

**Carlton Trail College
Annual Report
2018 - 2019**

**Carlton Trail
College.**
discover your future

VISION

Changing Lives Through Learning

MISSION

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

GUIDING PRINCIPLES

Respect
Accountability
Commitment
Innovation
Integrity



LOCATIONS

Humboldt

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Fax: 306-682-3101

Watrous

202A-6th Avenue East
Box 459, Watrous, SK
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Carlton Trail College

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LETTER OF TRANSMITTAL

November 27, 2019

Honourable Tina Beaudry-Mellor
Minister of Advanced Education
Room 307 Legislative Drive
Legislative Building
Regina, SK S4S 0B3

Dear Minister Beaudry-Mellor:

It is my pleasure to submit, herewith, the Annual Report of Carlton Trail College for the fiscal year ended June 30, 2019, including duly certified financial statements of College operations, all in accordance with Section 16 of the Regional Colleges Act and Section 14 of the Regional College Regulations.



Glenn Hepp
Chair, Board of Directors
Carlton Trail College

MESSAGE FROM THE BOARD OF DIRECTORS

The 2018 - 2019 academic year was one marked with change, continuous learning and engagement as the institution focused on governance and strategic renewal to guide the ongoing implementation of its vision and mission.

To assist us with this work, we actively undertook Board member recruitment within our region. During this time, we continued to advance important initiatives such as the renewal of all Board-related policies and procedures and the creation of two, new sub-committees dedicated to finance, audit and risk functions as well as governance and human resource matters. A strategic review also helped to ensure that the College continued on its desired path.

Notably, we were fortunate to engage in a comprehensive internal governance review, working with the Provincial Auditor of Saskatchewan to strengthen our institutional processes. A worthy exercise, we continue to work with administration to enhance our governance practices.

With ongoing support from our ministries and regular occasions to engage in learning and professional development, we are prepared to face future opportunities and challenges. We look forward to serving our communities as part of this continuing effort.

Glenn Hepp
Chair, Board of Directors



BOARD MEMBERS AND MEETING DATES

Glenn Hepp, **Chair**
Sommer MacLeod, **Vice Chair**
Luz Marina Dominguez, **Board Member**
Denis Bergerman, **Board Member**
Evan Doepker, **Board Member**
Adrienne Jackson, **Board Member**

<i>September 25, 2018 (Humboldt)</i>	<i>January 9, 2019 (Humboldt)</i> <i>January 29, 2019 (Humboldt)</i>
<i>October 18, 2018 (Teleconference)</i>	<i>March 26, 2019 (Humboldt)</i>
<i>October 30, 2018 (Humboldt)</i>	<i>April 30, 2019 (Humboldt)</i>
<i>November 27, 2018 (Humboldt)</i>	<i>May 28, 2019 (Humboldt)</i>
<i>December 18, 2018 (Humboldt)</i>	<i>June 25, 2019 (Humboldt)</i>

MESSAGE FROM THE PRESIDENT & CEO

The theme for much of 2018 - 2019 was one of renewal: renewing our governance policies, practices and strategic priorities, updating processes to aid with system efficiencies and refining the College's management approach as we strive to remain responsive and focused on serving our regional communities.

Managing our programming in a tight fiscal environment remains challenging. However, we were pleased to participate in the *Task Force on Regional College Efficiency*, nurturing our partnerships within the system and submitting a final report and recommendations on such to the Minister of Advanced Education. I was also pleased to work with system representatives as an Executive Sponsor on the developing Enterprise Resource Planning (ERP) Project that will usher in the replacement for the existing One Client Service Model (OCSM) system. Work on this initiative is ongoing.

Strengthening partnerships remained a core focus, with ongoing conversations and supportive programming delivered to many of our regional Indigenous and non-Indigenous communities. Our dedicated Board and hard-working administrative team also continued to represent our institution locally, provincially and nationally through their participation on related committees, peer network groups and at professional learning events.



Photo: ABE Program Graduates (Humboldt)

Lastly, we continue to engage with local businesses and industry to offer programs and services that meet the needs of our varied stakeholders.

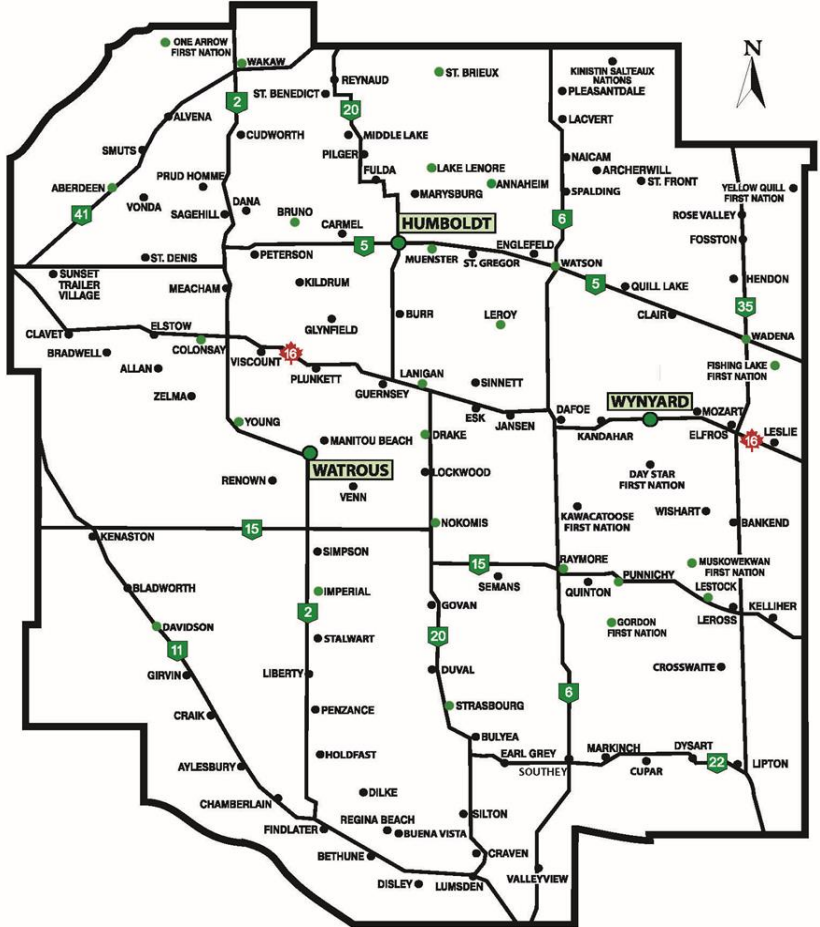


With clear vision, renewed processes and committed leadership, it is my pleasure and privilege to advance Carlton Trail College's strategic priorities into the coming year.

Shelley Romanyszyn-Cross
President & CEO

2018 - 2019 HIGHLIGHTS

- Carlton Trail College delivered **236** programs and classes in **31** communities over the 2018 - 2019 academic year.
- Carlton Trail College's involvement in an **innovative partnership** designed to address student retention and employability skills **celebrated 10 years of success** in 2018 and was featured in the Ministry of Advanced Education's Saskatchewan Indigenous Post-Secondary Education Success Stories and Profiles.
- \$33,500** in **scholarships and awards** were distributed to Carlton Trail College students throughout the region.

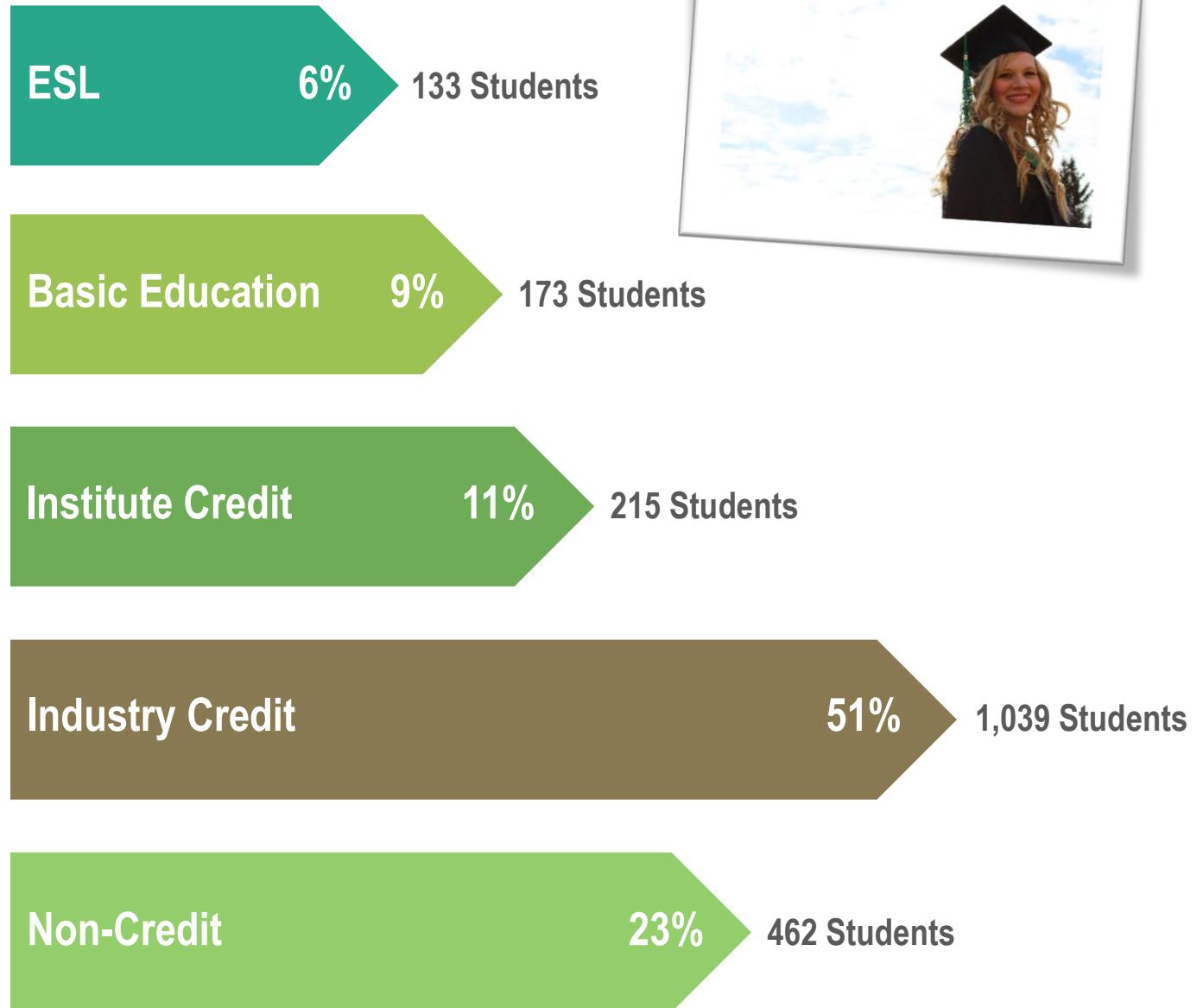


Photos L-R: Student awards celebration; Indigenous Post-Secondary Education profile; Electrician student



STUDENT OVERVIEW

2,022 STUDENTS



STRATEGIC PRIORITIES



Strategy Map
2018 - 2021

Vision: Changing Lives Through Learning
Mission: To serve students, business, industry and communities by creating successful lifelong learning opportunities
Guiding Principles: Respect, Accountability, Commitment, Innovation, Integrity

Strategic Goals:

Client Outcomes

To achieve educational leadership in life-long learning

1. Achieve Student and Employer Success



Internal Processes

by delivering excellent programs and services...

2. Maximize presence within our community and sector



People, Learning and Leadership

through inspired and committed people...

3. Build a culture of learning, resiliency and improvement



Stewardship

effectively and efficiently leveraging our resources.

4. Responsibly Manage Resources



CARLTON TRAIL COLLEGE BALANCED SCORECARD OUTCOMES

CLIENT OUTCOMES Goal #1: Achieve Student and Employer Success			
Objective	Measure	2018/19 Target	Outcome
C1 Increase student and employment outcomes	<p>Student Headcount Enrolment as of 30 days after start of program (compared to capacity) of Institute credit programs</p> <p>Labour Force Participation Rate Percentage of students employed after completion of program. From follow up stats for Institute credit programs and ABE credit programs:</p> <ul style="list-style-type: none"> 60-90 day 1 year 2 year 	<p>17/18 Baseline 88%</p> <p>2017/18 Baseline: Institute Credit:</p> <ul style="list-style-type: none"> 72.4% (60-90 days) 92% (1 year) 2-yr baseline to be created at end of 2018/19 <p>ABE Credit:</p> <ul style="list-style-type: none"> 46% (60-90 days) 57% (1 year) 2-yr baseline to be created at end of 2018/19 	<p>77%</p> <p>Institute Credit employment rate:</p> <ul style="list-style-type: none"> 66% (60-90 days) (85% contact rate) 82% (1 year) (57% contact rate) <p>2-yr Baseline 80%</p> <p>ABE employment rate:</p> <ul style="list-style-type: none"> 32% (60-90 days) (79% contact rate) 33% (1 year) (57% contract rate) <p>2-yr Baseline 50%</p>
C2 Support student success	<p>Quality of Student Experience Maintain student satisfaction reported in exit survey</p>	≥ 90%	96% responded satisfied or very satisfied
C3 Strengthen Indigenous student participation and achievement	<p>Credentials Awarded (graduates & completers)</p> <ul style="list-style-type: none"> Institute credit programs ABE credit programs <p>Participation Rate Indigenous student participation in Institute credit programming (Based on total Institute enrolment of FT, PT & Casual)</p>	<p>2017/18 Baseline: 70% 65%</p> <p>30%</p>	<p>60% 67%</p> <p>47.9%</p>
INTERNAL PROCESSES Goal #2: Maximize presence within our communities and sector			
Objective	Measure	2018/19 Target	Outcome
I1 Maximize effective partnering	<p>Job Grant # of employers accessing programming through the College</p>	2016/17 & 2017/18 Baseline: 8.5 employers	14 Employers
I2 Enhance community presence and visibility	<p>Community Engagement</p> <ul style="list-style-type: none"> Number of staff participating on external Boards or committees 	2017/18 Baseline: 20 staff	20 Staff
I3 Strengthen ability to proactively impact change	<p>Financial savings As a result of collaboration</p>	<p>Baseline for 2017/18: \$329,350 2016/17: \$144,750</p>	<p>\$21,875 stable year</p> <p>Baseline was based on total financial savings including collaboration and one-time internal efficiencies.</p>
PEOPLE, LEARNING AND LEADERSHIP Goal #3: Build a Culture of Learning, Resiliency and Improvement			
Objective	Measure	2018/19 Target	Outcome
P1 Continue improving individual and organizational capacity and effectiveness	<p>Professional Development Amount of training and development dollars expended</p>	2017/18 Baseline: \$ 28,769 (Board & Staff)	Year Total: \$46,973
P2 Advance the use of technology	<p>Use of technology # of employees using Cloud-based and shared technology</p>	90%	All users on cloud-based technology. Training for Staff yet to be completed.
P3 Strengthen employee resilience and adaptability	<p>THI Survey # of employees completing THI survey</p> <p>College Absenteeism Rate</p>	<p>>95%</p> <p>2017/18 Baseline: 2.86%</p> <p>Absenteeism rate includes: sick time, pd medical >0.5 day & PN Total absence / total hours worked. Includes staff and instructors</p>	<p>THI Survey Participation Rate 70%</p> <p>2.93%</p>

STEWARDSHIP Goal #4: Responsibly Manage Resources			
Objective	Measure	2018/19 Target	Outcomes
S1 Optimize efficient use of resources	Continuous Improvement <ul style="list-style-type: none"> # of employee-led Continuous Improvement activities 	2017/18 Baseline: 3 Activities	<ul style="list-style-type: none"> ABE Registration Student Advisor Information Tracking Student Experience Survey
S2 Grow non-traditional funding sources	Identification of funds generated beyond Provincial funding letter: Revenue generated from non-government contract training: <ul style="list-style-type: none"> Institute credit Industry credit & non-credit ABE credit & non-credit Revenue generated from government-based contracts: <ul style="list-style-type: none"> Provincial Federal 	2017/18 Baseline: Gross / Net \$642,800 / \$86,000 \$164,969 / \$23,200 \$ 80,320 / \$ 7,800 \$256,748 \$247,590	Gross / Net \$284,224 / \$35,000 \$306,056 / \$30,253 \$ 26,600 / \$ 2,500 Provincial \$105,464 Federal \$233,626

With priorities to maximize educational and training access, engagement and choice for all learners in our communities, Carlton Trail College continues to advance its mission and mandate by meeting or exceeding its strategic targets.

Of note is the significant increase of Indigenous students in both Institute and Industry Credit programming; this is in large part due to the relationships forged and work done to identify learning opportunities in partnership with our First Nation communities. Our Four Winds Learning Centre has become a vital program hub within our region, offering programming alongside academic, career, transition and personal support services for students.

These types of services are critical for student success. For instance, while we noted a decrease in our ABE Credit Labour Force Participation Rate, this was largely due to a lack of employment opportunities within a learner’s immediate area. Many adult learning graduates, too, have parental or familial commitments or face transportation barriers that make it difficult to travel or transition to other locations where employment opportunities are available. Making progress to improve this outcome will require ongoing, collaborative conversation and efforts that include a variety of individuals, agencies, industries and organizations – at all levels.

We also remain committed to responsibly managing our resources, with select savings found both internally, as well as with in collaboration with other institutions within our system. While many of the College’s initial savings were one-time efficiencies, we continue to explore ways to enhance and generate funds beyond our institution’s provincial funding allotments. This will remain a focus for leadership as we seek to strengthen our resiliency and capacity to meet our strategic and mandated outcome areas.

STAFF DIRECTORY

Tracy Abel	Literacy Facilitator
Karen Abrey	Continuing Care Assistant Instructor
Kevin Ackerman	Power Engineering Instructor
Paul Beaubien	Office Administration Instructor
Ernest Bolingbroke	Adult Basic Education Instructor
Craig Bott	ESL Instructor
Brenda Bowman	ESL Instructor
Duncan Brawn	ESL Instructor
Jennifer Brooks	Development & Communications Manager
Andy Burgess	VP Finance
Paula Carnago	Continuing Care Assistant Instructor
Murray Cook	Welding Instructor
Vanessa Dauk	Payroll Technician
Paul Dominico	Power Engineering Instructor
Ed DeGooijer	Power Engineering Instructor
Lynn Eaton	Adult Basic Education Instructor
Tom Erwin	Security Officer Instructor
Janet Farrell	Office Administration Instructor
Nicola Finsson	Program Facilitator
Dawn Fleming	Early Childhood Educational Instructor
Deanna Gaetz	Business & Skills Training Manager
Jackie Galenzoski	Office Administration Instructor
Kim Gellner	Program Delivery Associate
Jennifer Gerla	Continuing Care Assistant Instructor
Kelly Gray	Office Administration Instructor
Jesse Green	Administrative Assistant
Stacey Hanmer	Continuing Care Assistant Instructor
Cheryl Harmsworth	ESL Instructor
Marina Haugerud	Registration Associate
Tyson Healey	Systems Administrator
Tammy Hendry	Program Clerical Support
Dave Hoeft	Security Officer Instructor
Susanne Hoffman	Accounting Technician
Julie Hofmann	Office Administration Instructor
Dwayne Iron	Food Service Cook Instructor
Carol Jackson	Program Delivery Associate
Carolyn Janidlo	Early Childhood Education Instructor
Patricia Joa	ESL Instructor
Randy Jordan	Framing/Construction Worker Preparation Instructor
Sherri Jule	Continuing Care Assistant Instructor
Shirley Kallichuk	Adult Basic Education Instructor
Duane Keleman	Adult Basic Education Instructor
Marla Kelln	ESL Instructor
Aman Khan	Literacy Facilitator
Nicole Kinzel	Student Advisor
Cristina Knihnitski	Practical Nursing Instructor
Val Koroluk	Marketing Facilitator
Sandra Korte	Receptionist
Amanda Kosokowsky	Administrative Assistant
Donna Krause	Accounts Payable Clerk
Dianne LaRocque	Workplace Essential Skills Instructor
Rhonda Laslo	Transition to Urban Living Instructor



Photos Top-Bottom:
Staff participate in
Orange Shirt Day;
Staff donation to
Humboldt Emergency
Relief Organization
(HERO)

Kelly Liebrecht	Electrician Instructor
Shannon Linnen	Continuing Care Assistant Instructor
Cleon Manz	Office Administration Instructor
Izhar Malakhail	ESL Instructor
Jocelyn McArthur	Practical Nursing Instructor
Jeanette McKay	Early Childhood Education Instructor
Christin McPhee	Practical Nursing Instructor
Lacey Meddins	Practical Nursing Instructor
Jadah Mensch	Practical Nursing Instructor
Jenica Moen	Literacy Facilitator
Fred Novecosky	Training Consultant
Angelita Okemau	Workplace Essential Skills Instructor
Carol Pratt	Program Delivery Associate
Darlene Purshega	Program Facilitator
Susan Reiter	Office Administration Instructor
Richard Renneberg	Facilities Technician
Nicole Robbescheuten	Practical Nursing Instructor
Shelley Romanyszyn-Cross	President & CEO
Rosalie Ronellenfitch	Skills Training Manager
Connie Rothlander	Program Delivery Associate
Jessica Sanden	Practical Nursing Instructor
Debbie Sarauer	Office Administration Instructor
Shelsie Serhan	Practical Nursing Instructor
Inge Schmidt	Office Administration Instructor
Stephanie Schoettler	Student Advisor
Carol Sommer	Continuing Care Assistant Instructor
Damon Steadman	Student Advisor
Erika Stebbings	Continuing Care Assistant Instructor
Doreen Stevens	Senior Accounting Technician
Meryl Swinburson	Program Delivery Associate
Leanne Sylvestre	Executive Assistant
Chantal Tait	Student Advisor
Karen Tait	Workplace Essential Skills Instructor
Ruth Thiessen	Program Delivery Associate
Denise Thoner	Program Facilitator
Rachel Trann	Adult Basic Education & Student Services Manager
Sheri Ulrich	Executive Assistant
Jamie White	ESL Instructor
Vanessa Wolfe-Poorman	Workplace Essential Skills Instructor
Amy Yeager	VP Administration
Raelene Yeager	Program Delivery Associate
Ed Yee	Adult Basic Education Instructor
Orfi Yturalde	Educational Technologist
Melanie Zimmer	Student Advisor

Full-Time Equivalents	2016/17	2017/18	2018/19
	29.79	27.64	28.06

Note: This FTE breakdown does not include instructional staff.

In 2018 - 2019, Carlton Trail College operated with 7.44 FTE Out-of-Scope staff and 39.54 FTE In-Scope staff.

PROGRAMS AND SERVICES

Carlton Trail College is committed to serving its learners effectively 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 communities and First Nations in the area. Through relevant, responsive programs and services, we aim to support student success, serve regional business, industry and communities, enhance organizational effectiveness and responsibly manage our institutional resources.

PROGRAMMING ACTIVITY

	Classes	Students	Participant Hours
2016 - 2017	263	2,320	235,288
2017 - 2018	236	1,729	202,180
2018 - 2019	236	2,022	224,923

STUDENT AWARDS PROGRAM

\$33,500 in scholarships and bursaries were awarded to 43 students over the 2018 - 2019 academic year. The College’s student awards program is possible thanks to the continued generosity of our donors, funds from the administration of BHP’s High School Scholarship Program and matching funds from The Saskatchewan Innovation and Opportunity Scholarship Program.

STUDENT SATISFACTION

90% of students felt their quality of instruction was ‘Very Good’ to ‘Excellent.’

96% of students were ‘Satisfied’ to ‘Very Satisfied’ with their experience at Carlton Trail College.

90% of students felt Carlton Trail College respected the diversity of its staff and students.



INDUSTRY CREDIT PROGRAMS

Carlton Trail College's industry and credit programs strive to meet the needs of regional business, industry, Indigenous communities and stakeholders.



Due to higher demand for Industry Credit programs with Indigenous partners, Indigenous learner enrolments **increased by 100%**.



Full Load Equivalent (FLE) enrolments for Industry Credit programs **increased by 57%** from the previous year.



A special partnership with Horizon School Division resulted in **First Aid/CPR training** being delivered to **288 Grade 11 students** within the region.



Prior to the March 2019 regulatory changes that were implemented for semi-truck drivers in Saskatchewan, an **80% increase** for Class 1 Commercial License training was realized within the region.



14 employers within Carlton Trail College's region received **Canada-Saskatchewan Job Grant** funding, hiring a total of **20 trainees**.

1A Truck Driver Training
Babysitting Training
Canadian Firearm and Hunter Safety
Concrete Construction
Defensive Driving
Essentials of Fire Fighting
Fall Protection
First Aid/CPR
Food Safe
General Mine Safety Awareness
Ground Disturbance
H2S Alive
Introduction to Carpentry
Mental Health First Aid
Pesticide Applicator Training
Power Engineering Fireman Level
SCOT Construction Safety Training
Transportation of Dangerous Goods
Welding Upgrader
WHMIS



Photos L-R: Concrete construction project at Fishing Lake First Nation; Student placement at Doecker Industries

INSTITUTE CREDIT PROGRAMS

Carlton Trail College offered a variety of full-time and part-time Institute Credit programs, primarily brokered through Saskatchewan Polytechnic. The majority of programs were financed from provincial funding resources received from the Ministry of Immigration and Career Training, while additional programs were delivered on a cost-recovery basis or via partner agreements with third parties.



Due to increased partnerships with Indigenous communities, additional Institute Credit programs were delivered which resulted in a **20% increase** of Full Load Equivalent (FLE) enrolments from the previous year.



Institute Credit Indigenous partnership programs included Early Childhood Education, Office Administration, Construction Worker Preparation, Security Officer and Food Service Cook.



There continued to be a high demand for health-care workers within the region, with Continuing Care Assistant programs held in Humboldt, Watrous and Wynyard locations over 2018 - 2019. A cohort of Practical Nursing students also completed their program with the College in December 2018.



- Construction Worker Preparation
- Continuing Care Assistant
- Early Childhood Education
- Electrician
- Food Service Cook
- Office Administration
- Power Engineering 4th Class Technician
- Power Engineering 3rd Class Theory
- Practical Nursing
- Primary Care Paramedic
- Production Line Welding
- Security Officer

Photos Top-Bottom: Food Service Cook students (One Arrow First Nation); Practical Nursing program celebration (Watrous)

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 post-secondary education. Both credit and non-credit programs are offered.

In 2018 - 2019 the College delivered the following ABE programs:

- Four, Level 4 (Adult 12) - Humboldt, Punnichy, Wakaw, Wynyard
- One, Level 3 (Adult 10) - Punnichy
- Eight, Level 1/2 (Literacy / Essential Skills for the Workplace) - Humboldt, One Arrow First Nation, Punnichy, Wakaw, Wadena



A partnership with Muskowekwan First Nation encouraged learners to enroll into the Essential Skills for the Workplace Program - Carpentry Basics, with the opportunity to bridge into the Introduction to Carpentry program upon successful Carpentry Basics completion.



Carlton Trail College **exceeded its target** of Basic Education graduates who committed to further training **by 22%** in 2018 - 2019.



Did you know ... a Level 1/2 ABE student participates in **over 150 hours** of **experiential learning** which often includes “hands-on” volunteer opportunities.

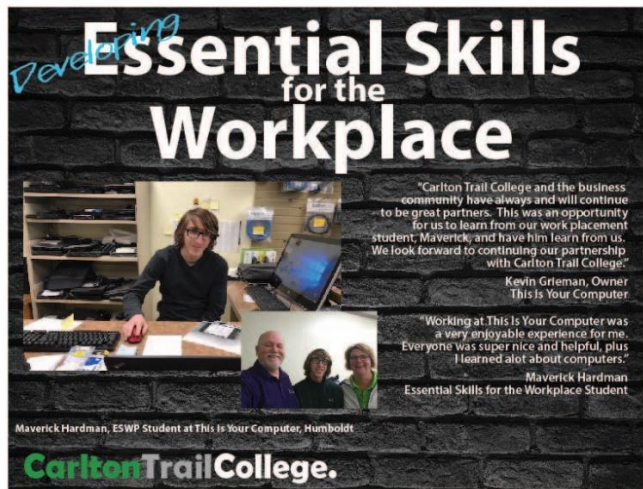
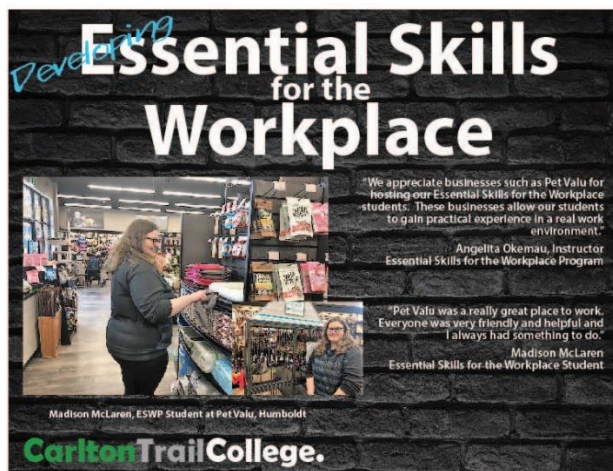
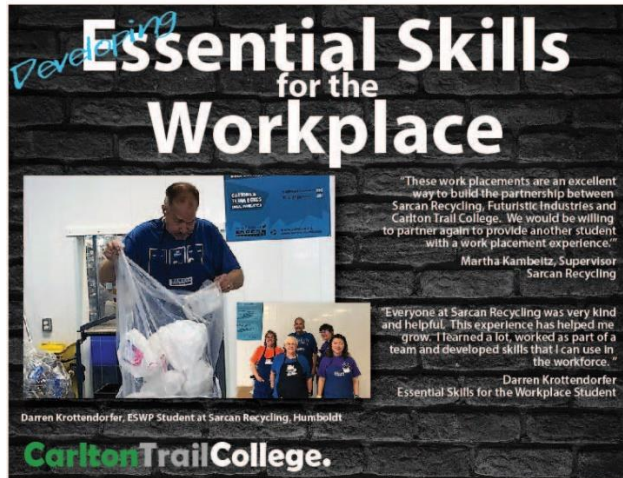


Photos L-R: ESWP Carpentry Basics program student; ABE program celebration (Punnichy); ABE student volunteers at Souls Harbour Rescue Mission (Regina)

ESWP Skills for the Workplace (ESWP)

Carlton Trail College's ESWP program helps students fine-tune their skills and abilities for work, further learning and life. With instruction on communication, critical thinking, numeracy, document use, working with others, computer use and continuous learning, students learn the necessary skills required for entry-level or semi-skilled employment.

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



Photos: ESWP poster series featuring Carlton Trail College participants

NON-CREDIT PROGRAMMING

Considering the identified needs within the region, Carlton Trail College's 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. A variety of Non-Credit courses in business, computers/technology, health, safety, trades and general interest were offered.



2018 - 2019 Non-Credit programming saw a **27% increase in participants**, increasing Full Load Equivalent (FLE) enrolments by 34% from the previous year.

ENGLISH AS A SUBSEQUENT LANGUAGE (ESL)

International migration continued to drive Saskatchewan's population growth in 2018. To support individuals and families settling within the region, Carlton Trail College provided a range of literacy services to transition newcomers to community life and to the workforce.



59 individual language assessments were completed over 2018 - 2019.



In partnership with the Humboldt Regional Newcomer Centre, the College offered a **summer ESL program** for high school youth, providing language instruction and opportunities to enhance individual communication skills.



Carlton Trail College received funding to deliver the *English for Employment* program which provides unemployed or under-employed newcomers with the language skills required for individual employment challenges.

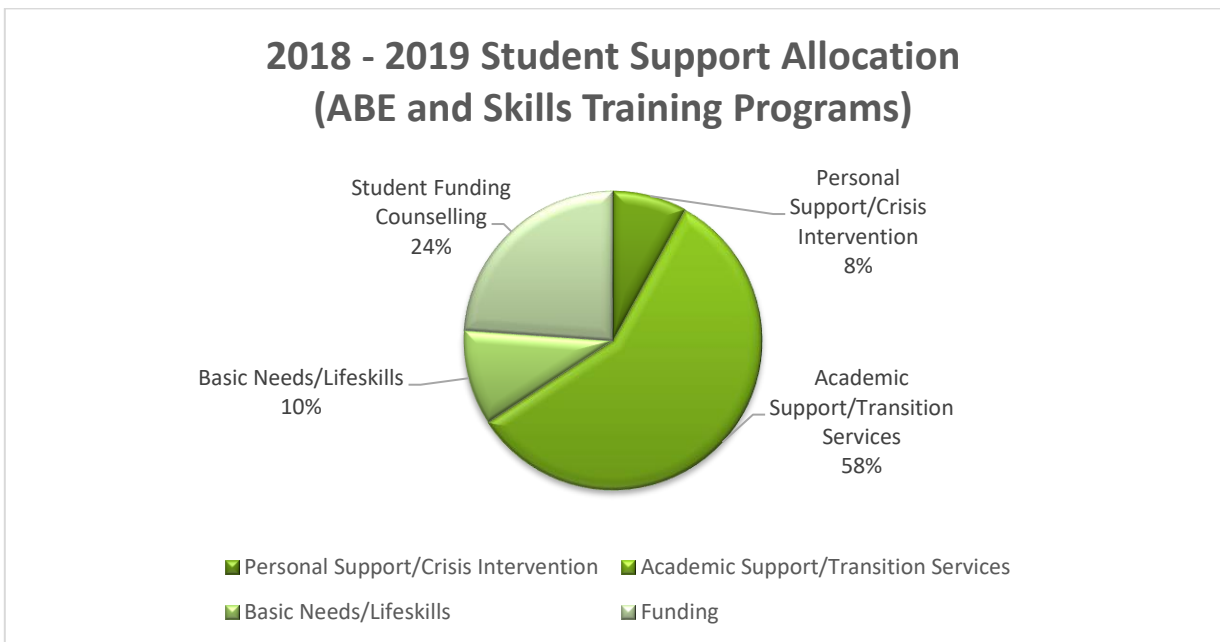


Volunteers are a vital part of the College's ESL programming, with 7 classroom assistants and 12 tutors regularly volunteering their time to the program.

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 (e.g. learning issues, academic concerns, mental health issues, financial challenges and other barriers);
- Offering collaborative supports through information-sharing, linkages and referrals to community supports; and
- Providing crisis intervention services to address personal and academic barriers.



Photos L-R: Carlton Trail College graduates; Participants in Bell Canada's Let's Talk day



ENROLMENT AND PERFORMANCE

Comprehensive Enrolment by Program Group

Program Groups	Actuals							
	2017/18				2018/19			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:							
Academic GED	0	12	0	3.56	0	0	0	0
Adult 12	54	15	0	68.32	55	12	0	68.17
Adult 10	16	6	0	16.94	14	3	0	15.72
Total BE Credit	70	33	0	88.83	69	15	0	83.89
	BE Non-Credit:							
Employability/Life Skills	0	29	0	5.98	48	36	0	31.23
English Language Training	0	140	0	16.57	0	133	0	13.48
General Academic Studies	33	17	0	26.16	0	5	0	1.57
Total BE Non-Credit	33	186	0	48.71	48	174	0	46.29
TOTAL BASIC EDUCATION	103	219	0	137.54	117	189	0	130.18
SKILLS TRAINING	Institute Credit:							
Sask Polytechnic	133	47	2	115.95	106	95	0	140.63
Other	14	0	0	7.47	14	0	0	7.61
Total Institute Credit	147	47	2	123.42	120	95	0	148.24
	Industry Credit:							
Total Industry Credit	0	70	778	22.05	0	124	915	34.69
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	13	18	332	11.44	11	33	418	15.29
TOTAL SKILLS TRAINING	160	135	1112	156.90	131	252	1333	198.22
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	263	354	1112	294.44	248	441	1333	328.40

Comprehensive Enrolment by Program Group – Humboldt

Program Groups	Actuals							
	2017/18				2018/19			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
BASIC EDUCATION	BE Credit:12							
Academic GED	0	0	0	0	0	0	0	0
Adult 12	54	15	0	68.32	55	12	0	68.17
Adult 10	16	6	0	16.94	14	3	0	15.72
Total BE Credit	70	21	0	85.27	69	15	0	83.89
	BE Non-Credit:							
Employability/Life Skills	0	18	0	2.4	48	25	0	30.02
English Language Training	0	140	0	16.57	0	133	0	13.48
General Academic Studies	33	17	0	26.16	0	5	0	1.57
Total BE Non-Credit	33	175	0	45.13	48	163	0	45.08
TOTAL BASIC EDUCATION	103	196	0	130.40	117	178	0	128.97
SKILLS TRAINING	Institute Credit:							
Sask Polytechnic	58	5	2	59.47	43	34	0	58.93
Other	0	0	0	0	0	0	0	0
Total Institute Credit	58	5	2	59.47	43	34	0	58.93
	Industry Credit:							
Total Industry Credit	0	53	432	12.08	0	90	571	18.64
	Non-Credit: Industry, Community/Individual, Personal Interest							
Total Non-Credit	0	18	233	4.39	0	20	229	5.17
TOTAL SKILLS TRAINING	58	76	667	75.94	43	144	800	82.73
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	161	272	667	206.33	160	322	800	211.70

Comprehensive Enrolment by Program Group – Watrous

Program Groups	Actuals								
	2017/18				2018/19				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	
BASIC EDUCATION	BE Credit:12								
	Academic GED	0	0	0	0	0	0	0	0
	Adult 12	0	0	0	0	0	0	0	0
	Adult 10	0	0	0	0	0	0	0	0
	Total BE Credit	0	0	0	0	0	0	0	0
	BE Non-Credit:								
	Employability/Life Skills	0	0	0	0	0	0	0	0
	English Language Training	0	0	0	0	0	0	0	0
	General Academic Studies	0	0	0	0	0	0	0	0
	Total BE Non-Credit	0	0	0	0	0	0	0	0
TOTAL BASIC EDUCATION	0	0	0	0.00	0	0	0	0	
SKILLS TRAINING	Institute Credit:								
	Sask Polytechnic	29	25	0	23.02	31	44	0	44.54
	Other	0	0	0	0	0	0	0	0
	Total Institute Credit	29	25	0	23.02	31	44	0	44.54
	Industry Credit:								
	Total Industry Credit	0	2	174	3.83	0	0	193	3.88
	Non-Credit: Industry, Community/Individual, Personal Interest								
Total Non-Credit	0	0	49	0.59	0	1	175	1.53	
TOTAL SKILLS TRAINING	29	27	223	27.43	31	45	368	49.94	
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	
TOTAL ENROLMENT	29	27	223	27.43	31	45	368	49.94	

Comprehensive Enrolment by Program Group – Wynyard

Program Groups	Actuals								
	2017/18				2018/19				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	
BASIC EDUCATION	BE Credit:12								
	Academic GED	0	12	0	3.56	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	12	0	3.56	0	0	0	0
	BE Non-Credit:								
	Employability/Life Skills	0	11	0	3.58	0	12	0	1.21
	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	11	0	3.58	0	12	0	1.21
TOTAL BASIC EDUCATION	0	23	0	7.14	0	12	0	1.21	
SKILLS TRAINING	Institute Credit:								
	Sask Polytechnic	46	17	0	33.45	32	17	0	37.16
	Other	14	0	0	7.47	14	0	0	7.61
	Total Institute Credit	60	17	0	40.92	46	17	0	44.77
	Industry Credit:								
	Total Industry Credit	0	14	174	6.13	0	34	151	12.18
Non-Credit: Industry, Community/Individual, Personal Interest									
Total Non-Credit	13	0	56	6.47	11	12	17	8.60	
TOTAL SKILLS TRAINING	73	31	230	53.52	57	63	168	65.55	
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	73	54	230	60.66	57	75	168	66.75	

Equity Participation Enrolments by Program Group

Program Groups		Actuals																							
		2017/18												2018/19											
		Indigenous			Visible Minority			Disability			Total Enrolment			Indigenous			Visible Minority			Disability			Total Enrolment		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
BASIC EDUCATION	BE Credit:																								
	Academic GED	0	11	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adult 12	38	13	0	4	0	0	6	1	0	54	15	0	37	8	0	0	0	0	10	2	0	55	12	0
	Adult 10	15	6	0	2	0	0	1	0	0	16	6	0	14	2	0	2	0	0	1	0	0	14	3	0
	Total BE Credit	53	30	0	6	0	0	7	1	0	70	33	0	51	10	0	2	0	0	11	2	0	69	15	0
	BE Non-Credit:																								
	Employability/Life Skills	0	29	0	0	3	0	0	2	0	0	29	0	35	28	0	0	1	0	3	2	0	48	36	0
English Language Training	0	0	0	0	16	0	0	0	0	0	140	0	0	0	0	0	5	0	0	0	0	0	133	0	
General Academic Studies	25	13	0	2	0	0	7	1	0	33	17	0	0	3	0	0	0	0	0	0	0	0	5	0	
Total BE Non-Credit	25	42	0	2	19	0	7	3	0	33	186	0	35	31	0	0	6	0	3	2	0	48	174	0	
TOTAL BASIC EDUCATION	78	72	0	8	19	0	14	4	0	103	219	0	86	41	0	2	6	0	14	4	0	117	189	0	
SKILLS TRAINING	Institute Credit:																								
	Sask Polytechnic	59	32	0	8	3	0	11	1	0	134	48	2	47	42	0	8	10	0	9	9	0	106	98	0
	Other	14	0	0	0	0	0	0	0	0	14	0	0	14	0	0	0	0	0	0	0	0	14	0	0
	Total Institute Credit	73	32	0	8	3	0	11	1	0	148	48	2	61	42	0	8	10	0	9	9	0	120	98	0
	Industry Credit:																								
Total Industry Credit	0	14	22	0	4	15	0	1	13	0	70	778	0	33	39	0	3	8	0	5	16	0	125	915	
Non-Credit: Industry, Community/Individual, Personal Interest																									
Total Non-Credit	11	5	5	0	2	7	0	0	9	13	18	332	7	16	6	0	0	6	0	0	9	11	33	418	
TOTAL SKILLS TRAINING	84	51	27	8	9	22	11	2	22	161	136	1112	68	91	45	8	13	14	9	14	25	131	256	1333	
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
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	162	123	27	16	28	22	25	6	22	264	355	1112	154	132	45	10	19	14	23	18	25	248	445	1333	

Student Success by Program Group

Program Groups		Actuals																								
		2017/18												2018/19												
		Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Students Employed			Total Going to Further Training			
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	
BASIC EDUCATION	BE Credit:																									
	Academic GED	0	6	0	0	1	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adult I2	1	1	0	44	3	0	6	0	0	19	2	0	8	0	0	37	0	0	17	0	0	9	0	0	
	Adult I0	1	1	0	10	0	0	1	0	0	8	0	0	0	0	0	11	0	0	0	0	0	11	0	0	
	Total BE Credit	2	8	0	54	4	0	7	0	0	27	4	0	8	0	0	48	0	0	17	0	0	20	0	0	
	BE Non-Credit:																									
	Employability/Life Skills	0	24	0	0	0	0	0	2	0	0	9	0	45	15	0	0	0	0	10	2	0	13	3	0	
	English Language Training	0	97	0	0	0	0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	
	General Academic Studies	31	0	0	0	0	0	5	0	0	10	0	0	0	5	0	0	0	0	0	1	0	0	1	0	
	Total BE Non-Credit	31	121	0	0	0	0	5	2	0	10	9	0	45	119	0	0	0	0	10	3	0	13	4	0	
BASIC TOTAL EDUCATION	33	129	0	54	4	0	12	2	0	37	13	0	53	119	0	48	0	0	27	3	0	33	4	0		
SKILLS TRAINING	Institute Credit:																									
	Sask Polytechnic	14	5	0	91	13	2	49	3	0	18	0	0	9	7	0	80	37	0	52	23	0	4	5	0	
	Other	2	0	0	12	0	0	0	0	0	14	0	0	0	0	0	11	0	0	0	0	0	11	0	0	
	Total Institute Credit	16	5	0	103	13	2	49	3	0	32	0	0	9	7	0	91	37	0	52	23	0	15	5	0	
	Industry Credit:																									
	Total Industry Credit	0	49	215	0	20	564	0	8	0	0	0	0	0	64	225	0	61	684	0	6	0	0	0	0	
Non-Credit: Industry, Community/Individual, Personal Interest																										
Total Non-Credit	13	18	328	0	0	0	0	0	0	0	0	0	10	32	418	0	0	0	0	0	0	0	0	0		
TOTAL SKILLS TRAINING	29	72	543	103	33	566	49	11	0	32	0	0	19	103	643	91	98	684	52	29	0	15	5	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	
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	62	201	543	157	37	566	61	13	0	69	13	0	72	222	643	139	98	684	79	32	0	48	9	0		

Equity Participation Completers and Graduates

Program Groups		Actuals																	
		2017/18									2018/19								
		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
BASIC EDUCATION	BE Credit:																		
	Academic GED	11	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adult 12	51	2	33	4	1	3	7	0	6	45	5	25	0	0	0	12	1	7
	Adult 10	21	2	10	2	0	1	1	0	1	16	0	11	2	0	1	1	0	1
	Total BE Credit	83	9	44	6	1	4	8	0	7	61	5	36	2	0	1	13	1	8
	BE Non-Credit:																		
	Employability/Life Skills	29	24	0	3	2	0	2	2	0	63	45	0	1	0	0	5	4	0
	English Language Training	0	0	0	16	10	0	0	0	0	0	0	0	5	4	0	0	0	0
General Academic Studies	38	23	0	2	2	0	8	7	0	3	3	0	0	0	0	0	0	0	
Total BE Non-Credit	67	47	0	21	14	0	10	9	0	66	48	0	6	4	0	5	4	0	
TOTAL BASIC EDUCATION	150	56	44	27	15	4	18	9	7	127	53	36	8	4	1	18	5	8	
SKILLS TRAINING	Institute Credit:																		
	Sask Polytechnic	91	2	56	11	0	8	12	1	5	89	4	47	18	1	9	18	2	8
	Other	14	2	12	0	0	0	0	0	0	14	0	11	0	0	0	0	0	0
	Total Institute Credit	105	4	68	11	0	8	12	1	5	103	4	58	18	1	9	18	2	8
	Industry Credit:																		
	Total Industry Credit	36	17	15	19	5	14	14	5	9	72	24	45	11	4	7	21	6	15
Non-Credit: Industry, Community/Individual, Personal Interest																			
Total Non-Credit	21	21	0	9	9	0	9	9	0	29	28	0	6	6	0	9	9	0	
TOTAL SKILLS TRAINING CREDIT	162	42	83	39	14	22	35	15	14	204	56	103	35	11	16	48	17	23	
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	312	98	127	66	29	26	53	24	21	331	109	139	43	15	17	66	22	31	

PERFORMANCE MEASURES

The following performance measures use average results from 2015 - 2018 as a baseline, followed by targeted and actual results for 2018 - 2019.

Program	Performance Measure	Average 2015-2018	Targeted 18/19	Actual 18/19
Skills Training				
Institute Credit	Number of student enrolments – FLEs	143	148	148.2
	Number of student enrolments – distinct enrolment	208	183	215
	Participation rate ¹ of students	50%	50%	51%
	Graduation rate ² of students	65%	70%	60%
	Employment rate ³ of graduates	79%	73%	75%
	Furthering training rate ⁴ of graduates	60%	60%	48%
	Participation rate ⁵ of Indigenous people	40%	30%	47%
	Graduation rate ⁶ of Indigenous people	41%	38%	45%
	Graduation rate ⁷ of Indigenous people	64%	60%	56%
	Employment rate ⁸ of Indigenous graduates	78%	60%	53%
	Furthering training rate ⁹ of Indigenous people	53%	60%	59%
Industry Credit	Number of student enrolments – FLEs	36	41	34.7
	Number of student enrolments – distinct enrolment	1184	1194	1039
	Participation rate of students	25%	25%	29%
	Participation rate of Indigenous people	15%	20%	26%
Non-Credit	Number of student enrolments – FLEs	11	14	15.3
Adult Basic Education				
Credit	Number of student enrolments – FLEs	92	100	83.9
	Number of student enrolments – distinct enrolment	100	78	84
	Participation rate ¹ of students	25%	25%	20%
	Graduation rate ² of students	55%	60%	57%
	Employment rate ³ of graduates	44%	60%	60%
	Furthering training rate ⁴ of graduates	75%	40%	62%
	Participation rate ⁵ of Indigenous people	81%	75%	73%
	Graduation rate ⁶ of Indigenous people	78%	75%	75%
	Graduation rate ⁷ of Indigenous people	53%	60%	59%
	Employment rate ⁸ of Indigenous graduates	42%	60%	59%
	Furthering training rate ⁹ of Indigenous people	73%	40%	68%
Non-credit	Number of student enrolments – FLEs	58	47	46.3
Contractual Revenue	Contractual revenue ¹⁰ from annual financial statements	\$677,744	\$639,200	\$370,291

Notes:

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

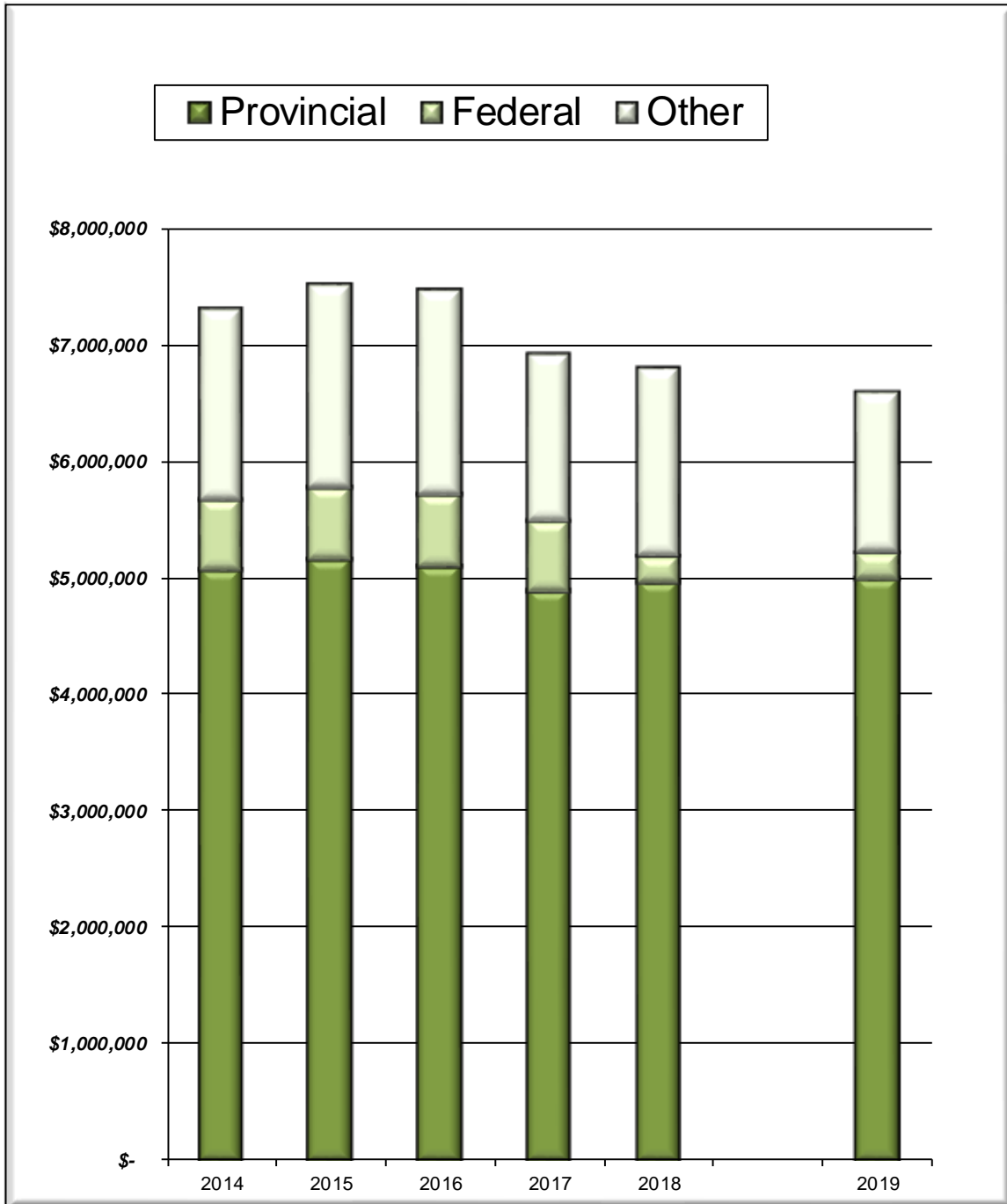
CARLTON TRAIL COLLEGE

FINANCIAL STATEMENTS

JUNE 30, 2019

**CARLTON TRAIL COLLEGE
REVENUE ANALYSIS
2014 - 2019**

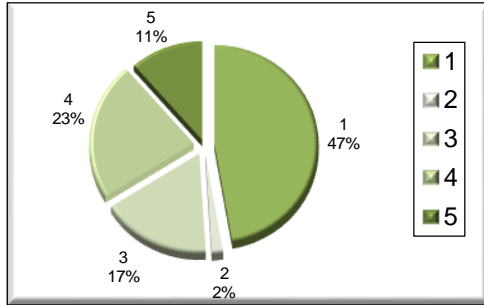
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Provincial	\$ 5,073,448	\$ 5,161,905	\$ 5,102,986	\$ 4,895,420	\$ 4,957,898	\$ 4,990,846
Federal	603,412	610,416	612,414	602,402	247,598	233,626
Other	1,623,658	1,736,090	1,754,720	1,427,002	1,606,580	1,368,085
Total	\$ 7,300,518	\$ 7,508,411	\$ 7,470,120	\$ 6,924,824	\$ 6,812,076	\$ 6,592,557



CARLTON TRAIL COLLEGE Comparison of Expenditures 2014 - 2019

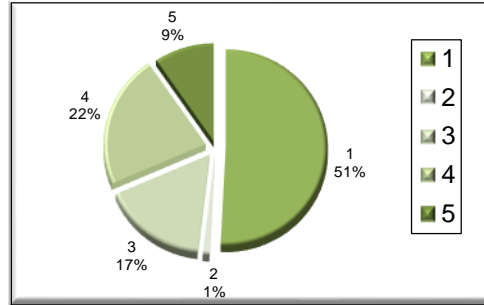
2014

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



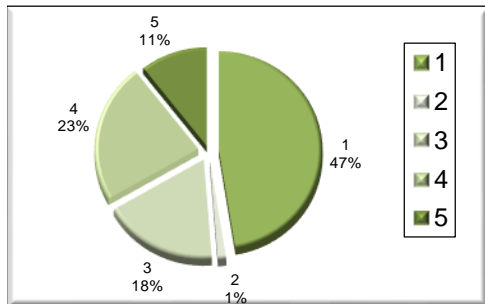
2015

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



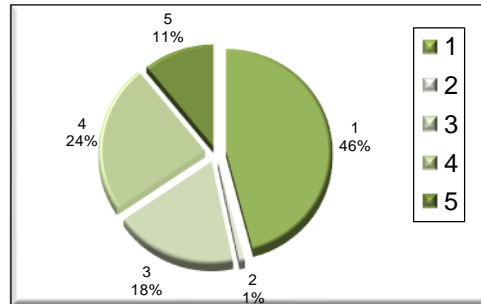
2016

(1) Programming	3,568,816
(2) Board	97,315
(3) Admin	1,347,637
(4) Organization	1,715,143
(5) Career Support	792,991
Total	\$ 7,521,902



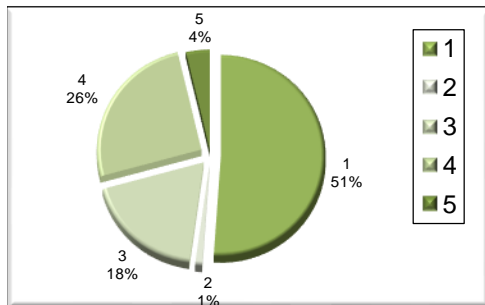
2017

(1) Programming	3,231,075
(2) Board	59,586
(3) Admin	1,316,748
(4) Organization	1,670,087
(5) Career Support	760,720
Total	\$ 7,038,216



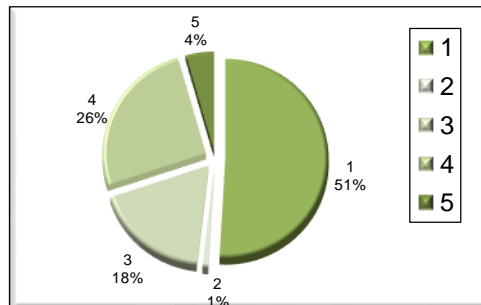
2018

(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



Cogent

CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

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, 2019, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2019, and the results of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of 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 relating 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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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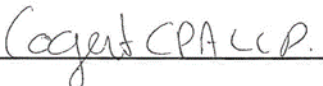
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Independent Auditor's Report to the Members of Legislative Assembly of Saskatchewan (continued)

- 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.
- 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.

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

Saskatoon, SK
September 24, 2019



Chartered Professional Accountants

CARLTON TRAIL COLLEGE
Statement of Management Responsibility

The College is responsible for the preparation of the financial statements and has prepared them in accordance with Canadian public sector accounting principles and in accordance with the guidelines developed by Saskatchewan Advanced Education. The College believes the financial statements present fairly the College's financial position as at June 30, 2019, and the results of its operations for the year then ended.

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

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

The financial statements for the year ended June 30, 2019, have been reported on by Cogent Chartered Professional Accountants LLP. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the information in the financial statements.

original signed by

President and CEO

original signed by

VP Finance

		Statement 1	
Carlton Trail College Statement of Financial Position as at June 30, 2019			
		June 30 2019	June 30 2018
		<u> </u>	<u> </u>
Financial Assets			
Cash (Note 3)		\$ 2,475,406	\$ 2,098,020
Accounts receivable (Note 4)		304,500	629,620
Inventories for resale (Note 5)		40,207	35,448
		<u> </u>	<u> </u>
Total Financial Assets		2,820,113	2,763,088
Liabilities			
Accrued salaries and benefits (Note 6)		224,908	225,587
Accounts payable and accrued liabilities (Note 7)		169,368	163,020
Deferred revenue (Note 8)		385,967	217,378
Liability for employee future benefits (Note 9)		169,300	162,700
		<u> </u>	<u> </u>
Total Financial Liabilities		949,543	768,685
Net Financial Assets		1,870,570	1,994,403
Non-Financial Assets			
Tangible capital assets (Note 10)		4,196,933	4,280,883
Prepaid expenses (Note 11)		76,181	25,904
		<u> </u>	<u> </u>
Total Non-Financial Assets		4,273,114	4,306,787
Accumulated Surplus		\$ 6,143,684	\$ 6,301,190
Accumulated Surplus is comprised of:			
Accumulated surplus from operations (Note 16)		\$ 6,143,684	\$ 6,301,190
		<u> </u>	<u> </u>
Total Accumulated Surplus		\$ 6,143,684	\$ 6,301,190

Contractual Obligations and Commitments (Note 17)
Contractual Rights (Note 18)

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

On behalf of the Board:

original signed by _____ Chairperson

original signed by _____ VP Finance

Statement 2

Carlton Trail College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 4,384,400	\$ 4,532,650	\$ 4,286,400
Other	244,500	458,196	671,498
Federal government			
Other	215,495	233,626	247,598
Other revenue			
Administrative recoveries	10,100	13,176	12,772
Contracts	639,200	272,617	614,601
Interest	11,040	53,944	34,097
Rents	500	625	926
Resale items	162,370	104,978	86,881
Tuitions	957,740	710,348	661,867
Donations	80,000	165,831	177,121
Other	6,950	46,566	18,315
Total revenues	<u>6,712,295</u>	<u>6,592,557</u>	<u>6,812,076</u>
Expenses (Schedule 3)			
General	2,857,390	2,890,299	2,818,293
Skills training	2,374,380	2,076,839	2,039,248
Basic education	1,369,255	1,358,760	1,261,903
Services	255,605	298,165	239,457
Scholarships	117,000	126,000	100,503
Total expenses	<u>6,973,630</u>	<u>6,750,063</u>	<u>6,459,404</u>
Surplus (Deficit) for the Year from Operations	<u>(261,335)</u>	<u>(157,506)</u>	<u>352,672</u>
Accumulated Surplus, Beginning of Year	<u>6,301,190</u>	<u>6,301,190</u>	<u>5,948,518</u>
Accumulated Surplus, End of Year	<u>\$ 6,039,855</u>	<u>\$ 6,143,684</u>	<u>\$ 6,301,190</u>

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

Carlton Trail College			Statement 3
Statement of Changes in Net Financial Assets			
as at June 30, 2019			
	2019 Budget <u>(Note 14)</u>	2019 Actual	2018 Actual
Net Financial Assets, Beginning of Year	\$ 1,994,403	\$ 1,994,403	\$ 1,571,586
Surplus (Deficit) for the Year from Operations	(261,335)	(157,506)	352,672
Acquisition of tangible capital assets	(67,000)	(166,305)	(167,987)
Proceeds on disposal of tangible capital assets	-	15,810	3,048
Net gain on disposal of tangible capital assets	-	(15,810)	(3,048)
Amortization of tangible capital assets	248,250	250,255	235,133
(Acquisition) use of prepaid expenses	<u>(5,000)</u>	<u>(50,277)</u>	<u>2,999</u>
Change in Net Financial Assets	<u>(85,085)</u>	<u>(123,833)</u>	<u>422,817</u>
Net Financial Assets, End of Year	<u>\$ 1,909,318</u>	<u>\$ 1,870,570</u>	<u>\$ 1,994,403</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, 2019**

Statement 4

	2019	2018
Operating Activities		
(Deficit) Surplus for the year from operations	\$ (157,506)	\$ 352,672
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	250,255	235,133
Net gain on disposal of tangible capital assets	(15,810)	(3,048)
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	325,120	(359,957)
(Increase) decrease in inventories for resale	(4,759)	4,020
(Decrease) in accrued salaries and benefits	(679)	(24,482)
Increase in accounts payable and accrued liabilities	6,348	32,214
Increase in deferred revenue	168,589	98,590
Increase in Liability for Employee Future Benefits	6,600	8,100
(Increase) decrease in prepaid expenses	(50,277)	2,999
Cash Provided by Operating Activities	527,881	346,241
Capital Activities		
Cash used to acquire tangible capital assets	(166,305)	(167,987)
Proceeds on disposal of tangible capital assets	15,810	3,048
Cash used by Capital Activities	(150,495)	(164,939)
 Increase in Cash	 377,386	 181,302
 Cash, Beginning of Year	 2,098,020	 1,916,718
 Cash, End of Year	 \$ 2,475,406	\$ 2,098,020

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, 2019

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 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 \$169,300 (June 30, 2018 - \$162,700) 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 and cash equivalents, accounts receivable, inventories for resale, 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, 2019 and June 30, 2018, the College did not own any portfolio instruments in equity instruments.

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 hardware	5 years
Computer software	5 years
Vehicles	5 years
Land improvements	5 years
Leasehold improvements	Term of lease or useful life
Leased capital assets	Term of lease or useful life

Write-downs are accounted for as expenses in the statement of operations 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) New Accounting Standards

On July 1, 2018, the College adopted the following new Canadian public sector accounting standards on a prospective basis. Unless otherwise noted, the adoption of the new standard has not had a material impact on these financial statements.

PS 3430 Restructuring Transactions (effective June 30, 2019), a new standard establishing how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities.

(k) Accounting Standards Not Yet in Effect

A new standard has not been applied in preparing these financial statements. The following standards will become effective as follows:

PS 3280 Asset Retirement Obligations (effective July 1, 2021), a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset.

PS 3400 Revenue (effective July 1, 2022), 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

3. CASH

	June 30 2019	June 30 2018
Cash	\$ 2,475,406	\$ 2,098,020
Cash	\$ 2,475,406	\$ 2,098,020

4. ACCOUNTS RECEIVABLE

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

	June 30 2019	June 30 2018
Provincial government		
Advanced Education/Immigration and Career Training	\$ 13,475	\$ (1,903)
Other	63,509	63,608
Federal government	66,774	69,522
Other receivables		
Industry Partnerships	74,960	74,555
First Nation Partnerships	73,221	411,860
Other	12,561	11,978
	304,500	629,620
Less: Allowance for doubtful accounts	-	-
Accounts receivable, net of allowances	\$ 304,500	\$ 629,620

5. INVENTORIES FOR RESALE

	June 30 2019	June 30 2018
Text books and course materials	\$ 40,207	\$ 35,448
Inventories for resale	\$ 40,207	\$ 35,448

	June 30 2019	June 30 2018
Text books and course materials	\$ 40,207	\$ 35,448
Inventories for resale	\$ 40,207	\$ 35,448

6. ACCRUED SALARIES AND BENEFITS

	June 30 2019	June 30 2018
Accrued salaries	\$ 7,870	-
Accrued employee benefits	17,427	\$ 38,153
Accrued vacation pay	199,611	187,434
Accrued salaries and benefits	\$ 224,908	\$ 225,587

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2019	June 30 2018
Trade Payables	\$ 169,368	\$ 163,020
Accounts payable and accrued liabilities	\$ 169,368	\$ 163,020

8. DEFERRED REVENUE

	June 30 2018	Addition during the year	Revenue recognized in the year	June 30 2019
Other deferred revenue:				
First Nations	\$ 160,371	\$ 290,427	\$ 87,138	\$ 363,660
Tuition Deposits	49,509	14,809	49,509	14,809
Industry Canada - Potential repayment	7,498	-	-	7,498
Deferred revenue	\$ 217,378	\$ 305,236	\$ 136,647	\$ 385,967

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 2019	June 30 2018
Actuarial valuation (extrapolation) date	(30-Jun-2019)	(30-Jun-2018)
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	1.90%	1.90%
Expected average remaining service life (years)	10.2	11

	June 30 2019	June 30 2018
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 147,500	\$ 137,900
Current period benefit cost	34,600	28,600
Interest cost	3,400	2,700
Benefit payments	(29,900)	(21,700)
Actuarial gains / losses	28,800	-
Accrued Benefit Obligation - end of year	184,400	147,500
Unamortized Net Actuarial Gains / Losses	(15,100)	15,200
Liability for Employee Future Benefits	\$ 169,300	\$ 162,700

	June 30 2019	June 30 2018
Employee Future Benefits Expense		
Current period benefit cost	\$ 34,600	\$ 28,600
Amortization of net actuarial gain / loss	(1,500)	(1,500)
Benefit cost	33,100	27,100
Interest cost on unfunded employee future benefits obligation	3,400	2,700
Total Employee Future Benefits Expense	\$ 36,500	\$ 29,800

10. TANGIBLE CAPITAL ASSETS

	Land & Land Imp	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Vehicles	Leasehold Improv	2019	2018
Tangible Capital Assets - at Cost:									
Opening Balance at Start of Year	\$ 11,370	\$ 1,062,434	\$ 535,615	\$ 1,050,840	\$ 361,313	\$ 272,339	\$ 4,952,459	\$ 8,246,370	\$ 8,095,752
Additions/Purchases	-	-	31,688	52,749	-	79,549	2,319	166,305	167,987
Disposals	-	-	(4,373)	-	-	(50,665)	-	(55,038)	(17,369)
Closing Balance at End of Year	11,370	1,062,434	562,930	1,103,589	361,313	301,223	4,954,778	8,357,637	8,246,370
Tangible Capital Assets - Amortization:									
Opening Balance at Start of Year	\$ 1,463	523,675	465,573	996,904	232,546	160,221	1,585,105	3,965,487	3,747,723
Amortization of the Period	2,194	32,217	18,486	17,910	29,603	43,429	106,416	250,255	235,133
Disposals	-	-	(4,373)	-	-	(50,665)	-	(55,038)	(17,369)
Closing Balance at End of Year	3,657	555,892	479,686	1,014,814	262,149	152,985	1,691,521	4,160,704	3,965,487
Net Book Value:									
Opening Balance at Start of Year	\$ 9,907	538,759	70,042	53,936	128,767	112,118	3,367,354	4,280,883	4,348,029
Closing Balance at End of Year	7,713	506,542	83,244	88,775	99,164	148,238	3,263,257	4,196,933	4,280,883
Change in Net Book Value	(2,194)	(32,217)	13,202	34,839	(29,603)	36,120	(104,097)	(83,950)	(67,146)

11. PREPAID EXPENSES

	June 30 2019	June 30 2018
Rent	\$ 13,321	\$ 12,772
Agency Contracts (SK Poly Brokerage)	20,460	-
Phone & IT Security Contracts	34,849	8,316
Photocopiers	464	2,292
Other	7,087	2,524
Prepaid expenses	\$ 76,181	\$ 25,904

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:

	2019	2018
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	\$ 15,685	\$ 18,059

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:

	2019	2018
Number of active College members	67	71
Member contribution rate (percentage of salary)	9.00%	8.15%
College contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 242,842	\$ 226,603
College contributions for the year	\$ 242,842	\$ 226,603

13. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. The College does not have a significant exposure to any individual customer.

Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2019, and June 30, 2018, was:

	June 30, 2019		June 30, 2018	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$244,697	-	\$144,868	-
30-60 days	11,826	-	124,555	-
60-90 days	242	-	0	-
Over 90 days	47,735	-	360,197	-
Total	\$304,500	-	\$629,620	-
Net	\$304,500		\$629,620	

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, 2019	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 105,141	\$ 119,767
Accounts payable and accrued liabilities	\$ 162,578	\$ 6,790
Total	\$ 267,719	\$ 126,557

iii) Market Risk

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

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College’s interest rate exposure relates to cash and cash equivalents and credit cards. The College also has an authorized bank line of credit of \$100,000 with interest payable monthly at a rate of Royal Bank of Canada prime less 0.6%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2019.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 29, 2018, and the Minister of Advanced Education on July 11, 2018.

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 2019	June 30 2018
Revenues:		
<i>Horizon School Division #205</i>	\$ 330,687	\$ 351,269
<i>Ministry of Advanced Education/Immigration and Career Training</i>	4,629,007	4,559,893
<i>Ministry of Finance</i>	-	1,755
<i>Other Regional Colleges</i>	10,286	5,115
<i>Prairie Spirit School Division</i>	-	28,125
<i>Prairie Valley School Division</i>	-	-
<i>Saskatchewan Government Insurance</i>	39,728	-
<i>Saskatoon Health Region</i>	-	-
<i>Saskatchewan Polytechnic</i>	18,419	1,632
<i>Other Related Parties</i>	2,162	18,717
	\$ 5,030,289	\$ 4,966,506
Expenses:		
<i>Horizon School Division #205</i>	81,708	92,531
<i>Conseil des Ecoles Fransaskoises</i>	350	875
<i>Ministry of Central Services</i>	11,135	14,387
<i>Ministry of Finance</i>	-	6,563
<i>SaskEnergy</i>	8,796	11,380
<i>SaskPower</i>	14,429	15,588
<i>SaskTel / Sask Mobility</i>	45,212	48,376
<i>Saskatchewan Workers Compensation Board</i>	11,510	12,288
<i>Saskatchewan Polytechnic</i>	491,288	473,244
<i>Tourism Saskatchewan</i>	12,500	15,180
<i>Other Related Parties</i>	18,095	18,551
	\$ 695,023	\$ 708,963

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

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

16. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	June 30 2018	Addition during the year	Reductions during the year	June 30 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 4,280,883	\$ 166,305	\$ 250,255	\$ 4,196,933
	4,280,883	166,305	250,255	4,196,933
Designated Assets:				
Capital Projects:				
<i>Sustaining Capital Funding</i>	17,327	22,000	25,135	14,192
	17,327	22,000	25,135	14,192
Other:				
<i>Information Technology</i>	93,201	100,000	73,437	119,764
<i>Online registration/content management software</i>	50,000	-	-	50,000
<i>Accounting software upgrades and enhancements</i>	30,273	-	-	30,273
<i>Student Information System</i>	-	75,000	-	75,000
<i>Inventory Software</i>	-	25,000	-	25,000
<i>Learning Enhanced Technology</i>	18,617	-	-	18,617
<i>Professional Development</i>	60,073	33,940	32,181	61,832
<i>Vehicles</i>	109,424	115,000	65,740	158,684
<i>Scholarship</i>				
<i>BHP Billiton</i>	117,465	66,061	70,000	113,526
<i>Saskatchewan Innovation and Opportunity</i>	133,052	27,680	35,500	125,232
<i>Other (targeted programming funds)</i>				
<i>Programming</i>				
<i>- English as a Second Language</i>	91,647	112,250	117,239	86,658
<i>- Skills Training Allocation</i>	301,254	1,060,000	1,062,590	298,664
<i>- ABE on Reserve</i>	154,560	237,000	237,000	154,560
<i>- ABE Credit</i>	84,585	428,000	428,000	84,585
<i>- ABE Essential Skills for the Workplace</i>	51,000	300,000	243,494	107,506
	1,295,151	2,579,931	2,365,181	1,509,901
Unrestricted Operating Surplus	707,829	19,829	305,000	422,658
Total Accumulated Surplus	\$ 6,301,190	\$ 2,788,065	\$ 2,945,571	\$ 6,143,684

The purpose and nature of each Designated Asset amount is as follows:

- a) Sustaining Capital Funding – Provincial funding to assist with preventative maintenance and replacement of capital assets. Funds will be fully utilized in 2019/20.
- b) Information Technology - Replacement of photocopiers and the balance for IT equipment (server, networking appliances and computers for staff/students).
- c) Online Registration/Content Management Software – purchase and implementation of online registration software and Client Relationship Management software.
- d) Accounting Software Upgrades and Enhancements – Current accounting software was updated June 2018. Enhancements such as payroll and human resources will be added/upgraded.
- e) Learning Enhanced Technology – smart boards, video conference, technology to aid in the classroom.
- f) Professional Development – 1% of staff salary placed into a reserve to provide training. Each employee can accrue up to three years of PD.
- g) Vehicles – replacement of two College vehicles in 2020/21. Plus an annual allocation of \$15,000 for future vehicle needs.
- h) BHP Billiton – The College administers scholarships funded by BHP Billiton.
- i) Saskatchewan Innovation and Opportunity Scholarships – College generated scholarship funds along with matching funds from the Ministry.
- j) English as a Second Language – Funds received from Ministry to provide English language training for immigrants.
- k) Skills Training Allocation – funds targeted by Ministry to provide skills training.
- l) ABE On-Reserve – funds targeted by Ministry to provide On-Reserve adult basic education.
- m) ABE Credit – funds targeted by Ministry to provide adult basic education.
- n) ABE 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

	Operating Leases		
	Office Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2020	\$ 157,406	\$ 9,534	\$ 166,940
2021	152,369	8,375	160,744
2022	153,075	7,092	160,167
2023	155,257	7,092	162,349
2024	157,494	-	157,494
	775,601	32,093	807,694
Interest and executory costs	-	-	-
Total Lease Obligations	\$ 775,601	\$ 32,093	\$ 807,694

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, 2019	
	2020	Total
Federal Contracts	\$ 273,089	\$ 273,089
First Nations Contracts	38,000	38,000
Total Contractual Rights	\$ 311,089	\$ 311,089

19. COLLECTIVE AGREEMENT

The current Collective Agreement between the Saskatchewan Regional Colleges and the Saskatchewan Government and General Employees' Union expired on August 31, 2016. Both parties will resume negotiations Fall 2019. Any impacts as a result of negotiations will be reflected in the year the agreement is ratified.

20. COMPARATIVE FIGURES

Certain 2018 comparative figures have been reclassified to conform with the current year's presentation.

Schedule 1

Carlton Trail College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2019

	2019 Actual							2019	2019	2018	
	General	Skills Training		Basic Education		Services		Scholarships			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
								Actual	Budget	Actual	
Revenues (Schedule 2)											
Provincial government	\$ 2,310,142	\$ 1,178,643	\$ 58,669	\$ 651,522	\$ 613,113	\$ 31,407	\$ 126,850	\$ 20,500	\$ 4,990,846	\$ 4,628,900	\$ 4,957,898
Federal government	-	-	-	-	233,626	-	-	-	233,626	215,495	247,598
Other	75,079	1,046,396	71,833	3,488	66,204	11,345	-	93,740	1,368,085	1,867,900	1,606,580
Total Revenues	2,385,221	2,225,039	130,502	655,010	912,943	42,752	126,850	114,240	6,592,557	6,712,295	6,812,076
Expenses (Schedule 3)											
Agency contracts	-	569,675	23,285	250	98,056	-	-	-	691,266	906,245	599,357
Amortization	250,255	-	-	-	-	-	-	-	250,255	248,250	235,133
Equipment	64,343	57,800	18,519	16,659	40,931	131	973	-	199,356	135,425	182,301
Facilities	102,419	111,021	1,004	48,933	17,839	-	-	-	281,216	288,165	309,055
Information technology	122,698	2,195	-	1,056	1,176	6,250	79	-	133,454	54,705	111,563
Operating	372,884	294,305	9,591	46,356	99,917	20,597	5,263	126,000	974,913	1,029,935	853,558
Personal services	1,977,700	967,202	22,242	404,092	583,495	72,922	191,950	-	4,219,603	4,310,905	4,168,437
Total Expenses	2,890,299	2,002,198	74,641	517,346	841,414	99,900	198,265	126,000	6,750,063	6,973,630	6,459,404
Surplus (Deficit) for the year	\$ (505,078)	\$ 222,841	\$ 55,861	\$ 137,664	\$ 71,529	\$ (57,148)	\$ (71,415)	\$ (11,760)	\$ (157,506)	\$ (261,335)	\$ 352,672

Schedule 2

Carlton Trail College
Schedule of Revenues by Function
for the year ended June 30, 2019

	2019 Revenues Actual							2019 Total Revenues Actual	2019 Total Revenues Budget	2018 Total Revenues Actual	
	General	Skills Training		Basic Education		Services					Scholarships
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
Provincial Government											
Advanced Education/ Immigration and Career Training											
Operating grants	\$2,246,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,850	\$ -	\$ 2,373,400	\$ 2,385,400	\$2,385,400
Program grants	-	1,060,000	-	479,525	597,725	-	-	-	2,137,250	1,977,000	1,839,000
Capital grants	22,000	-	-	-	-	-	-	-	22,000	22,000	62,000
	2,268,550	1,060,000	-	479,525	597,725	-	126,850	-	4,532,650	4,384,400	4,286,400
Contracts	-	-	58,669	-	15,388	31,407	-	-	105,464	-	256,748
Other	1,800	-	-	-	-	-	-	-	1,800	-	-
	2,270,350	1,060,000	58,669	479,525	613,113	31,407	126,850	-	4,639,914	4,384,400	4,543,148
Other provincial	39,792	118,643	-	171,997	-	-	-	20,500	350,932	244,500	414,750
Total Provincial	2,310,142	1,178,643	58,669	651,522	613,113	31,407	126,850	20,500	4,990,846	4,628,900	4,957,898
Federal Government											
Program grants	-	-	-	-	233,626	-	-	-	233,626	215,495	247,590
	-	-	-	-	233,626	-	-	-	233,626	215,495	247,590
Other Federal	-	-	-	-	-	-	-	-	-	-	8
Total Federal	-	-	-	-	233,626	-	-	-	233,626	215,495	247,598
Other Revenue											
Admin recovery	4,076	-	-	-	-	-	-	9,100	13,176	10,100	12,772
Contracts	-	204,123	-	2,590	65,904	-	-	-	272,617	639,200	614,601
Interest	50,435	-	-	-	-	-	-	3,509	53,944	11,040	34,097
Rents	350	275	-	-	-	-	-	-	625	500	926
Resale items	-	100,558	4,120	-	300	-	-	-	104,978	162,370	86,881
Tuitions	-	630,790	67,713	500	-	11,345	-	-	710,348	957,740	661,867
Donations	-	84,700	-	-	-	-	-	81,131	165,831	80,000	177,121
Other	20,218	25,950	-	398	-	-	-	-	46,566	6,950	18,315
Total Other	75,079	1,046,396	71,833	3,488	66,204	11,345	-	93,740	1,368,085	1,867,900	1,606,580
Total Revenues	\$2,385,221	\$2,225,039	\$ 130,502	\$655,010	\$ 912,943	\$ 42,752	\$ 126,850	\$ 114,240	\$6,592,557	\$ 6,712,295	\$6,812,076

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Schedule 3

**Carlton Trail College
Schedule of Expenses by Function
for the year ended June 30, 2019**

	2019 Expenses Actual							2019 Total Expenses Actual	2019 Total Expenses Budget	2018 Total Expenses Actual	
	General (Schedule 4)	Skills Training		Basic Education		Services					Scholarships
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				
Agency Contracts											
Contracts	\$ -	\$ 569,675	\$ 23,285	\$ -	\$ 98,056	\$ -	\$ -	\$ -	\$ 691,016	\$ 904,745	\$ 599,357
Instructors	-	-	-	250	-	-	-	-	250	1,500	-
	-	569,675	23,285	250	98,056	-	-	-	691,266	906,245	599,357
Amortization	250,255	-	-	-	-	-	-	-	250,255	248,250	235,133
Equipment											
Equipment (non-capital)	69,083	28,459	25	1,558	17,607	131	598	-	117,461	17,975	98,322
Rental	17,937	6,355	18,167	4,323	5,344	-	-	-	52,126	90,600	49,586
Repairs and maintenance	25,804	2,710	-	342	913	-	-	-	29,769	26,850	34,393
Vehicle Expense Allocation	(48,481)	20,276	327	10,436	17,067	-	375	-	-	-	-
	64,343	57,800	18,519	16,659	40,931	131	973	-	199,356	135,425	182,301
Facilities											
Building supplies	2,810	1,777	-	692	575	-	-	-	5,854	5,865	5,504
Grounds	3,539	209	-	1,051	-	-	-	-	4,799	4,500	8,258
Janitorial	24,117	22,321	-	8,700	-	-	-	-	55,138	47,110	57,649
Rental	55,015	66,207	1,004	32,868	17,205	-	-	-	172,299	186,640	183,775
Repairs & maintenance building	5,855	4,391	-	1,015	59	-	-	-	11,320	13,750	16,001
Utilities	7,981	15,136	-	4,096	-	-	-	-	27,213	24,500	31,953
Security & Alarm Systems	3,102	980	-	511	-	-	-	-	4,593	5,800	5,915
	102,419	111,021	1,004	48,933	17,839	-	-	-	281,216	288,165	309,055
Information Technology											
Computer services	82,232	1,346	-	-	-	6,250	-	-	89,828	29,380	69,760
Data communications	5,046	-	-	-	-	-	-	-	5,046	2,200	484
Equipment (non-capital)	4,382	350	-	-	572	-	79	-	5,383	2,500	19,501
Materials & supplies	2,009	16	-	89	-	-	-	-	2,114	7,075	1,085
Rental	1,285	-	-	-	-	-	-	-	1,285	1,350	1,383
Repairs & maintenance	-	-	-	-	-	-	-	-	-	400	-
Software (non-capital)	27,744	483	-	967	604	-	-	-	29,798	11,800	19,350
	122,698	2,195	-	1,056	1,176	6,250	79	-	133,454	54,705	111,563
Operating											
Advertising	44,305	9,467	3,315	2,410	4,569	-	404	-	64,470	63,130	49,671
Association fees & dues	8,138	-	-	-	178	-	452	-	8,768	28,875	17,491
Bad debts	-	-	-	-	-	-	-	-	-	-	-
Financial services	10,788	21	-	-	-	-	-	-	10,809	10,100	13,164
In-service (includes PD)	43,022	356	-	750	2,427	-	200	-	46,755	36,645	28,769
Insurance	46,994	-	-	-	-	-	-	-	46,994	43,095	45,655
Materials & supplies	15,043	132,626	553	28,747	65,810	20,049	612	-	263,440	226,745	184,862
Postage, freight & courier	13,227	1,430	541	15	-	-	-	-	15,213	19,750	18,803
Printing & copying	28,941	131	-	69	967	115	305	-	30,528	32,440	26,097
Professional services	65,193	1,312	-	-	25	-	-	-	66,530	54,640	54,866
Resale items	-	105,700	2,473	-	347	-	-	-	108,520	164,120	111,972
Subscriptions	2,669	-	-	-	-	-	-	-	2,669	6,135	2,755
Telephone & fax	42,085	5,155	-	3,397	6,551	433	1,670	-	59,291	56,980	59,413
Travel	45,556	19,450	2,662	4,417	15,146	-	1,620	-	88,851	130,085	98,713
Other	6,923	18,657	47	6,551	3,897	-	-	126,000	162,075	157,195	141,327
	372,884	294,305	9,591	46,356	99,917	20,597	5,263	126,000	974,913	1,029,935	853,558
Personal Services											
Employee benefits	324,116	114,999	1,437	32,900	80,423	12,073	30,510	-	596,458	667,365	573,174
Honoraria	24,050	35	-	772	438	-	-	-	25,295	32,595	25,990
Salaries	1,629,534	852,168	20,805	370,420	502,634	60,849	161,440	-	3,597,850	3,610,945	3,569,273
Other	-	-	-	-	-	-	-	-	-	-	-
	1,977,700	967,202	22,242	404,092	583,495	72,922	191,950	-	4,219,603	4,310,905	4,168,437
Total Expenses	\$ 2,890,299	\$ 2,002,198	\$ 74,641	\$ 517,346	\$ 841,414	\$ 99,900	\$ 198,265	\$ 126,000	\$ 6,750,063	\$ 6,973,630	\$ 6,459,404

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Schedule 4

Carlton Trail College Schedule of General Expenses by Functional Area for the year ended June 30, 2019

	2019 General Actual				2019	2019	2018
	Governance	Operating and Administration	Facilities and Equipment	Information and Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructors	-	-	-	-	-	1,500	-
	-	-	-	-	-	1,500	-
Amortization	-	-	250,255	-	250,255	248,250	235,133
Equipment							
Equipment (non-capital)	-	56,649	-	12,434	69,083	10,200	12,158
Rental	-	17,937	-	-	17,937	23,420	24,802
Repairs and maintenance	-	25,804	-	-	25,804	26,170	28,789
Vehicle Expense Allocation	-	(48,481)	-	-	(48,481)	-	-
	-	51,909	-	12,434	64,343	59,790	65,749
Facilities							
Building supplies	-	-	2,810	-	2,810	1,700	2,526
Grounds	-	-	3,539	-	3,539	3,200	5,766
Janitorial	-	-	24,117	-	24,117	17,360	26,335
Rental	951	-	54,064	-	55,015	76,600	55,325
Repairs & maintenance building	-	-	4,432	1,423	5,855	8,000	9,640
Utilities	-	-	7,981	-	7,981	4,900	7,323
Security & alarm systems	-	-	3,102	-	3,102	3,280	2,503
	951	-	100,045	1,423	102,419	115,040	109,418
Information Technology							
Computer services	349	25,275	-	56,608	82,232	16,880	63,420
Data communications	-	621	-	4,425	5,046	2,200	484
Equipment (non-capital)	-	3,750	-	632	4,382	2,000	14,200
Materials & supplies	13	379	-	1,617	2,009	2,250	844
Rental	-	1,285	-	-	1,285	1,350	1,383
Software (non-capital)	-	9,345	-	18,399	27,744	9,450	9,088
	362	40,655	-	81,681	122,698	34,130	89,419
Operating							
Advertising	3,029	41,276	-	-	44,305	40,785	31,045
Association fees & dues	-	8,138	-	-	8,138	26,325	16,978
Bad debts	-	-	-	-	-	-	-
Financial services	-	10,788	-	-	10,788	10,100	13,164
In-service (includes PD)	6,409	35,846	-	767	43,022	30,000	25,337
Insurance	-	46,994	-	-	46,994	42,145	43,550
Materials & supplies	724	14,319	-	-	15,043	22,220	20,875
Postage, freight & courier	-	13,202	-	25	13,227	17,820	15,591
Printing & copying	182	27,963	-	796	28,941	29,780	24,601
Professional services	4,511	52,608	-	8,074	65,193	42,140	50,161
Resale items	-	-	-	-	-	-	-
Subscriptions	-	2,669	-	-	2,669	5,835	2,755
Telephone & fax	-	40,415	-	1,670	42,085	44,190	43,793
Travel	19,680	25,216	-	660	45,556	60,005	46,778
Other	2,069	4,854	-	-	6,923	5,500	8,179
	36,604	324,288	-	11,992	372,884	376,845	342,807
Personal Services							
Employee benefits	540	300,095	-	23,481	324,116	348,960	307,854
Honoraria	23,680	370	-	-	24,050	29,495	24,340
Salaries	-	1,501,743	-	127,791	1,629,534	1,643,380	1,643,573
Other	-	-	-	-	-	-	-
	24,220	1,802,208	-	151,272	1,977,700	2,021,835	1,975,767
Total General Expenses	\$ 62,137	\$ 2,219,060	\$ 350,300	\$ 258,802	\$ 2,890,299	\$ 2,857,390	\$2,818,293

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.

ESL – English as a Subsequent Language

FLE – Full Load Equivalent is defined as 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.

GED – General Educational Development

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) all 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 as a Subsequent Language.