

Annual Report for 2022-23

Saskatchewan Distance Learning Centre

saskDLC.ca



Letters of Transmittal



The Honourable
Jeremy Cockrill
Minister Responsible for
Saskatchewan Distance
Learning Centre

Office of the Lieutenant Governor of Saskatchewan

I respectfully submit the Annual Report for Saskatchewan Distance Learning Centre for the fiscal year ending August 31, 2023.

This report highlights the work that went into establishing the new centralized online learning provider in the province ahead of the 2023-24 school year.

A handwritten signature in black ink, appearing to read 'Jeremy Cockrill'.

Jeremy Cockrill
Minister Responsible for Saskatchewan Distance Learning Centre



Darren Gasper
Chief Executive Officer

The Honourable Jeremy Cockrill
Minister Responsible for Saskatchewan Distance Learning Corporation

Dear Minister:

I have the honour of submitting the Annual Report of Saskatchewan Distance Learning Centre for the fiscal year ending August 31, 2023.

A handwritten signature in black ink, appearing to read 'Darren Gasper' in a cursive style.

Darren Gasper
Chief Executive Officer of Saskatchewan Distance Learning Centre

Overview

Establishment

Saskatchewan Distance Learning Centre (Sask DLC) is a Treasury Board Crown Corporation that was established in December 2022 with the mandate of providing high-quality Kindergarten to Grade 12 (K-12) online learning opportunities to students throughout Saskatchewan. Sask DLC's centralized online learning format provides students and their parents greater choice and flexibility in their education, while ensuring a consistent, high-quality user experience. This fulfilled the Government's commitment from the 2021 Throne Speech to create a new online learning policy to ensure students receive the best education if they study online.

Saskatchewan Distance Learning Corporation is the organization's legal name, and the school operates as Saskatchewan Distance Learning Centre. Sask DLC was established through the acquisition of Sun West School Division's Distance Learning Centre, which provided a well-established online learning infrastructure that could be expanded around the province. Sask DLC builds upon the success of the 14 online learning schools that were previously operated by the province's public school divisions. It brings together best practices in online learning as well as the course offerings that were previously available to students throughout the province. Sask DLC offers more than 180 Kindergarten to Grade 12 courses, with educational resources for students and teachers, including instructional videos and lesson plans.

Facilities and Locations

The main Sask DLC office is located in Kenaston, with a corporate office in Regina and nine regional campuses located in Estevan, La Ronge, Moose Jaw, Neilburg, Nipawin, Prince Albert, Saskatoon, Swift Current and Yorkton. The campus locations were chosen due to their previous experience in providing online education and their readiness to serve students in the 2023-24 school year. These locations also ensure that Sask DLC can maintain a local connection to each region of the province, having teachers located locally and providing the option for students to connect with teachers both online and in-person.

Funding

Similar to in-class learning, online learning through Sask DLC is free to Saskatchewan students under the age of 22. Sask DLC receives funding through a combination of tuition fees from local school divisions based on the number of courses students are enrolled in and a grant from the province. This funding approach ensures school divisions retain funding to be able to provide local support directly to students. Adult students also have access to courses through the payment of tuition.

In June 2023, Sask DLC received \$18 million to cover the start-up costs and operating expenses for the 2023-24 academic year. This funding will be allocated to sustain fixed costs such as salaries, rent and IT expenditures.

Courses and Methods of Instruction

Within the new centralized learning model students and parents choose to study full-time online, or high school students can choose to take one or more courses to supplement their in-class learning in their local school. Full-time elementary and high school students can choose to study either at their own pace in an asynchronous course or they can choose to attend daily live broadcasts in a synchronous class. This offers students and families the choice to learn in the environment that works best for them, while being supported by their classroom teacher.

High school students can choose from more than 120 courses, including 70+ unique elective options covering

a wide range of subject areas such as agriculture, business, creative arts, technology, trades and wellness. In addition, students can enroll in Dual Credit courses that provide both post-secondary and high school credits or take part in hands-on learning opportunities in courses such as automotive, agriculture technology and power engineering. This wide array of course options provide students access to classes they may not have in their local schools and allows them to study what interests them, while supporting their graduation plans. More information on Sask DLC course offerings are available online at www.saskdlc.ca.

Sask DLC works collaboratively with school divisions to support students who choose to study online, including providing access to educational assistants, speech-language pathologists, and counsellors. School divisions also provide students access to activities such as Driver Education, graduation ceremonies and extra-curricular activities, including arts and sports.

Quality Assurance

Sask DLC adheres to the Ministry of Education's [Quality Assurance Framework](#) which outlines the expectations for all online learning providers and local schools and school divisions. Sask DLC is committed to working collaboratively with all school divisions in the province in the best interest of student learning.

Student Registrations

Sask DLC is dedicated to equipping students with the resources and support they need to excel in online learning, making it a leading choice for distance education in the province.

Student registrations for Sask DLC opened in April 2023. As of August 31, 2023, there are approximately 1,350 full-time K-12 students enrolled with Sask DLC, as well as approximately 3,000 part-time students registered to take one or more courses. Enrolments are continuing to come in daily leading into the start of the first school year.

Staffing

To get ready to welcome students for the 2023-24 school year, Sask DLC has hired 222 staff as of August 31, 2023. This includes approximately 180 teachers and support staff dedicated to supporting student learning. All Sask DLC teachers teach Saskatchewan's curriculum, are registered with the Saskatchewan Teachers' Regulatory Board and are members of the Saskatchewan Teachers' Federation.

Additionally, Sask DLC is in the process of hiring Online Learning Facilitators to be based in high schools throughout the province that have online students enrolled. These facilitators provide face-to-face assistance to help ensure students' success, while also functioning as a liaison between the local school and Sask DLC. They support students in staying organized and on track to meet their academic goals.

Strategic Partnerships and Alliances

Sask DLC has established strategic partnerships with various partners on multiple activities including requesting expert insights for course content design, offering dual credit courses, organizing boot camps/career spotlights, offering internships and helping with industry work placements. The dedication towards creating strategic partnerships and fostering collaboration resonates with the government's objective of promoting experiential learning and facilitating greater participation of employers in the education and training system of the province. Some examples of key partnerships include working with the North American Equipment Dealers Association and the Saskatchewan Automobile Dealer's Association to provide work placement opportunities for students enrolled in agricultural- and automotive-focused online courses through Sask DLC.

Sask DLC is committed to continuing to expand learning opportunities and choice for students and families.

Financial Summary

The Minister of Education established the Corporation on December 7, 2022, as a Treasury Board Crown, with transactions beginning to occur in March 2023. An \$18 million operating grant was provided in June 2023 to support start-up costs and operating for the 2023-24 school year. This will support ongoing fixed costs – salary, IT costs, rent. The majority of all Sask DLC staff were not hired until September 2023, and thus most expenses and other costs were not incurred until September 2023.

SASKATCHEWAN DISTANCE LEARNING CORPORATION

FINANCIAL STATEMENTS

AUGUST 31, 2023

2023 Financial Results

Management's Responsibility for the Financial Statements of Saskatchewan Distance Learning Corporation

The financial statements have been prepared by management, which is responsible for the reliability, integrity and objectivity of the information provided.

The preparation of financial statements necessarily involves the use of estimates, based on informed judgments by management and giving appropriate consideration to reasonable limits of materiality. In the opinion of management, the financial statements present fairly, in all material respects, the financial position, results of operations, changes in net assets and cash flows of the Saskatchewan Distance Learning Corporation. Financial information presented elsewhere in this annual report is consistent with the financial statements and the underlying information from which the financial statements were prepared.

Management is responsible for maintaining a comprehensive system of accounting records, internal controls, policies and management practices, designed to provide reasonable assurance that transactions are properly authorized and in compliance with legislation, assets are safeguarded, and reliable financial information is available on a timely basis.

The Corporation's Board of Director, through the audit, is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls.

The financial statements have been approved by the Board of Directors and by Treasury Board and have been examined by external auditors appointed by the Lieutenant Governor in Council. The Independent Auditor's Report outlines the scope of their examination and expresses their opinion.

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of the Saskatchewan Distance Learning Corporation, which comprise the statement of financial position as at August 31, 2023, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Saskatchewan Distance Learning Corporation as at August 31, 2023, and the results of its operations, changes in net financial assets and cash flows for the period then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Saskatchewan Distance Learning Corporation's ability to continue as a going concern, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Saskatchewan Distance Learning Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Saskatchewan Distance Learning Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Saskatchewan Distance Learning Corporation'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 Saskatchewan Distance Learning Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Saskatchewan Distance Learning Corporation's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Regina, Saskatchewan
April 1, 2024

Tara Clemett, CPA, CA, CISA
Provincial Auditor
Office of the Provincial Auditor

Saskatchewan Distance Learning Corporation
Statement of Financial Position
As at August 31

(thousands)

2023
(Six months)

Financial Assets	
Cash	\$ 5,120
Due from General Revenue Fund (note 3)	17,986
Accounts receivable	152
Advances	1
Total Financial Assets	23,259
Liabilities	
Accounts payable and accrued liabilities (note 4)	496
Total Liabilities	496
Net Financial Assets	22,763
Non-Financial Assets	
Prepaid expenses and deposits	114
Total Non-Financial Assets	114
Total Accumulated Surplus	\$ 22,877

Contractual Obligations (note 8)
Contractual Rights (note 9)
See accompanying notes to the financial statements.

On behalf of the Board of Directors:


Chairperson


Vice President

Saskatchewan Distance Learning Corporation
Statement of Operations and Accumulated Surplus
For the year ended August 31

(thousands)

	2023 Budget (Six months)	2023 Actual (Six months)
Revenues:		
Provincial grants (note 6):		
Operating	\$ 19,000	\$ 19,000
Capital	4,976	4,976
Interest income	---	212
	<u>23,976</u>	<u>24,188</u>
Expenses:		
Operating (note 7)	2,016	880
Salaries	1,000	431
	<u>3,016</u>	<u>1,311</u>
Operating surplus	<u>\$ 20,960</u>	<u>\$ 22,877</u>
Accumulated surplus, beginning of year	<u>\$ ---</u>	<u>\$ ---</u>
Accumulated surplus, end of year	<u>\$ 20,960</u>	<u>\$ 22,877</u>

The budget is for comparison purposes.

See accompanying notes to the financial statements.

Saskatchewan Distance Learning Corporation
Statement of Changes in Net Financial Assets
For the year ended August 31

(thousands)

	2023 Budget (Six months)	2023 Actual (Six months)
Net Financial Assets, Beginning of Year	\$ ---	\$ ---
Changes During the Year		
Surplus for the year	20,960	22,877
Changes in prepaid expense	---	(114)
Balance, end of year	\$ 20,960	\$ 22,763

The budget is for comparison purposes.

See accompanying notes to the financial statements.

Saskatchewan Distance Learning Corporation
Statement of Cash Flows
For the year ended August 31

(thousands)

Cash Provided By (Used In):	2023 (Six months)
Operating Activities*:	
Operating surplus	\$ 22,877
Increase in accounts receivable	(152)
Increase in advances	(1)
Increase in prepaid expenses and deposits	(114)
Increase in accounts payable	496
	<u>23,106</u>
Net increase in cash	23,106
Cash, beginning of year	---
Cash, end of year	<u>\$ 23,106</u>
Cash includes the following:	
Cash	5,120
Due from General Revenue Fund	17,986
	<u>\$ 23,106</u>

* Includes cash interest receipts of \$60.
See accompanying notes to the financial statements.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2023

Note 1: Status of the Corporation

The Saskatchewan Distance Learning Corporation (“the Corporation”) operates under the authority of *The Education Act, 1995* and *The Crown Corporations Act, 1993* of Saskatchewan. Pursuant to section 315.01 to 315.03 of *The Education Act, 1995*, the Corporation receives grant contributions from the Government of Saskatchewan – General Revenue Fund. The Minister of Education established the Corporation on December 7, 2022, as a Treasury Board Crown, with transactions beginning to occur in March 2023.

The Corporation is a fully accredited online school that offers kindergarten to grade 12 and its general objectives are to offer education to Saskatchewan students of all ages and backgrounds. The Corporation is a new online learning model that will provide students, teachers and families with a consistent user experience and flexible learning opportunities.

The Corporation is a Treasury Board Crown. Accordingly, its financial position, operating results and cash flows are included in the summary financial statements of the Government of Saskatchewan. As a Treasury Board Crown entity, the Corporation is not subject to federal income tax or provincial income and capital taxes.

Note 2: Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Corporation will not be presenting a statement of remeasurement of gains and losses in the financial statements as there are no relevant transactions to report. The following accounting policies are considered significant:

a) Basis of accounting

The financial statements are prepared using the accrual basis of accounting.

b) Use of estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, the reported amounts of revenues and expenses for the reporting period, and actual results could differ from those estimates.

c) 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 Corporation recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the Corporation include cash, Due from the GRF, accounts receivable, advances, and accounts payable and accrued liabilities.

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The Corporation believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2023

d) Financial assets

Cash

Cash consists of cash on hand and balances with banks.

Accounts receivable

Accounts receivable includes interest income receivable.

Advances

Advances are recorded at cost. Cost includes amounts advanced to employees, less repayments.

e) Non-financial assets

Prepaid expenses and deposits

Prepaid expenses are for goods and services which will provide economic benefits in one or more future periods. Prepaid expenses include a prepayment for a building lease and software licenses. The deposits are for a deposit held in trust on a building lease which is refunded when the lease has been terminated.

f) Liabilities

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are present obligations arising from third party transactions and employees for work performed, goods supplied, and services rendered, but not yet paid, by the end of the next fiscal year.

g) Revenue recognition

Grants

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

Interest income

Interest is recognized as revenue when it is earned.

New Accounting Standards

Revenue

PS3400 Revenue is a new standard establishing guidance on how to account for revenue arising from exchange and unilateral transactions. The Corporation will adopt the new standard on September 1, 2023, and is currently analyzing the impact this will have on the August 31, 2024, financial statements.

Note 3: Due from General Revenue Fund

(thousands)

The monies of the Corporation are deposited in the General Revenue Fund and are due to the Corporation from the General Revenue Fund.

The Corporation's earned interest is calculated and paid by the General Revenue Fund on a quarterly basis using the Government's thirty day borrowing rate. The account earned interest at rates from 4.50% to 4.99% per annum.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2023

Note 4: Accounts Payable and Accrued Liabilities

(thousands)

	2023
Supplier accounts payable and accruals	\$ 464
Leases payable	32
	\$ 496

Note 5: Financial Instruments and Risk Management

The Corporation, through its financial assets and liabilities, is exposed to various risks. The following analysis explains the nature and extent of the Corporation's exposures to credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge as obligation and cause the other party to incur a financial loss. The Corporation is exposed to credit risk through accounts receivable. Accounts receivable consists of interest income receivable due from the General Revenue Fund. As the General Revenue Fund is from the provincial government, the risk is considered to be minimal.

Liquidity risk

Liquidity risk is the risk that the Corporation will encounter difficulty in meeting financial obligations as they fall due. The Corporation has accounts payable and accrued liabilities that are short-term and due within one year. To manage liquidity risk, the Corporation maintains adequate cash balances.

Market Risk

The Corporation 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 future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Interest receivable is subject to interest rate risk.

Interest income is a small portion of the Corporation's total revenue and increases or decreases in interest rates would not be expected to significantly impact operations.

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 Corporation 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 Corporation believes that it is not subject to significant foreign exchange risk from its financial instruments.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2023

Note 6: Grants

(thousands)

	2023
Operating grant	\$ 19,000
Capital grant	4,976
	\$ 23,976

Grants were provided by the Minister of Education through approved orders in council for the purpose of the Corporation to provide online learning education in the province for the period June 1, 2023, to March 31, 2024.

Note 7: Operating Expenses

(thousands)

	2023
Equipment	\$ 401
Supplies and services	341
Contract services	77
Travel	43
Communications	18
	\$ 880

Note 8: Contractual Obligations

(thousands)

The Corporation as at August 31, 2023, has leased office space in buildings and equipment, and has rental obligations as follows:

	School division leases - buildings	Other building leases	School division leases – computers and copiers	Other computer and docking station lease	Total
2024	\$ 435	\$ 189	\$ 37	\$ 61	\$ 722
2025	409	257	16	61	743
2026	409	266	1	56	732
2027	409	273	---	---	682
Thereafter	388	1,719	---	---	2,107

The Corporation has a contractual obligation as at August 31, 2023, to purchase land and buildings for \$3,945 and contents of \$977, for a total \$4,922 from the Board of Education of the Sun West School Division No. 207 of Saskatchewan. The land, building and contents are the home office of the Corporation. The purchase will be completed by the end of the next fiscal year.

Note 9: Contractual Rights

(thousands)

The Corporation has the following contractual rights as at August 31, 2023:

The Memorandum of Understanding with the Saskatchewan Automobile Dealer's Association (SADA), took into effect on May 14, 2023. Pursuant to the agreement SADA will pay \$40,000 to the Corporation no later than October 31, 2023. The Corporation will offer accredited courses depending on pupil demand and will recognize the SADA on promotional materials and communications.

**Saskatchewan Distance Learning Corporation
For the Year Ended August 31, 2023
Over \$50,000 Personal Services
Unaudited**

Saskatchewan Distance Learning Corporation had no personal services over \$50,000 for the year ended August 31, 2023.

**Saskatchewan Distance Learning Corporation
For the Year Ended August 31, 2023
Over \$50,000 Payee Schedule
Unaudited**

Sun West School Division No. 207	\$ 344,508
HBI Office Plus Inc.	<u>216,023</u>
Total	\$ 560,531

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2023

Note 10: Related Party Disclosures

(thousands)

Included in the financial statements are transactions with various Saskatchewan Crown Corporations, Ministries, School Divisions, and Agencies related to the Corporation by virtue of common control by the Government of Saskatchewan, collectively referred to as "related parties".

Related parties also include key management personnel, their close family members and entities controlled by or under shared control of key management personnel or their close family members. Key management personnel include board members and the President.

Transactions with related parties are conducted in the normal course of operations and are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Transactions with related parties are not significant to the Corporation's operations or financial position except as described below.

	2023
Revenue	
Ministry of Education	\$ 23,976
Ministry of Finance	212
Expenses:	
School Divisions	349
Saskatchewan Telecommunications Inc.	24
Prepaid expenses and deposits	
School Divisions	5
Accounts payable and accrued liabilities	
School Divisions	110
Saskatchewan Telecommunications Inc.	17
Saskatchewan Power Corporation	2
Ministry of SaskBuilds and Procurement	1