31,564	30,468
Supplies & Services	684,200	662,041	515,803
Non-Capital Furniture & Equipment	29,500	26,281	15,587
Building Operating Expenses	393,000	433,261	435,041
Communications	4,600	9,307	5,394
Professional Development	1,000	909	2,653
Contracted Transportation	7,516,675	8,027,813	7,914,839
Amortization of Tangible Capital Assets	44,440	189,590	62,461
Total Student Transportation Expense	8,849,392	9,526,021	9,129,091
Tuition and Related Fees Expense			
Tuition Fees	315,000	274,159	326,939
Transportation Fees	40,000	39,283	31,116
Total Tuition and Related Fees Expense	355,000	313,442	358,055
School Generated Funds Expense			
Academic Supplies & Services	200,000	952,924	510,991
Cost of Sales	500,000	722,130	493,986
Non-Capital Furniture & Equipment	100,000	28,319	36,872
School Fund Expenses	2,800,000	2,927,737	1,804,122
Amortization of Tangible Capital Assets	86,906	138,956	152,551
Total School Generated Funds Expense	3,686,906	4,770,066	2,998,522

Regina School Division No. 4
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	2,105,228	2,489,633	2,200,683
Program Support (Non-Teacher Contract) Salaries & Benefits	3,057,349	2,963,452	3,230,486
Instructional Aids	526,542	329,961	440,843
Supplies & Services	-	-	206
Non-Capital Furniture & Equipment	-	215	4,725
Building Operating Expenses	33,800	27,940	30,480
Communications	1,000	-	-
Travel	5,620	4,896	4,337
Professional Development (Non-Salary Costs)	5,000	836	3,021
Student Related Expenses	50,000	49,343	46,362
Amortization of Tangible Capital Assets	44,229	32,920	45,809
Total Complementary Services Expense	5,828,768	5,899,196	6,006,952
External Service Expense			
Grant Transfers	2,079,768	1,740,694	1,967,474
Instructional (Teacher Contract) Salaries & Benefits	8,299,430	8,564,677	8,276,280
Program Support (Non-Teacher Contract) Salaries & Benefits	202,000	191,400	205,286
Instructional Aids	-	84,809	54,714
Supplies & Services	1,609,538	1,644,380	1,735,847
Travel	-	285	639
Professional Development (Non-Salary Costs)	10,980	6,323	7,831
Student Related Expenses	-	21,500	8,277
Total External Services Expense	12,201,716	12,254,068	12,256,348
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	50,000	90,772	66,261
Interest on Capital Loans	671,906	671,906	725,416
Total Interest and Bank Charges	721,906	762,678	791,677
Accretion	-	418,127	344,163
Total Other Expense	721,906	1,180,805	1,135,840
TOTAL EXPENSES FOR THE YEAR	273,688,069	289,991,769	275,569,960

Regina School Division No. 4
 Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
 for the year ended August 31, 2023

	Land		Buildings		Buildings and Short-Term Buildings ARO		Other		Furniture and Equipment		Computer Hardware and Equipment		Computer Software		Assets Under Construction		2023		2022	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost																				
Opening Balance as of September 1	10,402,646	471,448	328,269,379	27,698,845	3,278,470	1,094,866	24,868,143	17,394,698	825,680	15,481,658	429,785,833	413,546,231								
Additions/Purchases	-	-	-	-	-	776,586	427,795	1,539,603	-	7,860,821	10,604,805	17,291,481								
Disposals	-	-	-	-	-	(71,770)	(3,336,868)	(3,723,072)	(188,687)	-	(7,320,397)	(1,051,879)								
Write-Downs	-	-	-	-	(138,435)	-	-	-	-	-	(138,435)	-								
Transfers to (from)	-	20,411,847	-	-	-	-	837,720	151,169	-	(21,400,736)	-	-								
Closing Balance as of August 31	10,402,646	471,448	348,681,226	27,698,845	3,140,035	1,799,682	22,796,790	15,362,398	636,993	1,941,743	432,931,806	429,785,833								

Tangible Capital Assets - Amortization

Opening Balance as of September 1	-	353,581	128,704,070	10,016,275	2,488,835	526,599	13,192,443	9,767,735	701,759	-	165,751,297	153,703,824								
Amortization of the Period	-	23,572	6,480,180	1,268,967	52,709	336,269	2,277,586	3,018,301	93,429	-	13,551,013	13,099,352								
Disposals	-	-	-	-	-	(71,770)	(3,336,868)	(3,723,072)	(188,687)	-	(7,320,397)	(1,051,879)								
Closing Balance as of August 31	N/A	377,153	135,184,250	11,285,242	2,541,544	791,098	12,133,161	9,062,964	606,501	N/A	171,981,913	165,751,297								

Net Book Value

Opening Balance as of September 1	10,402,646	117,867	199,565,309	17,682,570	789,635	568,267	11,675,700	7,626,963	123,921	15,481,658	264,034,536	259,842,407								
Closing Balance as of August 31	10,402,646	94,295	213,496,976	16,413,603	598,491	1,008,584	10,663,629	6,299,434	30,492	1,941,743	260,949,893	264,034,536								
Change in Net Book Value	-	(23,572)	13,931,667	(1,268,967)	(191,144)	440,317	(1,012,071)	(1,327,529)	(93,429)	(13,539,915)	(3,084,643)	4,192,129								

Disposals

Historical Cost	-	-	-	-	-	71,770	3,336,868	3,723,072	188,687	-	7,320,397	1,051,879								
Accumulated Amortization	-	-	-	-	-	71,770	3,336,868	3,723,072	188,687	-	7,320,397	1,051,879								
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-								
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-								
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-	-								

Sch C

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a netbook value of \$6,925,901 (2022-\$7,984,912).

Regina School Division No. 4
Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	13,551,013	13,099,352
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus / Deficit	(1,340,745)	(1,203,079)
Write-Down of Tangible Capital Assets (Schedule C)	138,435	-
Total Non-Cash Items Included in Surplus / Deficit	12,348,703	11,896,273

Regina School Division No. 4
Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	1,592,455	2,625,712
Decrease in Accounts Payable and Accrued Liabilities	(2,182,623)	(1,955,135)
Decrease in Liability for Employee Future Benefits	(382,900)	(317,400)
Increase (Decrease) in Deferred Revenue	229,214	(107,989)
Decrease (Increase) in Inventory of Supplies Held for Consumption	14,029	(31,234)
Decrease (Increase) in Prepaid Expenses	175,092	(189,383)
Total Net Change in Non-Cash Operating Activities	(554,733)	24,571

Regina School Division No. 4
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (Note 13)
External Sources				
Jointly Administered Funds				
School generated funds	2,973,554	2,694,950	2,973,554	2,694,950
Total Jointly Administered Funds	2,973,554	2,694,950	2,973,554	2,694,950
Ministry of Education				
Designated for tangible capital asset expenditures	6,601,235	7,402,739	11,505,842	2,498,132
Sale of school buildings	1,142,080	-	-	1,142,080
PMR maintenance project allocations	6,908,272	5,456,127	6,688,076	5,676,323
Federal Capital Tuition	8,025	-	-	8,025
Total Ministry of Education	14,659,612	12,858,866	18,193,918	9,324,560
Total	17,633,166	15,553,816	21,167,472	12,019,510
Internal Sources				
Curriculum and student learning				
School operating budget	188,372	78,156	188,372	78,156
Programming	166,314	66,000	166,314	66,000
Total curriculum and student learning	354,686	144,156	354,686	144,156
Facilities				
Facilities	5,970,715	-	-	5,970,715
Total facilities	5,970,715	-	-	5,970,715
Furniture and equipment				
Furniture and equipment	2,239,648	260,000	-	2,499,648
Total furniture and equipment	2,239,648	260,000	-	2,499,648
Information technology				
Information technology renewal	5,764,739	-	-	5,764,739
Total information technology	5,764,739	-	-	5,764,739
Other				
Operating	10,000,000	-	3,898,049	6,101,951
Vehicle renewal	663,404	-	663,404	-
Total Other	10,663,404	-	4,561,453	6,101,951
Total	24,993,192	404,156	4,916,139	20,481,209
Total Designated Assets	42,626,358	15,957,972	26,083,611	32,500,719

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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 Regina School Division No. 4 of Saskatchewan” and operates as “the Regina School Division No.4”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These 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 and the school division’s share of partnerships.

Partnerships

A partnership represents a contractual arrangement between the school division and a party or parties outside the school division reporting entity. The partners have significant, clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnership.

Partnerships are accounted for on a proportionate, consolidation basis whereby the school division’s pro-rata share of the partnership’s assets, liabilities, revenues, and expenses are combined on a line-by-line basis after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-company balances and transactions between the school division and the partnership have been eliminated.

These consolidated financial statements contain the following partnerships:

- māmawēyatitân Centre co-ownership of building consolidated 72.85% (2022-consolidated 72.85%).
- māmawēyatitân Centre common operating costs consolidated 69.70% (2022-consolidated 69.70%), adjusted for security costs which are allocated based on daily use.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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 \$ 10,301,000 (2022 - \$ 10,683,900) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$171,981,913 (2022 - \$ 165,751,297) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated discounted asset retirement obligation of \$18,907,415 (2022 - \$ 18,627,814) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities 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.

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

e) Financial Assets

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

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

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

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

Portfolio Investments consist of Guaranteed Investment Certificates (GICs). 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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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 (portables, storage sheds, outbuildings, garages)	20 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

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

Inventory of Supplies Held for Consumption consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. Inventory consists of educational materials and caretaking supplies.

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

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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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*.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) 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.
- ii) Other employees participate in the Regina Civic Employees' Superannuation and Benefit Plan. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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.

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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

j) Accounting Changes

Effective September 1, 2022, the school division adopted the Public Section Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023	2022
Portfolio investments in the cost or amortized cost category:	Cost	Cost
GICs, 2.50% to 4.72%, mature Sep/23 to Oct/27	\$ 724,716	\$ 391,716
Total portfolio investments reported at cost or amortized cost	724,716	391,716

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 244,912	\$ 425,631	\$ -	\$ 2,566	\$ 673,109	\$ 595,617
Administration	5,886,777	1,266,794	-	50,488	7,204,059	6,959,476
Instruction	186,090,853	9,947,504	-	4,359,814	200,398,171	192,436,479
Plant Operation & Maintenance	14,128,480	24,867,673	-	8,776,679	47,772,832	43,693,580
Student Transportation	176,819	9,159,612	-	189,590	9,526,021	9,129,091
Tuition and Related Fees	-	313,442	-	-	313,442	358,055
School Generated Funds	-	4,631,110	-	138,956	4,770,066	2,998,522
Complementary Services	5,453,085	413,191	-	32,920	5,899,196	6,006,952
External Services	8,756,077	3,497,991	-	-	12,254,068	12,256,348
Other	-	418,127	762,678	-	1,180,805	1,135,840
TOTAL	\$ 220,737,003	\$ 54,941,075	\$ 762,678	\$ 13,551,013	\$ 289,991,769	\$ 275,569,960

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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As at August 31, 2023

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include retirement gratuities, severance benefits and accumulating non-vested sick leave benefits, for certain employees pursuant to applicable contracts and union agreements. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 7,081,600	\$ 8,283,500
Current period service cost	238,000	292,100
Interest cost	280,600	163,000
Benefit payments	(643,300)	(601,300)
Actuarial (gains)	(196,900)	(1,055,700)
Accrued Benefit Obligation - end of year	6,760,000	7,081,600
Unamortized net actuarial gains	3,541,000	3,602,300
Liability for Employee Future Benefits	\$ 10,301,000	\$ 10,683,900

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 238,000	\$ 292,100
Amortization of net actuarial (gain)	(258,200)	(171,200)
Benefit cost	(20,200)	120,900
Interest cost	280,600	163,000
Total Employee Future Benefits Expense	\$ 260,400	\$ 283,900

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,039	1	2,040	2,012
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	\$ 15,318,438	\$ 6,104	\$ 15,324,542	\$ 14,903,315

ii) Regina Civic Employees' Superannuation and Benefit Plan

The Regina Civic Employees' Superannuation and Benefit Plan is a multi-employer defined benefit plan that provides retirement benefits based on length of service and pensionable earnings.

Plan changes were implemented on January 1, 2016 to address past deficits and the governance structure. The intent of these changes was to bring the plan into a position of financial sustainability. These Plan changes were implemented on a prospective basis with transition rules developed. Contribution rates also changed with employers paying a higher rate than members on past deficits.

In addition, in 2016, the Board of the Plan adopted a Margin Policy as an additional risk management tool. The Margin Policy uses out of cycle actuarial valuations and a predetermined methodology for establishing actuarial margins to reduce contribution volatility.

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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As a result of adopting the Margin Policy, the Board of the Plan has filed actuarial valuations as of December 31, 2022 that permit the current contribution levels to be maintained through 2025.

The contributions to the Regina Civic Employees' Superannuation and Benefit Plan by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these consolidated financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

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

	2023	2022
Number of active School Division members	808	783
Member contribution rate (percentage of salary)	8.80%/13.10%	8.80%/13.10%
School Division contribution rate (percentage of salary)	9.80%/14.60%	9.80%/14.60%
Member contributions for the year	\$ 3,178,524	\$ 3,025,861
School Division contributions for the year	\$ 3,539,888	\$ 3,369,891
Actuarial extrapolation date	12/31/2022	12/31/2021
Plan Assets (in thousands)	\$ 1,734,648	\$ 1,835,763
Plan Liabilities (in thousands)	\$ 1,766,115	\$ 1,881,940
Plan Deficit (in thousands)	\$ (31,467)	\$ (46,177)

7. ACCOUNTS RECEIVABLE

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

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	1,929,741	-	1,929,741	4,549,383	-	4,549,383
Other Receivables	2,674,832	-	2,674,832	1,647,645	-	1,647,645
Total Accounts Receivable	\$4,604,573	\$ -	\$4,604,573	\$6,197,028	\$ -	\$6,197,028

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
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8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 4,950,526	\$ 4,756,194
Supplier Payments	3,211,912	3,085,605
Liability for Asset Retirement Obligation	18,907,415	18,627,814
Other Accrued Liabilities	5,893,146	8,676,009
Total Accounts Payable and Accrued Liabilities	\$ 32,962,999	\$ 35,145,622

The school division recognized an estimated liability for asset retirement obligation of \$18,907,415 (2022 - \$18,627,814) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine amortization of the asset and when remediation costs may be incurred.

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

	2023	2022
Long-term assumptions used:		
Discount rate at end of period	3.92%	3.92%
Inflation rate	2.0%	2.0%
Estimated timing of settlement (years)	2-23 years	3-24 years

Liability of Asset Retirement Obligations	2023	2022
Asset Retirement Obligations, beginning of year	\$ 18,627,814	\$ 18,283,651
Liabilities Settled	(138,526)	-
Accretion Expense	418,127	344,163
Asset Retirement Obligations, end of year	\$ 18,907,415	\$ 18,627,814

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2023	2022
Capital Loans:		
RBC Financial Group, capital school building construction, 3.92%, principal and interest payments of \$97,735 payable monthly, due date of loan March 2032	\$ 8,536,379	\$ 9,357,039
RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan November 2033	4,686,823	5,039,533
RBC Financial Group, capital school building construction, 3.99%, principal and interest payments of \$22,602 payable monthly, due date of loan November 2034	2,455,235	2,624,818
Total Long-Term Debt	\$ 15,678,437	\$ 17,021,390

Future principal and interest repayments over the next 5 years are estimated as follows:	
	Total
2024	\$ 2,014,859
2025	2,014,859
2026	2,014,859
2027	2,014,859
2028	2,014,859
Thereafter	8,894,547
Total	18,968,842
Less: Interest and executory cost	3,290,405
Total future principal repayments	\$ 15,678,437

Principal and interest payments on the long-term debt are as follows:		
	2023	2022
Principal	\$ 1,342,953	\$ 1,289,540
Interest	671,906	725,416
Total	\$ 2,014,859	\$ 2,014,956

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10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Capital projects:				
Proceeds from sale of school buildings	\$ 476,913	\$ -	\$ -	\$ 476,913
Total capital projects deferred revenue	476,913	-	-	476,913
Non-Capital deferred revenue:				
Special Programs	48,004	60,394	-	108,398
Tuition Fees	343,645	512,465	343,645	512,465
Total non-capital deferred revenue	391,649	572,859	343,645	620,863
Total Deferred Revenue	\$ 868,562	\$ 572,859	\$ 343,645	\$ 1,097,776

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	Nutrition	Youth in Custody	Deaf and Hard of Hearing	Early Learning Intensive Support Project	Other Programs	2023	2022
Revenues:								
Operating Grants	\$2,824,872	\$ 135,970	\$267,570	\$100,000	\$685,000	\$ 541,832	\$ 4,555,244	\$ 4,430,604
Fees and Other Revenues	-	4,000	-	-	-	-	4,000	92,648
Total Revenues	2,824,872	139,970	267,570	100,000	685,000	541,832	4,559,244	4,523,252
Expenses:								
Salaries & Benefits	2,811,396	-	259,674	190,227	680,271	1,511,517	5,453,085	5,431,169
Instructional Aids	43,730	264,312	-	-	7,660	14,259	329,961	440,843
Supplies and Services	-	-	-	-	-	-	-	206
Non-Capital Equipment	-	79	136	-	-	-	215	4,725
Building Operating Expenses	-	-	27,940	-	-	-	27,940	30,480
Travel	-	-	810	-	-	4,086	4,896	4,337
Professional Development (Non-Salary Costs)	-	-	-	-	-	836	836	3,021
Student Related Expenses	-	-	-	-	-	49,343	49,343	46,362
Amortization of Tangible Capital Assets	-	-	-	-	-	32,920	32,920	45,809
Total Expenses	2,855,126	264,391	288,560	190,227	687,931	1,612,961	5,899,196	6,006,952
(Deficiency) of Revenues over Expenses	\$ (30,254)	\$(124,421)	\$(20,990)	\$(90,227)	\$(2,931)	\$(1,071,129)	\$(1,339,952)	\$(1,483,700)

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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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*	Drivers Education	2023	2022
Revenues:				
Operating Grants	\$ 11,404,360	\$ 854,909	\$ 12,259,269	\$ 12,190,920
Fees and Other Revenues	-	-	-	30,311
Total Revenues	11,404,360	854,909	12,259,269	12,221,231
Expenses:				
Grant Transfers	1,740,694	-	1,740,694	1,967,474
Salaries & Benefits	8,756,077	-	8,756,077	8,481,566
Instructional Aids	84,809	-	84,809	54,714
Supplies and Services	794,672	849,708	1,644,380	1,735,847
Travel	285	-	285	639
Professional Development	6,323	-	6,323	7,831
Student Related Expenses	21,500	-	21,500	8,277
Total Expenses	11,404,360	849,708	12,254,068	12,256,348
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ 5,201	\$ 5,201	\$ (35,117)

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

Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2023	2022
Revenues:					
Operating Grants	\$ 4,398,118	\$ 2,449,078	\$ 4,557,164	\$ 11,404,360	\$ 11,279,781
Fees and Other Revenues	-	-	-	-	30,311
Total Revenues	4,398,118	2,449,078	4,557,164	11,404,360	11,310,092
Expenses:					
Grant Transfers	445,400	366,255	929,039	1,740,694	1,967,474
Salaries & Benefits	3,630,494	1,894,668	3,230,915	8,756,077	8,481,566
Instructional Aids	1,342	12,770	70,697	84,809	54,714
Supplies and Services	307,148	171,017	316,507	794,672	789,591
Travel	-	-	285	285	639
Professional Development	2,200	-	4,123	6,323	7,831
Student Related Expenses	11,534	4,368	5,598	21,500	8,277
Total Expenses	4,398,118	2,449,078	4,557,164	11,404,360	11,310,092
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus presented in the 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, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 264,034,536	\$ 10,604,805	\$ 13,689,448	\$ 260,949,893
Less: Liability for Asset Retirement Obligation	(18,627,814)	(418,127)	(138,526)	\$ (18,907,415)
Less: Debt owing on Tangible Capital Assets	(17,021,390)	-	(1,342,953)	(15,678,437)
	228,385,332	10,186,678	12,207,969	226,364,041
Designated Assets (Schedule F)	42,626,358	15,957,972	26,083,611	32,500,719
Unrestricted Surplus (Deficit)	4,021,873	-	4,021,873	-
Total Accumulated Surplus	\$ 275,033,563	\$ 26,144,650	\$ 42,313,453	\$ 258,864,760

14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on September 13, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services and revenue related to Treaty Land Entitlement was reclassified from Property Tax Revenue to Other Revenue.

15. PARTNERSHIP

The school division constructed the North Central Shared Facility which is known as the māmawêyatitân Centre, under a partnership agreement between the school division, City of Regina and Regina Public Library signed January 26, 2015. The purpose of the partnership is to develop and operate a facility as an integrated gathering place for the community and to deliver programs and services for the public. Any distribution of common operating costs is shared between the partners according to the partnership agreement.

The following is a schedule of relevant financial information as stated within the consolidated financial statements for the partnership for the year ended August 31, 2023. These amounts represent 100% of the partnership's financial position and activities.

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	2023	2022
Capital Assets	38,435,984	38,435,984
Expenses	883,983	885,419

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 72.85% (2022 - 72.85%) for capital assets presented at cost and 69.7% (2022 - 69.7%) for common operating costs. After adjusting the accounting policies to be consistent with those of the school division and eliminating transactions between the partnership and the school division, the following amounts have been included in the school division's consolidated financial statements:

	2023	2022
Capital Assets	\$ 29,559,025	\$ 29,559,025
Expenses	\$ 586,376	\$ 586,109

The accumulated amortization related to the above capital assets owned by the school division totals \$3,517,828 (2022 - \$2,936,271) with an ending net book value of \$26,041,197 (2022 - \$26,622,754). Not included in shared operating costs above is amortization expense of \$581,557 (2022 - \$581,557) directly related to the school division's proportionate share of the capital assets.

16. 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.

17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations and commitments of the school division are as follows:

- The school division and Regina Catholic School Division No. 81 are constructing a joint use school for the Argyle and St. Pius Schools. The total construction contract is for \$35,702,291 and our school division's portion is 52.03% or \$18,572,902. To be paid over the next year by our school division is \$665,246.
- The school division and Regina Catholic School Division No. 81 are constructing a joint use school for the North Regina Joint Use School. A letter of intent has been issued for the construction with a contract amount currently being finalized.
- Transportation contract in the amount of \$18,903,777 to be paid over the next three years.
- Teacher professional development in the amount of \$1,623,330 to be paid over the next two years, outlined in Note 20.

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
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Operating lease obligations of the school division are as follows:

	Operating Leases		
	Copier Leases	Vehicle Leases	Total Operating
Future minimum lease payments:			
2024	\$ 337,196	\$ 4,378	\$ 341,574
2025	337,196	-	337,196
2026	337,196	-	337,196
2027	309,096	-	309,096
Total Lease Obligations	\$1,320,684	\$ 4,378	\$1,325,062

18. COMPARATIVE INFORMATION

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

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 and foreign exchange risk).

i) Credit Risk

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

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

The aging of grants and other accounts receivable as at August 31, 2023, was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 1,929,741	\$ 630,042	\$ -	\$ -	\$ 1,299,699
Other Receivables	1,631,823	1,579,969	6,496	45,358	-
Gross Receivables	3,561,564	2,210,011	6,496	45,358	1,299,699
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	\$ 3,561,564	\$ 2,210,011	\$ 6,496	\$ 45,358	\$ 1,299,699

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
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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 and monitoring budgets.

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

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 32,962,999	\$ 8,177,549	\$ 86,807	\$ 4,114,103	\$ 20,584,540
Long-term debt	15,678,437	699,346	699,345	7,914,281	6,365,465
Total	\$ 48,641,436	\$ 8,876,895	\$ 786,152	\$ 12,028,384	\$ 26,950,005

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, portfolio investments and long-term debt.

The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime less 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, 2023.

The school division minimizes these risks by:

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

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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.

20. PROFESSIONAL DEVELOPMENT

The Teacher's Local Implementation Negotiation Committee Agreement provides for a professional development allocation based on 0.59% of the teacher salary amounts reported in the audited consolidated financial statements. The 2023 amount below will be the budget allocation for 2023-2024 (2022 – budget 2022-23), calculated as follows:

	2023	2022
Operating Teacher Salaries	\$ 129,959,599	\$ 125,469,224
Complementary Teacher Salaries	2,361,281	2,085,890
External Teacher Salaries	7,748,955	7,515,677
Total Teacher Salaries	140,069,835	135,070,791
Professional Development Allocation at 0.59%	\$ 826,412	\$ 796,918



BOARD MEETING DATE: NOVEMBER 21, 2023

TOPIC: BIENNIAL ADMINISTRATIVE PROCEDURES UPDATE

FORUM	INTENT
<input checked="" type="checkbox"/> Open Session	<input type="checkbox"/> Delegation / Presentation
<input type="checkbox"/> Closed Session	<input type="checkbox"/> Decision
	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Information

BACKGROUND

Administrative Procedure (AP) changes and updates are conducted throughout the year to ensure practices remain up to date. APs are prepared by Division-level staff, reviewed by the Administrative Council Executive (ACE) and approved by the Director of Education/CEO. The Division has a Procedural Advisory Committee consisting of employee group representatives who review APs of specific interest to employees. As part of its monitoring role, the Board receives information updates twice per year regarding the status of AP changes and revisions.

CURRENT STATUS

Regina Public Schools currently has 196 APs including APs under review or construction. The Division is in the process of implementing a new AP review and updating approach that includes dispersing responsibilities among the Division leadership team for both ensuring APs are current and for ensuring communication and implementation across the Division. It is anticipated the number of AP reviews and updates will increase as a result of this new process.

Over the period January 2023 to November 2023, Administration:

- Reviewed APs related to student accommodations and created a temporary AP that has the basic procedures in place while further details of the process are reviewed;
- Updated AP 402 *Criminal Record Check*;
- Updated AP 521 *RPS Fee Schedule*;
- Updated AP 530 *Personal Property Loss*;
- Updated AP 555 *Insurance*; and
- Updated AP 620 *Community Use of School Facilities*.

Division staff are undergoing reviews of:

- APs related to the new sections of *The Education Act, 1995* related to parental rights;
- APs related to Information Technology;
- APs related to emergency planning, response, and recovery; and
- APs related to employee harassment.

New APs are being developed regarding:

- A volunteerism credit opportunity for students; and
- School grounds development, accessibility and maintenance.

The Division also deleted AP 610 *Naming of Educational Facilities* as a new Board Policy was developed that covers this topic.

COMMUNICATIONS

Approved Administrative Procedure changes and updates are communicated internally and posted on the Regina Public Schools website with an indicator of the update and the date it was updated.

RECOMMENDATION

It is recommended that the Board review the information provided, ask clarifying questions, and receive this report.

PREPARED BY	DATE	ATTACHMENTS
Delaine Clyne, Supervisor of Strategic Supports	November 17, 2023	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
