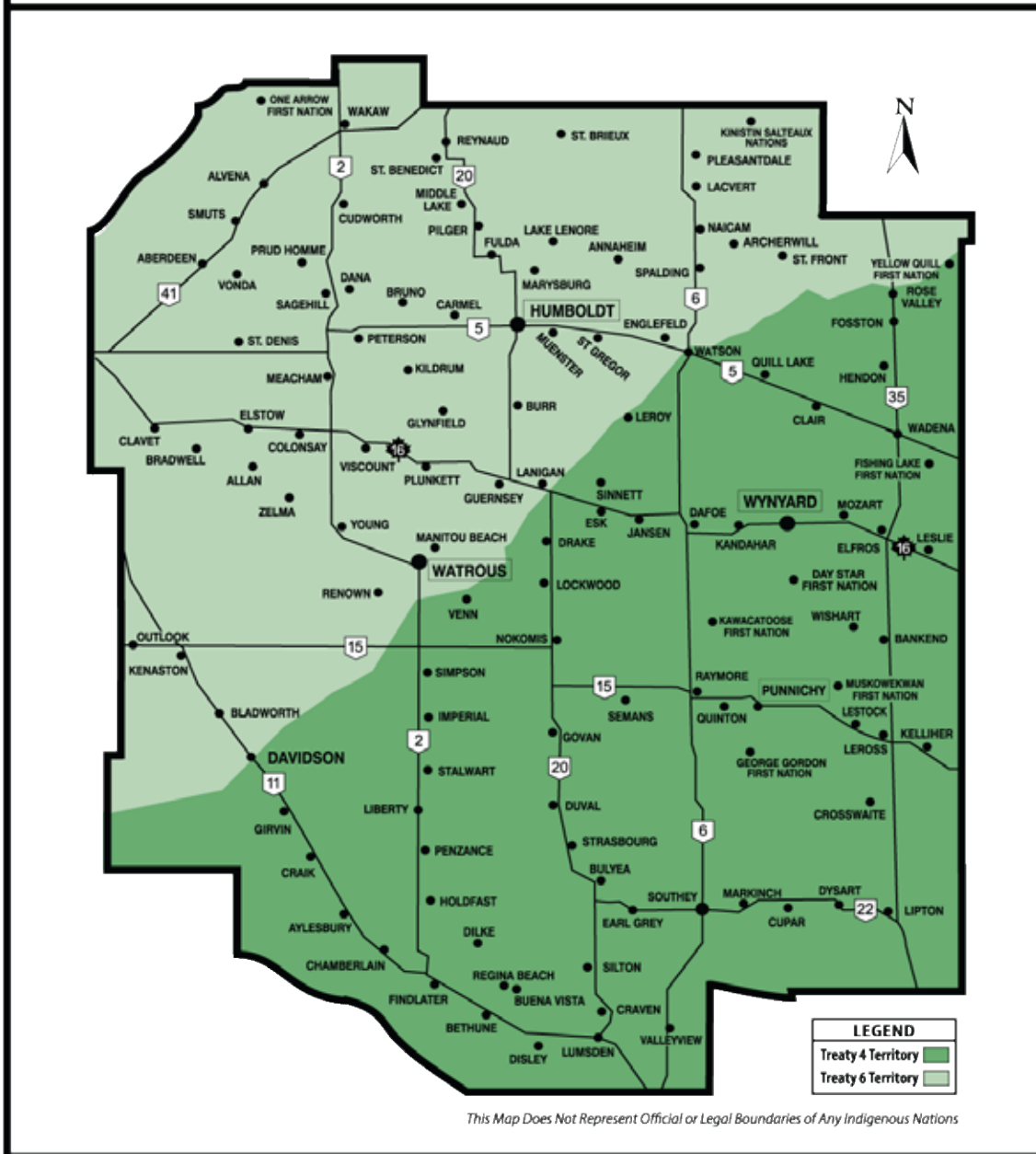


Carlton Trail College.

2022-2023
ANNUAL REPORT

Carlton Trail College.



Carlton Trail College serves the communities of east-central Saskatchewan. We respectfully acknowledge that we do so within Treaty 4 and 6 territories, traditional lands of the Cree, Saulteaux, Dene, Dakota, Lakota, Nakota and Métis Nations.

We honour and respect these Treaties and are committed to working in partnership with all Nations in the spirit of reconciliation and collaboration.

TABLE OF CONTENTS

Letter of Transmittal	3
Message from the Board of Directors and President & CEO	4
Board Members and Meeting Dates	5
Senior Leadership team	6
Student Overview	6
2022-23 Achievements	7
Strategic Priorities.....	8
Strategic Map	8
Balanced Scorecard Outcomes	9
Staff Directory	15
Human Resources	17
Programs and Services	18
Programming Activity.....	18
Skills Training - Institute Credit Programs	19
Skills Training - Industry Credit Programs	20
Adult Basic Education.....	21
Business, Industry & Community Programs	22
English Language Training	23
Student Services.....	24
Enrolment and Performance	25
Comprehensive Enrolment by Program Group.....	25
• Comprehensive Enrolment by Program Group – Humboldt.....	26
• Comprehensive Enrolment by Program Group – Watrous	27
• Comprehensive Enrolment by Program Group – Wynyard.....	28
Equity Participation Enrolments by Program Group.....	29
Student Success by Program Group	30
Equity Participation Completers and Graduates	31
Revenue Analysis.....	32
Comparison of Expenditures 2018 – 2023	33
Audited Financial Statements.....	34
Terms and Definitions	63

LETTER OF TRANSMITTAL

November 28, 2023

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

To the Honourable Gordon Wyant, Minister of Advanced Education:

It is our pleasure to submit, herewith, the Annual Report of Carlton Trail College for the fiscal year ended June 30, 2023, 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 Colleges Regulations*.



Sandy Flory
Chair, Board of Directors
Carlton Trail College

MESSAGE

FROM THE BOARD OF DIRECTORS AND PRESIDENT & CEO



Sandy Flory
Chair, Board of Directors

Throughout the 2022-23 academic and fiscal year, Carlton Trail College remained dedicated to evolving in response to the shifting educational landscape in Canada, the requirements of our students, the dynamic economy, and the objectives of Saskatchewan's growth plan. This year has demonstrated our steadfast commitment to delivering exceptional education, and we are eager to share our accomplishments and advancements with you.

Our vision is to change lives through learning by being an educational institution of choice for individuals across our east-central region, and beyond. As we move towards the final year of our 2021-24 strategic plan, we're committed to ensuring we meet our learners where they are – in our region's rural towns and villages, Indigenous communities and industry workplaces.

This past year saw the College meeting increased industry demand for short-term training opportunities, resulting in an increase in Full Load Equivalent (FLE) learners for these programs. We're excited that students are choosing the College for their educational needs, as also demonstrated by the significant increase in students for our English Language Training programs. And while we continue to make progress in institutional



Amy Yeager
President & CEO

excellence and student success, we understand that it is only by supporting the health and wellbeing of our learning community, that we can advance our vision. As our students, small communities, organizations and employers strive to return to a new normal following the global pandemic, we're committed to helping each and every learner succeed in this new environment.

The successful acquisition of capital funding from the Government of Saskatchewan for the expansion of the Humboldt Trades Training Facility stands as a notable achievement. In direct response to the increasing demand for skilled trades within our region, this added infrastructure will establish a cutting-edge training facility, catering to the needs of our regional employers and communities.

The allocation of funds within the 2023 budget, in alignment with the Health Human Resources Action Plan, also empowers us to channel resources into our healthcare programs. This strategic investment directly addresses the pressing shortage of healthcare workers. Our unwavering commitment is to equip and prepare the next generation of healthcare professionals, through our regionally-delivered programs and supportive practicums.

Our College took pride in being honored with both provincial and international accolades for our exceptional training delivery and digital marketing outreach. These achievements led to a 38% rise in awareness about Carlton Trail College when compared to the previous year.

In addition, the Queen Elizabeth II Platinum Jubilee Medal was presented to our Board Chair, Sandy Flory, and our President and CEO, Amy Yeager, in recognition of their dedication, exceptional leadership, and outstanding service in post-secondary education. This accolade was deeply appreciated as it aligns with our institution's commitment to excellence and active community engagement.

Our ongoing investment in the Higher Education Enterprise Resource Planning project has made significant progress this past year and will continue to transform the way we operate. This system will enhance our administrative processes and empower our staff to focus more on what truly matters – the education and wellbeing of our students.

As we look ahead to our 50th year in 2023-24, we remain committed to innovation, inclusivity and educational excellence. We anticipate further growth and are excited about the opportunities and challenges that lie ahead. Together, we will continue to shape the future of education to make a lasting impact in the lives of our students and in our communities.

Sandy Flory, Board Chair
Amy Yeager, President & CEO



BOARD OF DIRECTORS



Sandy Flory
Chair,
R.M. of Wolverine



Evan Doepker
Director,
Anaheim



Shawna Miller
Director,
Watrous



Darrell Paproski
Director,
Watrous

Meeting Dates

2022	
September 13, 2022	Special Meeting
September 20, 2022	In-person
October 25, 2022	In-person
November 29, 2022	In-person

2023	
January 24, 2023	In-person
March 28, 2023	In-person
April 18, 2023	Special Meeting
April 27, 2023	In-person
May 30, 2023	In-person
June 20, 2023	Regular Meeting and AGM In-person



SENIOR LEADERSHIP TEAM

2022-2023



Andy Burgess
VP Finance



Jennifer Brooks
Advancement & External
Affairs Director



Deanna Gaetz
Business & Skills
Training Director

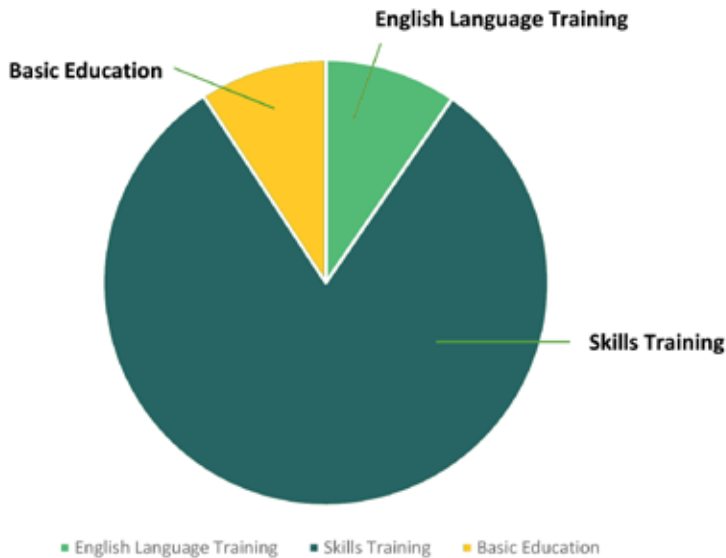


Rachel Trann
Adult Basic Education
and Student Services
Director



Bailey Williams
Human Resources Director

STUDENT OVERVIEW



1,785 STUDENTS

English Language Training – 10%
Skills Training – 81%
Basic Education – 9%

Gender Distribution

50% Female
45% Male
5% Unspecified



2022-23 ACHIEVEMENTS



Jansen project scholarship program partnership reaches 10 year mark

Complementing the College's mission while providing financial support to dozens of students over the years, the 2022-23 academic year marked 10 years of the College working with BHP to administer the Jansen project scholarship program on BHP's behalf.



Carlton Trail College returns to traditional graduation celebrations

After two years of postponed and modified events, the College returned to traditional graduation ceremonies, with celebrations held in Humboldt and Punnichy to applaud student achievement across our certificate and diploma programs.



College delivers significant training opportunities to region

During the 2022-23 year, over \$1 Million in contract and customized training services was delivered to regional businesses, agencies and organizations.



Industry training partnership receives provincial award

Carlton Trail College and the R.M. of Prince Albert received a Community Project Award of Excellence from the Saskatchewan Economic Development Alliance for their innovative Heavy Equipment Operator training partnership.



International award acknowledges marketing excellence

Carlton Trail College and digital marketing partner, Homefield, received a Gold MarCom Award from the Association of Marketing and Communications Professionals for work done on the College's Your Future Awaits social media branding and awareness campaign.



STUDENT AWARDS SUPPORTERS

Bourgault Industries Ltd.
Murray and Audrey Brockman
Carlton Trail College Board and Staff
City of Humboldt
Doepker Industries Ltd.
Flaman Sales Ltd.
Humboldt Co-operative Association Ltd.
Humboldt Smiles Dental Studio
Melron Service Ltd.
Michel's Industries Ltd.

Midway Co-operative Ltd.
Olymel (Humboldt)
Saskatoon Co-operative Ltd.
Schulte Industries
Tremblay Electric
Walker Wood Foundation
Amy Yeager
Ed Yee
Numerous individuals and friends of Carlton Trail College

With additional funding support provided by the Saskatchewan Innovation and Opportunity Scholarship Program

STRATEGIC PRIORITIES



Strategic Map 2021-2024



BALANCED SCORECARD OUTCOMES

CLIENT OUTCOMES

GOAL#1 : Achieve Student and Employer Success

C1

Strengthen Indigenous student participation and achievement

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Advanced Education: <ul style="list-style-type: none"> Students succeed in post-secondary education Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Accessible Quality Responsive Accountable ICT: <ul style="list-style-type: none"> A labour market system in which employers & business leaders play an integral role An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK People have the skills, experience & pathways to realize their potential & build their careers 	Indigenous Participation Rate <ul style="list-style-type: none"> Institute credit <i>(Based on total institute enrollment of FT, PT, and casual)</i> Industry credit ABE credit ABE non-credit <i>(not including ELT)</i> 	30% 20% 75% 75%	35% 10% 90% 83%
	Indigenous Achievement Rate <ul style="list-style-type: none"> Institute credit ABE credit ABE non-credit <i>(not including ELT)</i> <i>(Includes graduates, completers, and successful completers)</i>	70% 65% 65%	70% 39% 59%

C2

Support Student Success

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Advanced Education: <ul style="list-style-type: none"> Students succeed in post-secondary education Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Quality Responsive Accountable ICT: <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Quality of Student Experience Maintain student satisfaction reported in exit survey	$\geq 90\%$	95%
	Student Headcount <i>Enrollment as of 30 days of start of program (compared to capacity)</i> <ul style="list-style-type: none"> Institute credit ABE credit ABE non-credit <i>(not including ELT)</i> ELT 	88% 75% 75% 69%	70% 64% 62% 85%

BALANCED SCORECARD OUTCOMES

CLIENT OUTCOMES

GOAL#1 : Achieve Student and Employer Success

C3

Increase Student and Employment Outcomes

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy Strong communities Strong Families <p>Advanced Education:</p> <ul style="list-style-type: none"> Students succeed in post-secondary education <p>PSE:</p> <ul style="list-style-type: none"> Accessible Responsive Accountable <p>ICT:</p> <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK People have the skills, experience & pathways to realize their potential & build their careers 	<p>% of Students Engaged in Work Placements</p> <ul style="list-style-type: none"> Institute credit ESWP ABE Level 3 <p>Labour Force Participation Rate <i>Percentage of students employed after completion of program (from follow-up stats for Institute credit programs and ABE credit programs)</i></p> <ul style="list-style-type: none"> 60-90 days 1 year 2 year 	<p>50% 92% 60%</p> <p>Institute Credit: 70% (60-90 days) 90% (1 yr) 80% (2 yr)</p> <p>ABE Credit: 45% (60-90 days) 50% (1 yr) 50% (2 yr)</p>	<p>47% 60% 100%</p> <p>Institute Credit: 61% (60-90 days) 88% (1 yr) 96% (2 yr)</p> <p>ABE Credit: 24% (60 - 90 days) 50% (1 yr) 62% (2 yr)</p>



BALANCED SCORECARD OUTCOMES

INTERNAL PROCESSES

GOAL#2 : Maximize Relationships with Business, Industry, Communities, and the Sector

11 Maximize Effective Partnering

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy Strong communities Strong Families <p>Advanced Education:</p> <ul style="list-style-type: none"> Meet the post-secondary education needs of the province <p>PSE:</p> <ul style="list-style-type: none"> Accessible Responsive Accountable <p>ICT:</p> <ul style="list-style-type: none"> A labour market system in which employers & business leaders play an integral role An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Number of strategic partnerships	19	25
	Number of industry training opportunities	54	42

12 Enhance Community Presence and Visibility

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy Strong communities <p>Advanced Education:</p> <ul style="list-style-type: none"> Meet the post-secondary education needs of the province <p>PSE:</p> <ul style="list-style-type: none"> Responsive Accountable <p>ICT:</p> <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Brand Visibility	49,994 Consumers	68,995 Consumers
	Brand Engagement	2,282 Consumers	2,845 Consumers
	% of Staff Members Volunteering	83%	83%

BALANCED SCORECARD OUTCOMES

PEOPLE, LEARNING AND LEADERSHIP

GOAL#3 : Cultivate a Diverse Culture of Growth, Opportunity and Resiliency

P1

Improve Individual and Organizational Capacity, Effectiveness and Diversity

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy Strong communities <p>Advanced Education :</p> <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable <p>PSE:</p> <ul style="list-style-type: none"> Sustainable Accountable <p>ICT:</p> <ul style="list-style-type: none"> Organizational Excellence 	<p>% of staff participating in Professional Development opportunities</p>	<p>26%</p>	<p>40%</p>
	<p>% of staff participating in diversity awareness activities</p>	<p>100%</p>	<p>100%</p>

P2

Proactively Lead, Respond, and Adapt to Change

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy <p>Advanced Education:</p> <ul style="list-style-type: none"> Meet the post-secondary education needs of the province <p>PSE:</p> <ul style="list-style-type: none"> Accessible Responsive Accountable Quality <p>ICT:</p> <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	<p>% of staff completing annual organizational surveys</p>	<p>42%</p>	<p>53%</p>
	<p>% of students completing annual Student Experience Exit Survey</p>	<p>36%</p>	<p>37%</p>

BALANCED SCORECARD OUTCOMES

STEWARDSHIP

GOAL#4 : Manage Resources Responsibly and with Accountability

S1

Optimize Efficient Use of Resources

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy <p>Advanced Education:</p> <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable <p>PSE:</p> <ul style="list-style-type: none"> Sustainable Accountable <p>ICT:</p> <ul style="list-style-type: none"> Organizational excellence 	<p>Continuous Improvement (CI)</p> <ul style="list-style-type: none"> CI Activities undertaken annually 	3	3

S2

Grow Non-Traditional Funding Sources

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> Strong economy <p>Advanced Education:</p> <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable <p>PSE:</p> <ul style="list-style-type: none"> Sustainable Accountable <p>ICT:</p> <ul style="list-style-type: none"> Organizational excellence 	<p>Identification of funds generated beyond Provincial funding letter:</p> <p>Revenue generated from non-government contract training:</p> <ul style="list-style-type: none"> Institute credit Industry credit & non-credit ABE credit & non-credit <p>Revenue generated from government-based contracts:</p> <ul style="list-style-type: none"> Provincial Federal Provincial other 	<p>\$161,500</p> <p>\$ 40,000</p> <p>\$ 97,700</p> <p>\$215,000</p> <p>\$243,000</p> <p>\$115,740</p>	<p>\$363,281</p> <p>\$729,678</p> <p>\$50,692</p> <p>\$364,108</p> <p>\$247,776</p> <p>\$404,691</p>

S3

Strengthen Mechanisms that Demonstrate Accountability and Sustainability

OBJECTIVES	MEASURE	2022-2023 TARGET	OUTCOME
<p>Government Goals:</p> <ul style="list-style-type: none"> • Strong economy <p>Advanced Education:</p> <ul style="list-style-type: none"> • SK’s post-secondary sector is accountable and sustainable <p>PSE:</p> <ul style="list-style-type: none"> • Sustainable • Accountable <p>ICT:</p> <ul style="list-style-type: none"> • Organizational excellence 	<p>Governance Accountability</p>	<p>Quarterly monitoring of strategic objectives, organizational risks, and financial stewardship</p>	<p>Enterprise Risk Management & Balanced Scorecard measures reported to the Board of Directors:</p> <ul style="list-style-type: none"> • October 2022 Final 2021-22 & R1 2022-2023 • January 2023 R2 • May 2023 R3 <p>Variance Analysis & Quarterly Financials reported to the Finance, Audit & Risk Committee of the Board of Directors:</p> <ul style="list-style-type: none"> • September 2022 • November 2022 • March 2023 • May 2023
	<p>Create environmental sustainability strategy (ties to financial sustainability and accountability)</p>	<p>Creation of environmental scan</p>	<p>In Progress</p>





STAFF DIRECTORY

B

Paul Beaubien

Office Administration Instructor

Craig Bott

English Language Training Instructor

Duncan Brawn

English Language Training Instructor

Jennifer Brooks

Advancement & External Affairs Director

Stephanie Buhs

Student Advisor

Andy Burgess

VP Finance

C

Paula Carnago

Continuing Care Assistant Instructor

Kandace Chopty

Office Administration Instructor

D

Vanessa Dauk

Payroll Technician

Doreen Dovell

Adult Basic Education Instructor

Therese Durston

Early Childhood Educational Instructor

Kendra Dyck

Practical Nursing Instructor

E

Lynn Eaton

Adult Basic Education Instructor

F

Alicia Folden

Program Delivery Associate

Morgan Forster

English Language Training Coordinator

Carter Frerichs

Program Coordinator

Nicola Finsson

Program Coordinator

G

Deanna Gaetz

Business & Skills Training Director

Kim Gellner

Program Delivery Associate

Garth Gudnason

Electrician Instructor

H

Shaunda Halldorson

Adult Basic Education Instructor

Stacey Hanmer

Continuing Care Assistant Instructor

Cheryl Harmsworth

English Language Training Instructor

Josh Haugen

English Language Training Instructor

Marina Haugerud

Program Coordinator

Tyson Healey

Systems Administrator

Dave Hoeft

Security Officer Instructor

Susanne Hoffmann

Accounting Clerk

Julie Hofmann

Office Administration Instructor

J

Carol Jackson

Program Delivery Associate

Patricia Joa

English Language Training Instructor

STAFF DIRECTORY

Randy Jordan
Framing/Construction Worker Preparation
Instructor

Sherri Julé
Continuing Care Assistant Instructor

----- **K** -----

Shirley Kallichuk
Adult Basic Education Instructor

Osawa Kayseas
Indigenous Initiatives Coordinator

Duane Keleman
Adult Basic Education Instructor

Nicole Kinzel
Student Advisor

Cristina Knihnitski
Practical Nursing Instructor

Val Koroluk
Marketing Coordinator

Sandra Korte
Accounting Clerk

Amanda Kosokowsky
Executive Assistant

Donna Krause
Program Delivery Associate

----- **L** -----

Dianne LaRocque
Workplace Essential Skills Instructor

Lily Le
Accounting Summer Term

Dani-Anne Lefevre
Workplace Essential Skills Instructor

Jean Lendzyk
Early Childhood Education Instructor

Amanda Link
Primary Care Paramedic Instructor

Shannon Linnen
Continuing Care Assistant Instructor

----- **M** -----

Jocelyn McArthur
Practical Nursing Instructor

Lacey Meddins
Practical Nursing Instructor

Jadah Mensch
Practical Nursing Instructor

Raeleen Monks
Digital Marketing Coordinator

----- **N** -----

Arisha Nazir
Student Advisor

Gerald Neudorf
Welding Instructor

Barb Nienaber
Administrative Associate

Fred Novecosky
Program Coordinator

----- **O** -----

Angelita Okemau
Workplace Essential Skills Instructor

----- **P** -----

Darlene Purshega
Program Coordinator
(Adult Basic Education)

----- **R** -----

Sarah Remenda
Student Advisor

Richard Renneberg
Facilities Technician

Cortney Rohel
Program Coordinator

----- **S** -----

Carol Sommer
Continuing Care Assistant Instructor

Damon Steadman
Student Advisor

Marilee Sterner
Math Instructor

Doreen Stevens
Senior Accounting Technician

Richelle Sutter
Primary Care Paramedic Instructor

Meryl Swinburson
Program Delivery Associate

Leanne Sylvestre
Executive Assistant

----- **T** -----

Edie Tarasoff
Continuing Care Assistant Instructor

Ruth Thiessen
Program Delivery Associate

Rachel Trann
Adult Basic Education & Student Services Director

----- **V** -----

Kerry Vanvaals
Early Childhood Education Instructor

----- **W** -----

Jessica Wagner
Practical Nursing Instructor

Bailey Williams
HR Director

----- **Y** -----

Amy Yeager
President & CEO

Raelene Yeager
Registration Associate

Orfi Yturralde
Educational Technologist

----- **Z** -----

Melanie Zimmer
Student Advisor

HUMAN RESOURCES

Carlton Trail College's human resource services provides advice and offers guidance on an array of employment situations to support staff throughout their careers.

Enhancing the College's workforce through professional and personal development

- Staff participation in professional development opportunities nearly doubled for 2022-23, as compared to the 2021-22 year.
- The 4 Seasons of Reconciliation training continues to be provided to all staff and Board members to ensure foundational knowledge on truth and reconciliation matters in Canada.

Driving efficiency and growth through Enterprise Resource Planning

- As part of the Higher Education Enterprise Resource Planning project, efforts were focused over 2022-23 to adapt and implement enhanced human resource and payroll processes alongside the sector partners engaged in this initiative. Development on this project will continue in the 2023-24 year.

Staff-directed giving supports regional causes

- Over \$1,300 was independently raised and donated by College employees to regional groups to help support the communities where the College operates.

The College ended the year with 7.7 FTE out-of-scope and 21.20 FTE in-scope employees, as well as 16.96 FTE Instructional staff members.

Years of Service 10 Years



Carol Jackson
Program Delivery Associate



Val Koroluk
Marketing Coordinator



Richard Renneberg
Facilities Technician

During this year, 90 years of cumulative service was proudly recognized.

15 Years



Amy Yeager
President and CEO



Leanne Sylvestre
Executive Assistant



Shannon Linnen
Instructor



Vanessa Dauk
Payroll Technician



PROGRAMS AND SERVICES

Carlton Trail College is committed to serving its learners through three campus locations found in Humboldt, Watrous and Wynyard. The Four Winds Learning Centre, located in Punnichy, also serves as a program hub for the area. As needed, programs and services are delivered in other locations throughout the region to meet local needs.

Programming Activity

2022-2023

Classes



177

Students



1,785

Participant Hours



168,186

SKILLS TRAINING

INSTITUTE CREDIT PROGRAMS

Carlton Trail College offers a variety of full-time and part-time Institute Credit programs, brokered through Saskatchewan Polytechnic, Lakeland College and the Saskatchewan Indian Institute of Technologies (SIIT). The bulk of programs are financed from provincial funding resources received from the Ministry of Immigration and Career Training, while additional programs are delivered on a cost-recovery basis or through partnership agreements with third parties.



Developing a homegrown healthcare workforce

- 13 Practical Nurses graduated from Carlton Trail College in 2022-23, followed with the start of a new student cohort comprised of 19 learners.
- Known for its quality of instruction and flexible approach, the College's Primary Care Paramedic program was delivered on a part-time basis in 2022-23, allowing students to work in the field while continuing their studies.
- Three, Continuing Care Assistant (CCA) programs were delivered within the College's learning region to support the high need for trained workers in this field.



Learning partnership supports learner engagement in the trades

- For the second year in a row, a partnership between Carlton Trail College, Saskatchewan Polytechnic and Conestoga College offered a Welding (Applied Certificate) program to under-represented groups at no cost to learners; 12 students participated.



Ongoing commitment to work-integrated learning opportunities

- Thanks to strong industry relationships within the region, the College was able to integrate a range of work placements and experiences into our Institute Credit programming, even when it is not a program requirement.

Agriculture Sciences
Continuing Care Assistant
Early Childhood Education
Electrician
Introduction to Construction
Office Administration
Practical Nursing
Primary Care Paramedic
Security Officer
Welding



SKILLS TRAINING

INDUSTRY CREDIT PROGRAMS

Carlton Trail College's Industry Credit programs strive to meet the needs of regional business, industry, Indigenous communities and stakeholders by providing participants with a credential that is recognized by an industry association or sector, regulatory body or licensing agency.



CICan and Carlton Trail College commit to training Canada's healthcare workforce

- As a provincial delivery partner, Carlton Trail College delivered Colleges and Institutes Canada's (CICan) Supportive Care Assistant Program to interested individuals, attracting and rapidly training new long-term care workers for the sector. Since program launch, 113 learners entered into paid work placements at long-term care facilities within Saskatchewan, providing pathways to advance their studies through qualified Continuing Care Assistant programs.



Strengthening community health and safety

- Over 440 individuals throughout the College's learning region received First Aid/CPR training in 2022-23, including 250 high school students who were offered this training through a joint partnership with Horizon School Division.



Training Western Canada's transportation sector

- Mandatory Entry Level Training (MELT), required to obtain a Class 1A driving license, was provided to 24 participants over 2022-23. Many were funded through Saskatchewan's Training Voucher Program, which is designed to provide funding to train unemployed/underemployed workers to enter the labour market.

**1A Truck Driver Training (MELT)
Babysitting Training
Canadian Firearms and Hunter
Education
Construction Safety Training
Essentials of Fire Fighting
First Aid/CPR | Food Safe | Forklift
Safety
General Welding | Ground Disturbance
Industry Safety Training
Journey Person Welder – Upgrader
Pesticide Training
Supportive Care Assistant
Transportation of Dangerous Goods
WHMIS**



ADULT BASIC EDUCATION

Adult Basic Education (ABE) refers to a range of programs and services that help learners gain the foundational skills needed to find employment or the credentials required to enter further education.

To help learners fine-tune their skills and abilities for work, further learning and life, Carlton Trail College integrates Essential Skills courses as part of its Basic Education programming. This approach meets the needs of individuals who may have personal barriers to address, while also preparing participants for the practical realities of further education or employment.

Through the College's strong community partnerships, students often put their learning to work through employment placements and experiential learning opportunities with regional businesses and organizations.

GED testing services support rural learner achievement

- The College continues to be a regional testing hub for GED learners, with 2022-23 exam administration participation exceeding pre-pandemic testing numbers.

Developing Essential Skills to build confidence and support labour market need

- In partnership with One Arrow First Nation, an Essential Skills for the Workplace program that focused on customer service and retail training was delivered to help meet the Nation's workforce needs for a new on-reserve gas bar and bakery.
- Volunteer experiences in ABE continue to provide opportunities for students to give back to their communities, while also developing personal and transferable skills that are important for further learning, employment and life.
- Carlton Trail College continues to work closely with a range of community and organizational partners to support adult-focused learning opportunities; 87% of ABE learners at the College self-identify as being of Indigenous ancestry.

Post-pandemic concerns and provincial policy changes continue to impact students

- Across the ABE sector, we are seeing how the global pandemic has had significant impacts on learning. Intermittent learning due to school closures or community lockdowns, high rates of quarantines and absenteeism, staff shortages or limited access to alternate learning equipment or resources as well as mental health, financial or behavioural challenges have made it increasingly challenging for ABE learners to stay engaged in further education, training or employment opportunities.
- The implementation of the provincial Education Training Incentive in 2022-23 has created challenges for some learners, particularly those in our Indigenous communities, to access financial resources to support further education and training. Due to this change, ABE FLE's at the College were lower than anticipated, as learners exited programming due to financial challenges.



BUSINESS, INDUSTRY AND COMMUNITY

NON-CREDIT COURSES

Carlton Trail College's business, industry and community non-credit courses are designed for people who want to learn new skills, upgrade existing skills or develop personal interests. While they may not qualify for Institute or Industry credit, many courses are offered in partnership with local, provincial or national organizations and may be recognized by industry or prospective employers.



BHP-sponsored trades exploration and pre-apprenticeship program successfully completed

- To increase opportunities for individuals to explore a career in trades, BHP worked with Carlton Trail College to sponsor a pre-apprenticeship trades program for women and Indigenous participants. In 2022-23, 10 women were introduced to a variety of trades, provided with essential skills employability training leveraged through the College's basic education programming and introduced to apprentice opportunities with contractors at the Jansen project site.
- Two cohorts of this program were also provided to Indigenous participants in the Punnichy area.



Carlton Trail College delivers on employer need for short-term training opportunities

- Responding to increased employer demand for training programs designed to get people into jobs faster, a variety of industry specific, non-credit courses were delivered to meet this need, resulting in a significant increase of 42% in FLE's.
- In partnership with George Gordon First Nation, an Esthetics program was provided to 10 participants, providing learners with hands-on skills as well as access to financial literacy resources and small business information.



Award-winning industry training partnership expanded

- 21 individuals participated in three Heavy Equipment Operator programs in 2022-23. Delivered in partnership with the R.M. of Prince Albert, these programs helped meet increased demand for skilled operators, as well as provided project support to the R.M.



ENGLISH LANGUAGE TRAINING (ELT)

To support individuals and families settling within the region, Carlton Trail College provided a range of services to transition newcomers to the workforce and to community life.



Significant increase in English Language Training services provided to region

- English language assessments increased by 43% from the previous programming year; a total of 79 individual assessments were completed in 2022-23.
- Compared to the prior year, English Language Training participant numbers saw a 120% increase in FLE's.



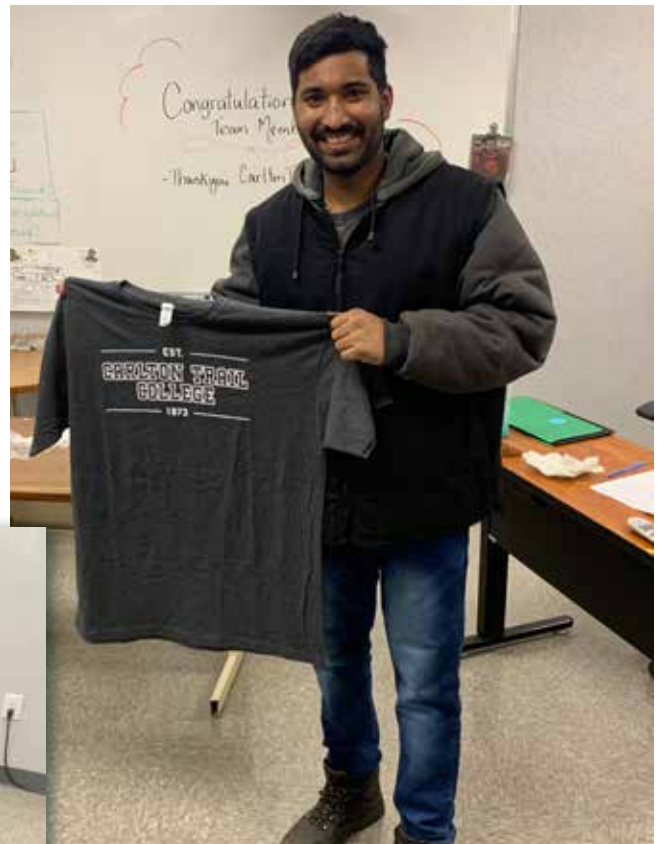
Leveraging College resources results in enhanced LINC language program

- The Language Instruction for Newcomers to Canada (LINC) program is a government-funded language training program designed to assist newcomers and immigrants in learning English with a focus in four, key areas: speaking, writing, reading and listening.
- Over 2022-23, Carlton Trail College leveraged ABE, Essential Skills and ELT programming resources to offer a specialized 'LINC to Employment' program, which integrated safety ticket certifications, essential and employability skills training and work experience opportunities for individuals to connect to the labour force within the region.



At Work English Language Training improves communication, confidence and productivity

- To enhance the ability of newcomer employees to communicate and perform at work, Carlton Trail College worked with Bourgault Industries to develop customized, supportive language programming for their staff; 17 individuals participated.
- With a focus on practical English use and conversational communication, Bourgault's program participants and staff noted increased workplace understanding and communications, engagement, confidence and productivity.



STUDENT SERVICES

The College's Student Services team plays an integral role in encouraging learner success and improving program outcomes by:

- Helping students transition into further education and/or meaningful employment;
- Providing early intervention and prevention services around learning issues, academic concerns, mental health issues, financial challenges or other barriers;
- Offering collaborative supports through information-sharing, linkages and referrals to community supports; and
- Providing crisis intervention and counselling services to address personal and academic barriers.



Rethinking approaches to mental health and wellness for students

- In addition to the traditional advising and counselling model, Carlton Trail College's student services team has enhanced its integrated approach and resources to address an increase in student challenges related to coursework and academic learning, relationships, financial strain, addictions, inter-personal violence and various forms of loss.
- A unique 'Train-the-Trainer' partnership with St. John's Ambulance had two College staff members become certified in Opioid Poisoning Response Training. This internal training team then provided Naloxone response training and kits, provided through St. John's Ambulance, to 45 additional individuals and community partners within east-central Saskatchewan, increasing overdose knowledge and responsiveness.
- To address food insecurity within the College's rural region and advance a culture of wellness, nutritious breakfast and snack options continued to be provided to learners at select learning locations.



ENROLMENT AND PERFORMANCE

Comprehensive Enrolment by Program Group

Program Groups	Actuals											
	2021/22						2022/23					
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING												
Institute Credit:												
Sask Polytechnic	78	24	0	102.07	77	52	0	79.94				
Other	0	21	0	8.56	0	18	0	7.29				
Total Institute Credit	78	45	0	110.63	77	70	0	87.23				
Industry Credit:												
Total Industry Credit	0	163	963	54.35	12	118	872	28.99				
Non-Credit: Industry, Community/Individual, Personal Interest												
Total Non-Credit	11	54	196	18.21	10	72	218	25.79				
TOTAL SKILLS TRAINING	89	262	1159	183.19	99	260	1090	142.01				
BASIC EDUCATION												
BE Credit:												
Academic GED	0	0	0	0.00	0	0	0	0				
Adult 12	48	45	0	57.88	47	38	0	51.27				
Adult 10	14	9	0	14.92	10	18	0	9.99				
Total BE Credit	62	54	0	72.80	57	56	0	61.26				
BE Non-Credit:												
Employability/Life Skills	26	58	0	21.28	10	42	0	13.56				
English Language Training	0	66	0	12.97	0	171	0	28.51				
General Academic Studies	0	0	0	0.00	0	0	0	0.00				
Total BE Non-Credit	26	124	0	34.25	10	213	0	42.06				
TOTAL BASIC EDUCATION	88	178	0	107.05	67	269	0	103.32				
UNIVERSITY												
University Credit:												
Total University Credit	0	0	0	0.00	0	0	0	0.00				
TOTAL UNIVERSITY	0	0	0	0.00	0	0	0	0.00				
TOTAL ENROLMENT	177	440	1159	290.24	166	529	1090	245.34				

Comprehensive Enrolment by Program Group - Humboldt

Program Groups	Actuals											
	2021/22						2022/23					
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs				
SKILLS TRAINING												
Institute Credit:												
Sask Polytechnic	38	18	0	49.61	30	20	0	37.57				
Other	0	0	0	0	0	3	0	1.53				
Total Institute Credit	38	18	0	49.61	30	23	0	39.10				
Industry Credit:												
Total Industry Credit	0	102	515	39.90	12	98	516	19.77				
Non-Credit: Industry, Community/Individual, Personal Interest												
Total Non-Credit	11	26	151	10.10	0	23	202	8.52				
TOTAL SKILLS TRAINING	49	146	666	99.61	42	144	718	67.40				
BASIC EDUCATION												
BE Credit:12												
Academic GED	0	0	0	0.00	0	0	0	0				
Adult 12	48	45	0	57.88	47	38	0	51.27				
Adult 10	14	9	0	14.92	10	18	0	9.99				
Total BE Credit	62	54	0	72.80	57	56	0	61.26				
BE Non-Credit:												
Employability/Life Skills	20	42	0	20.49	10	42	0	13.56				
English Language Training	0	66	0	12.97	0	171	0	28.51				
General Academic Studies	0	0	0	0.00	0	0	0	0				
Total BE Non-Credit	20	108	0	33.46	10	213	0	42.06				
TOTAL BASIC EDUCATION	82	162	0	106.26	67	269	0	103.32				
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	131	308	666	205.87	109	413	718	170.72				

Comprehensive Enrolment by Program Group - Watrous

Program Groups	Actuals											
	2021/22						2022/23					
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
Institute Credit:												
Sask Polytechnic	0	0	6	0	20.65	32	13	0	25.94	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	0	0	6	0	20.65	32	13	0	25.94	0	0	0
Industry Credit:												
Total Industry Credit	0	1	230	0	5.06	0	0	156	3.51			
Non-Credit: Industry, Community/Individual, Personal Interest												
Total Non-Credit	0	0	39	0.19	0	0	0	1	0			
TOTAL SKILLS TRAINING	0	7	269	25.9	32	13	157	29.45				
BASIC EDUCATION												
BE Credit: 12												
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0
Adult 12	0	0	0	0	0	0	0	0	0	0	0	0
Adult 10	0	0	0	0	0	0	0	0	0	0	0	0
Total BE Credit	0	0	0	0	0	0	0	0	0	0	0	0
BE Non-Credit:												
Employability/Life Skills	0	0	0	0	0	0	0	0	0	0	0	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BASIC EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0
UNIVERSITY												
University Credit:												
Total University Credit	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
TOTAL ENROLMENT	0	7	269	25.90	32	13	157	29.45				

Comprehensive Enrolment by Program Group - Wynyard

Program Groups	Actuals											
	2021/22						2022/23					
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
Institute Credit:												
SKILLS TRAINING	40	0	0	31.81	17	21	0	16.44				
	0	21	0	8.56	0	15	0	5.76				
Total Institute Credit	40	21	0	40.37	17	36	0	22.20				
Industry Credit:												
	0	60	219	9.39	0	20	202	5.71				
Total Industry Credit	0	60	219	9.39	0	20	202	5.71				
Non-Credit: Industry, Community/Individual, Personal Interest												
Total Non-Credit	0	28	7	7.93	10	49	15	17.26				
TOTAL SKILLS TRAINING	40	109	226	57.69	27	105	217	45.17				
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	28	0	0.79	0	0	0	0				
English Language Training	0	0	0	0	0	0	0	0				
General Academic Studies	0	0	0	0	0	0	0	0				
Total BE Non-Credit	0	28	0	0.79	0	0	0	0				
TOTAL BASIC EDUCATION	0	28	0	0.79	0	0	0	0				
UNIVERSITY												
University Credit:												
Total University Credit	0	0	0	0	0	0	0	0				
TOTAL UNIVERSITY	0	0	0	0	0	0	0	0				
TOTAL ENROLMENT	40	137	226	58.48	27	105	217	45.17				

Equity Participation Enrolments by Program Group

Program Groups		Actuals																							
		2021/22							2022/23																
		Indigenous		Visible Minority		Disability		Total Enrolment		Indigenous		Visible Minority		Disability		Total Enrolment									
FT	Cas	FT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas							
SKILLS TRAINING																									
Institute Credit:																									
Sask Polytechnic	41	11	0	9	7	0	3	9	0	78	59	0	26	22	0	10	4	0	12	5	0	77	55	0	
Other	0	20	0	0	0	0	0	0	0	0	21	0	0	15	0	0	0	0	0	0	0	0	0	18	0
Total Institute Credit	41	31	0	9	7	0	3	9	0	78	80	0	26	37	0	10	4	0	12	5	0	77	73	0	
Industry Credit:																									
Total Industry Credit	0	48	61	0	15	17	0	1	19	0	163	964	12	1	32	3	5	13	0	4	16	12	118	872	
Non-Credit: Industry, Community/Individual, Personal Interest																									
Total Non-Credit	10	34	12	0	2	4	0	5	7	11	54	196	10	51	13	0	2	4	0	3	8	10	72	218	
TOTAL SKILLS TRAINING	51	113	73	9	24	21	3	15	26	89	297	1160	48	89	45	13	11	17	12	12	24	99	263	1090	
BASIC EDUCATION																									
BE Credit:																									
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult 12	36	41	0	6	2	0	7	7	0	48	45	0	42	32	0	2	1	0	4	5	0	47	38	0	
Adult 10	13	9	0	0	0	0	1	1	0	14	9	0	10	18	0	0	0	0	1	2	0	10	18	0	
Total BE Credit	49	50	0	6	2	0	8	8	0	62	54	0	52	50	0	2	1	0	5	7	0	57	56	0	
BE Non-Credit:																									
Employability/Life Skills	24	58	0	3	2	0	1	6	0	26	58	0	10	34	0	0	0	0	0	5	0	10	42	0	
English Language Training	0	2	0	0	5	0	0	0	0	0	66	0	0	1	0	0	5	0	0	0	0	0	17	0	
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total BE Non-Credit	24	60	0	3	7	0	1	6	0	26	124	0	10	35	0	0	5	0	0	5	0	10	213	0	
TOTAL BASIC EDUCATION	73	110	0	9	9	0	9	14	0	88	178	0	62	85	0	2	6	0	5	12	0	67	269	0	
UNIVERSITY																									
University Credit:																									
Total University Credit	0	0	0	0	0	0	0	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	0	0	0	0	0	0	
TOTAL ENROLMENT	124	223	73	18	33	21	12	29	26	177	475	1160	110	174	45	15	17	17	24	24	166	532	1090		

Student Success by Program Group

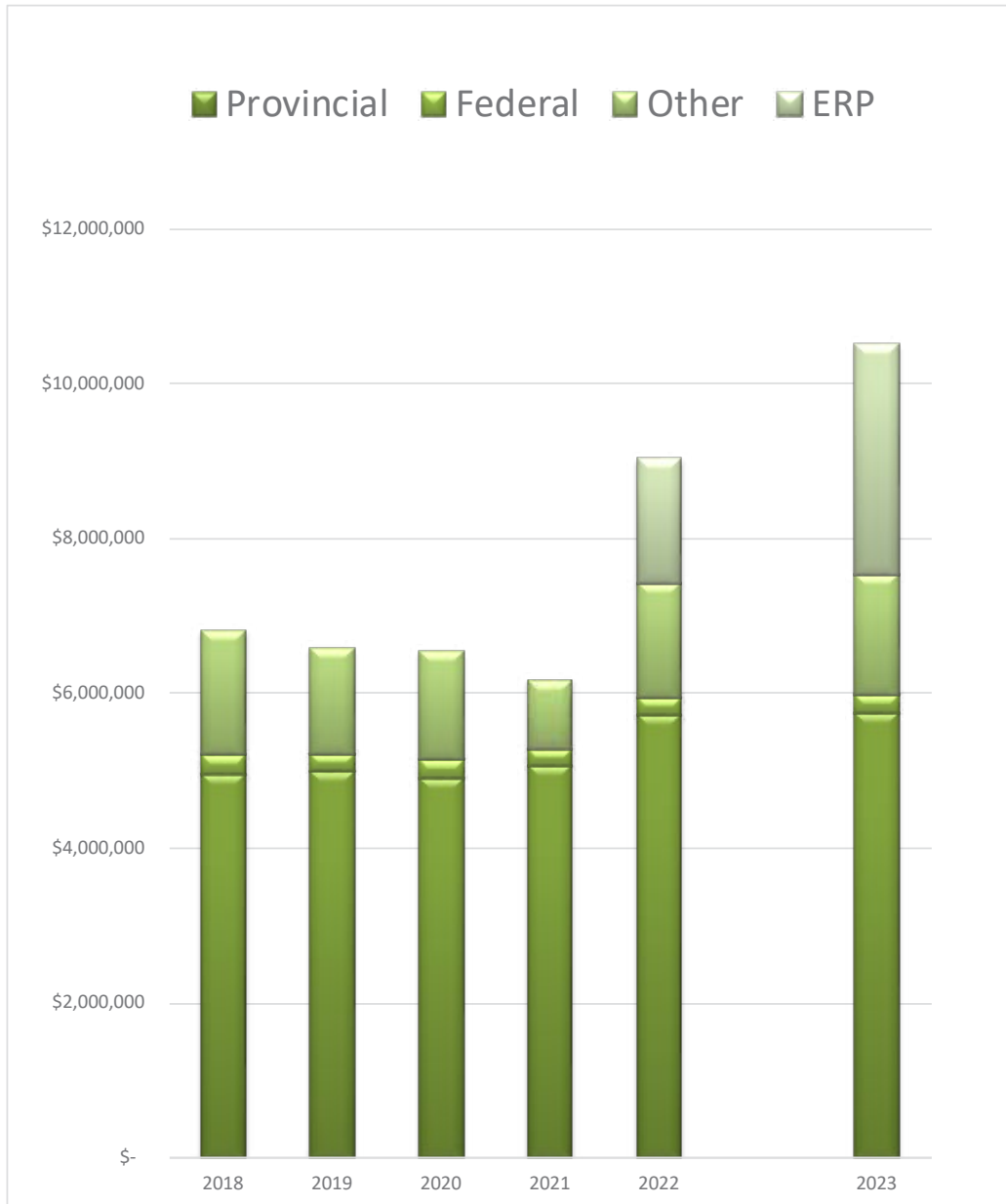
Program Groups	Actuals																								
	2021/22							2022/23																	
	Total Students Completed		Total Students Graduated		Total Students Employed		Total Going to Further Training		Total Students Completed		Total Students Graduated		Total Students Employed		Total Going to Further Training										
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas							
Institute Credit:																									
SKILLS TRAINING																									
Sask Polytechnic	7	19	0	56	1	0	64	0	0	2	0	0	7	10	0	43	20	0	37	6	0	2	5	0	
Other	0	9	0	0	12	0	0	0	0	0	21	0	0	15	0	2	0	0	0	0	2	0	0	14	0
Total Institute Credit	7	28	0	56	13	0	54	0	0	2	21	0	7	25	0	43	22	0	37	8	0	2	19	0	
Industry Credit:																									
Total Industry Credit	0	118	330	0	53	631	0	0	0	0	0	0	0	75	256	3	43	616	0	0	0	0	0	0	
Non-Credit: Industry, Community/Individual, Personal Interest																									
Total Non-Credit	9	47	196	0	0	0	1	4	0	1	0	0	10	68	217	0	0	0	3	15	0	5	2	0	
TOTAL SKILLS TRAINING	16	193	526	56	66	631	55	4	0	3	21	0	17	168	473	46	65	616	40	23	0	7	21	0	
BASIC EDUCATION																									
BE Credit:																									
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult 12	12	13	0	22	0	0	11	1	0	8	9	0	12	5	0	22	1	0	10	0	0	8	5	0	0
Adult 10	8	3	0	0	0	0	1	0	0	7	1	0	5	4	0	0	0	0	0	0	1	0	5	3	0
Total BE Credit	20	16	0	22	0	0	12	1	0	15	10	0	17	9	0	22	1	0	10	1	0	13	8	0	
BE Non-Credit:																									
Employability/Life Skills	18	41	0	0	0	0	12	4	0	2	6	0	10	16	0	0	0	0	3	5	0	1	5	0	0
English Language Training	0	47	0	0	0	0	0	32	0	0	7	0	0	129	0	0	0	0	0	75	0	0	14	0	0
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	18	88	0	0	0	0	12	36	0	2	13	0	10	145	0	0	0	0	3	80	0	1	19	0	
BASIC TOTAL EDUCATION	38	104	0	22	0	0	24	37	0	17	23	0	27	154	0	22	1	0	13	81	0	14	27	0	
UNIVERSITY																									
University Credit:																									
Total University Credit	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
TOTAL ENROLMENT	54	297	526	78	66	631	79	41	0	20	44	0	44	322	473	68	66	616	53	104	0	21	48	0	

Equity Participation Completers and Graduates

Program Groups		Actuals																	
		2021/22									2022/23								
		Indigenous			Visible Minority			Disability			Indigenous			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
SKILLS TRAINING																			
Institute Credit:																			
Sask Polytechnic	52	9	26	16	3	7	12	2	2	48	11	20	14	1	8	17	1	10	
Other	20	8	12	0	0	0	0	0	0	15	15	0	0	0	0	0	0	0	
Total Institute Credit	72	17	38	16	3	7	12	2	2	63	26	20	14	1	8	17	1	10	
Industry Credit:																			
Total Industry Credit	109	88	28	32	10	22	20	3	17	45	21	16	21	6	12	20	10	10	
Non-Credit: Industry, Community/Individual, Personal Interest																			
Total Non-Credit	56	47	0	6	6	0	12	12	0	74	70	0	6	5	0	11	10	0	
TOTAL SKILLS TRAINING CREDIT	237	152	66	54	19	29	44	17	19	182	117	36	41	12	20	48	21	20	
BASIC EDUCATION																			
BE Credit:																			
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Adult 12	77	19	18	8	4	3	14	5	3	74	13	19	3	0	1	9	1	4	
Adult 10	22	11	0	0	0	0	2	1	0	28	9	0	0	0	0	3	0	0	
Total BE Credit	99	30	18	8	4	3	16	6	3	102	22	19	3	0	1	12	1	4	
BE Non-Credit:																			
Employability/Life Skills	82	57	0	5	3	0	7	6	0	44	20	0	0	0	0	5	0	0	
English Language Training	2	2	0	5	3	0	0	0	0	1	1	0	5	4	0	0	0	0	
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total BE Non-Credit	84	59	0	10	6	0	7	6	0	45	21	0	5	4	0	5	0	0	
TOTAL BASIC EDUCATION	183	89	18	18	10	3	23	12	3	147	43	19	8	4	1	17	1	4	
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	420	241	84	72	29	32	67	29	22	329	160	55	49	16	21	65	22	24	

**CARLTON TRAIL COLLEGE
REVENUE ANALYSIS
2018 - 2023**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Provincial	\$ 4,957,898	\$ 4,990,846	\$ 4,913,448	\$ 5,067,262	\$ 5,716,184	\$ 5,736,647
Federal	247,598	233,626	234,882	223,592	228,532	247,776
ERP System Im	-	-	-	-	1,604,327	2,983,426
Other	1,606,580	1,368,085	1,394,982	875,124	1,487,181	1,554,598
Total	\$ 6,812,076	\$ 6,592,557	\$ 6,543,312	\$ 6,165,978	\$ 9,038,246	\$ 10,522,447



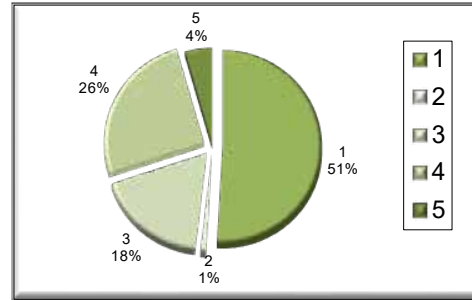
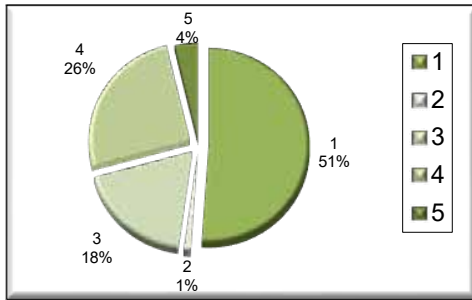
CARLTON TRAIL COLLEGE
Comparison of Expenditures 2018 - 2023

2018

(1) Programming	3,301,151
(2) Board	70,404
(3) Admin	1,197,851
(4) Organization	1,650,541
(5) Career Support	239,457
Total	\$ 6,459,404

2019

(1) Programming	3,435,599
(2) Board	62,136
(3) Admin	1,218,892
(4) Organization	1,735,271
(5) Career Support	298,165
Total	\$ 6,750,063

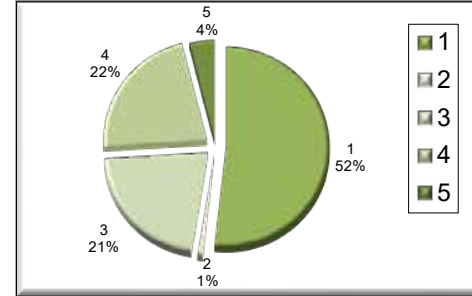
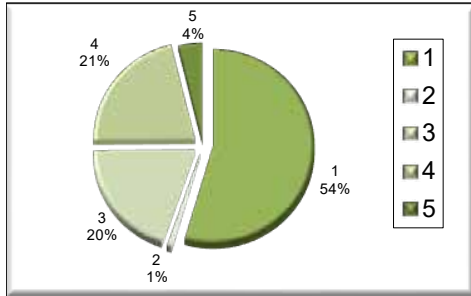


2020

(1) Programming	3,653,845
(2) Board	49,964
(3) Admin	1,315,103
(4) Organization	1,426,344
(5) Career Support	255,206
Total	\$ 6,700,462

2021

(1) Programming	3,260,674
(2) Board	50,662
(3) Admin	1,353,379
(4) Organization	1,387,042
(5) Career Support	248,157
Total	\$ 6,299,914

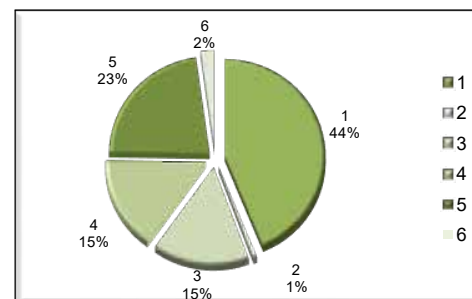
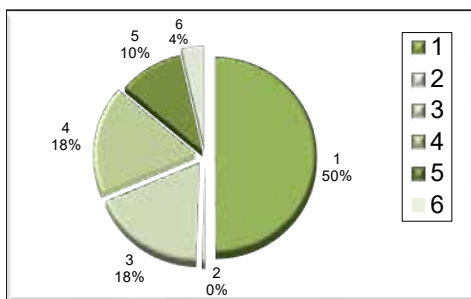


2022

(1) Programming	3,904,727
(2) Board	41,563
(3) Admin	1,415,313
(4) Organization	1,380,425
(5) Career Support	798,759
(6) ERP System Implementation	277,306
Total	\$ 7,818,093

2023

(1) Programming	4,117,757
(2) Board	51,992
(3) Admin	1,458,389
(4) Organization	1,448,454
(5) Career Support	2,120,537
(6) ERP System Implementation	205,128
Total	\$ 9,402,257



FINANCIAL STATEMENTS

CARLTON TRAIL COLLEGE

JUNE 30, 2023



CARLTON TRAIL COLLEGE
Statement of Management Responsibility

Management is responsible for the preparation of the Financial Statements and has prepared them in accordance with Canadian public sector accounting standards and in accordance with the guidelines developed by Saskatchewan Advanced Education. Management believes the Financial Statements present fairly the College's financial position as at June 30, 2023, and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, Management 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, 2023, have been reported on by KPMG LLP. The Auditor's Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the financial statements.

original signed by

President and CEO

original signed by

VP Finance



KPMG LLP
Hill Centre Tower II
1881 Scarth Street, 20th Floor
Regina Saskatchewan S4P 4K9
Canada
Telephone (306) 791-1200
Fax (306) 757-4703

INDEPENDENT AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

Opinion

We have audited the financial statements of Carlton Trail College (the "College"), which comprise:

- the statement of financial position as at June 30, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Page 2

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Regina, Canada
September 19, 2023

Carlton Trail College
Statement of Financial Position
as at June 30, 2023

Statement 1

	<u>June 30 2023</u>	<u>June 30 2022</u>
Financial Assets		
Cash (Note 3)	\$ 4,838,133	\$ 3,942,242
Accounts receivable (Note 4)	695,875	531,455
Inventories for resale (Note 5)	42,664	41,369
Total Financial Assets	<u>5,576,672</u>	<u>4,515,066</u>
Liabilities		
Accrued salaries and benefits (Note 6)	380,749	295,222
Accounts payable and accrued liabilities (Note 7)	167,508	216,045
Deferred revenue (Note 8)	570,204	462,809
Liability for employee future benefits (Note 9)	191,400	189,600
Total Financial Liabilities	<u>1,309,861</u>	<u>1,163,676</u>
Net Financial Assets	<u>4,266,811</u>	<u>3,351,390</u>
Non-Financial Assets		
Tangible capital assets (Note 10)	3,380,884	3,511,934
Prepaid expenses (Note 11)	543,224	207,405
Total Non-Financial Assets	<u>3,924,108</u>	<u>3,719,339</u>
Accumulated Surplus	<u>\$ 8,190,919</u>	<u>\$ 7,070,729</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 16)	\$ 8,190,919	\$ 7,070,729
Total Accumulated Surplus	<u>\$ 8,190,919</u>	<u>\$ 7,070,729</u>

Contractual Obligations and Commitments (Note 17)

Contractual Rights (Note 18)

Contingent Liabilities (Note 19)

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

On behalf of the Board:

<i>original signed by</i>	Chairperson
<i>original signed by</i>	VP Finance

Carlton Trail College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2023

	2023 Budget (Note 14)	2023 Actual	2022 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 7,528,500	\$ 7,605,200	\$ 6,256,000
Other	550,440	1,031,447	1,060,184
Federal government			
Other	243,000	247,776	228,532
Other revenue			
Administrative recoveries	10,100	11,561	12,375
Contracts	299,200	647,258	667,317
Interest	51,260	224,544	30,311
Rents	500	75	50
Resale items	37,980	28,128	32,047
Tuition	1,013,715	594,971	643,813
Donations	83,700	121,313	98,343
Other	21,350	10,174	7,252
Total revenues	9,839,745	10,522,447	9,036,224
Expenses (Schedule 3)			
General (Schedule 4)	2,874,140	2,841,910	2,723,401
Skills training	2,383,610	2,638,379	2,366,300
Basic education	1,653,365	1,479,378	1,538,427
Services	832,395	205,128	277,306
Scholarships	105,000	116,924	113,900
ERP System implementation (Note 20)	-	2,120,538	798,759
Total expenses	7,848,510	9,402,257	7,818,093
Surplus for the Year from Operations	1,991,235	1,120,190	1,218,131
Accumulated Surplus, Beginning of Year	7,070,729	7,070,729	5,852,598
Accumulated Surplus, End of Year	\$ 9,061,964	\$ 8,190,919	\$ 7,070,729

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

Statement 3

Carlton Trail College
Statement of Changes in Net Financial Assets
as at June 30, 2023

	2023 Budget <u>(Note 14)</u>	2023 Actual	2022 Actual
Net Financial Assets, Beginning of Year	\$ 3,351,390	\$ 3,351,390	\$ 2,101,531
Surplus for the Year from Operations	1,991,235	1,120,190	1,218,131
Acquisition of tangible capital assets	(1,625,575)	(91,399)	(54,624)
Amortization of tangible capital assets	226,410	222,449	243,828
Use (acquisition) of prepaid expenses	<u>31,045</u>	<u>(335,819)</u>	<u>(157,476)</u>
Change in Net Financial Assets	<u>623,115</u>	<u>915,421</u>	<u>1,249,859</u>
Net Financial Assets, End of Year	<u>\$ 3,974,505</u>	<u>\$ 4,266,811</u>	<u>\$ 3,351,390</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, 2023

	<u>2023</u>	<u>2022</u>
Operating Activities		
Surplus for the year from operations	\$ 1,120,190	\$ 1,218,131
Non-cash items included in surplus		
Amortization of tangible capital assets	222,449	243,828
Changes in non-cash working capital		
(Increase) in accounts receivable	(164,420)	(321,018)
(Increase) decrease in inventories for resale	(1,295)	2,134
Increase (decrease) in accrued salaries and benefits	85,527	(51,210)
(Decrease) increase in accounts payable and accrued liabilities	(48,537)	70,431
Increase in deferred revenue	107,395	35,880
Increase (decrease) in liability for employee future benefits	1,800	(800)
(Increase) in prepaid expenses	(335,819)	(157,476)
Cash Provided by Operating Activities	<u>987,290</u>	<u>1,039,900</u>
Capital Activities		
Cash used to acquire tangible capital assets	(91,399)	(54,624)
Cash Used by Capital Activities	<u>(91,399)</u>	<u>(54,624)</u>
Increase in Cash	895,891	985,276
Cash, Beginning of Year	<u>3,942,242</u>	<u>2,956,966</u>
Cash, End of Year	<u>\$ 4,838,133</u>	<u>\$ 3,942,242</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, 2023

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 College 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 (PSA) standards.

(a) 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 \$191,400 (June 30, 2022 - \$189,600) 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.

(b) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash, 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. As at June 30, 2023 and June 30, 2022, the College did not own any portfolio instruments in equity instruments.

There is no statement of remeasurement gains and losses included since there were no unrealized changes in fair value.

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. Receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(c) 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.

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 and accumulated surplus.

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 using the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(d) 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.

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.

(e) 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 to 50 years
Furniture and equipment	3 to 5 years
Computer software	5 years
Vehicles	5 years
Land improvements	5 years
Leasehold improvements	Term of lease or useful life

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

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.

(f) 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 the Saskatchewan Teachers’ Retirement Plan (STRP). The College’s obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- 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.

(g) 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 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.

(h) Expenses

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

(i) 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.

(j) Adoption of new accounting standard**i) PS 3400 Revenue (effective July 1, 2023)**

A new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

The adoption of the new standard will not have a significant impact on the financial statements.

3. CASH

	June 30 2023	June 30 2022
Cash	\$ 4,838,133	\$ 3,942,242
Cash	\$ 4,838,133	\$ 3,942,242

4. ACCOUNTS RECEIVABLE

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

	June 30 2023	June 30 2022
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 55,329	\$ 101,666
Other	61,275	79,213
Federal government	97,552	77,409
Other receivables		
First Nation Partnerships	117,159	103,519
Other	364,560	169,648
	695,875	531,455
Less: Allowance for doubtful accounts	-	-
Accounts receivable, net of allowances	\$ 695,875	\$ 531,455

5. INVENTORIES FOR RESALE

	June 30 2023	June 30 2022
Text books and course materials	\$ 42,664	\$ 41,369
Inventories for resale	\$ 42,664	\$ 41,369

6. ACCRUED SALARIES AND BENEFITS

	June 30 2023	June 30 2022
Accrued employee benefits	\$ 116,492	\$ 50,574
Accrued vacation pay	264,257	244,648
Accrued salaries and benefits	\$ 380,749	\$ 295,222

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2023	June 30 2022
Trade payables	\$ 167,508	\$ 216,045
Accounts payable and accrued liabilities	\$ 167,508	\$ 216,045

8. DEFERRED REVENUE

	June 30 2022	Addition during the year	Revenue recognized in the year	June 30 2023
First Nations	\$ 370,302	\$ 118,650	\$ 50,692	\$ 438,260
Tuition deposits	85,009	134,959	88,024	131,944
Support Care Worker - CiCan	-	105,600	105,600	-
Industry Canada	7,498	-	7,498	-
Deferred revenue	\$ 462,809	\$ 359,209	\$ 251,814	\$ 570,204

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 2023	June 30 2022
	(30-Jun-2023)	(30-Jun-2022)
Actuarial valuation (extrapolation) date		
Long-term assumptions used:		
Salary escalation rate (percentage)	2.50%	2.50%
Discount rate (percentage)	3.90%	3.90%
Expected average remaining service life (years)	9.6	9.6

	June 30 2023	June 30 2022
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 194,400	\$ 202,900
Current period benefit cost	28,300	30,000
Interest cost	7,500	4,400
Benefit payments	(34,600)	(36,500)
Actuarial gains / losses	-	(6,400)
Plan amendments	-	-
Accrued Benefit Obligation - end of year	195,600	194,400
Unamortized Net Actuarial Gains / Losses	(4,200)	(4,800)
Liability for Employee Future Benefits	\$ 191,400	\$ 189,600

	June 30 2023	June 30 2022
Employee Future Benefits Expense		
Current period benefit cost	\$ 28,300	\$ 30,000
Amortization of net actuarial gain / loss	600	1,300
Benefit cost	28,900	31,300
Interest cost on unfunded employee future benefits obligation	7,500	4,400
Total Employee Future Benefits Expense	\$ 36,400	\$ 35,700

10. TANGIBLE CAPITAL ASSETS

	Land & Land Improvements	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Software	Vehicles	Leasehold Improvements	2023	2022
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	\$ 11,370	\$ 1,062,434	\$ 588,551	\$ 1,159,067	\$ 366,615	-	\$ 301,223	\$ 4,954,778	\$ 8,444,038	\$ 8,389,414
Additions/Purchases	-	1,830	39,103	12,536	4,279	33,651	-	-	91,399	54,624
Disposals	-	-	(225,528)	(961,303)	(65,937)	-	-	(100,316)	(1,353,084)	-
Closing Balance at End of Year	11,370	1,064,264	402,126	210,300	304,957	33,651	301,223	4,854,462	7,182,353	8,444,038
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year	10,239	652,544	540,601	1,104,112	339,942	-	272,658	2,012,008	4,932,104	4,688,276
Amortization of the Period	731	32,217	25,536	25,988	11,060	-	20,088	106,829	222,449	243,828
Disposals	-	-	(225,528)	(961,303)	(65,937)	-	-	(100,316)	(1,353,084)	-
Closing Balance at End of Year	10,970	684,761	340,609	168,797	285,065	-	292,746	2,018,521	3,801,469	4,932,104
Net Book Value:										
Opening Balance at Start of Year	1,131	409,890	47,950	54,955	26,673	-	28,565	2,942,770	3,511,934	3,701,138
Closing Balance at End of Year	400	379,503	61,517	41,503	19,892	33,651	8,477	2,835,941	3,380,884	3,511,934
Change in Net Book Value	\$ (731)	\$ (30,387)	\$ 13,567	\$ (13,452)	\$ (6,781)	\$ 33,651	\$ (20,088)	\$ (106,829)	\$ (131,050)	\$ (189,204)

11. PREPAID EXPENSES

	June 30 2023	June 30 2022
Rent	\$ 15,356	\$ 15,131
Phone & IT Security Contacts	21,429	35,364
Photocopiers	-	165
Agency Contracts (Sk Poly Brokerage)	62,188	-
Commercial Insurance	8,687	6,281
Unit 4 ERP Annual license July-Dec 2023	427,436	112,593
Other	8,128	37,871
Prepaid expenses	\$ 543,224	\$ 207,405

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).

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

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

Details of the contributions to this plan for the College's employees are as follows:

	2023	2022
Number of active College members	2	2
Member contribution rate (percentage of salary)	9.5%-11.7%	9.5%-11.7%
Member contributions for the year	\$ 13,361	\$ 16,757

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:

	2023	2022
Number of active College members	64	58
Member contribution rate (percentage of salary)	9.00%	9.00%
College contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 279,529	\$ 274,742
College contributions for the year	\$ 279,529	\$ 274,742

13. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and interest rate risk.

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. Cash on hand is also exposed to credit risk, however, this is minimized by dealing with financial institutions with strong credit ratings. The credit risk related to the College's receivables from the provincial government, federal government and their agencies is 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, 2023 and June 30, 2022, was:

	June 30, 2023		June 30, 2022	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 585,388	\$ -	\$ 430,721	\$ -
30-60 days	-	-	-	-
60-90 days	11,154	-	1,138	-
Over 90 days	99,333	-	99,596	-
Total	\$ 695,875	\$ -	\$ 531,455	\$ -
Net		\$ 695,875		\$ 531,455

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, 2023	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 222,195	\$ 158,554
Accounts payable and accrued liabilities	125,891	41,617
Total	\$ 348,086	\$ 200,171

iii) 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 in the bank 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, 2023.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on April 26, 2022 and the Minister of Advanced Education on July 20, 2022.

15. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to its key management personnel, close family members, and organizations who share these individuals, along with all Government of Saskatchewan ministries, agencies, boards, school divisions, the health authority, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that are subject to shared control of the Government of Saskatchewan.

(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.

	June 30 2023	June 30 2022
Revenues:		
<i>Horizon School Division #205</i>	\$ 348,820	\$ 396,583
<i>Ministry of Advanced Education/Immigration and Career Training</i>	8,002,887	6,717,666
<i>Other Regional Colleges</i>	9,736	44,963
<i>Saskatchewan Government Insurance</i>	-	900
<i>Saskatchewan Polytechnic</i>	256,846	180,849
<i>Student Aid Fund</i>	8,116	20,185
<i>Other Related Parties</i>	19,979	1,498
	\$ 8,646,384	\$ 7,362,644
Expenses:		
<i>Horizon School Division #205</i>	97,497	95,354
<i>Ministry of Central Services</i>	10,447	5,585
<i>SaskEnergy</i>	15,898	13,514
<i>SaskPower</i>	19,615	18,888
<i>SaskTel / Sask Mobility</i>	45,364	44,874
<i>Saskatchewan Workers Compensation Board</i>	12,088	11,213
<i>Saskatchewan Polytechnic</i>	295,321	187,341
<i>Student Aid Fund</i>	8,116	20,185
<i>Other Related Parties</i>	36,998	15,079
	\$ 541,344	\$ 412,033

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.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts, or designated assets, 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.

The College does not maintain separate bank accounts for the designated assets, with the exception of the ERP system implementation funding.

Details of accumulated surplus are as follows:

	June 30 2022	Addition during the year	Reductions during the year	June 30 2023
Invested in Tangible Capital Assets:	\$ 3,511,934	\$ 91,399	\$ 222,449	\$ 3,380,884
Internally Restricted Operating Surplus:				
Capital Projects:	78,117	22,000	37,388	62,729
Other:				
Information Technology	97,851	-	-	97,851
Accounting software upgrades and enhancements	30,273	-	-	30,273
Enterprise Resource Planning subscription/maintenance (ERP)	300,000	-	-	300,000
Professional Development	69,958	8,861	-	78,819
Vehicles	203,684	15,000	-	218,684
Scholarship				
BHP Canada Inc.	77,541	80,655	74,624	83,572
Saskatchewan Innovation and Opportunity	84,347	75,198	42,300	117,245
Other (targeted programming funds)				
Multi-Year Funding Allocation	147,625	88,575	60,035	176,165
ERP system implementation				
Administration of ERP system implementation	801,248	2,900,000	2,113,604	1,587,644
ERP - Interest earned less finance fees	4,320	76,492	-	80,812
Programming				
English Learning Training	125,136	112,400	104,821	132,715
Skills Training Allocation	544,494	1,000,000	1,065,324	479,170
Skills Training one time Health & Trades Training	-	43,700	-	43,700
Adult Basic Education on Reserve	119,255	236,700	239,060	116,895
Adult Basic Education Credit	86,140	427,600	455,635	58,105
Adult Basic Education Essential Skills for the Workplace	151,656	199,600	223,015	128,241
	2,843,528	5,264,781	4,378,418	3,729,891
Unrestricted Operating Surplus	637,150	5,700,696	5,320,431	1,017,415
Total Accumulated Surplus	\$ 7,070,729	\$ 11,078,876	\$ 9,958,686	\$ 8,190,919

The purpose and nature of each Internally Restricted Operating Surplus amount is as follows:

- a) Sustaining Capital Funding – Provincial funding to assist with preventative maintenance and replacement of capital assets.
- b) Information Technology - Replacement of photocopiers and the balance for IT equipment (server, networking appliances and computers for staff and students).
- c) Accounting Software Upgrades and Enhancements – Current accounting software was updated June 2018. These funds may be redirected as needed to the implementation of the new ERP/SIS. Once implementation is completed unused funds will be reviewed and re-directed to other needs.
- d) Enterprise resource planning subscription/maintenance (ERP)- Funds are targeted for the ongoing operating cost of a new ERP system (Student Information System, Financial, HR and Payroll).
- e) Professional Development – 1% of staff salary placed into a reserve to provide training.
- f) Vehicles – Replacement of College vehicle fleet.
- g) BHP Scholarships – The College administers scholarships funded by BHP Canada Inc.
- h) Saskatchewan Innovation and Opportunity Scholarships – College generated scholarship funds along with matching funds from the Ministry.
- i) Multi-year funding allocation – The College received \$236,200 in one-time funding over two years from the Ministry of Advanced Education to assess our operations to achieve long-term financial sustainability and maximize student outcomes.
- j) Administration of ERP system implementation – The surplus restricted to the future costs of administration of ERP system implementation as disclosed in Note 20.
- k) English as a Second Language – Funds received from Ministry to provide English Language Training for immigrants.
- l) Skills Training Allocation – Funds targeted by Ministry to provide skills training.
- m) Skills Training one time Health & Trades Training – One time funding for the Government's Health Human Resources Action Plan and Skilled Trades Expansion.
- n) Adult Basic Education On-Reserve – Funds targeted by Ministry to provide on-reserve Adult Basic Education.
- o) Adult Basic Education Credit – Funds targeted by Ministry to provide Adult Basic Education.
- p) Adult Basic Education Essential Skills for the Workplace – Funds targeted by Ministry to develop formal partnerships to develop and deliver literacy and essentials skills programs that enable learners to work in local businesses throughout the province.

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Under the existing contracts, the College is committed to the following future minimum payments:

	Office Rental	ERP System Implementation	Total
Future minimum payments:			
2024	\$ 188,152	\$ 2,467,045	\$ 2,655,197
2025	150,621	2,004,153	2,154,774
2026	103,697	1,671,749	1,775,446
2027	106,289	-	106,289
2028	108,946	-	108,946
Total Contractual Obligations	\$ 657,705	\$ 6,142,947	\$ 6,800,652

18. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

The College has the following contractual rights:

	June 30, 2023		
	2024	2025	Total
Federal Contracts	\$ 285,443	\$ 278,607	\$ 564,050
Total Contractual Rights	\$ 285,443	\$ 278,607	\$ 564,050

19. CONTINGENT LIABILITIES

There was one ongoing contingent liability outstanding at year-end.

An employee (“claimant”) filed a grievance against the College (“defendant”) claiming that the defendant had failed to award the claimant a job posting. No possible outcome or any settlement is determinable at year-end. No provision has been made in the financial statements in regards to this matter.

20. ERP SYSTEM IMPLEMENTATION

In 2022, the College, along with several other education institutions (the “Client Group”), signed the agreement with ISM Information System Management Canada Corporation (ISM) to obtain Higher Education Enterprise Resource Planning Project Services (the “Agreement”). Under the Agreement, the College also committed to administer the implementation of services on behalf of the Client Group, including managing project expenses for the period from January 2022 to December 2026.

The Agreement commits the College to the minimal contractual payments as detailed in Note 17. Subsequent to successful implementation each member of the Client Group will be responsible for its own payment for services, based on a memorandum of understanding amongst the Client Group.

The Government of Saskatchewan has committed to provide the College with the funding covering the project implementation, licensing cost and service expenses based on consumption up to the total amount of \$8.34 million.

Schedule 1

Carlton Trail College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2023

	2023 Actual										2023		2022		
	Skills Training		Basic Education		Services		Scholarships		ERP		Budget	Actual	Budget	Actual	
	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel									
Revenues (Schedule 2)															
provincial government	\$ 2,687,900	\$ 1,788,138	\$ 29,974	\$ 830,954	\$ 362,565	\$ 8,116	\$ -	\$ 29,000	\$ 2,900,000		\$ 8,078,940	\$ 7,316,184	\$ 8,078,940	\$ 7,316,184	
federal government	-	-	-	-	247,776	-	-	-	-	-	243,000	228,532	243,000	228,532	
other	142,063	956,606	273,266	48,471	5,344	1,995	-	126,853	83,426		1,517,805	1,491,508	1,517,805	1,491,508	
Total Revenues	2,829,963	2,744,744	303,240	879,425	615,685	10,111	-	155,853	2,983,426	10,522,447	9,839,745	9,036,224	9,839,745	9,036,224	
Expenses (Schedule 3)															
agency contracts	1,499	657,046	96,319	-	6,846	-	-	-	-		582,905	741,712	582,905	741,712	
amortization	222,449	-	-	-	-	-	-	-	-		226,410	243,828	226,410	243,828	
equipment	9,833	34,916	62,376	29,809	25,112	-	-	-	-		169,505	106,160	169,505	106,160	
facilities	140,524	125,620	588	79,872	7,365	-	1,097	-	-		373,415	346,202	373,415	346,202	
formation technology	132,675	4,098	-	6,556	4,620	13,125	1,240	-	540,029		690,585	226,470	690,585	226,470	
operating	416,030	240,604	20,519	73,674	56,062	6,848	13,316	116,924	1,580,509		968,240	1,597,497	968,240	1,597,497	
personnel services	1,918,900	1,352,108	44,185	717,552	471,910	61,761	107,741	-	-		4,837,450	4,556,224	4,837,450	4,556,224	
Total Expenses	2,841,910	2,414,392	223,987	907,463	571,915	81,734	123,394	116,924	2,120,538	9,402,257	7,848,510	7,818,093	7,848,510	7,818,093	
Net surplus or deficit for the year	\$ (11,947)	\$ 330,352	\$ 79,253	\$ (28,038)	\$ 43,770	\$ (71,623)	\$ (123,394)	\$ 38,929	\$ 862,888	\$ 1,120,190	\$ 1,991,235	\$ 1,218,131	\$ 1,991,235	\$ 1,218,131	

Schedule 2

Carlton Trail College
Schedule of Revenues by Function
for the year ended June 30, 2023

	2023 Revenues Actual										2022 Total Revenues Actual	
	General		Skills Training		Basic Education		Services		Scholarships	ERP		2023 Total Revenues Budget
	Credit	Non-credit	Credit	Non-credit	Basic Education	Non-credit	Learner Support	Counsel				
Provincial Government												
Advanced Education/ Immigration and Career Training												
Operating grants	\$ 2,663,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000	\$ 5,529,500	\$ 4,204,500
Program grants	-	1,092,925	-	-	629,980	297,095	-	-	-	-	1,977,000	1,977,000
Capital grants	22,000	-	-	-	-	-	-	-	-	-	22,000	74,500
	2,685,200	1,092,925	-	-	629,980	297,095	-	-	-	2,900,000	7,528,500	6,256,000
Contracts	-	290,522	-	-	-	65,470	-	-	-	-	215,000	466,852
Other	2,700	-	9,995	-	-	-	-	29,000	-	-	31,700	15,000
	2,687,900	1,383,447	9,995	-	629,980	362,565	-	29,000	-	2,900,000	7,775,200	6,737,852
Other provincial	-	404,691	19,979	-	200,974	-	-	-	-	-	303,740	578,332
Total Provincial	2,687,900	1,788,138	29,974	-	830,954	362,565	-	29,000	-	2,900,000	8,078,940	7,316,184
Federal Government												
Program grants	-	-	-	-	-	247,776	-	-	-	-	243,000	228,532
Total Federal	-	-	-	-	-	247,776	-	-	-	-	243,000	228,532
Other Revenue												
Admin recovery	132	-	-	-	-	-	-	-	11,429	-	10,100	12,375
Contracts	-	482,197	114,369	-	45,681	5,011	-	-	-	-	299,200	667,317
Interest	137,407	-	-	-	-	-	-	-	3,711	83,426	51,260	30,311
Rents	-	75	-	-	-	-	-	-	-	-	500	50
Resale items	-	23,808	4,187	-	-	133	-	-	-	-	37,980	32,047
Tuitions	-	438,266	154,710	-	-	-	1,995	-	-	-	1,013,715	643,813
Donations	-	7,600	-	-	2,000	-	-	-	111,713	-	83,700	98,343
Other	4,524	4,660	-	-	790	200	-	-	-	-	21,350	7,252
Total Other	142,063	956,606	273,266	-	48,471	5,344	-	1,995	126,853	83,426	1,517,805	1,491,508
Total Revenues	\$ 2,829,963	\$ 2,744,744	\$ 303,240	-	\$ 879,425	\$ 615,685	-	\$ 10,111	\$ 155,853	\$ 2,983,426	\$ 9,839,745	\$ 9,036,224

Schedule 3

Carlton Trail College
Schedule of Expenses by Function
for the year ended June 30, 2023

	2023 Expenses Actual								2023	2022		
	General (Schedule 4)	Skills Training		Basic Education		Services		Scholarships	ERP	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					
Agency Contracts	\$ 1,499	\$ 657,046	\$ 96,319	\$ -	\$ 6,846	\$ -	\$ -	\$ -	\$ -	\$ 761,710	\$ 582,905	\$ 741,712
Amortization	222,449	-	-	-	-	-	-	-	-	222,449	226,410	243,828
Equipment												
Equipment (non-capital)	3,779	15,701	915	7,013	17,800	-	-	-	-	45,208	58,725	23,029
Rental	11,088	1,824	60,401	3,703	-	-	-	-	-	77,016	76,630	53,187
Repairs and maintenance	33,842	5,359	120	1,518	80	-	-	-	-	40,919	33,750	29,944
Vehicle expense allocation	(38,876)	12,032	940	17,575	7,232	-	1,097	-	-	-	400	-
	9,833	34,916	62,376	29,809	25,112	-	1,097	-	-	163,143	169,505	106,160
Facilities												
Building supplies	2,051	1,742	-	513	102	-	-	-	-	4,408	11,380	4,463
Grounds	10,592	404	-	896	-	-	-	-	-	11,892	4,800	8,387
Janitorial	22,289	23,059	-	14,971	1,929	-	-	-	-	62,248	83,650	71,333
Rental	74,856	71,944	588	51,423	5,135	-	-	-	-	203,746	221,225	202,274
Repairs & maintenance	15,122	6,763	-	820	-	-	-	-	-	22,705	13,750	17,845
Utilities	9,988	20,177	-	10,738	199	-	-	-	-	41,102	33,275	37,257
Security & alarm systems	5,826	1,531	-	511	-	-	-	-	-	7,868	5,335	4,643
	140,524	125,620	588	79,872	7,365	-	-	-	-	353,969	373,415	346,202
Information Technology												
Computer services	44,506	-	-	-	-	13,125	-	-	-	57,631	58,830	65,177
Data communications	3,287	45	-	22	45	-	-	-	-	3,399	3,060	3,026
Equipment (non-capital)	40,290	1,573	-	1,784	440	-	766	-	-	44,853	2,000	1,288
Materials & supplies	2,083	129	-	165	17	-	-	-	-	2,394	5,500	3,326
Rental	1,285	-	-	-	-	-	-	-	-	1,285	1,310	1,285
Repairs & maintenance	278	-	-	-	-	-	-	-	-	278	1,100	-
Software (non-capital)	40,946	2,351	-	4,585	4,118	-	474	-	540,029	592,503	618,785	152,368
	132,675	4,098	-	6,556	4,620	13,125	1,240	-	540,029	702,343	690,585	226,470
Operating												
Advertising	65,267	37,635	6,597	9,086	9,351	-	80	-	-	128,016	114,475	81,887
Association fees & dues	16,209	1,623	-	85	603	-	1,215	-	-	19,735	19,780	16,828
Bad debts	-	-	-	-	-	-	-	-	-	-	-	672
Financial services	12,175	-	-	-	-	-	-	-	21	12,196	9,500	11,689
In-service	27,246	25	-	3,570	364	-	1,013	-	-	32,218	47,240	36,382
Insurance	65,494	-	-	-	-	-	-	-	-	65,494	61,965	55,663
Materials & supplies	14,274	116,412	1,664	32,956	31,162	6,739	563	-	-	203,770	199,000	204,665
Postage, freight & courier	4,394	3,919	907	169	-	-	-	-	16	9,405	15,175	7,590
Printing & copying	5,616	6,014	1,888	18	2,678	-	194	-	-	16,408	20,220	31,842
Professional services	89,696	-	-	-	518	-	-	-	1,580,472	1,670,686	73,100	835,469
Resale items	179	35,792	2,161	-	101	-	-	-	-	38,233	38,860	57,742
Subscriptions	3,805	-	-	-	76	-	-	-	-	3,881	6,530	3,054
Telephone & fax	45,688	12,798	-	9,694	2,800	109	3,299	-	-	74,388	78,255	70,536
Travel	59,671	14,532	6,596	13,129	7,304	-	6,952	-	-	108,184	137,170	50,954
Other	6,316	11,854	706	4,967	1,105	-	-	-	116,924	141,872	146,970	132,524
	416,030	240,604	20,519	73,674	56,062	6,848	13,316	-	1,580,509	2,524,486	968,240	1,597,497
Personnel Services												
Employee benefits	309,448	174,309	1,622	92,089	75,308	12,651	15,788	-	-	681,215	718,135	653,900
Honoraria	13,028	175	50	325	50	-	-	-	-	13,628	33,480	16,693
Salaries	1,596,424	1,177,624	42,513	625,138	396,552	49,110	91,953	-	-	3,979,314	4,085,835	3,885,631
	1,918,900	1,352,108	44,185	717,552	471,910	61,761	107,741	-	-	4,674,157	4,837,450	4,556,224
Total Expenses	\$ 2,841,910	\$ 2,414,392	\$ 223,987	\$ 907,463	\$ 571,915	\$ 81,734	\$ 123,394	\$ 116,924	\$ 2,120,538	\$ 9,402,257	\$ 7,848,510	\$ 7,818,093

Carlton Trail College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2023

	2023 General Actual				2023	2023	2022
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts	\$ -	\$ 1,499	\$ -	\$ -	\$ 1,499	\$ -	\$ 150
Amortization	-	-	222,449	-	222,449	226,410	243,828
Equipment							
Equipment (non-capital)	-	3,779	-	-	3,779	19,750	7,011
Rental	-	11,088	-	-	11,088	8,870	11,909
Repairs and maintenance	-	33,276	-	566	33,842	32,500	22,640
Vehicle expense allocation	-	(38,876)	-	-	(38,876)	(43,650)	(39,518)
	-	9,267	-	566	9,833	17,470	2,042
Facilities							
Building supplies	-	-	2,051	-	2,051	1,900	2,045
Grounds	-	-	10,592	-	10,592	3,200	6,713
Janitorial	-	-	22,289	-	22,289	23,450	27,035
Rental	1,100	-	73,556	-	74,656	73,800	68,067
Repairs & maintenance	-	-	15,122	-	15,122	8,000	2,528
Utilities	-	-	9,988	-	9,988	7,200	8,477
Security & alarm systems	-	-	5,826	-	5,826	2,680	2,613
	1,100	-	139,424	-	140,524	120,230	117,478
Information Technology							
Computer services	349	20,066	-	24,091	44,506	42,330	52,052
Data communications	-	658	-	2,629	3,287	3,060	2,912
Equipment (non-capital)	-	7,492	-	32,798	40,290	2,000	753
Materials & supplies	-	18	-	2,065	2,083	2,750	1,246
Rental	-	1,285	-	-	1,285	1,310	1,285
Repairs & maintenance	-	278	-	-	278	-	-
Software (non-capital)	-	17,291	-	23,655	40,946	28,830	36,529
	349	47,088	-	85,238	132,675	80,280	94,777
Operating							
Advertising	9,523	55,744	-	-	65,267	62,725	54,533
Association fees & dues	5,000	11,209	-	-	16,209	17,040	13,510
Bad debts	-	-	-	-	-	-	672
Financial services	-	12,175	-	-	12,175	9,500	11,680
In-service	2,690	23,927	-	629	27,246	41,350	32,250
Insurance	-	57,244	-	8,250	65,494	61,015	55,504
Materials & supplies	2,144	12,130	-	-	14,274	13,550	13,226
Postage, freight & courier	-	4,339	-	55	4,394	11,755	5,321
Printing & copying	-	5,616	-	-	5,616	17,940	29,839
Professional services	-	89,696	-	-	89,696	68,600	145,362
Resale items	-	179	-	-	179	-	(205)
Subscriptions	-	3,644	-	161	3,805	6,530	3,041
Telephone & fax	-	42,414	-	3,274	45,688	46,505	43,038
Travel	17,038	41,305	-	1,328	59,671	76,080	17,533
Other	1,388	4,928	-	-	6,316	6,100	4,390
	37,783	364,550	-	13,697	416,030	438,690	429,694
Personnel Services							
Employee benefits	232	280,470	-	28,746	309,448	327,945	300,898
Honoraria	12,528	500	-	-	13,028	29,380	15,643
Salaries	-	1,440,511	-	155,913	1,596,424	1,633,735	1,518,891
	12,760	1,721,481	-	184,659	1,918,900	1,991,060	1,835,432
Total General Expenses	\$ 51,992	\$ 2,143,885	\$ 361,873	\$ 284,160	\$ 2,841,910	\$ 2,874,140	\$ 2,723,401

Terms and Definitions

ABE

Adult Basic Education

Casual Student

One who is taking courses within a program group that collectively total less than 30 hours of scheduled class time.

Completer

A student who has completed the time requirement of a course or all courses within a program session.

ELT

English Language Training

FLE/Full Load Equivalent

The total participant hours divided by the accepted full-load equivalent factor for a program group. Full Load Equivalents are calculated as follows:

Basic Education Credit

1 FLE = 700 participant hours

Basic Education Non-Credit

1 FLE = 700 participant hours

Institute Credit

1 FLE = 675 participant hours

Industry Credit

1 FLE = 675 participant hours

Non-Credit

1 FLE = 675 participant hours

University

1 FLE = 390 participant hours

FTE

Full-Time Equivalent

Full-time Student

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.

Graduate

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.

Participant Hours

The total time (in hours) students are actively involved in a program (courses) of study.

Part-time Student

a) One who is taking courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or b) one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week.

Student Enrolments

Total number of unique students enrolled in program session(s) or course(s) within a program group.

Program Groups

Institute Credit

Education and training which leads to a credential (e.g. certificate, diploma, degree) from a recognized credit-granting institution.

Industry Credit

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

Non-Credit

Education and training that does not result in credentials or certification but a) meets specific needs identified for an industry, group, firm or sector; or b) leads to or enhances a person's/group's employability; or c) enhances community and/or social development or develops hobby, leisure and recreation skills.

Basic Education Credit

Academic Skills development that leads to certification at a Grade 10 or 12 level or prepares individuals to write the GED exam.

Basic Education Non-Credit

Enhances an individual's reading, writing and numeracy skills or develops personal and life skills necessary for employment activities or teaches English Language Training.



LOCATIONS

HUMBOLDT CAMPUS

611-17th Street
Box 720, Humboldt, SK
S0K 2A0
Tel: (306) 682-2623

WATROUS CAMPUS

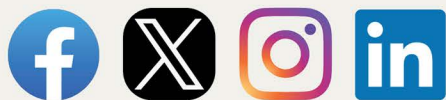
202A-6th Avenue East
Box 459, Watrous, SK
S0K 4T0
Tel: (306) 946-2094

WYNYARD CAMPUS

400A Avenue D West
Box 716, Wynyard, SK
S0A 4T0
Tel: (306) 554-3767

FOUR WINDS LEARNING CENTRE

406 Main Street
Box 190, Punnichy, SK
S0A 3C0
Tel: (306) 835-4000



CarltonTrailCollege.com

EMAIL: information@carltontrailcollege.com

TOLL FREE: 1.800. 667.2623