

CarltonTrailCollege.
discover your future

ANNUAL REPORT

2014-2015

ADMINISTRATIVE OFFICE LOCATIONS

Humboldt

611-17th Street
Box 720 S0K 2A0
Phone: 306-682-2623
Fax: 306-682-3101
E-mail:

humboldt@carltontrailcollege.com

Southey

280 Burns Avenue
Box 160 S0G 4P0
Phone: 306-726-5885
Fax: 306-726-2993
E-mail:

southey@carltontrailcollege.com

Watrous

202A-6th Avenue East
Box 459 S0K 4T0
Phone: 946-2094
Fax: 946-2367
E-mail:

watrous@carltontrailcollege.com

Wynyard

400 Avenue D West
Box 716 S0A 4T0
Phone: 554-3767
Fax: 554-3205
E-mail:

wynyard@carltontrailcollege.com

www.carltontrailcollege.com

Toll Free: 1-800-667-2623

TABLE OF CONTENTS

Letter of Transmittal	4
Vision Statement.....	5
Mission Statement	5
Mandate	5
Guiding Principles	5
2013-2016 Strategic Plan.....	6
Board of Trustees Report.....	7
2014–2015 Members	7
President’s Report.....	8
College Personnel	9
Organizational Chart.....	11
Programs and Services Summary	12
Programming Activity	12
Comprehensive Enrolment Statistics	12
Performance Measures.....	13
Equity Participation Enrolments	15
Equity Participation Completers and Graduates	16
Student Success	17
Program Offerings by Region.....	18
Enrolment by Program Category	19
Skills Training Programs	23
Institute Credit.....	23
Industry Credit.....	24
Business, Industry & Community	25
Adult Basic Education	26
ABE Credit.....	26
ABE Non-Credit.....	27
Student Services.....	28
University Programs	29
Community Access Program Youth Initiative	30
Definitions	31
Financial Statements	34
Revenue Analysis 2010-2015	35
Comparison of Expenditures 2010-2015	36
Independent Auditors’ Report	37
Statement of Management Responsibility	38
Statement of Financial Position	39
Statement of Operations.....	40
Statement of Changes in Net Asset.....	41
Statement of Cash Flow	42
Notes to the Financial Statements.....	43
Schedule of Operating Fund Revenues and Expenses by Function	59
Schedule of Operating Fund Revenues by Function.....	60
Schedule of Operating Fund Expenses by Function	61
Schedule of Operating Fund General Expenses by Functional Area	62

November 20, 2015

Honourable Scott Moe
Minister of Advanced Education
Room 307 Legislative Drive
Legislative Building
Regina, SK S4S 0B3

Dear Minister Moe:

It is my pleasure to submit, herewith, the Annual Report of Carlton Trail College for the fiscal year ended June 30, 2015, including duly certified financial statements of College operations, all in accordance with Section 16 of the Regional Colleges Act and Section 14 of the Regional College Regulations.

Respectfully submitted,

A handwritten signature in cursive script that reads "Glenn Hepp".

Glenn Hepp, Chairperson
Board of Directors
Carlton Trail College

VISION STATEMENT

The Educational Leader in Lifelong Learning.

MISSION STATEMENT

To serve students, business, industry and communities by creating successful lifelong learning opportunities.

MANDATE

Carlton Trail College is a provincial institution established under Saskatchewan's *Regional Colleges Act*, which was proclaimed on January 1, 1988. The College succeeded Carlton Trail Community College, which was previously established under Saskatchewan's *Community Colleges Act* of 1973.

Section 5 of the *Regional Colleges Act* delineates that programming which a Regional College may offer:

1. university and technical institute courses provided by way of a contract between the college and a university or technical institute;
2. training programs that prepare individuals for a career or provide education with respect to health or social issues;
3. training programs paid wholly or partly by private business, non-profit groups or government agencies;
4. career services;
5. adult basic education, literacy and upgrading programs;
6. any other educational activities that the Lieutenant Governor in Council may prescribe in the regulations.

A new Regulation enacted on July 3, 1997, enabled regional colleges:

1. to provide employment services, programs and activities associated with career, educational and training services, programs and activities pursuant to agreements with the Minister of Post-Secondary Education and Skills training or the New Careers Corporation; and
2. to determine student eligibility for, and to administer the Provincial Training Allowance.

GUIDING PRINCIPLES

The Board has adopted the following guiding principles:

- Respect
- Accountability
- Commitment
- Innovation

2013-2016 STRATEGIC PLAN



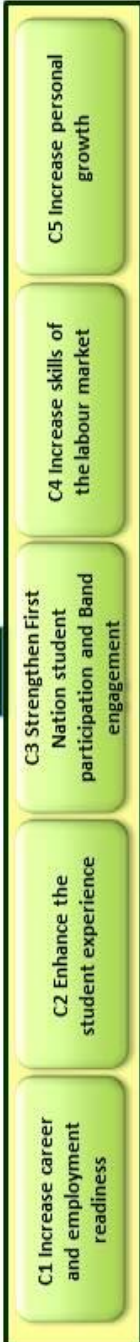
Discover your future!

Vision: The Educational Leader in Lifelong Learning
Mission: To serve students, business, industry and communities by creating successful lifelong learning opportunities
Guiding Principles: Respect, Accountability, Commitment, Innovation
Strategic Destination: By June of 2016, CTCRC will have positioned itself as the Educational Leader in lifelong learning in our region as measured by a 10% increase in student enrolments, a 10 % increase in formal partnerships and a 10 % increase in revenue generated through business, industry and third party contracts.

Strategic Goals: 1. Achieve Student Success 2. Serve Business, Industry and Communities

Client Outcomes

To achieve educational leadership in life-long learning



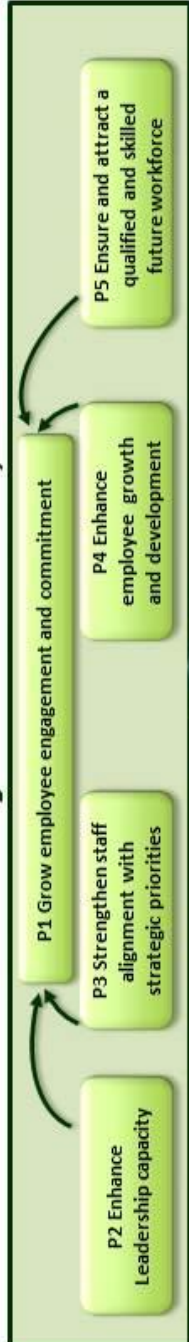
Internal Processes

by delivering excellent programs and services...



People, Learning and Leadership

through inspired and committed people...



Stewardship

effectively and efficiently leveraging our resources.



July 1, 2013

BOARD OF TRUSTEES REPORT

As Chair of the Board of Trustees for Carlton Trail College, it is my pleasure to present this report for the 2014-2015 fiscal year on behalf of my colleagues.

The five-member Board appointed in the fall of 2011, had its Chair and Vice Chair reappointed, and two new Board members added in the spring of 2014, bringing the Board total up to the seven as provided for in legislation. The resignation of trustee Martin Chicilo in September of 2014 has meant that the Board effectively operated with six trustees for the 2014-2015 year. A request for an additional trustee has been forwarded to the Minister of Advanced Education for his consideration.

The Board, as part of its mandate from the Government of Saskatchewan, provides strategic leadership, sanctions the general operation of the College, and approves financial, administrative and human resource policies. The Board also approves an annual budget and a set of programs and services. To fulfill this responsibility, the Board receives regular reports from Carlton Trail College staff and management; these reports help ensure that Board objectives are being met and that resources and assets are protected and well-managed.

During the 2014-2015 year, our new Board members were able to take advantage of Board Governance training sessions sponsored by the Ministry of Advanced Education which has placed us in the enviable position of having all current Board members formally trained as governors for our College.

Our Board is entering the final year of its three-year strategic plan complete with “balanced scorecard” and a comprehensive list of specific initiatives designed to fulfill the overall strategic objectives identified by the Board.

The Board has continued its tradition of being actively involved in the communities served by Carlton Trail College. It has used available opportunities to increase the visibility of the College and to willingly participate in regional, provincial and national activities designed to enhance and promote the work of regional colleges.

2014–2015 MEMBERS

Glenn Hepp, Chair
Luz Marina Dominguez, Vice-Chair
Denis Bergerman
Leon Winkel
Sommer MacLeod
Roland Hamlin

Humboldt (September 2011; reappointed April 2014)
Wynyard (September 2011; reappointed April 2014)
Humboldt (September 2011)
Humboldt (September 2011)
Wadena (April 2014)
Manitou Beach (April 2014)

Regular Board Meetings: **9**
Conference call: **0**
Annual Meeting: **1**



Board Chair, Glenn Hepp

PRESIDENT'S REPORT

It is my pleasure to provide this report on the 2014-2015 College year, the third in my tenure as President and CEO of Carlton Trail College.

In keeping with our strategic goals of supporting people, learning and leadership we began our fall session with a two-day intensive Pacific Institute workshop for all College instructors. Our start-up day for all staff was held on September 2nd and featured keynote presenter Dr. Larry Ohlhauser, M.D. author of The Healthy CEO. Our commitment to continue to enhance the student experience was supported by a two day, comprehensive Pacific Institute workshop focused on "Thought Patterns for High Performance".

Throughout the year we continued a practice of meeting with all Humboldt staff each Monday morning for a staff-led presentation based on our Pacific Institute training. Our senior leadership team also connected once a month by telephone with all regional office staff in an attempt to enhance communication and further build relationships with those staff who work outside of the Humboldt campus.

The work of staff is supported by a comprehensive performance management system that ensures that every employee receives a comprehensive annual evaluation through an ongoing developmental process that guarantees every employee a minimum of three formal coaching sessions with his or her supervisor throughout the year.

The board held off-site meetings at the Prairie Agriculture Machinery Institute in Humboldt and at Bourgault Industries in St. Brieux. Plans to meet at Schulte Industries in Englefeld had to be postponed due to an on-site renovation project.

A portion of each Board Meeting was dedicated to presentations and interaction among Board members and front line staff, in addition to the members of the senior leadership team. This experience has proven very beneficial for staff and Board members alike as it provides a very direct window into the working of the Board and of various departments within our College. June's meeting focused on a formal evaluation of the President and the Board itself. The Annual meeting was held in conjunction with the June meeting and in accordance with the provisions of the legislation.

Finally, and most importantly, I wish to acknowledge the work of the Ministers of Advanced Education who served during the 2014-2015 year: the Honourable Kevin Doherty and the Honourable Scott Moe. These Ministers and their staffs, as well as the Ministry of the Economy, provided ongoing leadership and support to the efforts of the women and men of our College who continue to demonstrate a passion for learning and an unwavering commitment to meeting the needs of the students we have the privilege of serving.

Dr. Ivan Yackel
President and Chief Executive Officer



COLLEGE PERSONNEL

2014-2015 STAFF PLAN FULL-TIME EQUIVALENTS

	Budget	Actual	
	14-15	14-15	
Administration			
CEO	1.00	1.00	Ivan Yackel
Director of Finance	1.00	1.00	Andy Burgess
Director of Administration	1.00	1.00	Amy Yeager
Director of Programs	1.00	1.00	Shelley Romanyszyn-Cross
Administrative Assistant	0.60	0.60	Sheri Ulrich
Executive Secretary	0.80	0.80	Leanne Sylvestre
Executive Secretary	0.60	0.60	Amanda Kosokowsky
	6.00	6.00	
Receptionist	1.00	1.00	Raelene Yeager
Registration Clerk	0.90	0.90	Marina Haugerud
Sr. Accounting Technician	1.00	1.00	Doreen Stevens
Accounting Clerk	0.50	0.50	Susanne Hoffmann
Payroll Clerk	0.60	0.60	Vanessa Dauk
Accounts Payable Clerk	0.60	0.60	Donna Krause
Computer Technician	1.00	1.00	Gord Dell
IT Support Technician	1.00	1.00	Jami Silzer
Facilities Technician	0.90	0.90	Richard Renneberg
Graphic Design & Marketing Associate	0.40	0.40	Candice Bauer
Educational Technologist	1.00	1.00	Orfi Yturralde
	8.90	8.90	
Portfolio Coordinators			
Skills Training Manager	1.00	1.00	Rosalie Ronellenfitsch
Literacy Facilitator	1.00	1.00	Jenica Moen
Marketing Facilitator	0.90	0.90	Val Koroluk
Enterprise Division Manager	1.00	1.00	Deanna Gaetz
Adult Basic Education Manager	1.00	0.75	Lisa Irlbeck
Student Services Manager	1.00	1.00	Jill Lees
	5.90	5.65	
Student Services			
Humboldt-Advisor/Learning Specialist	1.00	1.00	Damon Steadman
Wynyard-Advisor	1.00	1.00	Clint Christianson
Wynyard-Advisor	1.00	0.81	Nicola Finnson
Wakaw/One Arrow-Advisor	0.80	0.66	Chantal Tait
	3.80	3.47	
Training Consultant/Program Facilitators			
Humboldt	0.80	0.80	Fred Novecosky
Watrous	0.60	0.60	Shannon Fraser-Hansen
Southey /Wynyard	0.80	0.80	Leslie Mann
	2.20	2.20	
Program Delivery Associates			
Humboldt	2.00	2.00	Carol Jackson/Denise Germain
Watrous	0.80	0.78	Darlene Purshega
Wynyard	0.80	0.78	Lucy Hoseassen
Southey	0.80	0.78	Annette Konescni
	4.40	4.34	
Program Clerical			
LPN Clerical Support (Watrous)	0.16	0.19	Ruth Thiessen
Casual Clerical (all locations)	0.24	0.16	TBD
	0.40	0.35	
TEL Attendants			
Humboldt	0.15	0.01	In-scope clerical staff
Watrous	0.15	0.01	Darlene Purshega
Wynyard	0.15	0.01	Jean Leader
	0.45	0.03	
Total	32.05	30.94	

Instructors

Basic Education, Humboldt	0.91	Ed Yee
Basic Education, Punnichy	1.61	Duane Keleman/Shirley Kallichuk
Basic Education, Wakaw	1.62	Lynn Eaton/Larry Hrycan
Basic Education, One Arrow	0.61	Joann Gaudry
Basic Education, Wynyard	0.91	Brian Vass
Basic Education, Yellow Quill	0.63	James Conner
Basic Education, George Gordon	0.41	Therese Durston
Practical Nursing, Watrous (Semester 4 ONLY)	3.16	Cathy McMann/Sherrie Graham-Busse Lacey Meddins/Nicole Cey/Raeleen Hulan/Jadah Mensch/Tim Yee
Continuing Care Assistant, Humboldt	0.56	Maria Leonard/Brenda Reifferscheid/Corrine Slobodian
Continuing Care Assistant, Wynyard	0.52	Shannon Linnen
Continuing Care Assistant, Watrous (PT)	0.06	Karen Abrey
Office Education, Humboldt	0.94	Kim Hartl/Annette Magus/Julie Hofmann
Business Certificate, Southey (PT)	0.14	Janet Farrell/Jo Ann Scott-Hodgins
Business Certificate, Humboldt	0.77	Beth Guillou/Annette Magus/Kim Hartl/Ed DeGooijer
Early Childhood Education, Humboldt (PT)	0.22	Tina Parish
Early Childhood Education, Raymore (PT)	0.27	Jackie Galenzoski/Inge Schmidt
Educational Assistant, Watrous (PT)	0.15	Therese Durston
Educational Assistant, Punnichy (PT)	0.26	Jackie Galenzoski/Inge Schmidt
Power Engineering, Humboldt	0.85	Kevin Ackerman/Bill Dovell/Julie Hofmann/Jan Sylvestre/Ed DeGooijer/Les Meister
Industrial Mechanics, Humboldt	0.52	Gerald Neudorf/Bill Dovell
Welding Applied Certificate, Journeyperson Welding, Humboldt (Nov.start)	0.89	Murray Cook/Bill Dovell
Construction Worker Prep, Framing Punnichy	0.62	Randy Jordan
Plumbing & Pipefitting-Humboldt (January start)	0.55	Paul Perrault/Bill Dovell/Ed DeGooijer
ESL-Humboldt/Engelfeld/St. Brieux/Spalding/Drake/Imperial/Leroy/Watrous/Annaheim	1.99	Brenda Bowman/Debbie Sarauer/Craid Bott/Danielle Tollin/Shasta Tweidt/Marie Powell

Total	19.13
--------------	--------------

Total FTE-Non-Instructional (Current)	30.94
Total FTE-Instructional (Current)	19.13
Total FTE	50.07

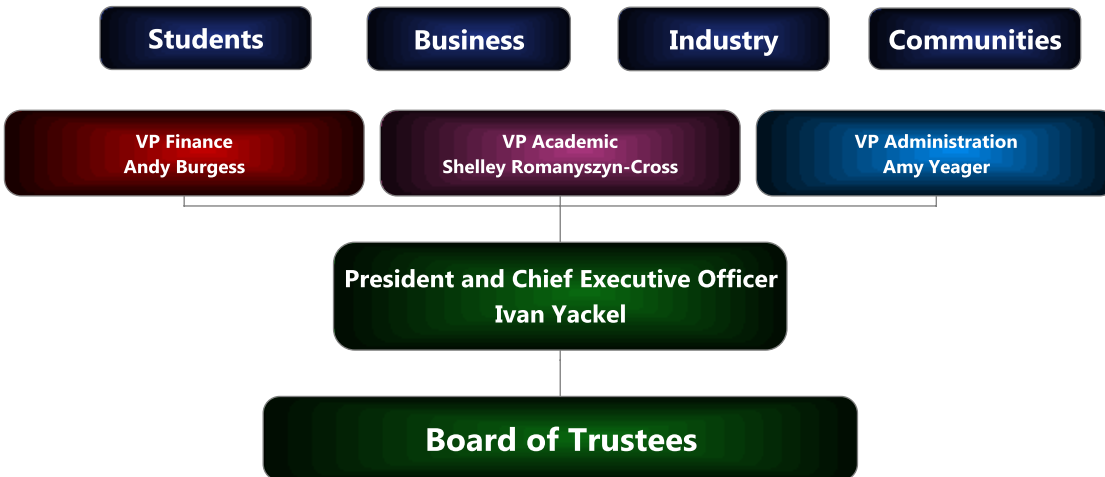
Total FTE Actual June 2013	48.45
-----------------------------------	--------------

Full-Time Equivalents	11 / 12	12/13	13/14	14/15
	28.51	27.36	28.92	30.94

Note: FTE does not include instructional staff.

Carlton Trail College.

discover your future



PROGRAMS AND SERVICES SUMMARY

With 2375 students participating in some form of programming in 2014/15, the College saw a fruitful year. Overall, there was a 22% increase in enrolments and a 7.8% increase in full-load equivalencies (FLEs) over the previous year. In addition, the College saw an overall success rate (the number of graduates and completers) of 88%, and a 27.7% increase in Aboriginal enrolments.

PROGRAMMING ACTIVITY

	Classes	Students	Participant Hours
2011 / 12	328	1974	275,456
2012 / 13	328	2205	256,119
2013 / 14	283	1943	287,437
2014 / 15	315	2375	309,203

COMPREHENSIVE ENROLMENT STATISTICS

Program Groups	Actuals							
	2013/2014				2014/2015			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:							
Academic GED	0	17	0	2.14	1	17	0	5.79
Adult 12	56	18	0	72.49	59	17	0	73.44
Adult 10	42	14	0	44.99	27	2	0	28.21
Total BE Credit	98	49	0	119.62	87	36	0	107.44
	BE Non-Credit:							
Employability/Life Skills	0	0	0	0.00	0	18	0	15.06
English Language Training	0	184	0	17.30	0	192	0	19.65
General Academic Studies	70	3	0	73.86	67	31	0	50.29
Literacy	0	0	0	0.00	0	12	0	0.60
Total BE Non-Credit	70	187	0	91.16	67	253	0	85.60
TOTAL BASIC EDUCATION	168	236	0	210.78	154	289	0	193.03
SKILLS TRAINING	Institute Credit:							
Apprenticeship & Trade	0	5	0	0.63	0	0	0	0.00
SIAS	104	98	1	147.97	129	164	0	191.43
Other	18	15	0	11.94	23	0	0	8.92
Total Institute Credit	122	118	1	160.54	152	164	0	200.35
	Industry Credit:							
Total Industry Credit	0	150	590	31.82	0	204	675	39.09
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	12	21	521	14.61	11	35	689	18.35
TOTAL SKILLS TRAINING	134	289	1112	206.97	163	403	1364	257.79
UNIVERSITY	University Credit:							
Total University Credit	0	4	0	0.50	0	2	0	0.20
TOTAL UNIVERSITY	0	4	0	0.50	0	2	0	0.20
TOTAL ENROLMENT	302	529	1112	418.25	317	694	1364	451.01

PERFORMANCE MEASURES

The performance measures deemed to be common among the Regional Colleges, as applicable to Carlton Trail College, are listed below. The performance measures use average results from 2011/2014 as a base-line and targeted and actual results for 2014/15.

Program	Performance Measure	Average 2011-2014	Targeted 14/15	Actual 14/15
Skills Training				
Institute Credit	Number of student enrolments – FLEs	161	170	200
	Number of student enrolments – distinct enrolment	263	284	316
	Participation rate ¹ of students	46%	47%	49%
	Number of graduates	135	130	133
	Number of completers	72	65	124
	Graduation rate ² of students	49	46%	42
	Employment rate ³ of graduates	91%	90%	79%
	Furthering training rate ⁴ of graduates	48%	10%	10%
	Participation rate ⁵ of Aboriginal people	31%	33%	31%
	Graduation rate ⁶ of Aboriginal people	29%	30%	25%
	Graduation rate ⁷ of Aboriginal people	45%	46%	34%
	Employment rate ⁸ of Aboriginal graduates	82%	70%	80%
	Furthering training rate ⁹ of Aboriginal people	58%	30%	33%
Industry Credit	Number of student enrolments – FLEs	30	31%	39
	Number of student enrolments – distinct enrolment	814	840	879
	Participation rate of students	25%	33%	32%
	Number of graduates	626	646	694
	Number of completers	194	200	101
	Graduation rate ² of students	33%	34%	22%
	Participation rate of Aboriginal people	17%	18%	12%
	Graduation rate ⁶ of Aboriginal people	6%	6.2%	22%
	Graduation rate ⁷ of Aboriginal people	21%	22%	40%
Non-Credit	Number of student enrolments – FLEs	18	20	18
Adult Basic Education				
Credit	Number of student enrolments – FLEs	119	110%	107
	Number of student enrolments – distinct enrolment	159	105	123
	Participation rate of students	28%	20%	19%
	Number of graduates	58	60	73
	Number of completers	26	20	20
	Graduation rate of students	44%	50%	59%
	Employment rate of graduates	54%	60%	39%
	Furthering training rate of graduates	69%	40%	71%
	Participation rate of Aboriginal people	82%	84%	83%
	Graduation rate ⁷ of Aboriginal people	66%	75%	75%
	Graduation rate ⁶ of Aboriginal people	55%	57%	54%
	Employment rate of Aboriginal graduates	55%	60%	18%
	Furthering training rate of Aboriginal people	69%	60%	68%
Non-credit	Number of student enrolments – FLEs	59	61	86
University				
	Number of student enrolments – FLEs	0	.2	.2
	Number of student enrolments – distinct enrolment	2	2	2
	Participation rate of students	25.33%	.2	.31%
	Participation rate of Aboriginal people	16.67%	20%	0%
Contractual Revenue	Contractual revenue ¹⁰ from annual financial statements	\$558,625	\$577,059	\$614,408

Notes: n/a: not available or not collected
i/d: insufficient data

1. Participation rate: # of enrolments / total # of Credit programs enrolments
2. Graduation rate: # of graduates / # of enrolments (Does not include casual students)
3. Employment rate: # of graduates employed / # of completers and graduates - # of graduates continuing to further training (# of graduates contacted may be fewer than # of graduates)
4. Furthering training rate: # of graduates continuing to further training / # of completers and graduates - # of graduates employed (# of graduates contacted may be fewer than # of graduates)
5. Participation rate: # of Aboriginal enrolments / total # of enrolments
6. Graduation rate: # of Aboriginal graduates / total # of graduates (Does not include casual students)
7. Graduation rate: # of Aboriginal graduates / total # of Aboriginal enrolments (Does not include casual students)
8. Employment rate: # of Aboriginal graduates employed / # of Aboriginal graduates contacted - # of Aboriginal graduates continuing to further training
9. Furthering training rate: # of Aboriginal graduates continuing to further training / # of Aboriginal completers and graduates - # of Aboriginal graduates employed (# of graduates contacted may be fewer than # of graduates)
10. Excludes project revenue from Federal Government and includes revenue from Labour Market Services.

EQUITY PARTICIPATION ENROLMENTS

Program Groups		Actuals																								
		2013 - 2014												2014 - 2015												
		Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment			
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	
BASIC EDUCATION	BE Credit:																									
	Academic GED	0	12	0	0	0	0	0	2	0	0	17	0	1	16	0	0	0	0	0	0	0	0	1	17	0
	Adult I2	44	14	0	2	0	0	4	1	0	56	18	0	45	11	0	0	0	0	10	2	0	59	17	0	
	Adult I0	42	14	0	0	1	0	3	1	0	42	14	0	27	2	0	0	0	0	2	0	0	27	2	0	
	Total BE Credit	86	40	0	2	1	0	7	4	0	98	49	0	73	29	0	0	0	0	12	2	0	87	36	0	
	BE Non-Credit:																									
	Employability/Life Skills	0	0	0	0	0	0	0	0	0	0	0	0	0	14	0	0	0	0	0	0	0	0	0	18	0
	English Language Training	0	0	0	0	14	0	0	1	0	0	184	0	0	0	0	0	10	0	0	1	0	0	192	0	
	General Academic Studies	69	3	0	5	0	0	8	0	0	70	3	0	63	30	0	1	1	0	3	3	0	67	31	0	
	Literacy	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0	0	1	0	0	12	0	
Total BE Non - Credit	69	3	0	5	14	0	8	1	0	70	187	0	63	51	0	1	11	0	3	5	0	67	253	0		
TOTAL BASIC EDUCATION	155	43	0	7	15	0	15	5	0	168	236	0	136	80	0	1	11	0	15	7	0	154	289	0		
SKILLS TRAINING	Institute Credit:																									
	Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	
	SIASST	22	18	0	6	2	0	8	4	0	108	98	1	34	44	0	6	2	0	12	6	0	129	164	0	
	Other	13	12	0	0	1	0	0	0	0	18	15	0	20	0	0	0	0	0	0	0	0	23	0	0	
	Total Institute Credit	35	30	0	6	3	0	8	4	0	126	118	1	54	44	0	6	2	0	12	6	0	152	164	0	
	Industry Credit:																									
Total Industry Credit	0	26	23	0	1	3	0	3	5	0	150	590	0	25	31	0	3	11	0	3	11	0	204	676		
Non-Credit: Industry, community/Individual, Personal Interest																										
Total Non-Credit	9	0	25	0	0	4	0	0	9	12	21	521	11	20	45	0	0	12	0	0	7	11	35	689		
TOTAL SKILLS TRAINING	44	56	48	6	4	7	8	7	14	138	289	1112	65	89	76	6	5	23	12	9	18	163	403	1365		
UNIVERSITY	University Credit:																									
	Total University Credit	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	2	0	
TOTAL UNIVERSITY	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	2	0		
TOTAL ENROLMENT	199	99	48	13	19	7	23	12	14	306	529	1112	201	169	76	7	16	23	27	16	18	317	694	1365		

EQUITY PARTICIPATION COMPLETERS AND GRADUATES

Program Groups		Actuals																	
		2013 - 2014									2014 - 2015								
		Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
BASIC EDUCATION	BE Credit:																		
	Academic GED	12	6	0	0	0	0	2	0	0	17	13	0	0	0	0	0	0	0
	Adult I2	58	5	26	2	1	1	5	1	3	56	4	32	0	0	0	12	1	8
	Adult I0	56	4	34	1	0	0	4	0	3	29	3	23	0	0	0	2	0	2
	Total BE Credit	126	15	60	3	1	1	11	1	6	102	20	55	0	0	0	14	1	10
	BE Non-Credit:																		
	Employability/Life Skills	0	0	0	0	0	0	0	0	0	14	12	0	0	0	0	0	0	0
	English Language Training	0	0	0	14	9	0	1	1	0	0	0	0	10	7	0	1	0	0
	General Academic Studies	72	68	0	5	5	0	8	8	0	93	56	0	2	1	0	6	2	0
	Literacy	0	0	0	0	0	0	0	0	0	7	5	0	0	0	0	1	1	0
Total BE Non-Credit	72	68	0	19	14	0	9	9	0	114	73	0	12	8	0	8	3	0	
TOTAL BASIC EDUCATION	198	83	60	22	15	1	20	10	6	216	93	55	12	8	0	22	4	10	
SKILLS TRAINING	Institute Credit:																		
	Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SIAST	40	5	22	8	1	4	12	2	5	78	34	33	8	1	5	18	6	5
	Other	25	20	0	1	1	0	0	0	0	20	15	0	0	0	0	0	0	0
	Total Institute Credit	65	25	22	9	2	4	12	2	5	98	49	33	8	1	5	18	6	5
	Industry Credit:																		
Total Industry Credit	49	21	23	4	1	3	8	3	4	56	13	37	14	2	11	14	1	13	
Non-Credit: Industry, community/Individual, Personal Interest																			
Total Non-Credit	34	33	0	4	4	0	9	8	0	76	70	0	12	12	0	7	7	0	
TOTAL SKILLS TRAINING CREDIT	148	79	45	17	7	7	29	13	9	230	132	70	34	15	16	39	14	18	
UNIVERSITY	University Credit:																		
	Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL ENROLMENT	346	162	105	39	22	8	49	23	15	446	225	125	46	23	16	61	18	28	

E = total enrolment

C = completers (the total number of students who completed course requirements or remained to the end of the program).

G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry).

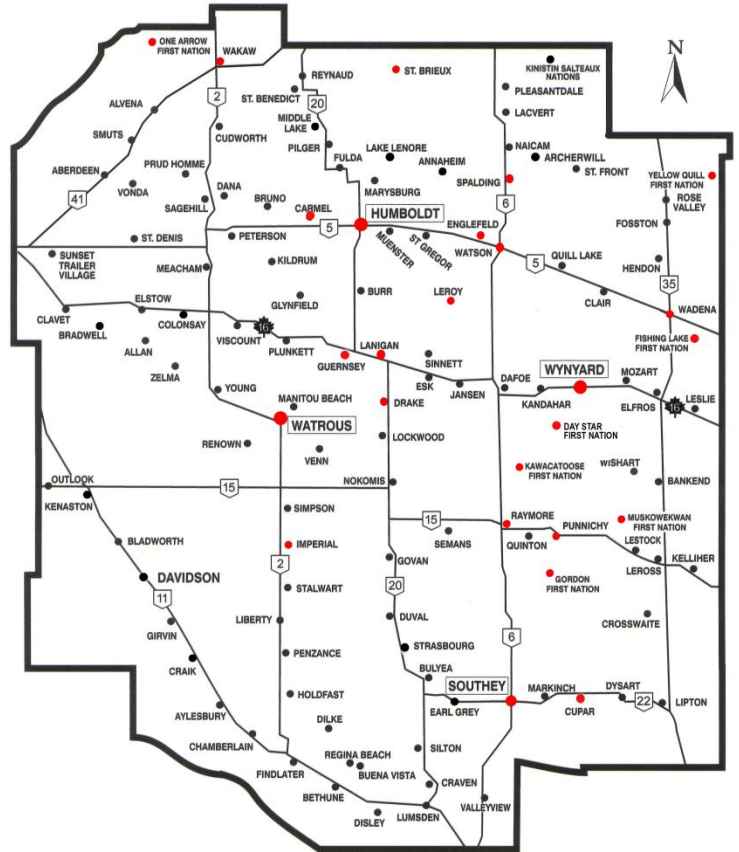
STUDENT SUCCESS

Program Groups		Actuals																							
		2013-2014												2014-2015											
		Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
BASIC EDUCATION	BE Credit:																								
	Academic GED	0	8	0	0	0	0	0	4	0	0	1	0	1	12	0	0	0	0	0	0	0	0	0	0
	Adult 12	7	2	0	36	1	0	10	2	0	28	1	0	4	0	0	45	5	0	9	0	0	18	3	0
	Adult 10	4	0	0	34	0	0	7	0	0	23	0	0	3	0	0	23	0	0	0	0	0	19	0	0
	Total BE Credit	11	10	0	70	1	0	17	6	0	51	2	0	8	12	0	68	5	0	9	0	0	37	3	0
	BE Non-Credit:																								
	Employability/Life Skills	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0	0	0	0	0	0	0	0	0	0
	English Language Training	0	138	0	0	0	0	0	110	0	0	0	0	0	122	0	0	0	0	0	0	0	0	0	0
	General Academic Studies	69	0	0	0	0	0	19	0	0	27	0	0	51	9	0	0	0	0	4	0	0	15	0	0
	Literacy	0	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	69	138	0	0	0	0	19	110	0	27	0	0	51	156	0	0	0	0	4	0	0	15	0	0	
BASIC TOTAL EDUCATION	80	148	0	70	1	0	36	116	0	78	2	0	59	168	0	68	5	0	13	0	0	52	3	0	
SKILLS TRAINING	Institute Credit:																								
	Apprenticeship & Trade	0	5	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SIAS	18	46	1	64	33	0	60	42	0	0	17	0	27	80	0	91	42	0	40	16	0	12	0	0
	Other	13	15	0	0	0	0	2	9	0	7	2	0	17	0	0	0	0	0	0	0	0	0	0	0
	Total Institute Credit	31	66	1	64	33	0	62	56	0	7	19	0	44	80	0	91	42	0	40	16	0	12	0	0
	Industry Credit:																								
Total Industry Credit	0	119	111	0	26	479	0	31	0	0	0	0	0	84	17	0	45	649	0	0	0	0	0	0	
Non-Credit: Industry, Community/Individual, Personal Interest																									
Total Non-Credit	11	21	515	0	0	0	2	0	0	5	0	0	9	31	684	0	0	0	0	0	0	0	0	0	
TOTAL SKILLS TRAINING	42	206	627	64	59	479	64	87	0	12	19	0	53	195	701	91	87	649	40	16	0	12	0	0	
UNIVERSITY	University Credit:																								
	Total University Credit	0	4	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY	0	4	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	
TOTAL ENROLMENT	122	358	627	134	60	479	100	203	0	90	21	0	112	365	701	159	92	649	53	16	0	64	3	0	

PROGRAM OFFERINGS BY REGION

An important ingredient in the success of any college is its ability to "connect" with its communities and residents. In a region having a population of over 66,200, Carlton Trail College offered **315** programs/classes to **2375** students in **29** communities during the 2014/15 programming year.

- 2014–2015 programming locations



Location	# of Classes	# of Students	Location	# of Classes	# of Students	Location	# of Classes	# of Students
Annaheim	1	15	Imperial	1	13	Southey	12	81
Carmel	1	20	Jansen	1	14	Spalding	1	12
Cupar	1	8	Kawacatoose First Nation	2	16	St. Brieux	10	89
Day Star First Nation	3	27	Lanigan	1	11	Wadena	2	33
Drake	1	18	LeRoy	7	45	Wakaw	3	48
Englefeld	1	18	Middle Lake	1	7	Watrous	45	378
Fishing Lake First Nation	1	6	Muskowekwan First Nation	1	16	Watson	2	27
Gordon First Nation	7	94	One Arrow First Nation	3	27	Wynyard	33	236
Guernsey	1	4	Punnichy	10	128	Yellow Quill First Nation	1	14
Humboldt	156	1306	Raymore	6	60			

Note: Numbers do not include service type activity and are totaled, not distinct students (see definitions).

ENROLMENT BY PROGRAM CATEGORY – HUMBOLDT

Program Groups	Actuals							
	2013-2014				2014-2015			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:12							
Academic GED	0	17	0	2.14	1	17	0	5.79
Adult 12	56	18	0	72.49	59	17	0	73.44
Adult 10	42	14	0	44.99	27	2	0	28.21
Total BE Credit	98	49	0	119.62	87	36	0	107.44
	BE Non-Credit:							
Employability/Life Skills	0	0	0	0	0	0	0	0
English Language Training	0	137	0	11.63	0	192	0	19.65
General Academic Studies	70	3	0	73.86	18	19	0	12.38
Literacy	0	0	0	0	0	12	0	0.60
Total BE Non-Credit	70	140	0	85.49	18	223	0	32.63
TOTAL BASIC EDUCATION	168	189	0	205.11	105	259	0	140.07
SKILLS TRAINING	Institute Credit:							
Apprenticeship & Trade	0	5	0	0.63	0	0	0	0
SIAST	44	56	1	68.35	62	66	0	92.94
Other	0	0	0	0	0	0	0	0
Total Institute Credit	44	61	1	68.98	62	66	0	92.94
	Industry Credit:							
Total Industry Credit	0	132	332	20.06	0	181	358	28.50
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	12	12	300	10.85	0	5	408	5.21
TOTAL SKILLS TRAINING	56	205	633	99.89	62	252	766	126.64
UNIVERSITY	University Credit:							
Total University Credit	0	3	0	0.40	0	2	0	0.20
TOTAL UNIVERSITY	0	3	0	0.40	0	2	0	0.20
TOTAL ENROLMENT	224	397	633	305.40	167	513	766	266.91

ENROLMENT BY PROGRAM CATEGORY – SOUTHEY

Program Groups	Actuals							
	2013 - 2014				2014 - 2015			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC	BE Credit:							
Academic GED	0	0	0	0.00	0	0	0	0
Adult 12	0	0	0	0.00	0	0	0	0
Adult 10	0	0	0	0.00	0	0	0	0
Total BE Credit	0	0	0	0.00	0	0	0	0.00
	BE Non-Credit:							
Employability/Life Skills	0	0	0	0	0	0	0	8.97
English Language Training	0	0	0	0	0	0	0	0
General Academic Studies	0	0	0	0	43	4	0	31.89
Literacy	0	0	0	0	0	0	0	0
Total BE Non-Credit	0	0	0	0	43	4	0	40.86
TOTAL BASIC EDUCATION	0	0	0	0.00	43	4	0	40.85
SKILLS TRAINING	Institute Credit:							
Apprenticeship & Trade	0	0	0	0	0	0	0	0
SIAST	8	22	0	19.78	18	32	0	19.33
Other	18	15	0	11.94	23	0	0	8.92
Total Institute Credit	26	37	0	31.72	41	32	0	28.25
	Industry Credit:							
Total Industry Credit	0	0	31	0.83	0	12	58	4.18
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	0	0	52	0.66	11	25	76	9.79
TOTAL SKILLS TRAINING	26	37	83	33.21	52	69	134	42.22
UNIVERSITY	University Credit:							
Total University Credit	0	0	0	0.00	0	0	0	0
TOTAL UNIVERSITY	0	0	0	0.00	0	0	0	0.00
TOTAL ENROLMENT	26	37	83	33.21	95	73	134	83.07

ENROLMENT BY PROGRAM CATEGORY – WATROUS

Program Groups	Actuals							
	2013 - 2014				2014 - 2015			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:12							
Academic GED	0	0	0	0	0	0	0	0
Adult 12	0	0	0	0	0	0	0	0
Adult 10	0	0	0	0	0	0	0	0
Total BE Credit	0	0	0	0	0	0	0	0
	BE Non-Credit:							
Employability/Life Skills	0	0	0	0	0	0	0	0
English Language Training	0	33	0	4.69	0	0	0	0
General Academic Studies	0	0	0	0	0	0	0	0
Literacy	0	0	0	0	0	0	0	0
Total BE Non-Credit	0	33	0	4.69	0	0	0	0
TOTAL BASIC EDUCATION	0	33	0	4.69	0	0	0	0
SKILLS TRAINING	Institute Credit:							
Apprenticeship & Trade	0	0	0	0	0	0	0	0
SIASST	31	12	0	40.25	37	54	0	62.21
Other	0	0	0	0	0	0	0	0
Total Institute Credit	31	12	0	40.25	37	54	0	62.21
	Industry Credit:							
Total Industry Credit	0	2	129	3.02	0	1	142	2.75
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	0	0	81	0.90	0	2	148	1.76
TOTAL SKILLS TRAINING	31	14	210	44.17	37	57	290	66.72
UNIVERSITY	University Credit:							
Total University Credit	0	1	0	0.10	0	0	0	0
TOTAL UNIVERSITY	0	1	0	0.10	0	0	0	0
TOTAL ENROLMENT	31	48	210	48.96	37	57	290	66.72

ENROLMENT BY PROGRAM CATEGORY – WYNYARD

Program Groups		Actuals							
		2013 - 2014				2014 - 2015			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:12								
	Academic GED	0	0	0	0	0	0	0	0
	Adult 12	0	0	0	0	0	0	0	0
	Adult 10	0	0	0	0	0	0	0	0
	Total BE Credit	0	0	0	0	0	0	0	0.00
	BE Non-Credit:								
	Employability/Life Skills	0	0	0	0	0	18	0	6.09
	English Language Training	0	15	0	0.98	0	0	0	0
	General Academic Studies	0	0	0	0	6	8	0	6.02
	Literacy	0	0	0	0	0	0	0	0
Total BE Non-Credit	0	15	0	0.98	6	26	0	12.11	
TOTAL BASIC EDUCATION		0	15	0	0.98	6	26	0	12.11
SKILLS TRAINING	Institute Credit:								
	Apprenticeship & Trade	0	0	0	0	0	0	0	0.00
	SIASST	21	8	0	19.57	12	13	0	16.96
	Other	0	0	0	0	0	0	0	0.00
	Total Institute Credit	21	8	0	19.57	12	13	0	16.96
	Industry Credit:								
	Total Industry Credit	0	16	100	7.92	0	10	118	3.66
Non-Credit: Industry, Community/Individual, Personal Interest									
Total Non-Credit	0	9	90	2.19	0	0	75	1.59	
TOTAL SKILLS TRAINING		21	33	190	29.68	12	23	193	22.21
UNIVERSITY	University Credit:								
	Total University Credit	0	0	0	0	0	0	0	0.00
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0.00
TOTAL ENROLMENT		21	48	190	30.66	18	49	193	34.32

SKILLS TRAINING PROGRAMS

INSTITUTE CREDIT

Carlton Trail College continued to provide various credit skills training programming opportunities throughout its region. A wide variety of full- and part-time courses and programs, primarily brokered through Saskatchewan Polytechnic, was offered. The majority of programs were financed utilizing provincial funding resources received from the Ministry of the Economy. Some programs were undertaken on a cost-recovery basis, while others were offered through partnering agreements with third parties.

While the College received approximately a 6.6% reduction in Skills Training funding in 2014/15 there was an overall increase in the number of offerings for both full- and part-time institute credit programs. This increase in offerings was as a result of the utilization of carry-over funds from the internally restricted operating surplus. These additional offerings resulted in a 24.8% increase of full-load equivalencies (FLEs), and 31.2% increase in enrolments for the program year.

HIGHLIGHTS

- The College had great success with the first-ever offering of the Power Engineering Technician Certificate. All 12 students successfully passed both Provincial Exams, and the program saw a 100% graduation rate. Upon completion of the program, all graduates either found employment, or returned to school to continue their education in the power engineering field.
- The College continued the partnership with the Saskatoon Health Region to ensure that Continuing Care Assistant students enrolled in the Humboldt and Wynyard offerings were able to participate in the “Earn-as-You-Learn” program. Students were able to undertake their studies while employed with the health region.
- Pacific Institute training continues to be a component of all full-time institute credit programs. The goal of this training is to enhance student retention, as well as to develop soft skills most desired by employers (flexibility, critical thinking, innovation, accountability and leadership).
- The College continues to see success with the two-week work experience that was added to all full-time institute credit programs. As a result of this initiative, many students received employment offers from those employers with whom they had completed work experience.

SKILLS TRAINING PROGRAMS OFFERED IN 2014/15

- | | |
|--|--|
| • Business Certificate | • Office Education Certificate |
| • Construction Worker Preparation | • Plumbing & Pipefitting Applied Certificate |
| • Continuing Care Assistant Certificate | • Power Engineering Technician Certificate |
| • Early Childhood Education Certificate | • Practical Nursing Diploma |
| • Electrician Applied Certificate | • Primary Care Paramedic Certificate |
| • Educational Assistant Certificate | • Security Officer |
| • Heavy Equipment Operator Applied Certificate | • Welding Applied Certificate |
| • Industrial Mechanic Applied Certificate | |

INDUSTRY CREDIT

The College understands the importance of offering Industry Credit programming to meet the needs of business, industry, First Nations, communities and individual stakeholders residing in our region. In 2014/15 the College realized a 31.1% increase in enrolments, and a 22.8% increase in the FLEs for industry credit programming. The majority of the Industry Credit programming was offered on a cost recovery basis or through third party partnerships.

HIGHLIGHTS

- The College continues to partner with 33 volunteer fire departments within its region to deliver online and face-to-face modules of the *Essentials of Firefighting 1001*. Enrolments were up by 4.6% over the previous year.
- Truck Driver Training was a popular course in the College region with a total of 34 individuals receiving training. That is an 88% increase over last year.
- A 6-week scaffolding program, funded by Touchwood Agency Tribal Council and Labour Market Services, was offered in Punnichy. The program was delivered by Prairie Artic Trades Training Centre, an organization that provides direct links to employment for graduates. Representatives from 5 different companies, who work with Prairie Artic, made presentations to students about employment opportunities as well as provided work-placement opportunities.
- Safety training continues to be highly sought after in the region, with 760 individuals being trained in various areas. This is a 31% increase over last year.



INDUSTRY CREDIT PROGRAMS OFFERED IN 2014/15

- | | |
|--|--|
| <ul style="list-style-type: none">• Babysitter Training• Confined Spaces• Essentials of Fire Fighting• Forklift Safety Operator• Food Safe• H2S Alive• Hunter Safety• Heavy Equipment Operator• Journeyperson Welding• Life Skills Coach Certificate Training• Pesticide Training• Power Engineering 5th Class | <ul style="list-style-type: none">• Power Engineering Fireman Level• Pressure Pipe Welding• Professional Assault Response Training• Red Cross Recertification• Scaffolding• Standard First Aid/CPR with AED• Snowmobile Safety Training• Tourism Essentials – Mine Camp Training• Transportation of Dangerous Goods• Truck Driver Training/Air Brake• Welding Upgrader• WHMIS |
|--|--|

BUSINESS, INDUSTRY & COMMUNITY

Business, Industry and Community Education (BIC) programs consist of non-credit programs of varying duration in the areas of agriculture, business, computer applications, health and wellness and general interest. These programs are scheduled in various communities throughout the region based on identified needs and stakeholder requests. 2014/15 programming saw an increase in enrolments of 32.7%, and a subsequent increase in FLEs of 25.6%.



BIC PROGRAMS OFFERED IN 2014/15

- Agriculture
 - Grain Marketing
 - Succession Planning
- Business/Trades
 - Becoming an Effective Board Member
 - Career and Employment Workshop
 - Computer Maintenance
 - Financial Basics - Money
 - Framing
 - General Welding
 - Small Engine Repair
 - Welding Terminology
 - Workforce Preparation
- Computers
 - Basic Computer Skills
 - Computer Hardware
 - Computer Software Applications
 - Computerized Accounting
 - Customized Computer Training
 - Internet
 - iPad/Tablet Basics
 - Smart Phone
 - Spreadsheets (Excel)
- Health & Wellness
 - Fire Extinguishers
- Ed2Go (Online)
 - Administrative Assistant
 - Become a Vet Assistant
 - Conversational French
 - Creating Websites Pages
 - Digital Photography
 - Get Assertive
 - Keys to Effective Communication
 - Leadership
 - Medical Terminology
 - Microsoft Access, Excel, Word, Outlook & PowerPoint
 - QuickBooks
 - Teaching Students with Autism
 - Writing Essentials
- General Interest
 - Cooking
 - Digital Photography
 - Driver Training
 - Home Handyman Electrical, Plumbing, Tiling
 - Landscape Design
 - Learn to Drive for Newcomers – Learner Prep
 - Marvelous Mosaics
 - Quilting, Knitting, Sewing
 - Painting
 - Sketching & Drawing
 - Small Engine Repair
 - Yoga

ADULT BASIC EDUCATION

Adult Basic Education (ABE) is an umbrella term that refers to a wide range of services and credit and non-credit programs designed to help learners garner the foundational skills needed to gain employment or the credentials required to enter post-secondary education. In order to address the breadth of student needs across our region, the provision of a variety of ABE programs is essential. In an effort to best meet regional demands, the College provides a spectrum of ABE training opportunities including Level 4 (Adult 12), Level 3 (Adult 10), Level 1 and 2 (literacy, essential and employability skill development) and English as a Subsequent Language (ESL).

ABE CREDIT

2014/15 saw a decrease in ABE credit FLEs of approximately 11.3% over the previous program year. This decrease was as result of one less program offering in 2014/15; an offering that had previously resulted from a 3rd party program purchase. In addition, there was also a slight decrease of enrolments across all programs. Of note, was a 22.8% increase in graduation rates for ABE credit programming.

HIGHLIGHTS

- The College delivered both ABE Level 3 and 4 programming in Punnichy, and Wakaw, and Level 4 programming in Humboldt and Wynyard.
- The College offered the Academic GED program at both George Gordon and Day Star First Nations. The class is geared to students who have completed ABE Level 3 and are considering entering directly into the workforce. Some students, however, use it as a means to ladder into the ABE Level 4 program.
- The Aboriginal success rate* was 73.5%, which was an increase of 23.5% over last year.



Graduates from ABE Level 4 in Humboldt

* Student success are based on a combination of completion and graduation rates

ABE NON-CREDIT

The 2014/15 academic year proved to be a busy one for ABE non-credit programming. The College saw a slight increase in the number of programs offered, resulting in a 24.5% increase in enrolments. However, because the length of many of the key programs (e.g. ABE-Essential Skills for the Workplace) were of shorter duration than in previous years, there was an overall decrease in FLEs by 9.7%.

HIGHLIGHTS

- The first intake of the *Introduction to Mining* program, partially funded with proposal dollars from International Minerals Innovation Institute (iMii), took place this year. The program aims to ensure Aboriginal people have the essential skills and work-readiness training needed to enter the mining sector. The College partnered with BHP Billiton, and Kawacatoose, Day Star and Muskowekwan First Nations to deliver this program in Punnichy.
- The College partnered with Saskatoon Health District in Wadena to deliver a 10-week *Bridging into Health Careers* program to students from Fishing Lake and Yellow Quill First nations, and Kinistin Saulteaux Nation. The goal of this program is to expose and prepare students for entry level jobs in the rural health region.
- The College offered ABE-ESWP programming at a number of locations across the region. They included One Arrow First Nation, George Gordon First Nation, Kawacatoose First Nation, Muskowekwan First Nation and Yellow Quill First Nation. These programs were shorter in length than in the previous year.
- The College continued partnering with Carleton University to offer the *Canadian Academic English Language Test (CAEL)*. Currently, the College is the only post-secondary institution in Saskatchewan to offer CAEL. A total of 7 sittings were offered, resulting in 110 individuals taking the test.
- The College delivered a 12-week essential skills *Spotlight on Change* program through proposal dollars received from the Saskatchewan Community Literacy Fund. The program is geared to women over 30 who are provided the opportunity to experience self-discovery and self-appreciation, strengthen relationships and connections to the community and receive essential skills training.



Year-end ESL Student Celebration in Humboldt

- Stage 1 English and LINC (Language Instruction for Newcomers to Canada) was offered in 11 different locations within the College region. Overall there were a total of 192 individuals participating in these programs; a slight increase from last year.

STUDENT SERVICES

Student Services plays a key role in student success; assisting students to determine their academic and career goals, providing ongoing support throughout College programs and to assisting with the transition to further academic attainment and/or the workforce.

Depending on the needs of the learner, advising services are provided on a confidential one-on-one or group basis. Student services offer learners the following wide array of personalized supports:

Academic Advising	<ul style="list-style-type: none">• Program Planning• Academic Progress• Application Assistance
Accessibility/Disability Services	<ul style="list-style-type: none">• Assessment of Learning Disabilities• Accommodation for Documented Disabilities• Support and Advocacy
Crisis Intervention	<ul style="list-style-type: none">• Critical Incident Debriefing• Suicide Intervention• Referrals to Community Agencies and Services
Financial Planning	<ul style="list-style-type: none">• Student Loan Information• Scholarships, Bursaries and Awards Information• Budgeting Assistance for Going to School
Help with Choosing a Career	<ul style="list-style-type: none">• Career Testing/Assessment• Career Planning• Program Information and Exploration
Personal Coaching	<ul style="list-style-type: none">• Academic Success• Problem Solving• Confidential Personal Advising• Conflict Resolution and Mediation
Success Workshops	<ul style="list-style-type: none">• Study Skills• Time Management• Note Taking Strategies• Exam Preparation• Exam Anxiety• Pacific Institute Training
Transition to Employment	<ul style="list-style-type: none">• Goal Setting• Resume and Cover Letter Assistance• Interview Preparation• Workplace Skills Development for Specific Programs

Student services personnel facilitate the world renowned goal-setting and personal enhancement program, *The Pacific Institute*, for all students enrolled in full-time institute credit and ABE credit and non-credit programs. The goal of the workshop is to strengthen student engagement and to increase student retention and overall success.

Student Services conducted approximately 300 intake and assessment meetings, and over 350 career/academic advising sessions to current and prospective students.

Our Accessibility/Disability office provided services and supports to individuals with learning challenges. Of the students who required assistance or accommodations for disabilities, 71.4% successfully completed their programs.

UNIVERSITY PROGRAMS

Currently the College does not offer any face-to-face university programs. However, students do have the option to enrol in University of Regina classes offered over the LIVE Network.

COMMUNITY ACCESS PROGRAM YOUTH INITIATIVE



Industry
Canada

Industrie
Canada

The Youth Internship Program is an Industry Canada funded program designed to create jobs and other social, educational and economic benefits associated with the use of information technologies. The program provides funding for young Canadians to gain employment with Information and Communications Technologies (ICT) related not-for-profit organizations. The objective is to encourage not-for-profit organizations across Canada to develop and apply ICT-related skills and create internships to strengthen their business and build a foundation for success of youth in the job market.

Carlton Trail College has been contracted to administer the Youth Internship program in Saskatchewan since its inception in 1994. Special attention is paid to properly administer the program to meet the Youth Employment Strategy Objectives and Youth Internship priorities. The Provincial Coordinator is based out of the Humboldt office and provides training and support for the youth interns throughout the province.

59 interns were placed at host organizations in Saskatchewan during the 2014/2015 program, including the Provincial Coordinator and three Regional Coordinators. Interns are eligible under either a “Career Focus Stream” (students currently enrolled in a post-secondary institution or who have completed at least one course at a university or other post-secondary institution) or a “Summer Work Experience Stream” (students intending to return to school full time after the internship).

Interns were trained on a variety of topics including: resume building, interview skills, career finding tools, social media, internet safety, internet research, computer applications, presentation skills, effective communication, leadership, goal setting, motivation and stress, and more.

In their jobs, the youth interns performed a variety of duties that were dependent on the needs of their host organization. Some conducted computer and internet training, others helped library patrons with using e-readers, assisted with resume writing, conducted activities like cybercamps and developed websites. They all used ITC to enhance the operation of the organizations and communities in which they worked.



Sask YI training in Bruno

CARLTON TRAIL COLLEGE

DEFINITIONS

DEFINITIONS

Program/Service

Program: A course(s) of study based on a curriculum, plan or system of academic and related activities that have a definite duration.

Service: The formal act of helping, providing assistance and/or advice.

Certification

Credit: Learning which is certified by a recognized body.

Non-Credit: Learning which is not certified by a recognized body.

Program Completion Status

Completer (C): A student who has completed the time requirement of a course or all courses within a program session.

Completed Successfully: A student who has successfully completed all requirements of a non-credit program.

Graduate (G): A student who has successfully completed all program requirements and attained a level of standing resulting in credit recognition from an accrediting institution/industry and/or regulatory body.

Program Type

Apprenticeship & Trade: Education and training certified through Apprenticeship and Trade Commission.

Basic Education Credit (BE Credit): Learning that is certified by the Saskatchewan Ministry of Education

Basic Education Non-Credit (BE Non-Credit): Learning which may include some form of evaluation; however, does not result in certification by a recognized body.

Community/Individual Non-Credit: Education and training that leads to or enhances a person(s) employability or enhances community and/or social development, but does not result in credentials or certification recognized by an industry, association or sector, regulatory body or licensing agency.

Industry Credit: Education and training that leads to a credential that is recognized by an industry association or sector, regulatory body or licensing agency.

Industry Non-Credit: Education and training that meets the specific needs identified for an industry, group, firm or sector that does not result in credentials or certification recognized by an industry, association or sector, regulatory body or licensing agency.

DEFINITIONS cont'd

Institute Credit: Education and training which leads to a credential (certificate, diploma, degree) from a recognized credit-granting agency.

University: University credit training.

Personal Interest Non-Credit: Education and training that meets the needs of individual(s) or group(s) for the purpose of enhancing their hobby, leisure and recreation skills.

Students

Distinct Student: An individual participating, over an identified period of time, in one or more program groups offered by the College.

Full-Time Student: is defined as one who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition:

- for Apprenticeship and Trade: a complete level (the length depends on the trade) is required; and
- for university courses: a minimum of 216 hours of scheduled class time for the academic year.

Part-Time Student: is defined as: (a) one who is taking courses of less than 12 weeks duration, even when more than 18 hours of scheduled class time per week is required or (b) one who is taking courses that are at least 12 weeks in duration, but collectively require less than 18 hour of scheduled class time per week.

Casual Student: is defined as one who is taking courses within a program group that collectively total less than 30 hours of scheduled class time.

Registration

Course Registrations: The number of students enrolled in courses taken within a program area or program type.

Program Registrations: The number of students enrolled in a program area or program type.

Student Enrolment: Student(s) enrolled in program(s) or course(s) that are part of a specific Program Group.

Count

Full-Load Equivalent (FLE): Total participant hours divided by the generally accepted full-load equivalent factor for a program group.

Participant Hours: The total time that a student is actively involved in a program (course) session.

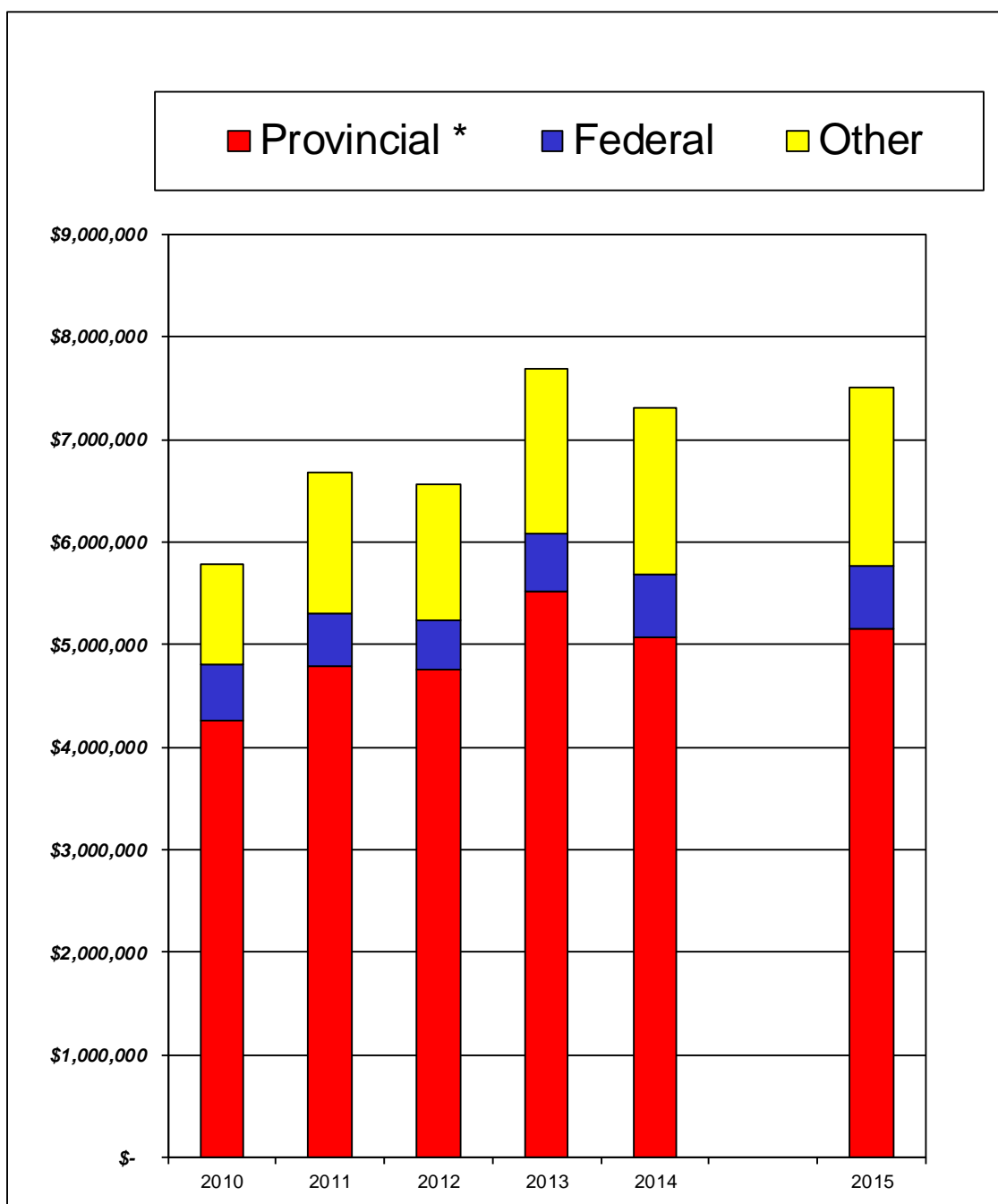
CARLTON TRAIL COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 2015

**CARLTON TRAIL COLLEGE
REVENUE ANALYSIS
2010 - 2015**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Provincial *	\$ 4,264,642	\$ 4,783,774	\$ 4,752,645	\$ 5,523,134	\$ 5,073,448	\$ 5,161,905
Federal	544,127	519,412	482,979	566,997	603,412	610,416
Other	967,157	1,372,255	1,319,724	1,605,649	1,623,658	1,736,090
Total	\$ 5,775,926	\$ 6,675,441	\$ 6,555,348	\$ 7,695,780	\$ 7,300,518	\$ 7,508,411



* Ministry of Advanced Education and Ministry of the Economy and all other Provincial Ministries.

In 2013 Carlton Trail College switched to PSAB statements. 2012 figures were restated.

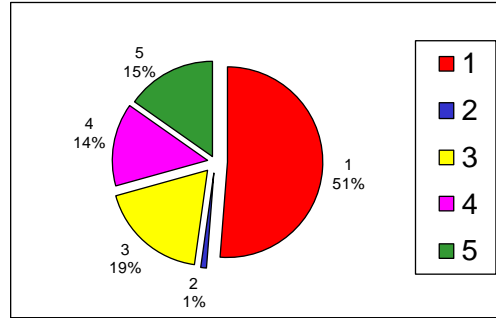
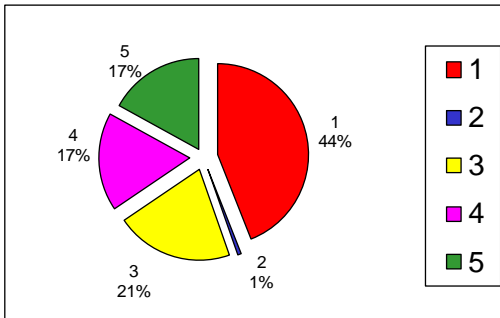
CARLTON TRAIL COLLEGE
Comparison of Expenditures 2010 - 2015

2010

(1) Programming	2,513,781
(2) Board	35,767
(3) Admin	1,193,448
(4) Organization	998,699
(5) Career Support	970,403
Total	\$ 5,712,098

2011

(1) Programming	3,347,349
(2) Board	63,019
(3) Admin	1,207,309
(4) Organization	919,079
(5) Career Support	996,034
Total	\$ 6,532,790

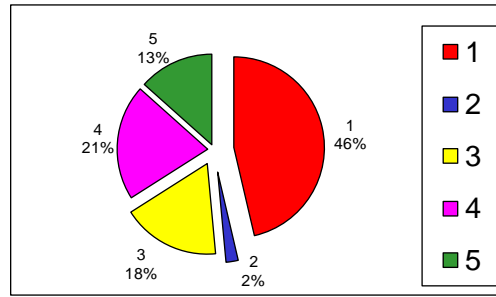
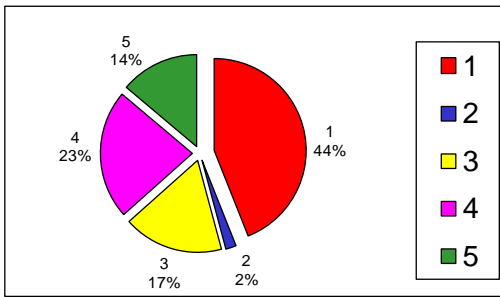


2012

(1) Programming	3,135,970
(2) Board	131,811
(3) Admin	1,254,656
(4) Organization	1,620,802
(5) Career Support	988,117
Total	\$ 7,131,356

2013

(1) Programming	3,193,799
(2) Board	150,004
(3) Admin	1,203,408
(4) Organization	1,420,341
(5) Career Support	923,119
Total	\$ 6,890,671

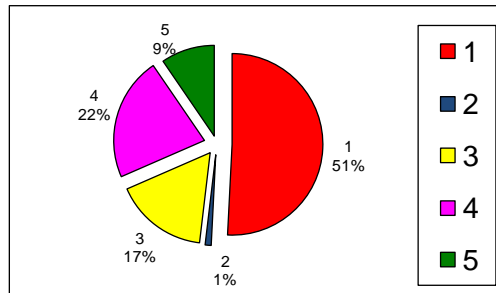
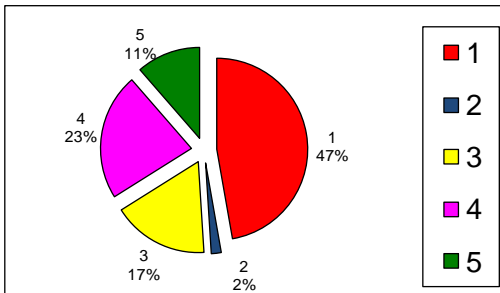


2014

(1) Programming	3,550,868
(2) Board	132,959
(3) Admin	1,284,372
(4) Organization	1,693,636
(5) Career Support	856,439
Total	\$ 7,518,274

2015

(1) Programming	4,108,469
(2) Board	86,930
(3) Admin	1,341,168
(4) Organization	1,778,433
(5) Career Support	772,326
Total	\$ 8,087,326



In 2013 Carlton Trail College switched to PSAB statements. 2012 figures were restated.

INDEPENDENT AUDITORS' REPORT

To the Board
Carlton Trail College

We have audited the accompanying financial statements of Carlton Trail College, which comprise the statements of financial position as at June 30, 2015, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, including supporting schedules and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Carlton Trail College as at June 30, 2015, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Wynyard, Saskatchewan
September 14, 2015

original signed by Auditor
E.J.C. Dudley & Co.
Chartered Accountants

CARLTON TRAIL COLLEGE
Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian public sector accounting principles and in accordance with the guidelines developed by Saskatchewan Advanced Education. The College believes the financial statements present fairly the College's financial position as at June 30, 2015, and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the College has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors is responsible for the review of the financial statements. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements for the year ended June 30, 2015, have been reported on by E. J. C. Dudley & Co. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.

original signed by
President and CEO

original signed by
VP Finance

**Carlton Trail College
Statement of Financial Position
as at June 30, 2015**

Statement 1

	<u>June 30 2015</u>	<u>June 30 2014</u>
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 1,546,152	\$ 1,589,591
Accounts receivable (Note 4)	570,007	669,551
Inventories for resale (Note 5)	<u>57,172</u>	<u>39,561</u>
Total Financial Assets	<u>2,173,331</u>	<u>2,298,703</u>
Liabilities		
Accrued salaries and benefits (Note 6)	206,618	166,910
Accounts payable and accrued liabilities (Note 7)	143,375	235,277
Deferred revenue (Note 8)	302,739	43,152
Liability for employee future benefits (Note 9)	<u>138,800</u>	<u>124,200</u>
Total Financial Liabilities	<u>791,532</u>	<u>569,539</u>
Net Financial Assets	<u>1,381,799</u>	<u>1,729,164</u>
Non-Financial Assets		
Tangible capital assets (Note 10)	4,593,690	4,840,858
Prepaid expenses (Note 11)	<u>138,204</u>	<u>122,586</u>
Total Non-Financial Assets	<u>4,731,894</u>	<u>4,963,444</u>
Accumulated Surplus	<u>\$ 6,113,693</u>	<u>\$ 6,692,608</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	\$ 6,113,693	\$ 6,692,608
Total Accumulated Surplus	<u>\$ 6,113,693</u>	<u>\$ 6,692,608</u>

Contractual Obligations and Commitments (Note 17)

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

On behalf of the Board:

original signed by _____ Chairperson

original signed by _____ Chief Financial Officer

Statement 2

Carlton Trail College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2015

	2015 Budget (Note 14)	2015 Actual	2014 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 4,166,855	\$ 4,231,448	\$ 4,216,317
Other	848,275	930,457	857,131
Federal government			
Other	689,565	610,416	603,412
Other revenue			
Administrative recoveries	10,100	541	18,943
Contracts	428,900	461,952	339,624
Interest	31,800	23,592	29,423
Rents	-	2,043	2,053
Resale items	187,700	167,164	135,305
Tuition	1,132,555	1,034,108	957,810
Donations	74,000	19,135	128,734
Other	2,320	27,555	11,766
Total revenues	<u>7,572,070</u>	<u>7,508,411</u>	<u>7,300,518</u>
Expenses (Schedule 3)			
General	3,127,365	3,097,331	3,045,589
Skills training	2,866,000	2,602,371	2,221,821
Basic education	1,553,485	1,506,098	1,329,047
Services	862,160	772,326	856,439
Scholarships	87,500	109,200	65,378
Total expenses	<u>8,496,510</u>	<u>8,087,326</u>	<u>7,518,274</u>
Surplus (Deficit) for the Year from Operations	<u>(924,440)</u>	<u>(578,915)</u>	<u>(217,756)</u>
Accumulated Surplus, Beginning of Year	<u>6,692,608</u>	<u>6,692,608</u>	<u>6,910,364</u>
Accumulated Surplus, End of Year	<u>\$ 5,768,168</u>	<u>\$ 6,113,693</u>	<u>\$ 6,692,608</u>

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

Carlton Trail College
Statement of Changes in Net Financial Assets
as at June 30, 2015

	2015 Budget <u>(Note 14)</u>	2015 Actual <u></u>	2014 Actual <u></u>
Net Financial Assets, Beginning of Year	\$ 1,729,164	\$ 1,729,164	\$ 2,089,979
Surplus (Deficit) for the Year from Operations	(924,440)	(578,915)	(217,756)
Acquisition of tangible capital assets	(60,000)	(136,515)	(451,050)
Amortization of tangible capital assets	358,825	383,683	377,015
Acquisition of prepaid expenses	(20,000)	(479,067)	(121,743)
Use of prepaid expenses	<u>40,000</u>	<u>463,449</u>	<u>52,719</u>
Change in Net Financial Assets	<u>(605,615)</u>	<u>(347,365)</u>	<u>(360,815)</u>
Net Financial Assets, End of Year	<u>\$ 1,123,549</u>	<u>\$ 1,381,799</u>	<u>\$ 1,729,164</u>

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

Carlton Trail College
Statement of Cash Flows
for the year ended June 30, 2015

	<u>2015</u>	<u>2014</u>
Operating Activities		
(Deficit) surplus for the year from operations	\$ (578,915)	\$ (217,756)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	383,683	377,015
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	99,544	(32,333)
(Increase) in inventories for resale	(17,611)	(16,998)
Increase (decrease) in accrued salaries and benefits	39,708	(70,838)
(Decrease) increase in accounts payable and accrued liabilities	(91,902)	71,296
Increase (decrease) in deferred revenue	259,587	(101,208)
Increase in Liability for Employee Future Benefits	14,600	13,600
(Increase) in prepaid expenses	(15,618)	(69,024)
Cash Provided by Operating Activities	<u>93,076</u>	<u>(46,246)</u>
Capital Activities		
Cash used to acquire tangible capital assets	(136,515)	(451,050)
Proceeds on disposal of tangible capital assets	-	-
Cash (Used) Provided by Capital Activities	<u>(136,515)</u>	<u>(451,050)</u>
(Decrease) increase in Cash and Cash equivalents	(43,439)	(497,296)
Cash and Cash Equivalents, Beginning of Year	<u>1,589,591</u>	<u>2,086,887</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,546,152</u>	<u>\$ 1,589,591</u>

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

CARLTON TRAIL COLLEGE
NOTES TO THE FINANCIAL STATEMENTS
for the year ended June 30, 2015

1. PURPOSE AND AUTHORITY

Carlton Trail College (the College) was established by Saskatchewan Order in Council 22/89 dated February 16, 1989.

The College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the Colleges is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting standards for government reporting entities, which it adopted for the June 30, 2013 financial statements. The accounting standards followed for government not-for-profit organizations is the CPA Canada Public Sector Accounting (PSA) Handbook.

(a) College Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity

(b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

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

- the liability for employee future benefits of \$138,800 (June 30, 2014 - \$124,200) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits, accounts payable and accrued liabilities.

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

i) Fair Value

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

ii) Cost or Amortized Cost

All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) Financial Assets

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

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

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

Inventories for Resale consist of textbooks and course materials, which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(e) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Bank indebtedness is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents accumulating non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are

performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

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

Buildings	20 years
Furniture and equipment	3 to 5 years
Computer hardware	5 years
Computer software	5 years
Vehicles	5 years
Leasehold improvements	Term of lease or useful life
Leased capital assets	Term of lease or useful life

Write-downs are accounted for as expenses in the statement of operations.

Prepaid Expenses are prepaid amounts for goods or services, which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(g) Employee Pension Plans

Multi-Employer Defined Benefit Plans

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

- i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(h) Revenue Recognition

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

The College's major sources of revenue include the following:

- i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.
- ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.
- iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.
- iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(i) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(j) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2015	June 30 2014
Cash and bank deposits	\$ 1,546,152	\$ 1,589,591
Cash and cash equivalents	\$ 1,546,152	\$ 1,589,591

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2015	June 30 2014
Provincial government		
Advanced Education/Economy	\$ (253)	\$ 374,308
Other	206,247	55,484
Federal government	64,044	108,974
Other receivables	299,969	143,976
	570,007	682,742
Less: Allowance for doubtful accounts	-	(13,191)
Accounts receivable, net of allowances	\$ 570,007	\$ 669,551

5. INVENTORIES FOR RESALE

	June 30 2015	June 30 2014
Text books and course materials	\$ 57,172	\$ 39,561
Inventories for resale	\$ 57,172	\$ 39,561

6. ACCRUED SALARIES AND BENEFITS

	June 30 2015	June 30 2014
Accrued employee benefits	\$ 44,862	\$ 8,721
Accrued vacation pay	161,756	158,189
Accrued salaries and benefits	\$ 206,618	\$ 166,910

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2015	June 30 2014
Trade Payables	\$ 143,375	\$ 235,277
Accounts payable and accrued liabilities	\$ 143,375	\$ 235,277

8. DEFERRED REVENUE

	June 30 2014	Addition during the year	Revenue recognized in the year	June 30 2015
Other deferred revenue:				
First Nations	\$ 43,152	\$ 97,700	\$ 63,210	\$ 77,642
Heavy Equipment Operator Tuition	-	11,997	-	11,997
International Minerals Innovation Institute	-	190,600	60,000	130,600
BHP Billiton	-	241,940	159,440	82,500
Deferred revenue	\$ 43,152	\$ 542,237	\$ 282,650	\$ 302,739

9. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. 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.

Details of the employee future benefits are as follows:

	June 30 2015	June 30 2014
Actuarial valuation date	21-Jul-15	30-Jun-12
Long-term assumptions used:		
Salary escalation rate (percentage)	1.75%	1.75%
Discount rate (percentage)	2.30%	2.80%
Expected average remaining service life (years)	11.4	11.4

	June 30 2015	June 30 2014
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 124,200	\$ 110,600
Current period benefit cost	29,100	28,700
Interest cost	3,700	3,300
Benefit payments	(18,400)	(18,600)
Actuarial gains / losses	3,300	1,200
Plan amendments	200	200
Accrued Benefit Obligation - end of year	142,100	125,400
Unamortized Net Actuarial Gains / Losses	(3,300)	(1,200)
Liability for Employee Future Benefits	\$ 138,800	\$ 124,200

	June 30 2015	June 30 2014
Employee Future Benefits Expense		
Current period benefit cost	\$ 29,100	\$ 28,700
Amortization of net actuarial gain / loss	200	200
Plan amendments		
Benefit cost	29,300	28,900
Interest cost on unfunded employee future benefits obligation	3,700	3,300
Total Employee Future Benefits Expense	\$ 33,000	\$ 32,200

10. TANGIBLE CAPITAL ASSETS

	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Vehicles	Leasehold Improv	2015	2014
Tangible Capital Assets - at Cost:								
Opening Balance at Start of Year	\$ 849,818	\$ 426,329	\$ 980,272	\$ 323,852	\$ 120,572	\$ 4,940,738	\$ 7,641,581	\$ 7,190,530
Additions/Purchases	-	83,284	7,764	-	33,746	11,721	136,515	451,051
Disposals	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	-	-	-	-	-	-
Closing Balance at End of Year	849,818	509,613	988,036	323,852	154,318	4,952,459	7,778,096	7,641,581
Tangible Capital Assets - Amortization:								
Opening Balance at Start of Year	383,858	410,010	942,177	125,202	60,589	878,887	2,800,723	2,423,707
Amortization of the Period	43,077	14,310	34,481	25,746	19,461	246,608	383,683	377,016
Disposals	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-
Closing Balance at End of Year	426,935	424,320	976,658	150,948	80,050	1,125,495	3,184,406	2,800,723
Net Book Value:								
Opening Balance at Start of Year	465,960	16,319	38,095	198,650	59,983	4,061,851	4,840,858	4,766,823
Closing Balance at End of Year	422,883	85,293	11,378	172,904	74,268	3,826,964	4,593,690	4,840,858
Change in Net Book Value	(43,077)	68,974	(26,717)	(25,746)	14,285	(234,887)	(247,168)	74,035

11. PREPAID EXPENSES

	June 30 2015	June 30 2014
Rent	\$13,545	\$13,074
Agency Contracts	64,347	83,398
Insurance	24,973	0
Photocopiers	6,422	14,948
Vehicle extended warranties	0	677
Other	28,917	10,489
Prepaid expenses	\$ 138,204	\$ 122,586

12. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

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

- i) Saskatchewan Teachers' Retirement Plan (STRP) or 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 College'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.

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

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active College members	2	0	2	4
Member contribution rate (percentage of salary)	8.33%	6.93%	8.33%/6.93%	8.33% / 6.93%
Member contributions for the year	\$ 14,977	\$ -	\$ 14,977	\$ 15,940

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. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2015	2014
Number of active College members	68	73
Member contribution rate (percentage of salary)	8.15%	8.15%
College contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 240,518	\$ 219,888
College contributions for the year	\$ 240,518	\$ 219,888

Defined Contribution Plans

The self-directed RRSP is funded equally by Staff and College. Contribution rates are the same as MEPP. Plan benefits are based on accumulated contributions and investment earnings. Under the plan, the College's obligations are limited to its contributions.

Details of the plan are as follows:

	2015	2014
Number of active College members	1	1
Member contribution rate (percentage of salary)	8.15%	8.15%
College contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$11,869	\$10,867
College contributions for the year	\$11,869	\$10,867

13. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2015, and June 30, 2014, was:

	June 30, 2015		June 30, 2014	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$492,088		\$560,604	
30-60 days	578.00		6,282	
60-90 days	(4,923.00)		(1,590)	
Over 90 days	82,264.00	0.00	117,446	13,191.00
Total	\$570,007	\$0	\$682,742	\$13,191
Net		\$570,007		\$669,551

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, budget practices and providing forecasts to the Board on a quarterly basis.

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

	June 30, 2015	
	Within 6 months	6 months to 1 year
	Accrued salaries and benefits	\$ 82,647
Accounts payable and accrued liabilities	\$ 136,821	\$ 6,554
Total	\$ 219,468	\$ 130,525

iii) Market Risk

The College is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents and credit cards. The College also has an authorized bank line of credit of \$100,000 with interest payable monthly at a rate of Royal Bank of Canada prime less 0.6%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2015.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 21, 2014, and the Minister of Advanced Education on July 14, 2014. The budget figures are unaudited.

15. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

(a) Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below.

	<u>June 30</u> <u>2015</u>	<u>June 30</u> <u>2014</u>
Revenues:		
Career and Employment Services	469,489	444,465
Horizon School Division #205	332,493	232,132
Ministry of Advanced Education/Economy	4,256,128	3,899,080
Ministry of Finance	72	31
Other Regional Colleges	107,800	13,305
Saskatchewan Advantage Scholarships	23,500	16,337
Saskatoon Health Region	30,504	9,192
Saskatchewan Polytechnic	594	787
Other Related Parties	92,070	66,573
	\$ 5,312,650	\$ 4,681,902
Expenses:		
Association of Saskatchewan Regional Colleges	\$ 43,267	\$ 68,078
Horizon School Division #205	57,894	58,275
Ministry of Central Services	41,727	48,637
Ministry of Finance	1,131	6,041
SaskEnergy	10,133	8,004
SaskPower	13,095	15,310
SaskTel / Sask Mobility	65,488	47,928
Saskatchewan Workers Compensation Board	9,392	20,465
Saskatchewan Polytechnic	720,253	658,164
SIIT	5,940	5,670
University of Regina	2,000	10,000
Other Related Parties	22,775	18,092
	\$ 993,095	\$ 964,664

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

The College receives long distance telephone services between major centers from SaskTel, a related party, at reduced rates available to Government agencies.

16. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net re-measurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. Accumulated surplus from operations also includes externally restricted contributions for which the contributor has placed restrictions that the resources be held in perpetuity.

The College does not maintain separate bank accounts for the internally restricted amounts and/or externally restricted resources to be held in perpetuity.

Details of accumulated surplus are as follows:

	June 30 2014	Addition during the year	Reductions during the year	June 30 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 4,840,858	\$ 136,515	\$ 383,683	\$ 4,593,690
Less: Debtowing on Tangible Capital Assets				-
	4,840,858	136,515	383,683	4,593,690
Internally Restricted Operating Surplus:				
Capital projects:				
Humboldt Education Centre - Electronic Sign	75,000	-	75,000	-
Watrous Practical Nursing build outs	-	-	-	-
Welding Shop fire alarm	-	-	-	-
Sustaining Capital Funding	20,000	22,000	20,000	22,000
	95,000	22,000	95,000	22,000
Other:				
Information Technology	75,000	-	-	75,000
Online registration/content management software	50,000	-	-	50,000
Learning Enhanced Technology	25,000	-	6,383	18,617
Professional Development	51,507	27,962	20,361	59,108
Facilities	31,780	-	31,780	-
SLT furnishings	-	-	-	-
Marketing wrap for vehicles	-	-	-	-
Vehicles	58,732	15,000	-	73,732
Scholarship	250,424	60,162	109,200	201,386
<i>Other (targeted programming funds)</i>				
Learner support costs				-
- EAPD funding	10,000	-	10,000	-
- Learning Specialist	15,000	-	15,000	-
- LMA Funding	38,085	-	-	38,085
Programming				-
- Early Childhood Education	92,839	60,890	81,188	72,541
- English as a Second Language	87,644	123,801	122,537	88,908
- SIAST deferred revenue	-	-	-	-
- Skills Training Allocation	446,021	912,167	1,240,905	117,283
- ABE Credit	84,585	382,689	382,689	84,585
- ABE on Reserve	59,250	237,000	141,690	154,560
	1,375,867	1,819,671	2,161,733	1,033,805
Unrestricted Operating Surplus	380,883	144,989	61,674	464,198
Total Accumulated Surplus	\$ 6,692,608	\$ 2,123,175	\$ 2,702,090	\$ 6,113,693

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

	Operating Leases			
	Office Rental	Copier Leases	(Other - Vehicle)	Total Operating
Future minimum lease payments:				
2015	\$ 130,645	\$ 12,169	\$ -	\$ 142,814
2016	130,945	12,169		143,114
2017	130,945	12,169		143,114
2018	102,072	-		102,072
2019	102,072			102,072
Thereafter				-
	596,679	36,507	-	633,186
Interest and executory costs	-	-	-	-
Total Lease Obligations	\$ 596,679	\$ 36,507	\$ -	\$ 633,186

Schedule 1

Carlton Trail College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2015

	2015 Actual							2015	2015	2014	
	General	Skills Training		Basic Education		Services		Scholarships			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel		Actual	Budget	Actual
Revenues (Schedule 2)											
Provincial government	\$ 2,277,647	\$ 1,103,905	\$ 31,619	\$ 678,144	\$ 789,565	\$ 120,880	\$ 136,645	\$ 23,500	\$ 5,161,905	\$ 5,015,130	\$ 5,073,448
Federal government	2,444	-	-	-	165,788	442,184	-	-	610,416	689,565	603,412
Other	40,646	1,350,261	71,631	59,009	179,567	12,034	-	22,942	1,736,090	1,867,375	1,623,658
Total Revenues	2,320,737	2,454,166	103,250	737,153	1,134,920	575,098	136,645	46,442	7,508,411	7,572,070	7,300,518
Expenses (Schedule 3)											
Agency contracts	1,190	832,904	37,891	-	227,453	5,000	-	-	1,104,438	1,086,695	782,213
Amortization	383,683	-	-	-	-	-	-	-	383,683	358,825	377,015
Equipment	103,675	164,472	-	8,378	13,650	210	309	-	290,694	189,200	287,574
Facilities	79,032	177,612	897	40,619	17,242	-	-	-	315,402	344,985	304,752
Information technology	21,754	1,926	-	2,371	1,233	12,882	282	-	40,448	80,990	43,056
Operating	457,725	309,436	10,278	59,581	114,417	4,089	4,666	109,200	1,069,392	1,173,895	1,018,173
Personal services	2,050,272	1,047,067	19,888	503,305	517,849	577,355	167,533	-	4,883,269	5,261,920	4,705,491
Total Expenses	3,097,331	2,533,417	68,954	614,254	891,844	599,536	172,790	109,200	8,087,326	8,496,510	7,518,274
Surplus (Deficit) for the year	\$ (776,594)	\$ (79,251)	\$ 34,296	\$ 122,899	\$ 243,076	\$ (24,438)	\$ (36,145)	\$ (62,758)	\$ (578,915)	\$ (924,440)	\$ (217,756)

Schedule 2

Carlton Trail College
Schedule of Revenues by Function
for the year ended June 30, 2015

	2015 Revenues Actual							2015 Total Revenues Actual	2014 Total Revenues Budget	2014 Total Revenues Actual	
	General	Skills Training		Basic Education		Services					Scholarships
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
Provincial Government											
Advanced Education/ Economy											
Operating grants	\$ 2,255,575	\$ -	\$ -	\$ -	\$ -	\$ 100,680	\$ 136,645	\$ -	\$ 2,492,900	\$ 2,497,085	\$ 2,449,000
Program grants	-	973,058	-	382,689	360,801	-	-	-	1,716,548	1,649,770	1,747,317
Capital grants	22,000	-	-	-	-	-	-	-	22,000	20,000	20,000
	2,277,575	973,058	-	382,689	360,801	100,680	136,645	-	4,231,448	4,166,855	4,216,317
Contracts	-	11,001	31,619	28,097	378,572	7,200	-	-	456,489	560,330	465,819
Other	-	-	-	-	-	-	-	-	-	-	36,500
	2,277,575	984,059	31,619	410,786	739,373	107,880	136,645	-	4,687,937	4,727,185	4,718,636
Other provincial	72	119,846	-	267,358	50,192	13,000	-	23,500	473,968	287,945	354,812
Total Provincial	2,277,647	1,103,905	31,619	678,144	789,565	120,880	136,645	23,500	5,161,905	5,015,130	5,073,448
Federal Government											
Contracts	-	-	-	-	165,788	442,184	-	-	607,972	688,965	601,012
Interest	44	-	-	-	-	-	-	-	44	600	2,400
Rents	2,400	-	-	-	-	-	-	-	2,400	-	-
Total Federal	2,444	-	-	-	165,788	442,184	-	-	610,416	689,565	603,412
Other Revenue											
Admin recovery	371	170	-	-	-	-	-	-	541	10,100	18,943
Contracts	5,000	223,500	594	55,805	177,053	-	-	-	461,952	428,900	339,624
Interest	21,035	-	-	-	-	-	-	2,557	23,592	31,800	29,423
Rents	1,577	466	-	-	-	-	-	-	2,043	-	2,053
Resale items	-	162,743	3,812	-	509	100	-	-	167,164	187,700	135,305
Tuitions	-	953,182	67,092	430	1,470	11,934	-	-	1,034,108	1,132,555	957,810
Donations	-	-	-	-	-	-	-	19,135	19,135	74,000	128,734
Other	12,663	10,200	133	2,774	535	-	-	1,250	27,555	2,320	11,766
Total Other	40,646	1,350,261	71,631	59,009	179,567	12,034	-	22,942	1,736,090	1,867,375	1,623,658
Total Revenues	\$ 2,320,737	\$ 2,454,166	\$ 103,250	\$ 737,153	\$ 1,134,920	\$ 575,098	\$ 136,645	\$ 46,442	\$ 7,508,411	\$ 7,572,070	\$ 7,300,518

Carlton Trail College
Schedule of Expenses by Function
for the year ended June 30, 2015

	2015 Expenses Actual							2015	2015	2014	
	General (Schedule 4)	Skills Training		Basic Education		Services		Scholarships	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
Agency Contracts											
Contracts	\$ -	\$ 832,904	\$ 37,891	\$ -	\$ 226,418	\$ 5,000	\$ -	\$ -	\$ 1,102,213	\$ 802,515	\$ 781,484
Instructors	1,190	-	-	-	1,035	-	-	-	2,225	284,180	729
	1,190	832,904	37,891	-	227,453	5,000	-	-	1,104,438	1,086,695	782,213
Amortization	383,683	-	-	-	-	-	-	-	383,683	358,825	377,015
Equipment											
Equipment (non-capital)	30,809	36,913	-	3,670	13,650	210	309	-	85,561	38,000	134,769
Rental	46,223	117,408	-	4,506	-	-	-	-	168,137	113,170	113,853
Repairs and maintenance	26,643	10,151	-	202	-	-	-	-	36,996	38,030	38,952
	103,675	164,472	-	8,378	13,650	210	309	-	290,694	189,200	287,574
Facilities											
Building supplies	1,474	2,130	-	1,680	1,140	-	-	-	6,424	6,825	4,544
Grounds	2,374	616	-	359	447	-	-	-	3,796	1,910	8,061
Janitorial	20,567	30,665	-	6,062	2,780	-	-	-	60,074	56,220	53,148
Rental	41,875	111,902	897	27,743	11,090	-	-	-	193,507	244,980	186,633
Repairs & maintenance building	10,510	10,743	-	266	982	-	-	-	22,501	20,450	25,197
Utilities	2,232	21,556	-	4,509	803	-	-	-	29,100	14,600	27,169
	79,032	177,612	897	40,619	17,242	-	-	-	315,402	344,985	304,752
Information Technology											
Computer services	8,550	-	-	-	-	10,595	-	-	19,145	17,500	21,608
Data communications	-	-	-	-	-	1,216	-	-	1,216	1,850	2,128
Equipment (non-capital)	611	75	-	-	181	309	-	-	1,176	23,250	7,642
Materials & supplies	1,459	364	-	142	66	-	-	-	2,031	10,350	3,961
Rental	1,346	-	-	-	-	-	-	-	1,346	1,260	509
Repairs & maintenance building	-	-	-	-	-	32	-	-	32	-	593
Software (non-capital)	9,788	1,487	-	2,229	986	730	282	-	15,502	26,780	6,615
	21,754	1,926	-	2,371	1,233	12,882	282	-	40,448	80,990	43,056
Operating											
Advertising	25,399	9,268	1,117	435	7,418	-	-	-	43,637	88,345	90,137
Association fees & dues	40,720	1,311	-	-	595	-	-	-	42,626	38,025	42,474
Bad debts	44,809	-	-	-	-	-	-	-	44,809	-	-
Financial services	12,006	-	-	-	5	-	-	-	12,011	12,985	11,836
In-service (includes PD)	35,508	-	-	1,710	2,760	286	604	-	40,868	59,000	60,141
Insurance	39,931	-	-	-	-	-	-	-	39,931	33,770	36,220
Materials & supplies	29,017	47,284	1,698	27,115	47,853	776	-	-	153,743	206,475	194,760
Postage, freight & courier	26,424	1,500	86	43	245	174	-	-	28,472	45,300	31,544
Printing & copying	34,883	794	-	78	259	136	26	-	36,176	59,200	44,075
Professional services	65,770	-	-	-	6,700	-	-	-	72,470	97,560	65,440
Resale items	250	187,023	5,060	10,237	12,884	603	-	-	216,057	187,770	141,426
Subscriptions	3,764	211	-	182	-	-	-	-	4,157	6,120	5,017
Telephone & fax	41,096	8,470	-	4,581	3,348	1,283	1,210	-	59,988	61,900	57,706
Travel	52,837	30,674	2,317	3,948	26,476	831	2,826	-	119,909	166,245	140,722
Other	5,311	22,901	-	11,252	5,874	-	-	109,200	154,538	111,200	96,675
	457,725	309,436	10,278	59,581	114,417	4,089	4,666	109,200	1,069,392	1,173,895	1,018,173
Personal Services											
Employee benefits	322,865	129,052	1,362	50,431	73,763	47,497	25,194	-	650,164	766,620	621,879
Honoraria	21,113	500	-	200	450	-	-	-	22,263	36,150	29,240
Salaries	1,706,294	917,515	18,526	452,674	443,636	529,858	142,339	-	4,210,842	4,458,950	4,053,548
Other	-	-	-	-	-	-	-	-	-	200	824
	2,050,272	1,047,067	19,888	503,305	517,849	577,355	167,533	-	4,883,269	5,261,920	4,705,491
Total Expenses	\$ 3,097,331	\$ 2,533,417	\$ 68,954	\$ 614,254	\$ 891,844	\$ 599,536	\$ 172,790	\$ 109,200	\$ 8,087,326	\$ 8,496,510	\$ 7,518,274

Carlton Trail College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2015

	2015 General Actual				2015	2015	2014
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructors	-	1,190	-	-	1,190	-	-
	-	1,190	-	-	1,190	-	-
Amortization	-	-	383,683	-	383,683	358,825	377,015
Equipment							
Equipment (non-capital)	3,025	27,313	-	471	30,809	13,000	33,681
Rental	-	46,223	-	-	46,223	47,020	45,492
Repairs and maintenance	-	26,643	-	-	26,643	36,480	29,294
	3,025	100,179	-	471	103,675	96,500	108,467
Facilities							
Building supplies	-	-	1,474	-	1,474	1,000	550
Grounds	-	-	2,374	-	2,374	1,700	2,438
Janitorial	-	-	20,557	10	20,567	19,320	20,813
Rental	1,428	-	40,339	108	41,875	39,370	54,590
Repairs & maintenance building	-	-	10,510	-	10,510	9,500	19,335
Utilities	-	-	2,232	-	2,232	1,200	2,140
	1,428	-	77,486	118	79,032	72,090	99,866
Information Technology							
Computer services	-	2,984	-	5,566	8,550	5,000	9,528
Data communications	-	-	-	-	-	500	1,367
Equipment (non-capital)	-	309	-	302	611	2,000	5,557
Materials & supplies	-	418	-	1,041	1,459	2,500	3,196
Rental	-	1,346	-	-	1,346	1,260	509
Repairs & maintenance building	-	-	-	-	-	-	-
Software (non-capital)	-	3,003	-	6,785	9,788	19,100	3,866
	-	8,060	-	13,694	21,754	30,360	24,023
Operating							
Advertising	4,519	20,880	-	-	25,399	56,870	64,726
Association fees & dues	30,000	10,720	-	-	40,720	36,775	39,692
Bad debts	-	44,809	-	-	44,809	-	-
Financial services	-	12,006	-	-	12,006	12,985	11,836
In-service (includes PD)	3,387	29,617	-	2,504	35,508	41,500	50,062
Insurance	-	39,931	-	-	39,931	33,170	36,220
Materials & supplies	1,325	27,692	-	-	29,017	23,375	29,180
Postage, freight & courier	240	26,184	-	-	26,424	42,850	28,907
Printing & copying	153	34,547	-	183	34,883	51,700	42,755
Professional services	-	65,770	-	-	65,770	77,560	61,105
Resale items	-	250	-	-	250	-	-
Subscriptions	-	3,764	-	-	3,764	5,920	4,594
Telephone & fax	-	40,515	-	581	41,096	40,800	38,349
Travel	19,714	31,074	-	2,049	52,837	85,675	83,716
Other	1,340	3,971	-	-	5,311	8,000	6,621
	60,678	391,730	-	5,317	457,725	517,180	497,763
Personal Services							
Employee benefits	686	289,207	-	32,972	322,865	324,780	307,197
Honoraria	21,113	-	-	-	21,113	31,850	28,120
Salaries	-	1,525,508	-	180,786	1,706,294	1,695,780	1,602,793
Other	-	-	-	-	-	-	345
	21,799	1,814,715	-	213,758	2,050,272	2,052,410	1,938,455
Total General Expenses	\$ 86,930	\$ 2,315,874	\$ 461,169	\$ 233,358	\$ 3,097,331	\$ 3,127,365	\$3,045,589