

Annual Report

2024-25

Saskatchewan Distance Learning Centre

saskDLC.ca



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Letters of Transmittal



Office of the Lieutenant Governor of Saskatchewan

Your Honour:

I respectfully submit the Annual Report for Saskatchewan Distance Learning Centre for the fiscal year ending August 31, 2025.

A blue ink signature of the name Everett Hindley.

Everett Hindley
Minister Responsible for Saskatchewan Distance Learning Centre

The Honourable
Everett Hindley
Minister Responsible for
Saskatchewan Distance
Learning Centre



Darren Gasper
Chief Executive Officer

The Honourable Everett Hindley
Minister Responsible for Saskatchewan Distance Learning Centre

Dear Minister:

I have the honour of submitting Saskatchewan Distance Learning Centre's Annual Report for the fiscal year ending August 31, 2025.

I accept responsibility for the financial administration and control of the organization. I further take responsibility for public accountability and provide assurance that the information contained in this report is accurate and reliable.

A blue ink signature of the name Darren Gasper.

Darren Gasper
Chief Executive Officer
Saskatchewan Distance Learning Centre

Saskatchewan Distance Learning Centre Overview

Mandate

Saskatchewan Distance Learning Centre (Sask DLC) was established in December 2022 to provide consistent, high-quality Kindergarten to Grade 12 online learning opportunities for Saskatchewan students of all ages and backgrounds.

Mission

Sask DLC is dedicated to promoting lifelong learning and contributing to growing a skilled labour force through providing Saskatchewan students, families and adults with high-quality online Kindergarten-to-career education.

Vision

To be the best provider of Kindergarten to Grade 12 choice-driven, flexible online learning in Canada, enabling students to be prepared for their future.

Value Statement

Sask DLC is committed to providing learning opportunities that are responsive to our students, families and communities to meet the needs of our growing and diverse province. We strive for educational excellence, leadership at all levels and a strong and inclusive work and learning culture that is accomplished through continuous improvement and growth in all aspects of our organization.

Purpose Statements

The future of education is evolving to meet the diverse needs of students in an ever-changing world. These purpose statements describe a future where learning is inclusive, personalized and meaningful, fostering student success through innovation, connection and opportunity.

- **The future of learning is personalized** - it meets students where they are, offers equitable access to content and instruction suited to each student's strengths and interests and is focused on mastery of content and skills. It provides students with voice and choice in their learning.
- **The future of learning is limitless** - it empowers students to thrive in ways that align with their unique lives, aspirations and needs. With guidance and encouragement, students gain the tools and confidence to navigate their learning journey with purpose and success.
- **The future of learning is real-world** - students have a variety of course options that provide hands-on experiences that help students explore their areas of passion. Students will learn and develop skills that allow them to be successful in any path they choose.

- **The future of learning builds community** - students, no matter where they live in the province, feel part of a community in their learning and have opportunities to share their gifts, talents and culture through curricular and extracurricular opportunities.
- **The future of learning offers pathways** - students have opportunities to explore future career options starting in the elementary grades and through their high school education to support them in making informed decisions about their future.
- **The future of learning fosters belonging** - students are at the center of all decisions and programs so they feel connected and supported as they take risks, learn and pursue a future that matters to them.

Strategic Priorities

Sask DLC has identified six key strategic priorities that drive its long-term success and alignment with its mission. These priorities are:

- **Continuous Improvement:** Fostering an organizational culture that encourages all employees to identify opportunities and make incremental changes to processes to enhance all aspects of the organization.
- **Educational Excellence:** Sask DLC is dedicated to educational excellence that is accomplished through providing learning opportunities that are responsive to students, families and communities to meet the needs of our growing and diverse province.
- **Fiscal Responsibility:** Sask DLC is dedicated to responsibly managing public funds to ensure Saskatchewan students receive exceptional, effective and sustainable online learning from Kindergarten through to Grade 12. This investment in online education is a strategic move towards securing a brighter future for all.
- **Leadership:** Sask DLC embraces the concept of *leadership at all levels* by fostering a culture that encourages every individual in the organization to share commitment to and align with the direction and goals of the organization through collaboration and teamwork.
- **Strategic Partnerships:** Sask DLC is committed to fostering partnerships with school divisions, post-secondary institutions, businesses and industries to help Saskatchewan students explore potential career opportunities that support our growing province.
- **Workplace Excellence:** Sask DLC provides its employees with a safe environment and the resources they need to be motivated, engaged and empowered to provide quality services to the people of Saskatchewan.

About Sask DLC

Sask DLC is a Treasury Board Crown corporation established to deliver high-quality online learning opportunities for Kindergarten to Grade 12 (K-12) students across Saskatchewan. Operating under *The Education Act, 1995*, Sask DLC adheres to the Ministry of Education's [Quality Assurance Framework](#), which sets the standards for all online learning providers in the province. Saskatchewan Distance Learning Corporation is the organization's legal name, and the school operates as Saskatchewan Distance Learning Centre.

Sask DLC's centralized online learning platform provides students and families with greater choice and flexibility in their education while ensuring a consistent, high-quality user experience. K-12 students may choose to study full-time online, or high school students may take one or more online courses to supplement their in-class learning at their local school. Students and families are provided with options to choose the learning model that works best for them, including daily live classes in our synchronous

courses, regular weekly meetings with their teacher in Guided Learning courses or studying at their own pace in asynchronous courses. This flexibility allows students and families to select the learning environment that best suits their needs, while being supported by their teacher. Funding for students under the age of 22 is covered through their local school division or school. Adults aged 22 and older can access online high school courses at a cost of \$500 per course.

Sask DLC is dedicated to providing students choice in their learning to equip them with the skills and knowledge they need to excel in their futures. Since opening in September 2023, Sask DLC has experienced rapid growth. The organization provided online education to more than 13,000 students who took more than 44,000 K-12 online courses during the 2024-25 school year. By collaborating with school divisions and education partners across the province, Sask DLC ensures that all students have equitable access to online learning, no matter where in Saskatchewan they live. In the 2024-25 school year, Sask DLC provided online education to students from all 27 provincial school divisions as well as from independent schools, First Nations schools and post-secondary institutions.

Sask DLC offers K-12 online courses, with a wide range of resources for students and teachers, including instructional videos and lesson plans. High school students may choose from more than 150 courses including many unique elective options in subject areas such as agriculture, business, creative arts, technology, trades and wellness. Additionally, students may enrol in dual credit courses, which provide both post-secondary and high school credits, or take part in hands-on learning opportunities in trades, agriculture, tourism and power engineering. This extensive range of course options provide students access to classes they may not have in their local schools, allowing them to explore their interests, consider future career opportunities and support their graduation plans. Information on Sask DLC course offerings is available at saskDLC.ca.

In addition to a diverse selection of courses, Sask DLC ensures that students receive robust support to enhance their learning experience. Sask DLC's Online Learning Facilitators (OLFs), based in high schools throughout the province, provide in-person support for part-time online students and act as liaisons between students, parents, local schools and Sask DLC teachers. OLFs also assist with work placements, conducting on-site work placement safety visits and ensuring students stay on track in their online course to meet their academic goals. Sask DLC offers a variety of supports and services for full-time online students including access to academic advisors, speech-language pathology, psychology and professional counselling supports.

Sask DLC is supported by a team of dedicated staff focused on delivering effective online education to students across the province. In the 2024-25 school year, staff worked from the main office in Kenaston, the corporate office in Regina and the nine regional campuses located in the communities of Estevan, La Ronge, Moose Jaw, Neilburg, Nipawin, Prince Albert, Saskatoon, Swift Current and Yorkton. As of August 31, 2025, Sask DLC employed 352.36 full-time equivalents (FTEs) across these locations.

To support continued growth of students and staff, Sask DLC plans to expand to a campus location in Regina and a stand-alone Elementary Campus in Saskatoon for the 2025-26 school year, each with their own Campus Principals.

2024-25 Sask DLC Staff Full-Time Equivalent (FTE) and Headcount Staff Numbers

| Staff Groups by Union Affiliation | Staff Numbers |
|-----------------------------------------------------------------|---------------|
| Canadian Union of Public Employees (CUPE) FTE Staff, including: | 109.96 |
| • Online Learning Facilitators (OLFs) FTE Staff | 78.93 |
| Out-of-Scope (Management) FTE Staff | 42.50 |
| Saskatchewan Teachers' Federation (STF) FTE Staff | 199.90 |
| Total FTE Staff | 352.36 |
| Total Staff Headcount | 409 |

CUPE Positions: These roles include support staff such as Online Learning Facilitators (OLFs), Online Educational Assistants, IT technicians, caretakers and administrative assistants.

STF Members: Most of the teachers, all of which are Saskatchewan Teachers' Federation (STF) members (199.90 FTEs), provide direct student instruction. Others work in curriculum development and student support roles, including Curriculum Consultants and Student Support Teachers. Campus Principals and Vice Principals are also STF members.

Out-of-Scope: These positions are in administrative, management and leadership positions. Positions include Chief Executive Officer, Superintendents, Vice President of Corporate Services, Executive Directors, Directors and Human Resource staff.

Report on the Plan for 2024-25

This annual report presents results from the goals, strategies and key actions outlined in the Saskatchewan Distance Learning Business Plan for 2024-25, available online, here: [Sask DLC 2024-25 Business Plan](#).

Progress on Goal 1: Build a data-driven culture at Sask DLC

Build a data-driven culture at Sask DLC to guide decision making, enhance organizational performance and support the achievement of our mission and vision.

Strategy: *The approach we took to achieve our goal*

Develop and implement a data governance framework to ensure accurate, secure and reliable student and staff data.

Key Actions: *What we did to get there*

- Establish a data governance framework to standardize how data is collected, stored and reported.
 - Significant progress was made in standardizing data collection, storage, and reporting practices. A streamlined Student Intake and Cumulative Record process was successfully implemented, including an automated system for requesting and releasing student records. This allowed Sask DLC to track student requests from initiation to release at the school division level, ensuring transparency and accountability. Standardization of intake forms and approval workflows helped to ensure consistency in capturing student legal data and school associations.
- Provide data literacy training to staff to help them analyze and use data insights effectively.
 - Organized Data Literacy Collaborative Learning Cycle Training with campus administrators, leads of Professional Learning Networks (PLNs) as well as Student Programming and Student Support consultants. Established regular opportunities for senior administration team to discuss data analysis, reporting and continuous optimization of the student learning platform, DLCgo. An initial analysis of platform usage was launched to identify areas for targeted training and support, helping ensure students and staff can make the most of the system's capabilities.
 - Developed internal dashboards to support transparency, real-time monitoring and informed decision-making. Fostered internal buy-in and enhanced understanding of Sask DLC data by providing training on invoice interpretation and data dashboards.
- Conduct regular data audits and quality assessments to ensure data accuracy and reliability.
 - Improved data accuracy and reliability through regular audits and collaboration with key partners. The Office of the Provincial Auditor commended Sask DLC's enhanced data tracking.
 - In partnership with the Ministry of Education, Sask DLC successfully implemented processes that ensure accurate billing data, enabling clearer and more consistent communication with school divisions.

- Provide consistent and clear data to school divisions and schools on invoicing, student registration and achievements to best support our shared students.
 - Significant progress was made in leveraging data to better support school divisions and communicate student outcomes. Sask DLC proactively trained each school division on accessing and interpreting invoices and standardized student data reports, including completion and credit attainment metrics.
 - Enhanced invoicing processes through the establishment of regular billing cycles, a comprehensive list of school division contacts and procedures for secure information sharing.
 - Through internal dashboards, Sask DLC is facilitating timely updates on student completion metrics and improving communication across divisions and schools.

Performance Measure Results:

Implementation of a data governance framework

Successful implementation of a data governance framework that aligns with best practices and regulatory standards.

- Implemented in-year data governance process and procedure to advance the multi-year data governance framework, specifically: standardized data collection and reporting processes, automated student record management and improved collaboration on data analysis across Sask DLC and with partners.
- Received positive feedback from the Office of the Provincial Auditor on data governance improvements.

Reduction in data inconsistencies and errors

Reduction in data inconsistencies and errors, confirmed through internal audit reports. The target is to achieve a 95 per cent data accuracy in internal audits.

- Achieved 95 per cent student data accuracy in matching student data with the Ministry of Education database and ultimately supported accurate and efficient billing for services.

Progress on Goal 2: Reading proficiency for Grade 1 to Grade 3 students

Improve reading proficiency for Grade 1 to Grade 3 students to read at grade level or above.

Strategy: *The approach we will take to achieve our goal*

Use evidence-based teaching practices.

Key Actions: *What we will do to get there*

- Develop and implement a Structured Literacy Framework to improve reading skills through explicit, systematic and evidence-based instruction.
 - Developed and launched a Structured Literacy Framework within Sask DLC to guide quality literacy instruction. Established a Structured Literacy Committee to support implementation of the framework. Through implementation, Sask DLC aims to ensure that each student receives evidence-based literacy practices, and each teacher receives necessary resources, strategies and professional development to implement literacy instruction.
 - Supported implementation of the framework and literacy processes associated with reading, writing, comprehension and responsive instruction by offering live, on-demand and self-paced professional development (PD) activities for teachers. PD offerings included introduction to the Structured Literacy Framework, literacy development series and Amplify training.
 - Acquired new high-quality literacy resources, such as University of Florida Literacy Institute (UFLI) Toolbox, Project Read Al and The Writing Revolution, to further support teachers.
- Conduct regular reading assessments with students to track their progress and provide targeted intervention.
 - Sask DLC implemented literacy screening tools for students in grades 1 through 9, achieving an 85 per cent participation rate in the screening activities. The assessment results informed the development of individualized instruction plans, which were supported by ongoing progress monitoring to adjust teaching strategies as needed.
 - Teachers used the data to form skills-based instructional groupings, enhancing targeted support for students. Over time, assessments became a regular part of instructional practice, with strong teacher uptake and integration into daily teaching routines.

Strategy: *The approach we took to achieve our goal*

Strengthen family engagement to support literacy development at home.

Key Actions: *What we did to get there*

- Acquire resources and supports to help families promote literacy at home.
 - Sask DLC strengthened family engagement in literacy development by sharing accessible, practical reading activities through the monthly Family Newsletter, helping parents support their children's learning in everyday settings.
 - Acquired and introduced universal screening platform, Amplify mCLASS, with literacy resources for families.
 - Started planning for launching Home Connect in the future, laying the ground for family-friendly tools, reports and activities.

Performance Measure Results:

Reading Assessment Scores (Grade 1-3 students reading at or above grade level)

Improve reading assessment scores measured by the benchmark assessments.

- The proportion of students in grades 1-3 who demonstrate reading proficiency at or above their grade level, as measured by standardized benchmark assessments. As of August 2025, Sask DLC observed a four per cent increase in the number of Grade 1 to Grade 3 students reading at or above grade level compared to 2023-24 school year*.

*In 2024-25 Sask DLC used DIBELS scale for measuring reading assessment scores, previously Lexile levels were used.

Family Participation

Increased family participation in literacy support activities.

- Strengthened parent readiness and engagement by sharing resources and supporting connections between school and home.

Progress on Goal 3: High school credit achievement

Ensure more high school students earn the credits needed for graduation.

Strategy: *The approach we took to achieve our goal*

Improve student engagement.

Key Actions: *What we did to get there*

- Launch a structured homeroom program for full-time online students to encourage engagement, track progress and provide support.
 - In 2024–25, Sask DLC introduced a structured homeroom program to support full-time online students by strengthening engagement and communication. Students were paired with teacher advocates who provided regular updates, guidance and opportunities to stay on track academically and enhance their learning experience. This initiative laid foundation for development of Sask DLC’s Guided Learning Framework, that will be implemented in the 2025-26 school year, which emphasizes regular, meaningful interactions between students and teachers to promote academic success and overall well-being.
- Require Professional Learning Networks (PLNs), made up of subject or grade specific teachers, to set measurable engagement goals aligned with student success.
 - All PLNs, organized by subject or grade level, set measurable engagement goals aligned with student success. These groups met regularly to collaborate on improving instructional practices, student outcomes and expanding students' engagement opportunities. Each PLN developed a work plan that included experiential learning opportunities such as student experiences and field trips. Early results show positive impact, with most PLN members reporting value in collaboration and demonstrating progress in improving student engagement.
- Ensure each Sask DLC Campus sets specific engagement goals to support increased course completion.
 - To support increased course completion across Sask DLC, each campus was required to set specific engagement goals tailored to their student population. These goals were designed to reflect local needs and challenges, and to promote proactive strategies that foster stronger student connections and sustained participation. Empowering campuses to define and track their targets allows Sask DLC to create more responsive learning environment and to drive measurable improvements.
- Ensure students receive the targeted supports and resources needed for success.
 - Facilitated comprehensive support for both full-time and part-time online students through coordinated access to Academic Advisors and Online Learning Facilitators (OLFs). Academic Advisors engaged collaboratively with full-time online students, their families and teachers to ensure appropriate course selection and consistent advancement toward individualized graduation plans. Their responsibilities included providing career guidance, identifying and

connecting students with supplementary resources and disseminating information regarding newly available programs at Sask DLC. OLFs delivered in-person assistance to part-time online students enrolled in online courses within their local high school, while maintaining ongoing communication among students, parents, local schools and Sask DLC instructional staff.

- Ensured Student Support Teachers are positioned to address skill gaps and deliver inclusive, need-based interventions across a broad spectrum of learning requirements. Provided full-time online students with a variety of supports, such as speech language pathology, psychology and professional counselling.
- Continued to implement the *Leader in Me* program, based on Stephen Covey's *The 7 Habits of Highly Effective People*, to instill leadership and life skills among students and staff. This initiative involves full-time online students and staff, with the focus on enhancing students' achievement and completion rates.
- Procurement of student and teacher resources was ongoing throughout the year, including both physical and online materials. Sask DLC provided high school students with access to digital and physical resources to support learning and accessibility. Supports included the Sora digital library with ebooks and audiobooks available in English and French, opportunities to attend virtual English Language Arts performances without travel, physical copies of novels on request and Microsoft Accessibility tools such as Read Aloud and Dictate.

Strategy: The approach we took to achieve our goal

Implement tailored support programs to meet the needs of different types of learners.

Key Actions: What we did to get there

- Assign dedicated teachers to support adult learners in completing their online high school courses.
 - To address lower completion rates among adult learners, Sask DLC introduced a cohort-based model where teachers were assigned to specific groups of adult learners. This allowed teachers to build stronger relationships and better understand individual needs. The model laid the groundwork for improved engagement and support.

Strategy: The approach we took to achieve our goal

Offer professional development opportunities for teachers.

Key Actions: What we did to get there

- Offer a Collaborative Learning Cycle professional development series for campus administrators and PLN Leads to use data to set and achieve goals related to student engagement and success.
 - To support campus administrators and PLN Leads in driving student engagement and success, a Collaborative Learning Cycle professional development series was launched through both in-person and virtual formats. These sessions provided dedicated goal-setting opportunities and practical tools to help leaders use data effectively.
 - Throughout the year, professional development days enabled PLN teams to share practices and reflect on progress toward campus goals, including progress towards integration of Outcome-Based Assessment practices.

- A comprehensive suite of learning offerings was also delivered to all employees, covering key areas such as help desk functionality, online teaching tools, assessment and grading frameworks, literacy strategies, platform resource utilization and student support services.
- To further reconciliation and relationship-building efforts, Indigenous Perspectives learning sessions were offered.

Performance Measure Results:

Student Success Improvement

Improved student success is defined as more credits earned, courses completed, and ensuring more adult learners successfully complete credit they need. Target is to increase overall credit attainment by two per cent as of August 2025.

- **Course Completion Rate:** defined as the percentage of students who remain enrolled after the initial 15-day grace drop and 30-day partial refund drop periods. This metric accounts for all students who complete the course, irrespective of whether they pass or fail. The following course completion rates were achieved in year-over-year:

| Student Group | 2023-24 Rate, % | 2024-25 Rate, % |
|---------------------------------------|-----------------|-----------------|
| Part-time Online Grade 10-12 Students | 71 | 81 |
| • Synchronous live courses | 82 | 82 |
| • Asynchronous courses | 70 | 79 |
| Full-time Online Grade 10-12 Students | 60 | 75 |
| • Synchronous live courses | 68 | 84 |
| • Asynchronous courses | 52 | 65 |
| Young Adults (18-21-year-olds)* | 45 | 46 |
| Adult Learners (Age 22+)* | 72 | 72 |

**Young Adults and Adult Learners typically take asynchronous courses, and as such there is insufficient data to break down by asynchronous and synchronous live course types.*

- **Credit Attainment Rate:** Measures the success rate of students receiving credits for completed courses. Credit attainment refers to the number of students who completed the course and received a recorded mark on their transcript, reflecting the pass/fail status of each course. This metric does not include any students who dropped the course. The following credit attainment rates were achieved year-over-year:

| Student Group | 2023-24 Rate, % | 2024-25 Rate, % |
|---------------------------------------|-----------------|-----------------|
| Part-time Online Grade 10-12 Students | 96 | 96 |
| • Synchronous live courses | 95 | 98 |
| • Asynchronous courses | 96 | 93 |
| Full-time Online Grade 10-12 Students | 93 | 93 |
| • Synchronous live courses | 93 | 93 |
| • Asynchronous courses | 92 | 92 |
| Young Adults (18-21-year-olds)* | 90 | 90 |
| Adult Learners (Age 22+)* | 100 | 91 |

**Young Adults and Adult Learners typically take asynchronous courses, and as such there is insufficient data to break down by asynchronous and synchronous live course types.*

- In 2024–25, Sask DLC sustained strong performance in student credit attainment and course completion. Course completion rates increased or maintained across all student groups over last school year. These results reflect the effectiveness of targeted strategies and evolving support systems. While credit attainment remained consistent with the previous year, slight variations across student groups are being closely monitored to inform future planning and ensure equitable outcomes.
- **Summer School 2025:** Sask DLC offered Summer School in July and August of 2025, providing students with additional opportunities to earn high school credits at a cost of \$500 per course. Sask DLC is seeing a steady growth in students taking online learning in the summer, benefiting from an opportunity to get back on their graduation plans, explore classes of interest or managing their high school class load for upcoming semesters. Summer School had the following outcomes:

| Summer School Indicators | 2024 Results | 2025 Results |
|--------------------------|--------------|--------------|
| Total Students | 112 | 706 |
| Total Courses | 534 | 816 |
| Completion Rate, % | 89 | 91 |
| Credit Attainment, % | 97 | 92 |

- **Graduation for Sask DLC Class of 2025:** A total of 288 full-time online Grade 12 students graduated from Sask DLC during the 2024-25 school year. Sask DLC also supported part-time Grade 12 students around the province in earning high school credits online to support them in achieving their graduation plan goals. Graduation ceremonies for full-time Grade 12 students were held on June 13, 2025, with in-person celebrations in Estevan, Kenaston, La Ronge, Prince Albert and Saskatoon as well as a virtual option.
- **Graduation Rates:** Graduation rates are calculated based on students' enrolment at the end of their Grade 10 year. As Sask DLC's first Grade 10 cohort enrolled in the 2023-24 academic year, the school's three-year graduation rate will be available following the conclusion of the 2025-26 school year.

Educator Skill Enhancement

Strengthen teacher skills to better support student learning through professional development.

- Sask DLC continued to provide a diverse and well-structured professional development (PD) program, emphasizing both foundational teaching skills and specialized competencies. PD was delivered through live sessions, recorded modules and self-paced learning, allowing flexibility and personalization. Strengthened teacher skills included:
 - Instructional Practice - teachers deepened their expertise in reading instruction and literacy development, while also improving digital classroom management and strategies to boost student engagement.
 - Assessment and Feedback - focused on standardizing assessment and grading practices, with targeted training in math and science evaluation methods to ensure alignment with curricular outcomes.
 - Cultural Responsiveness and Inclusion - teachers expanded their understanding of Indigenous history and gained practical strategies for supporting students with complex learning needs, fostering more inclusive classroom environments.
 - Resource and Technology Integration – Sask DLC's Resource Bank and Staff and Student Support Portals trainings enhanced teachers' ability to access, contribute to, and manage instructional resources and student support tools.

Progress on Goal 4: Build and strengthen partnerships

Build and strengthen partnerships with educational institutions, government, businesses and community organizations to improve student learning and success.

Strategy: *The approach we took to achieve our goal*

Enhance career awareness and readiness through strategic partnerships.

Key Actions: *What we did to get there*

- Develop a strategic partnership plan that will identify key strategic partnerships that align with the 10 career pathway areas that define Sask DLC high school programming.
 - Sask DLC advanced strategic partnerships to expand student learning through Sask DLC course design teachers collaborating with subject matter experts, dual credit offerings, industry work placements and experiential learning opportunities—aligning with government priorities to connect education with workforce needs and empower students to explore career pathways.
 - Sask DLC focused on laying the foundational work for the Kindergarten to – Career (K-Career) Strategy by designing a data-driven framework that links K-12 learning with Saskatchewan’s most in-demand careers. Using labour market insights, the framework identifies skill gaps and guides the creation of new courses and foundational resources. It also supports Sask DLC’s commitment to growing partnerships with industry, government, post-secondary institutions and community organizations. This approach ensures students are better prepared for future careers, can make informed decisions about their futures after high school and helps address workforce shortages in key sectors.
- Engage and partner with post-secondary institutions, businesses, government and workforce development organizations within each career pathway to explore collaborative resources and opportunities that support student career development and exploration.
 - Sask DLC expanded online learning offerings by partnering with post-secondary institutions, government ministries and industry to support workforce needs in agriculture, trades, technology and business. These partnerships help students earn high school credits while exploring career pathways.
 - Sask DLC developed or renewed over 40 courses - including Environmental Science 21, Entrepreneurship 30, Mechanics and Automotive 10 and Football Skills 10L. These examples illustrate the breadth of work completed, though do not represent the full scope of course development efforts. Collaborations with partners enriched course content and provided students with real-world learning opportunities.
 - Collaborated with post-secondary institutions to deliver a range of dual credit courses and provide students with a head start on their post-secondary education. These courses provide students with an opportunity to explore career paths and to ease future transition into the workforce. To ensure students are well positioned for post-secondary education, groundwork began

to build the following courses: Career Readiness and Post-Secondary Readiness.

- Sask DLC continued to support Saskatchewan's education community by providing high-quality, carefully selected digital resources for teachers across the province through Sask DLC's Resource Bank. Added new content through partnerships with CBC Curio, Saskatchewan Science Centre, Saskatchewan Mining Association and Foundations Learning & Skills Saskatchewan. Sask DLC also launched targeted open access hubs—including the Financial Literacy Hub and Open Access Hub for Sask DLC courses—ensuring teachers throughout Saskatchewan have access to curated supports aligned with provincial priorities and student needs. To support a strong uptake of the Resource Bank, Sask DLC offered professional learning opportunities to several school divisions and Regina Public Library.
- Foster partnerships that enable students to participate in hands-on learning and work placements that allow them to explore future career paths, post-secondary training and workforce opportunities.
 - In the 2024-25 school year, Sask DLC saw increased numbers of students taking online courses with work placements. This was supported by increased communication to school divisions, schools and industry partners, as well as marketing campaigns, specifically:
 - In partnership with Tourism Saskatchewan, Sask DLC launched Tourism 10 and Tourism 20 courses, engaging 77 students in theory and/or hands-on learning. Six students completed work placements at a local tourism business. Sask DLC utilized a variety of unique host businesses, ranging from hotels and recreation centres to travel agencies, with the student placements spanning over many of the tourism sectors. Students enrolled in courses also attended two "Think Tourism" events hosted by Tourism Saskatchewan and Saskatoon and Regina Industry Education Councils. At these events, students had a chance to explore careers and tourism business firsthand, as well as connect with industry leaders and fellow classmates.
 - The partnership with the Saskatchewan Automobile Dealers Association continued to provide students taking Sask DLC Mechanical and Automotive courses with work placement opportunities. In 2024-25 school year, 173 students completed a work placement – a 41 per cent increase over the previous school year. To support the growth of this program, Sask DLC in collaboration with industry partners, renewed three of five Mechanical and Automotive courses. Sask DLC hosted two Mechanical and Automotive learning camps at Saskatchewan Polytechnic - Saskatoon campus, with over 30 students participating in hands-on learning activities.
 - In partnership with Saskatchewan Association of Automotive Repairers, Sask DLC continued to offer the Autobody program. In 2024-25 school year, 57 students completed an autobody course with work placements in 39 body shops across Saskatchewan. This marks a 185 per cent increase over the previous school year. Sask DLC hosted an autobody learning camp at the Saskatchewan Polytechnic - Regina campus with 13 students participating in hands-on learning, engaging with instructors, shadowing current students and touring training facilities.

- The partnership with the North American Equipment Dealers Association (NAEDA) continued to provide students taking Sask DLC Agriculture Equipment Technician, Parts Technician and Precision Agriculture courses with work placements. In 2024-25 school year, 133 students completed a work placement at an Agriculture dealership – a 23 per cent increase over the previous school year. Sask DLC in partnership with NAEDA and Canada Equipment Dealers Foundation, hosted two learning camps at the Saskatchewan Polytechnic - Saskatoon campus, with 19 students attending the event, engaging in hands-on learning stations led by Saskatchewan Polytechnic instructors and students.
- In partnership with energy companies, Sask DLC piloted Energy and Mines: Oil & Gas 20, a high school elective made up of 50 hours of online theory and a 50-hour work placement facilitated through the partners. Eighteen students participated in the pilot. Students shared overwhelmingly positive feedback on the work placements and how those will support their employment paths.
- Sask DLC partnered with SaskPower to offer hands-on learning in Power Engineering. In 2024-25 school year, 75 students enrolled in Power Engineering 4th and 5th class courses with Sask DLC. All 5th class Power Engineering students participated in 50 hours of work study each semester at SaskPower facilities, including power plants and a mobile steam trailer, gaining essential steam time toward certification. SaskPower also awarded two students per semester a \$250 bursary. For 4th Class students, Sask DLC provided steam-time opportunities to support certification requirements. After completing the program, four students earned six-month paid internships with SaskPower that will begin in Fall 2025 allowing them to earn steam time to complete certification. Additionally, SaskPower offered two \$1,500 scholarships to graduates pursuing further certification.

Strategy: The approach we took to achieve our goal

Expand equitable access to online learning opportunities through strategic partnerships.

Key Actions: What we did to get there

- Work closely with school divisions across the province, fostering open dialogue, addressing questions or concerns and promoting the opportunities online learning provides for students.
 - Sask DLC provided monthly reports to school divisions, detailing key metrics such as registration data and tuition invoices. Semester end reports also included completion and credit attainment rates, helping divisions stay informed and engaged in student progress.
 - Hosted Spring and Fall Superintendents meetings, to discuss challenges and achievements, fostering transparency and shared problem-solving. Also had regular communications with school division leadership and local school administration throughout the year.
 - In response to increased enrolment, Sask DLC collaborated with school divisions to increase the number of Online Learning Facilitators (OLFs) in regions with higher demand. OLFs, based in high schools across Saskatchewan, provide in-person support for part-time online students, acting as liaisons between students, parents, local schools and Sask DLC teachers.

They also assist with student placements, conducting on-site safety visits and helping students stay on track to meet their academic goals.

- Build strong relationships with Indigenous education organizations to ensure Indigenous students in the province have seamless access to online courses offered by Sask DLC.
 - Sask DLC focused on deepening relationships with Indigenous organizations and communities, including Ochapowace First Nation, Waterhen First Nation, Indigenous Services Canada, Métis Nation–Saskatchewan, Regina Treaty/ Status Indian Services and local Elders, language speakers and Knowledge Keepers. Through these partnerships, Sask DLC enhanced culturally responsive programming and access to relevant, respectful inclusive online learnings.
 - Delivered organization-wide professional development opportunities to all staff focused on Indigenous knowledge, Métis identity and cultural practices to strengthen cultural competency. Acknowledged and promoted Indigenous events within organization to support staff learning.
 - Supported culturally responsive practices by filling instructional and course development support role. This position helped to embed Indigenous knowledge, language and culture into course development and Sask DLC's Assessment, Grading and Communication framework.
 - Added new Indigenous-focused resources to Sask DLC's Resource Bank and integrated culturally informed assessment practices to support inclusive learning experiences.
- Collaborate with post-secondary institutions to create clear and accessible pathways for students transitioning from high school to further education or workforce training, ensuring students can easily navigate their next steps.
 - Sask DLC focused on laying the foundational work for our K–Career Strategy. This work establishes a systematic, data-driven framework to bridge the gap between K-12 educational offerings and the needs of Saskatchewan's labour market. Using a nine-step process informed by Labour Market Information, the development team began mapping course offerings to high-demand occupations across defined provincial sectors. This foundational work is designed to create clear and transparent pathways for students, guiding them from K-12 course selections to post-secondary programs, apprenticeships and direct workforce entry, thereby supporting the province's future growth.
 - Sask DLC worked with Saskatchewan Polytechnic to map transitions between high school and post-secondary programs, supporting students with smoother transitions to the next stage of their learning.
- Partner with community organizations and educational institutions to create initiatives that provide flexible and inclusive access to online high school courses, ensuring all students, including those facing barriers, have the support they need to succeed.
 - Continued to partner with Northlands College to provide adults living in Northern Saskatchewan with access to free Grade 10-12 courses. Northlands College contributed \$100,000 in funding to cover course fees for students over the age of 22 in the Northern Saskatchewan Administrative District. Through this partnership, 138 adult learners enrolled in 278 courses during the 2024-25 school year. Of these, 80 adult learners successfully benefited by completing Grade 12, upgrading high school courses or fulfilling prerequisites for post-secondary education.
 - Sask DLC continued to partner with the ministries of Immigration and Career Training and Corrections, Policing and Public Safety to provide high school

learning opportunities to correctional clients, to support them in their rehabilitation. Through this partnership, Sask DLC and corrections teachers based in the institutions work collaboratively to support students learning, with many courses offered in a paper-based format. In the 2024-25 school year Sask DLC provided education to 259 correction clients, including 88 youth and 171 adults, completing 166 high school courses.

- Leverage technology partnerships to improve digital accessibility, enhance course delivery and equip students with the tools necessary for effective online learning, including devices and internet access where needed.
 - Sask DLC formalized a course development and maintenance framework, as well as enhanced course maintenance request process so that courses are updated and renewed on a regular basis.
 - Sask DLC strengthened course design and development to improve student engagement, accessibility and cultural responsiveness. Key enhancements included:
 - Outcome-Based Learning: Embedding outcome-based model and ensuring lessons are built around clear outcomes with explicit expectations.
 - Improved Structure: Content scaffolded into manageable chunks, supported by graphic organizers to help students process and organize information.
 - Enhanced User-Experience: Improved accessibility and comprehension by enhancing navigation of lesson materials, creating shorter instructional videos and building in hover-over glossary tool.
 - Comprehensive Support Materials: Developed dedicated resource section with guides, timelines and planning tools for teachers.
 - In 2024-25, Sask DLC implemented a series of technology enhancements aimed at improving access, efficiency and support for both students and staff. Students benefited from simplified login processes, automatic account setup upon course enrolment and expanded in-person student support services by offering walk-in assistance at the Regina and Saskatoon locations. For staff, Sask DLC streamlined onboarding procedures through automation, strengthened device management to enhance remote support capabilities, launched a centralized organizational site and a support portal to improve access to resources and streamline technical assistance. These initiatives contributed to a more connected and responsive learning environment across the organization.

Performance Measure Results:

Increased Stakeholder Satisfaction

Positive feedback from stakeholders, including educational institutions, community organizations, businesses and government partners, on the effectiveness and impact of our partnerships.

- Sask DLC demonstrated strong stakeholder engagement and satisfaction through its expansive and collaborative partnership efforts in 2024-25 school year. Positive feedback is reflected in the growing number of strategic partnerships with educational institutions, government ministries, industry leaders and community organizations. These collaborations resulted in enriched course offerings, expanded student work placements and increased access to culturally responsive and inclusive programming. Notably, in 2024-25 school year, Sask DLC students took over 460 courses with work placement opportunities, an enrolment increase of 50 per cent over 2023-24 school year. This growth reflects strong industry participation, high levels of partner engagement and Sask DLC's continued progress in building partnerships.

Enhanced Online Learning Access

Improved access to online learning for students across Saskatchewan, particularly for underserved communities, including adult learners and those facing economic barriers.

- **Student Enrolment:** In 2024-25, Sask DLC provided online learning education to 13,381 Kindergarten to Grade 12 (K-12) full- and part-time online students. This represents a 49 per cent increase in enrolment (4,397 students) compared to the 2023-24 school year. The breakdown is as follows:

| Student Group | 2024-25 Number of Students |
|---------------------------------------|----------------------------|
| Total Students, including: | 13,381 |
| Full-Time Online Students, including: | 3,547 |
| • Kindergarten to Grade 9 | 1,101 |
| • Grade 10-12 | 2,446 |
| Part-Time Online Grade 10-12 Students | 8,164 |
| Young Adults (18-21-year-olds) | 1,295 |
| Adult Learners (Age 22+) | 375 |

- **Course Registration:** To meet diverse educational needs, Sask DLC offered a wide range of courses for students to choose from. During the 2024-25 school year, there were 44,221 K-12 course registrations. Sask DLC nearly doubled the number of course registrations in comparison to 2023-24 school year. The breakdown is as follows:

| Student Group | 2024-25 Number of Course Registrations |
|---------------------------------------|----------------------------------------|
| Total Courses | 44,221 |
| Kindergarten to Grade 9 | 7,707 |
| Full-Time Online Grade 10-12 Students | 15,097 |
| Part-Time Online Grade 10-12 Students | 15,975 |
| Young Adults (18-21-year-olds) | 4,641 |
| Adult Learners (Age 22+) | 801 |

- **Student Technology Assistance Based on Need:** To improve equitable access to online learning, Sask DLC processed over 240 student laptop requests through the centralized support portal. This is a need-based targeted support in response to requests from full-time online students and families, that contributes to enhancing digital accessibility and fostering student success in remote learning environments.

Engagement in Career Pathway Programs and Activities

Increased student participation in career readiness programs and other career development activities. Target: A 10 per cent increase in student engagement in career pathways programs by the end of the 2024-25 school year.

- Sask DLC saw increase in student uptake of courses with work placement opportunities. In 2024-25 school year students took more than 460 courses with work placements, which represents an increase of over 160 courses or 50 per cent over 2023-24 school year. This growth reflects strong engagement in career readiness programming, made possible through partnerships with industry, training institutions, government and community organizations across Saskatchewan. Partners provide their expertise, work placement opportunities, coordinate programming, inform course development and make financial investments to support learning of the future Saskatchewan.

Financial Overview

Sask DLC is committed to managing public funds responsibly while ensuring Saskatchewan students receive high-quality online learning from Kindergarten through career. Our financial approach prioritizes efficiency, ethics and sustainability in delivering this educational service. Below, you'll find detailed information about Sask DLC's funding model and a financial summary for the 2024-25 fiscal year.

Funding Model

Sask DLC receives funding through a combination of operating grant funding from the General Revenue Fund and tuition fees from school divisions and schools based on the number of courses students enrol in. School divisions continue to receive funding for local students that are accessing courses through Sask DLC, either full-time or part-time.

The per course fees are set at \$500 for all high school (grade 10-12) courses. School divisions, First Nations-Controlled Schools or Independent schools are invoiced for courses students under the age of 22 register for. Adults 22 and older are invoiced for courses directly.

For each full-time online student, the Ministry of Education provides school divisions and/or schools \$6,000 in base funding, plus a smaller amount for Supports for Learning (SFL) which varies slightly by division. Sask DLC collects \$5,000 of the base funding as tuition to cover the instructional costs for grade 1-9 full-time online students with the remaining \$1,000 and the SFL funding staying with the local division. The tuition for Kindergarten students is \$2,500.

Sask DLC invoices school divisions monthly, once the Ministry of Education September 30 funded list is verified each school year. School divisions review and validate the invoice amounts and submit payment directly to Sask DLC.

Financial Summary

A detailed breakdown of Sask DLC's financial statements can be found on the following pages of this document.

Appendix A: Saskatchewan Distance Learning Corporation Payee Lists For the Year Ended August 31, 2025

Personal Services

Listed are the employees who received \$50,000 or more for the provision of services.

Unaudited

| | | | |
|-----------------------|---------|----------------------------|---------|
| Abbott, Travis | 117,719 | Crawford, Tanis | 117,307 |
| Abdur Rehman, Rabia | 68,451 | Crawford-Didluck, Kerry L. | 113,174 |
| Abiodun, Modupeola | 101,654 | Cronan, Ronald | 107,481 |
| Ali, Stephanie | 126,019 | Crozier, Angeline | 107,161 |
| Amy, Lori | 134,593 | Danberg, Roxanne | 84,954 |
| Andrie, Daniel | 102,527 | Dean, David | 106,444 |
| Archibald, Jeffrey B. | 76,347 | Digney, Janelle | 104,033 |
| Armstrong, James | 107,765 | Digney, Reece | 109,411 |
| Ayars, Alison | 73,238 | Dubois, Bryce | 68,326 |
| Baier, Tyler | 109,411 | Dufour, Sean | 112,450 |
| Bang, Jena-Lea | 112,736 | Duke, Marie Doris | 54,692 |
| Bartsch, Luke | 110,872 | Dunbar, Brennan | 113,302 |
| Batty, Erin | 124,597 | Duquette, Kimberly | 93,052 |
| Bazylak, Tracy | 106,797 | Ehresman, Curtis | 60,242 |
| Bec, Jessica | 78,800 | Englot, Wendy | 62,916 |
| Bennington, Chris | 109,411 | Fauvelle, Shauna | 80,954 |
| Bergen, Clarence | 106,817 | Fee, Barbara | 70,047 |
| Biberdorf, Aaron | 134,129 | Fetch, Tanner | 84,150 |
| Bilinski, Kaleah | 90,134 | Finnestad, Craig | 105,892 |
| Blake, Faith | 72,967 | Folmer, Jasmin | 57,643 |
| Boklaschuk, Kelli | 179,625 | Foster, Jessica | 137,338 |
| Boughen, Rachel | 52,248 | Galay, Melissa | 105,426 |
| Boulton, Jeff | 144,867 | Gasper, Darren | 196,780 |
| Bourassa, Aimee | 108,063 | Gasper, Lori | 105,426 |
| Bowes Waiting, Jolene | 107,059 | George, Tara | 56,073 |
| Boyd, Kristin | 113,132 | German, Tammy | 146,420 |
| Bryksa, Lane | 111,744 | Germs, John | 103,519 |
| Budd, Shelby | 133,129 | Gill, Ramandeep | 111,630 |
| Cairns, Hope | 115,507 | Gobeil, Marc | 171,895 |
| Cameron, Jennesa | 84,103 | Gudmundson, Chandree | 111,948 |
| Cameron, Mason | 73,613 | Guebert, Philip | 68,110 |
| Cannon, Rene | 116,790 | Guest, Noelle | 111,189 |
| Chase, Nicole | 100,756 | Gust, Michael | 92,717 |
| Clarke, Ashley | 114,180 | Haas, Jennifer | 77,880 |
| Cline Flath, Lori A. | 113,352 | Harrison, Renee | 112,782 |
| Cloutier, Sari | 107,161 | Hawryluk, Sara | 155,568 |
| Collinge, Charmaine | 114,847 | Hawrysh, Kristine | 78,124 |
| Collins, Chet | 78,788 | Haydukewich, Kelly | 106,496 |

| | | | |
|------------------------|---------|-----------------------|---------|
| Heath, Kurtis | 124,234 | Lysyk, Patricia | 109,411 |
| Henderson, Kayla | 110,718 | Mahoney, Lesley D. | 113,271 |
| Herrem, Nathan | 108,160 | Maier, Lisa | 101,652 |
| Hill, Wayne | 78,338 | Malinowski, Kimberley | 106,727 |
| Hintz, Leanne | 105,739 | Marsh, Daniel | 56,704 |
| Hodges, Christopher | 96,775 | Martin, Erin | 112,557 |
| Honoroski, Terri | 83,172 | Martin, Tracey | 101,999 |
| Hundseth, Scott | 101,640 | Mateo, Maria | 63,951 |
| Hundseth, Tanya | 108,941 | McArthur, Dana | 59,428 |
| Huschi, Joshua | 80,232 | McCabe, Bryan | 100,442 |
| Inkster, Dayna | 115,938 | McCaughey, Keith | 87,755 |
| Iverson, Everett | 65,364 | McCowan, Corey | 89,494 |
| Jamieson, Amy | 113,174 | McIvor, Marcia | 84,281 |
| Jeanneault, Shelby | 73,265 | McJannet, Correne | 112,346 |
| Jetzke, Sherri | 108,071 | McLaughlin, Nicole | 101,983 |
| Johnson, Duane | 104,287 | McLaughlin, Todd | 106,800 |
| Johnson, Ryan | 139,524 | McNabb, Katie | 98,700 |
| Johnston, Brian | 122,114 | Melling, Nadine | 106,958 |
| Jones-Walter, Shandell | 132,084 | Michael, Lindsay | 97,879 |
| Jordan, Leanne | 109,411 | Michener, Tanis | 88,040 |
| Katchin, Lisa | 107,006 | Miller, Michelle | 179,281 |
| Keller, Madison | 58,576 | Millette, Daniel | 109,411 |
| Kendry, Troy | 122,438 | Mills, Suellen J. | 96,025 |
| Kerpan, Melanie | 106,802 | Millsap, Jennifer | 60,722 |
| Kezema, Kirk | 128,783 | Mirtle, Jaime | 101,748 |
| Kitchen, Kevin | 113,483 | Moffatt, Hillary | 61,963 |
| Klyne, Jeff | 86,312 | Moore, Aaron | 98,354 |
| Kolbuc, Trevor E. | 115,798 | Muir, Regan | 113,505 |
| Korolis, Henrietta H. | 101,007 | Nagyl, Jody | 110,750 |
| Kosior, Ashley | 112,623 | Nakoneshny, Reg | 85,828 |
| Kosior, Mark | 129,384 | Nienaber, Aileen | 111,987 |
| Krahn, George | 102,094 | Nilsen, Penny | 67,969 |
| Kumar, Deepak | 83,902 | Nixon, Simon | 57,671 |
| Kurtz, Christa | 121,356 | Nordell, Jacey | 60,415 |
| Lachica, Kayla | 92,841 | Noseworthy, Jim | 100,642 |
| Lander, Melissa | 124,571 | Obrigewitsch, Caitlin | 97,225 |
| Lang, Shelley | 103,607 | O'Connor, Jenna | 110,128 |
| LaRose, Darren | 107,200 | Ogele, Charles | 71,792 |
| Layton, Alicia | 111,334 | Olayele, Benjamin | 89,978 |
| Lehmkuhl, Paul | 70,740 | Ortman, Sarah Y. | 54,099 |
| L'Heureux, Jason R. | 131,211 | Ouellette, Courtney | 66,650 |
| Li, Ying Zhu Wendy | 88,644 | Owens, Cara | 114,296 |
| Lichtman, Sandra | 57,893 | Parsons, Terri | 85,961 |
| Long, Jill | 167,529 | Paul, Dana | 61,428 |
| Lowe, Cindy | 113,004 | Peterson, Aryn | 87,406 |

| | | | |
|----------------------------|---------|---------------------|---------|
| Phillips, Heather | 132,424 | Slade, Wendy | 107,168 |
| Popoola, Tolulope | 106,249 | Smith, Brennan | 79,415 |
| Preece, Stephanie | 123,851 | South, Jennifer | 107,463 |
| Prekschat, Douglas | 107,078 | Squires, Dean | 134,116 |
| Puto, Dallas | 52,874 | St Pierre, Scott | 125,917 |
| Quan, Sheena | 90,099 | Stafford, Nycole | 55,903 |
| Rann, Scott | 118,804 | Stamm, Shelly A. | 105,315 |
| Reddekopp, Rhiannon | 70,176 | Stettner, Anita | 53,108 |
| Revering, Robert | 88,700 | Stroh, Brandon | 167,529 |
| Rhinas-Helberg, Jacqueline | 125,234 | Swidzinski, Thad | 133,963 |
| Roberts, Corra-Lynn | 102,112 | Telfer, Pat | 107,079 |
| Ruf, Sarah | 113,323 | Theede, Ellyse | 114,717 |
| Rumpel, Stefan | 107,228 | Thibault, Brian | 83,189 |
| Rusheleau, Amy | 101,182 | Thompson, Chanel | 69,041 |
| Ruten, Nathan | 107,291 | Thompson, Stephanie | 80,214 |
| Ruten, Wendy | 83,689 | Trew, Kirk | 77,637 |
| Sakundiak, Mitchell | 63,712 | Uhrich, Tracey | 102,562 |
| Salyn, Greg | 81,924 | Vetter, Sherry Anne | 117,785 |
| Samoleski, Judy A. | 96,347 | Volke, Chelsea | 52,086 |
| Savage, Britney | 83,734 | Vrinten, Gary | 85,828 |
| Schellenberg, Bailey | 54,574 | Walso, Jeffrey | 111,526 |
| Schellenberg, Shawna | 76,383 | Wandler, Alan | 108,745 |
| Schilling, Patricia | 64,175 | Weber, Jaimes | 90,648 |
| Schlosser, Katie | 97,215 | Werbicki, Guy | 134,235 |
| Scholer, Stacey | 106,810 | Wilson, Brantt | 99,522 |
| Schurman, Chelsea | 84,063 | Wilson, Stacey | 114,687 |
| Seidler, Jody | 115,047 | Windrum, Pamela | 60,919 |
| Selvig, Jennifer | 97,920 | Yakimchuk, Carrie | 75,306 |
| Silzer, Dillon | 135,369 | Young, Bryan | 126,921 |
| Simonson, Kristen | 117,882 | Zelenyi, Oleh | 70,122 |
| Simpson, Kimberley | 101,842 | Ziegler, Jeff | 102,921 |

Good and Services

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

Unaudited

| | |
|-------------------------------------------------------------------------------------------------|---------|
| HBI OFFICE PLUS INC. | 435,723 |
| COLLIERS MCCLOCKLIN REAL ESTATE CORP. | 426,810 |
| SASKTEL | 350,721 |
| LEGACY LAND INC. | 330,167 |
| BOARD OF EDUCATION OF THE REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 81 OF SASKATCHEWAN | 201,407 |
| OPEN LMS LLC | 183,404 |
| GENIUS SIS LLC | 169,168 |
| INSIGHT CANADA INC. | 138,358 |
| BOARD OF EDUCATION OF THE CHINOOK SCHOOL DIVISION NO. 211 OF SASKATCHEWAN | 115,341 |
| SASKATCHEWAN WORKERS' COMPENSATION BOARD | 114,524 |
| MINISTER OF FINANCE-MINISTRY OF SASKBUILD AND PROCUREMENT | 113,241 |
| LUTZ ELECTRIC LTD. | 92,613 |
| BOARD OF EDUCATION OF THE SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209 OF SASKATCHEWAN | 83,842 |
| PC PLACE | 82,784 |
| ADP | 80,635 |
| BOARD OF EDUCATION OF THE PRAIRIE SOUTH SCHOOL DIVISION NO. 210 OF SASKATCHEWAN | 81,949 |
| TRIASSIC CONSULTING LTD. | 74,605 |
| ACTION OFFICE INTERIORS | 74,037 |
| INNOVATION FEDERAL CREDIT UNION | 72,135 |
| PRECISE PARKLINK (WEST) LTD. | 67,164 |
| PRO PRINT INC. | 65,657 |
| HILLMAN AUDIO VIDEO INCORPORATED | 63,728 |
| HEWLETT-PACKARD FINANCIAL SERVICES CANADA COMPANY | 63,624 |
| CANADA POST CORPORATION | 79,868 |
| AON CANADA INC. | 61,748 |
| BOARD OF EDUCATION OF THE NORTH EAST SCHOOL DIVISION NO. 200 OF SASKATCHEWAN | 57,000 |

Appendix B: Saskatchewan Distance Learning Corporation Financial Statements

The accompanying financial statements included in the Annual Report for the year ended August 31, 2025.

SASKATCHEWAN DISTANCE LEARNING CORPORATION

FINANCIAL STATEMENTS

AUGUST 31, 2025

2025 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 Saskatchewan Distance Learning Corporation ("the 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 Director 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, 2025, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year 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 the Saskatchewan Distance Learning Corporation as at August 31, 2025, and the results of its operations, changes in its net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report 2024–25*, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of 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, disclosing, 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 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
December 12, 2025



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)

| | 2025 | 2024 |
|---------------------------------------------------|------------------|------------------|
| Financial Assets | | |
| Cash | \$ 7,766 | \$ 9,877 |
| Due from General Revenue Fund (note 3) | 1,860 | 2,040 |
| Accounts receivable (note 4) | 632 | 1,309 |
| Advances | 4 | --- |
| Total Financial Assets | 10,262 | 13,226 |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5) | 1,177 | 1,009 |
| Unearned revenue | 55 | 27 |
| Liability for employee future benefits (note 6) | 348 | 319 |
| Total Liabilities | 1,580 | 1,355 |
| Net Financial Assets | \$ 8,682 | \$ 11,871 |
| Non-Financial Assets | | |
| Tangible capital asset (note 7) | 3,835 | 3,887 |
| Prepaid expenses and deposits | 373 | 301 |
| Total Non-Financial Assets | 4,208 | 4,188 |
| Total Accumulated Surplus | \$ 12,890 | \$ 16,059 |

Contractual Obligations (note 10)
 Contractual Rights (note 11)
 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)

| | 2025 Budget | 2025 Actual | 2024 Actual |
|-----------------------------------------------|-------------------|-------------------|-------------------|
| Revenues | | | |
| Provincial operating grant | \$ 17,007 | \$ 17,189 | \$ 10,000 |
| Tuition | 12,000 | 15,503 | 11,734 |
| Other grants | 100 | 395 | 387 |
| Interest income | 100 | 49 | 334 |
| | 29,207 | 33,136 | 22,455 |
| Expenses | | | |
| Salaries and benefits | 28,854 | 30,665 | 24,119 |
| Operating (note 9) | 4,178 | 5,541 | 5,096 |
| Amortization (note 7) | 99 | 99 | 58 |
| | 33,131 | 36,305 | 29,273 |
| Operating deficit | \$ (3,924) | \$ (3,169) | \$ (6,818) |
| Accumulated surplus, beginning of year | \$ 16,059 | \$ 16,059 | \$ 22,877 |
| Accumulated surplus, end of year | \$ 12,135 | \$ 12,890 | \$ 16,059 |

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)

| | 2025 Budget | 2025 Actual | 2024 Actual |
|--------------------------------------------------|-------------------|-------------------|--------------------|
| Net Financial Assets, beginning of year | \$ 11,871 | \$ 11,871 | \$ 22,763 |
| Changes During the Year | | | |
| Operating deficit, for year | (3,924) | (3,169) | (6,818) |
| Acquisition of tangible capital assets (note 7) | --- | (47) | (3,945) |
| Net change in other non-financial assets | --- | (72) | (187) |
| Amortization of tangible capital assets (note 7) | 99 | 99 | 58 |
| Changes in Net Financial Assets | \$ (3,825) | \$ (3,189) | \$ (10,892) |
| Net Financial Assets, end of year | \$ 8,046 | \$ 8,682 | \$ 11,871 |

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): | 2025 | 2024 |
|------------------------------------------------------|----------------|-----------------|
| Operating Activities* | | |
| Operating deficit | \$ (3,169) | \$ (6,818) |
| Decrease/(increase) in accounts receivable | 677 | (1,157) |
| (Increase)/decrease in advances | (4) | 1 |
| Increase in prepaid expenses and deposits | (72) | (187) |
| Amortization of tangible capital assets | 99 | 58 |
| Increase in liability for employee future benefits | 29 | 319 |
| Increase in unearned revenue | 27 | 27 |
| Decrease in accounts payable and accrued liabilities | 169 | 513 |
| | <hr/> (2,244) | <hr/> (7,244) |
| Capital Activities | | |
| Tangible capital asset purchases (note 7) | (47) | (3,945) |
| | <hr/> (47) | <hr/> (3,945) |
| Net decrease in cash | (2,291) | (11,189) |
| Cash, beginning of year | \$ 11,917 | \$ 23,106 |
| Cash, end of year | \$ 9,626 | \$ 11,917 |
| Cash includes the following: | | |
| Cash | 7,766 | 9,877 |
| Due from General Revenue Fund | 1,860 | 2,040 |
| | <hr/> \$ 9,626 | <hr/> \$ 11,917 |

* Includes cash interest receipts of \$49 (2024 - \$333).
See accompanying notes to the financial statements.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 1: Status of the Corporation

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 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 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, 2025**

Note 2: Significant Accounting Policies, continued

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

Non-financial assets will provide economic benefits in one or more future periods.

Prepaid expenses and deposits

Prepaid expenses include prepayments for building leases, software licenses, subscription renewals, etc. The deposits are for deposits held in trust on building leases which is refunded when the leases have been terminated.

Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over the assets' useful life. Building useful life is over 40 years and furniture and office equipment is over 10 years.

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.

Unearned revenue

Unearned revenue is recognized as revenue once performance obligations have been met.

Accrued payroll

Accrued payroll is expensed when incurred and paid at a future date.

Liability for employee future benefits

Liability for employee future benefits includes non-vested sick leave, severance benefits and retirement gratuity. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. 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.

Employee pension plans

Employees of the Corporation participate in the following multi-employer defined benefit and contribution plans:

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 2: Significant Accounting Policies, continued

- I. Teachers participate in the Saskatchewan Teacher's Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The Corporation's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- II. Other employees participate in Public Employees Pension Plan (PEPP) and Municipal Employees' Pension Plan (MEPP). PEPP is a defined contribution pension plan and MEPP is defined benefit pension plan whereby the Corporation is limited to collecting and remitting contributions of the employees at rates determined by the plans.

g) Revenue recognition

Provincial operating grant

Provincial operating grant is from the Ministry of Education which 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 is recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus as the stipulation liabilities are settled.

Other grants

Other grants are recognized as revenue when the criteria have been met.

Interest income

Interest is recognized as revenue when it is earned.

Tuition

Tuition is recognized as revenue once the performance obligation is met. The Corporation receives tuition from School Divisions and Non-School Division partnerships on behalf of students and directly from students that are twenty-two years of age and older.

New Accounting Standards

The Conceptual Framework for Financial Reporting in the Public Sector (effective April 1, 2026), builds upon the previous conceptual framework to a new foundation for public sector financial reporting standard setting.

PS1202 Financial Statement Presentation (effective April 1, 2026) establishes requirements for the presentation of information in general purpose financial statements.

The Corporation plans to adopt both standards on the effective date and has plans to analyze the impact this will have on these financial statements.

Note 3: Due from General Revenue Fund

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 2.70% to 4.24% per annum (2024 – 4.46% to 5.07%).

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 4: Accounts Receivable

(thousands)

Accounts receivable represents surcharges due to the Corporation on account but not yet paid by individuals and miscellaneous receivables.

| | 2025 | | |
|--------------------------------------------------------|-------------------|---------------------|------------------|
| | Total receivables | Valuation allowance | Net of allowance |
| Ministry of Finance receivable | \$ 365 | \$ --- | \$ 365 |
| School Division receivable | 178 | --- | 178 |
| Other receivable | 61 | 33 | 28 |
| Ministry of Immigration and Career Training receivable | 38 | --- | 38 |
| Saskatchewan Government Insurance receivable | 23 | --- | 23 |
| | \$ 665 | \$ 33 | \$ 632 |

| | 2024 | | |
|--------------------------------------------------------|-------------------|---------------------|------------------|
| | Total receivables | Valuation allowance | Net of allowance |
| Ministry of Finance receivable | \$ 11 | \$ --- | \$ 11 |
| School Division receivable | 1,260 | --- | 1,260 |
| Other receivable | --- | --- | --- |
| Ministry of Immigration and Career Training receivable | 38 | --- | 38 |
| Saskatchewan Government Insurance receivable | --- | --- | --- |
| | \$ 1,309 | \$ --- | \$ 1,309 |

Note 5: Accounts Payable and Accrued Liabilities

(thousands)

| | 2025 | 2024 |
|-------------------------------|-----------------|-----------------|
| Accrued salaries and benefits | \$ 849 | \$ 521 |
| Supplier payments | 308 | 440 |
| Leases payable | 20 | 48 |
| | \$ 1,177 | \$ 1,009 |

Note 6: Employee Future Benefits

(thousands)

The Corporation provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at August 31, 2025.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 6: Employee Future Benefits, continued

Details of the employee future benefits are as follows:

| | 2025 | 2024 |
|--|-------------|-------------|
|--|-------------|-------------|

Long-term assumptions used:

| | | |
|--------------------------------------------------------------------------------------------|----------|----------|
| Discount rate at end of period (per annum) | 4.25% | 4.00% |
| Inflation and productivity rate – Teachers (excluding merit and promotion) (per annum) | 2.50% | 2.50% |
| Inflation and productivity rate – non-Teachers (excluding merit and promotion) (per annum) | 2.00% | 2.00% |
| Expected average remaining service life | 12 years | 12 years |

| Liability for Employee Future Benefits | 2025 | 2024 |
|-----------------------------------------------|-------------|-------------|
|-----------------------------------------------|-------------|-------------|

| | | |
|------------------------------------------------|--------|----------|
| Accrued benefit obligation – beginning of year | \$ 319 | \$ - - - |
| Current period service cost | 36 | 36 |
| Interest cost | 14 | 1 |
| Benefit payments | (22) | - - - |
| Actuarial (gains) | (33) | - - - |
| Plan amendment / past service cost | 1 | 282 |
| Accrued benefit obligation – end of year | 315 | 319 |
| Unamortized net actuarial gains | 33 | - - - |
| Liability for employee future benefits | \$ 348 | \$ 319 |

| Expenses for employee future benefits | 2025 | 2024 |
|----------------------------------------------|-------------|-------------|
|----------------------------------------------|-------------|-------------|

| | | |
|-------------------------------------------|-------|-------|
| Current period service cost | \$ 36 | \$ 36 |
| Amortization of net actuarial (gain) loss | - - - | - - - |
| Benefit cost | 36 | 36 |
| Interest cost | 14 | 1 |
| Plan amendment/past service cost | 1 | |
| Total employee future benefits expense | \$ 51 | \$ 37 |

Note 7: Tangible Capital Assets

(thousands)

| | 2025 | 2024 |
|---------------------------------------------------|-------------|-------------------------|
| Building | Building | Furniture and equipment |
| Opening costs of tangible capital assets | \$ 3,945 | \$ - - - |
| Additions during the year | - - - | 47 |
| Closing costs of tangible capital assets | 3,945 | 47 |
| Opening accumulated amortization | 58 | 58 |
| Annual amortization | 98 | 1 |
| Closing accumulated amortization | 156 | 1 |
| Net book value of tangible capital assets, ending | \$ 3,789 | \$ 46 |
| | \$ 3,835 | \$ 3,887 |

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 7: Tangible Capital Assets, continued

Tangible capital assets consist of a building and podcast booth.

Note 8: 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 an 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, division revenue due from the Ministry of Education, and non-school division revenue, all due within one year. The Corporation does not have a significant amount of exposure and management reviews accounts receivable on a case-by-case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability. As the General Revenue Fund is from the provincial government and the Ministry of Education is a government entity, the risk is minimal.

The aging of accounts receivable as at August 31, 2025, was:

| August 31, 2025 | | | | | |
|------------------------|--------------|------------------|-------------------|-------------------|---------------------|
| | Total | 0-30 days | 30-60 days | 60-90 days | Over 90 days |
| Accounts receivable | \$ 632 | \$ 413 | \$ 6 | \$ --- | \$ 213 |

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, and accrued payroll which are all short-term (due within one year). To manage liquidity risk, the Corporation maintains adequate cash balances.

Fair value

For the following instruments, the fair values approximate their carrying value due to their immediate or short-term nature:

- Due from general revenue fund,
- Accounts receivable,
- Accounts payable and accrued liabilities.

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, 2025

Note 9: Operating Expenses

(thousands)

| | 2025 | 2024 |
|-----------------------|-----------------|-----------------|
| Supplies and services | \$ 3,636 | \$ 2,872 |
| Equipment | 824 | 1,393 |
| Contract services | 746 | 556 |
| Travel | 281 | 239 |
| Communications | 54 | 36 |
| | \$ 5,541 | \$ 5,096 |

Note 10: Contractual Obligations

(thousands)

The Corporation as at August 31, 2025, 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 | The Ultimate Software Group of Canada Inc. | Total |
|------------|-------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------|--------------|
| 2026 | \$ 516 | \$ 911 | \$ 8 | \$ 61 | \$ 104 | \$ 1,600 |
| 2027 | 516 | 900 | --- | --- | 104 | 1,520 |
| 2028 | 486 | 846 | --- | --- | 35 | 1,367 |
| 2029 | 6 | 843 | --- | --- | --- | 849 |
| Thereafter | --- | 3,865 | --- | --- | --- | 3,865 |

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 11: Contractual Rights

(thousands)

The Corporation has the following contractual rights as at August 31, 2025:

| Entity name | Receipt date(s) | Amount | Other details |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tourism Saskatchewan | November 1, 2025 | \$ 40 | The Corporation will offer accredited courses depending on pupil demand and will recognize Tourism Saskatchewan on promotional materials and communications. |
| Canada Equipment Dealers Foundation (CEDF) and North American Equipment Dealers Association (NAEDA) | September 30, 2025 September 30, 2026 September 30, 2027 | \$ 40 | The Corporation will offer accredited courses depending on pupil demand and will recognize CEDF and NAEDA on promotional materials and communications. |
| Saskatchewan Automobile Dealers Association | January 1, 2026 | \$ 40 | The Corporation will offer accredited courses depending on pupil demand and will recognize Saskatchewan Automobile Dealers Association on promotional materials and communications. |
| Teine Energy Ltd. | September 1, 2025 | \$ 20 | The Corporation will offer accredited courses depending on pupil demand and will recognize Teine Energy Ltd. on promotional materials and communications. |
| Whitecap Resources Inc. | September 1, 2025 | \$ 20 | The Corporation will offer accredited courses depending on pupil demand and will recognize Whitecap Resources Inc. on promotional materials and communications. |
| Saskatchewan Association of Automotive Repairers | October 31, 2025 | \$ 20 | The Corporation will offer accredited courses depending on pupil demand and will recognize Saskatchewan Association of Automotive Repairers on promotional materials and communications. |

Note 12: Pension Plans

(thousands)

Multi-employer defined benefits plans

Information on the multi-employer pension plans to which the Corporation 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 Corporation'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 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 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.

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 12: Pension Plans, continued

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

| | 2025 | | 2024 | |
|-------------------------------------------------|---------|-------|--------------|-------|
| | STRP | STSP | STRP | STSP |
| Number of active Corporation members | 230 | 23 | 156 | 16 |
| Member contribution rate (percentage of salary) | 10% | --- | 9.50%-11.70% | --- |
| Member contributions for the year | \$1,755 | \$--- | \$1,383 | \$--- |

ii. Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

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

Details of the MEPP are as follows:

| | 2025 | 2024 |
|------------------------------------------------------|-------------------|-------------------|
| Number of active Corporation members | 6 | 6 |
| Member contribution rate (percentage of salary) | 9% | 9% |
| Corporation contribution rate (percentage of salary) | 9% | 9% |
| Member contributions for the year | \$ 26 | \$ 26 |
| Corporation contributions for the year | \$ 26 | \$ 26 |
| Actuarial extrapolation date | December 31, 2024 | December 31, 2023 |
| Plan assets (in thousands) | \$ 4,090,806 | \$ 3,602,822 |
| Plan liabilities (in thousands) | \$ 2,571,158 | \$ 2,441,485 |
| Plan surplus (in thousands) | \$ 1,519,648 | \$ 1,161,337 |

Defined Contribution Plan

Public Employees Pension Plan (PEPP)

The Corporation participates in PEPP, a defined contribution plan. The Corporation's obligations are limited to the amount stipulated in the employment contract. Pension costs of \$423 (2024 - \$463) are included in salaries and comprise the employer's contribution for current services.

Note 13: 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".

Saskatchewan Distance Learning Corporation
Notes to Financial Statements
August 31, 2025

Note 13: Related Party Disclosures, continued

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.

| | 2025 | 2024 |
|-------------------------------------------------|-------------|-------------|
| Revenue | | |
| Ministry of Education | \$ 17,264 | \$ 10,140 |
| School Divisions | 14,415 | 10,958 |
| Ministry of Immigration and Career Training | 250 | 284 |
| Ministry of Finance | 49 | 333 |
| Expenses | | |
| School Divisions | 636 | 547 |
| Saskatchewan Telecommunications Inc. | 351 | 194 |
| Ministry of SaskBuilds and Procurement | 115 | 74 |
| Saskatchewan Workers' Compensation Board | 113 | 71 |
| Public Employees Dental Plan | 70 | --- |
| Suncrest College | 39 | --- |
| Saskatchewan Polytechnic | 36 | --- |
| Saskatchewan Power Corporation | 14 | 15 |
| SaskEnergy Incorporated | 5 | 4 |
| Accounts receivable | | |
| School Divisions | 365 | 1,260 |
| Ministry of Immigration and Career Training | 178 | 38 |
| Ministry of Finance | 38 | 11 |
| Saskatchewan Government Insurance | 23 | --- |
| Prepaid expenses and deposits | | |
| School Divisions | 13 | 25 |
| Tangible capital asset | | |
| School Division | --- | 3,945 |
| Accounts payable and accrued liabilities | | |
| Public Employees Dental Plan | 62 | --- |
| School Divisions | 20 | 49 |
| Saskatchewan Telecommunications Inc | 12 | 2 |
| Ministry of SaskBuilds and Procurement | 9 | 9 |
| Saskatchewan Power Corporation | 1 | 3 |

Note 14: Presentation

Certain numbers have been reclassified to conform to current year's presentation.