

# Carlton Trail College.

*discover your future*

[carltontrailcollege.com](http://carltontrailcollege.com)



Annual Report  
**2020-21**

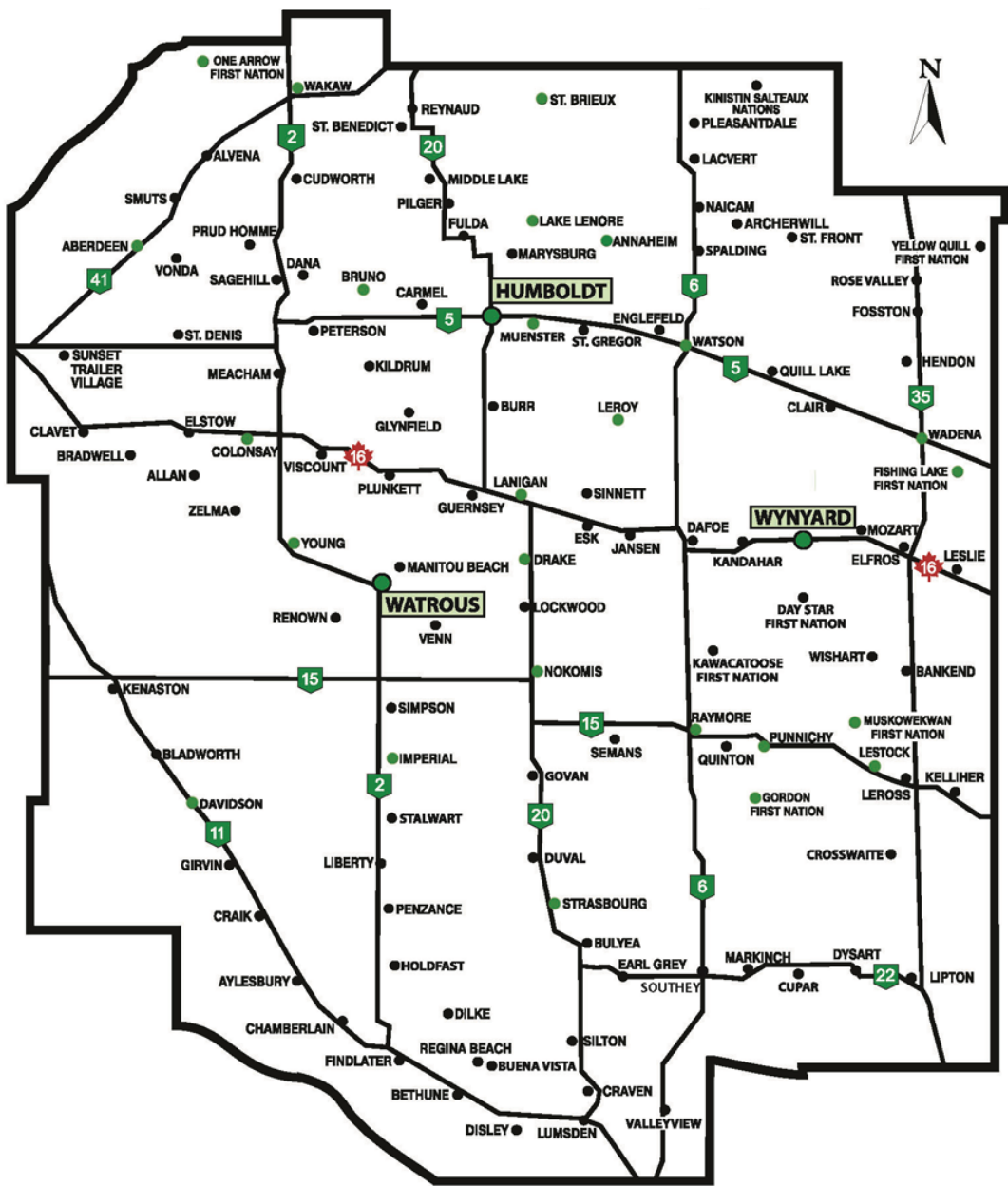




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Carlton Trail College respectfully acknowledges that we are situated within Treaty 4 and 6 territories, traditional lands of Indigenous and Metis peoples.

# LETTER of Transmittal

**November 1, 2021**

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

To the Honourable Gene Makowsky, Minister of Advanced Education:

It is our pleasure to submit, herewith, the Annual Report of Carlton Trail College for the fiscal year ended June 30, 2021, 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.



**Adrienne Jackson**

Chair, Board of Directors  
Carlton Trail College



# MESSAGE

## from the Board of Directors

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Adrienne  
Jackson

*Chair, Board of Directors*

On behalf of Carlton Trail College's Board of Directors, I am pleased to present the 2020-21 Annual Report.

It's been a year like no other, but amid the challenges presented by the COVID-19 pandemic, our College has demonstrated perseverance and strength in the face of adversity.

With strong focus on the health and safety of our Carlton Trail College community, we continued to provide high-quality, experiential learning to our students. We did this by pivoting to blended and online methods of instruction, implementing stringent health and safety protocols and adjusting processes to support new and different ways of learning and working.

However, the pandemic did not slow down the work of important initiatives such as advancing the College

system's Enterprise Resource Planning (ERP) project, implementing safe, responsive training and industry programming or our participation in the nation-wide Canadian Campus Wellbeing Survey.

Despite many of the challenges presented over the last year, Carlton Trail College saw a 3% increase in the number of overall classes delivered and navigated through financial pressures created by the pandemic, ending the year in a positive financial position. That this was done with fewer students in fewer programs is a testament to the work done by our College community.

Together with my fellow Board members, I look forward to continuing efforts to inspire lifelong learning and to connect business, industry and communities through the transformational power of education.

September 22, 2020	Video Conference
October 27, 2020	Video Conference
November 24, 2020	Video Conference
December 1, 2020	Video Conference ( <i>Special Meeting</i> )
January 26, 2021	Video Conference
February 18, 2021	Video Conference ( <i>Special Meeting</i> )
February 19, 2021	Video Conference ( <i>Special Meeting</i> )
March 30, 2021	Video Conference
April 27, 2021	Video Conference
May 11, 2021	Video Conference ( <i>Special Meeting</i> )
May 25, 2021	Video Conference
June 22, 2021	Regular Meeting and AGM ( <i>In-Person</i> )

## ▶ MEETING DATES

## ▶ BOARD MEMBERS



**Adrienne Jackson**  
Chair, Wynyard



**Sommer MacLeod**  
Vice Chair, Wadena



**Evan Doepker**  
Director, Annaheim



**Sandy Flory**  
Director, R.M. of Wolverine



**Shaun Haskey**  
Director, Wadena



**Gordon Lees**  
Director, Humboldt  
(to September 2020)



## Shelley Romanyszyn-Cross

*President & CEO*

This Annual Report details Carlton Trail College's successes during a period of great uncertainty and rapid, unprecedented change. Amidst the ongoing pandemic, our learning community demonstrated strength of character, personal resiliency and a willingness to come together in pursuit of our mission.

Our instructors came together and transitioned to blended and online teaching, doing their best to deliver high-quality learning with care and personal connection.

Our staff came together to carry on their crucial work – with many pivoting to work from home until it was safe and appropriate to resume operations in-person. Creativity and commitment to the College shone through these teams as they faced disruptions to their normal work environments.

Our students came together as a community, reaching out to help one another while also acting as impeccable public health citizens. By embracing health measures such as masking and distancing, our students led by example.

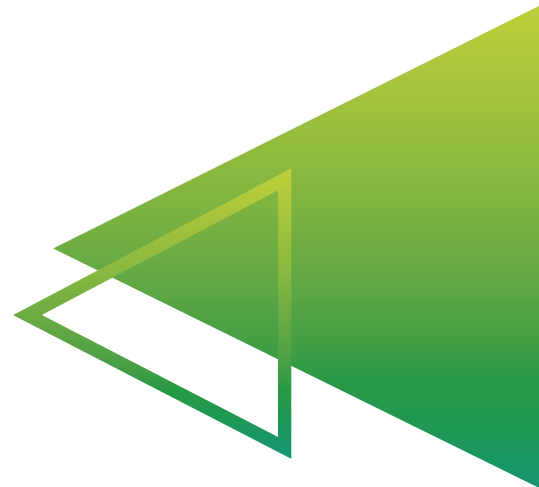
Our supporters came together to stand with the College, and we are extremely grateful to report that gifts to our student award and emergency bursary programs increased significantly.

Through it all, we remained committed to engaging with our region and our sector. For instance, we strongly supported the roll-out of the national, Canadian Campus Wellbeing Survey, an initiative designed to help post-secondary institutions better assess student health and wellbeing, identify priorities to advance and increase



# MESSAGE

## from the President & CEO



“  
**Coming together is a beginning; keeping together is progress; working together is success.**”  
— Henry Ford

capacity to link research such as this to related policy and practice. Where possible given COVID's constraints, we also continued to help industry partners with their workforce needs, integrating 90 work-placement students in critical supply-chain, health and retail sectors.

While it was not an easy year, these experiences prove we know how to come together when it matters.

Looking forward, we are hopeful for a return to a more normal pattern of work, learning and life. Until then, our College will continue to face challenges with confidence, adaptability and an unwavering commitment to excellence.

HELP US  
CREATE A  
HEALTHIER  
CAMPUS

Carlton Trail College. CCWS BECC

Canadian Campus Wellbeing Survey

# 2020-21 Achievements



▶ **The College administered 103 exams during the academic year to individuals from across Saskatchewan**

As one of few authorized General Education Development (GED) Testing Centres that were able to accommodate learners during the pandemic



Following program completion  
▶ **91% of post-secondary, Institute Credit program graduates secured employment**



▶ **42% increase in giving to the College's student award and emergency bursary programs**



▽ **During the Christmas season, Board and staff members pulled together to support the five food banks existing within the region, providing both financial and food product donations**

▶ **Received an international Gold MarCom Award for Excellence in Print Media for the Fall 2020/Winter 2021 Viewbook**



CARLTON  
TRAIL COLLEGE  
STUDENT  
AWARDS  
SUPPORTERS

*Special thank you to...*

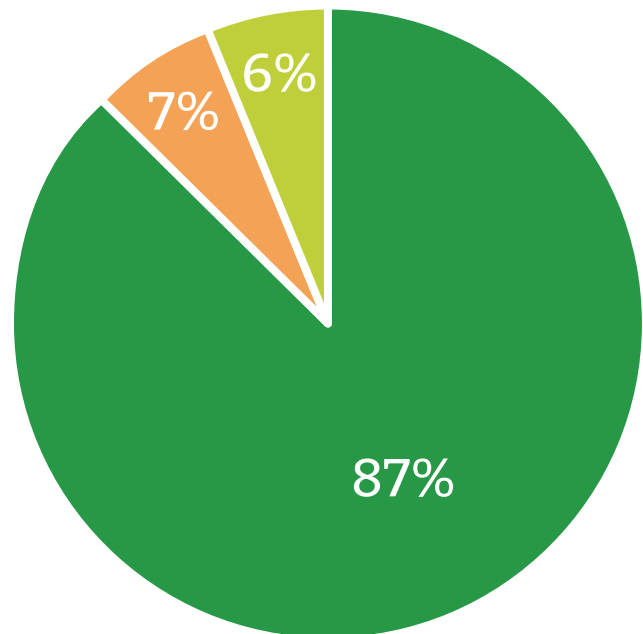
Bourgault Industries	Melron Service Ltd.
Carlton Trail College Employee Contributions	Michel's Industries
City of Humboldt	Midway Co-op
CMI Terminal Inc.	Olymel (Humboldt)
Coleen Bowman, CPA Professional Corp.	RBC Employee Contributions
Doepker Industries	Saskatoon Co-op
Flaman Industries	Schulte Industries
Humboldt Co-op	Tremblay Electric
Humboldt Smiles Dental Studios	Walker Wood Foundation



# STUDENT Overview

1,450  
STUDENTS

- English Language Training
- Basic Education
- Skills Training



# Learning through the Pandemic

## A Student's Perspective

If you've ever wanted to accomplish something major, you know that getting started can feel daunting. For Kellen Dreger, learning how to 'eat an elephant' helped her put her goal of completing Carlton Trail College's Practical Nursing program into perspective. Shared by an instructor, the metaphor stating 'there is only one way to eat an elephant, one bite at a time' helped Kellen understand that her goals could be achieved by taking on just a little at a time.

Balancing an intensive training program, family and life with a new baby forced Kellen to be disciplined and to set specific and realistic goals. While she admits there were 'growing pains' as classes were forced to adjust to remote learning methods during the pandemic, the support of her program instructors and fellow classmates provided her with the feedback, encouragement and drive to continue with classes.

For instance, while some clinical placements were postponed due to the pandemic, virtual reality platforms provided a safe, alternate learning experience for students. Having recently experienced a significant health concern with another child, Kellen deeply appreciated the opportunity to first address pediatric learning scenarios in a secure space, providing her with the confidence to take on a variety of situations as her program progressed. Although virtual reality cannot replace hands-on experience, Kellen found the College's virtual approach a positive introduction to what she would likely encounter on a clinical placement.

A recipient of Carlton Trail College's *The President's 'Courage to Grow' Scholarship*, Kellen shines as an example of what one can do – when you're not afraid to eat an elephant! Kellen is currently employed at the Watrous District Health Complex in Watrous, Saskatchewan.





# Teaching through the Pandemic

## An Instructor's Perspective

One of the most valuable things Adult Basic Education (ABE) Instructor Lynn Eaton has learned from teaching during the pandemic is to keep your sense of humour as you learn to adapt 'on the fly'!

Tasked with shifting her ABE programming from an in-person course, to one that accommodated both physically-distanced learning cohorts and online sessions, Lynn was forced to find creative options to engage her learners. Enhanced training with the organization's Learning Management System, assistance with pre-planning and adapting learning activities to meet prescribed outcomes, subscription access to online learning apps and regular meetings with leadership and other instructional staff were just some of the ways the College supported her to do so.

Little by little, different routines fell into place. While online, Lynn's students were expected to keep their video and audio on to encourage interaction. Lynn also created a list of pre-determined assignments, allowing students to choose activities that interested them and that could be completed both online or off, while adhering to curricula guidelines.

In addition, to mitigate the relationship-building impacts that physical distancing and online learning had throughout the year, Lynn coordinated student efforts to develop a class newsletter, called *Achimowin* – the Cree word for news/stories. Students enthusiastically created art, wrote poems and short stories and engaged in literature review, analysis and editing as they published several editions of *Achimowin* during their time together.

Although pandemic teaching presented new and different challenges, Lynn's commitment to communication, openness to flexible learning routines and ability to model personal and professional perseverance proved invaluable, ultimately equipping students with the necessary skills, outlook and mindsets to succeed now ... and throughout their lives.



# STRATEGIC PRIORITIES

## STRATEGIC GOALS

### Client Outcomes

To achieve educational leadership in life-long learning

C

### Internal Processes

by delivering excellent programs and services

I

### People, Learning & Leadership

through inspired and committed people

P

### Stewardship

effectively and efficiently leveraging our resources.

S

## 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

### 1. Achieve student & employer success

#### C1

Increase student and employment outcomes

#### C2

Support student success

#### C3

Strengthen Indigenous student participation and achievement

### 2. Maximize presence within our community and sector

#### I1

Maximize effective partnering

#### I2

Enhance community presence and visibility

#### I3

Strengthen ability to proactively impact change

### 3. Build a culture of learning, resiliency, and improvement

#### P1

Improve individual and organizational capacity and effectiveness

#### P2

Advance the use of technology

#### P3

Strengthen employee resilience and adaptability

### 4. Responsibly manage resources

#### S1

Optimize effectiveness of resource utilization

#### S2

Grow non-traditional funding sources

# BALANCED SCORECARD OUTCOMES

## Client Outcomes

Achieve Student and Employer Success

OBJECTIVE	C1	Increase student and employment outcomes	
MEASURE		2020-21 TARGET	OUTCOME
<b>Student Headcount</b> Enrolment as of 30 days after start of program (compared to capacity) of Institute credit programs	→	88%	→ 90%
<b>Labour Force Participation Rate</b> Percentage of students employed after completion of program. From follow up stats for Institute credit programs and ABE credit programs:  <b>60-90 day</b> <b>1 year</b> <b>2 year</b>	→	<b>Institute Credit:</b> 72.4% (60-90 days) 92% (1 year) 80% (2-year)  <b>ABE Credit:</b> 46% (60-90 days) 57% (1 year) 50% (2 year)	→ <b>Institute Credit employment rate:</b> 90% (60-90 days) (93% contact rate) 78% (1 year) (84% contact rate) 89% (2 year) (69% contact rate)  <b>ABE employment rate:</b> 26% (60-90 days) (82% contact rate) 35% (1 year) (40% contact rate) 38% (2 year) (55% contact rate)
OBJECTIVE	C2	Support student success	
MEASURE		2020-21 TARGET	OUTCOME
<b>Quality of Student Experience</b> Maintain student satisfaction reported in exit survey	→	≥ 90%	→ 90% Responded Satisfied or Very Satisfied
OBJECTIVE	C3	Strengthen Indigenous student participation and achievement	
MEASURE		2020-21 TARGET	OUTCOME
<b>Credentials Awarded</b> (graduates & completers)  Institute credit programs ABE credit programs	→	<b>Institute Credit: 70%</b> <b>ABE Credit: 65%</b>	→ <b>Institute Credit: 88%</b> <b>ABE Credit: 67%</b>
<b>Participation Rate</b> Indigenous student participation in Institute credit programming (Based on total Institute enrolment of FT, PT & Casual)	→	30%	→ 37%



## Internal Process

Maximize presence within our communities and sector

OBJECTIVE	I1	Maximize effective partnering	
MEASURE		2020-21 TARGET	OUTCOME
<b>Job Grant</b> Number of employers accessing programming through the College	→	9 Employers	→ 5 Employers
OBJECTIVE	I2	Enhance community presence and visibility	
MEASURE		2020-21 TARGET	OUTCOME
<b>Community Engagement</b> Number of staff participating on external Boards or committees	→	20 Staff	→ 20 Staff
OBJECTIVE	I3	Strengthen ability to proactively impact change	
MEASURE		2020-21 TARGET	OUTCOME
<b>Financial Savings</b> As a result of collaboration	→	\$30,000	→ Measured Annually \$23,375

# BALANCED SCORECARD OUTCOMES

## People, Learning & Leadership

Build a Culture of Learning, Resiliency and Improvement

OBJECTIVE	P1	Improve individual and organizational capacity and effectiveness		
MEASURE		2020-21 TARGET	OUTCOME	
<b>Professional Development</b> Amount of training and development dollars expended	→	\$28,769 (Board & Staff)	→	Year Total: \$17,208
OBJECTIVE	P2	Advance the use of technology		
MEASURE		2020-21 TARGET	OUTCOME	
<b>Use of Technology</b> Number of employees using Cloud-based and shared technology	→	90%	→	100%
OBJECTIVE	P3	Strengthen employee resilience and adaptability		
MEASURE		2020-21 TARGET	OUTCOME	
<b>College Absenteeism Rate</b> Absenteeism rate includes: sick time, pd medical >0.5 day & PN Total absence / total hours worked. Includes staff and instructors	→	> 2.86%	→	2.23%



**Pictured:** Kendal Netmaker presents to Carlton Trail College staff during a virtual professional learning event.

# Stewardship

## Responsibly Manage Resources

OBJECTIVE	S1	Optimize efficient use of resources	
MEASURE		2020-21 TARGET	OUTCOME
<p><b>Continuous Improvement</b> Number of employee-led Continuous Improvement activities</p>	→	<p><b>3 Activities</b></p>	<p><b>3 Activities</b></p> <ul style="list-style-type: none"> <li>• Electronic Student Information Forms</li> <li>• ETF for Staff Expenses</li> <li>• Online Student Application Process</li> </ul>
OBJECTIVE	S2	Grow non-traditional funding sources	
MEASURE		2020-21 TARGET	OUTCOME
<p><b>Identification of funds generated beyond Provincial funding letter:</b></p> <p><b>Revenue generated from non-government contract training:</b></p> <ul style="list-style-type: none"> <li>• Institute credit</li> <li>• Industry credit and non-credit</li> <li>• ABE credit and non-credit</li> </ul>	→	<p><b>\$282,000</b></p> <p><b>\$120,000</b></p> <p><b>\$97,700</b></p>	<p><b>\$117,177</b></p> <p><b>\$177,638</b></p> <p><b>\$41,745</b></p>
<p><b>Identification of funds generated beyond Provincial funding letter:</b></p> <p><b>Revenue generated from government-based contracts:</b></p> <ul style="list-style-type: none"> <li>• Provincial</li> <li>• Federal</li> <li>• Provincial other</li> </ul>	→	<p><b>\$200,000</b></p> <p><b>\$215,495</b></p> <p><b>\$104,500</b></p>	<p><b>\$265,712</b></p> <p><b>\$223,592</b></p> <p><b>\$88,409</b></p>

# STAFF DIRECTORY

<b>Paul Beaubien</b> Office Administration Instructor	<b>Stacey Hanmer</b> Continuing Care Assistant Instructor	<b>Amanada Kosokowsky</b> Administrative Assistant	<b>Erika Stebbings</b> Continuing Care Assistant Instructor
<b>Craig Bott</b> English Language Training Instructor	<b>Cheryl Harmsworth</b> English Language Training Instructor	<b>Donna Krause</b> Account Payable Clerk	<b>Marilee Sterner</b> Math Instructor
<b>Duncan Brawn</b> English Language Training Instructor	<b>Cortney Hartl</b> Administrative Assistant	<b>Dianne LaRocque</b> Workplace Essential Skills Instructor	<b>Doreen Stevens</b> Senior Accounting Technician
<b>Jennifer Brooks</b> Development & Communications Manager	<b>Josh Haugen</b> English Language Training Instructor	<b>Shannon Linnen</b> Continuing Care Assistant Instructor	<b>Meryl Swinburson</b> Program Delivery Associate
<b>Andy Burgess</b> VP Finance	<b>Marina Haugerud</b> Skills Training Facilitator	<b>Jocelyn McArthur</b> Practical Nursing Instructor	<b>Leanne Sylvestre</b> Executive Assistant
<b>Paula Carnago</b> Continuing Care Assistant Instructor	<b>Tyson Healey</b> Systems Administrator	<b>Lacey Meddins</b> Practical Nursing Instructor	<b>Chantal Tait</b> Student Advisor
<b>Kandace Chopty</b> Office Administration Instructor	<b>Dave Hoeft</b> Security Officer Instructor	<b>Jadah Mensch</b> Practical Nursing Instructor	<b>Edie Tarasoff</b> Continuing Care Assistant Instructor
<b>Murray Cook</b> Welding Instructor	<b>Susanne Hoffmann</b> Accounting Technician	<b>Fred Novocosky</b> Training Consultant	<b>Ruth Thiessen</b> Program Delivery Associate
<b>Vanessa Dauk</b> Payroll Technician	<b>Julie Hofmann</b> Office Administration Instructor	<b>Angelita Okemau</b> Workplace Essential Skills Instructor	<b>Denise Thoner</b> Program Facilitator
<b>Bill Dovell</b> English Language Training Instructor	<b>Dwayne Iron</b> Institutional Cooking Instructor	<b>Tina Parish</b> Early Childhood Educational Instructor	<b>Rachel Trann</b> Adult Basic Education & Student Services Manager
<b>Doreen Dovell</b> Adult Basic Education Instructor	<b>Carol Jackson</b> Program Delivery Associate	<b>Carol Pratt</b> Program Delivery Associate	<b>Sheri Ulrich</b> Executive Assistant
<b>Sara Dunne</b> Practical Nurse Instructor	<b>Carolyn Janidlo</b> Early Childhood Education Instructor	<b>Darlene Purshega</b> Program Facilitator	<b>Kerry Vanvaals</b> Early Childhood Education Instructor
<b>Therese Durston</b> Early Childhood Educational Instructor	<b>Patricia Joa</b> English Language Training Instructor	<b>Susan Reiter</b> Office Administration Instructor	<b>Vanessa Wolfe-Poorman</b> Workplace Essential Skills Instructor
<b>Lynn Eaton</b> Adult Basic Education Instructor	<b>Randy Jordan</b> Framing/Construction Worker Preparation Instructor	<b>Sarah Remenda</b> Student Advisor	<b>Amy Yeager</b> VP Administration
<b>Nicola Finnon</b> Program Facilitator	<b>Sherri Jule</b> Continuing Care Assistant Instructor	<b>Richard Renneberg</b> Facilities Technician	<b>Raelene Yeager</b> Program Delivery Associate
<b>Deanna Gaetz</b> Business & Skills Training Manager	<b>Shirley Kallichuk</b> Adult Basic Education Instructor	<b>Anita Rollack</b> Practical Nursing Instructor	<b>Ed Yee</b> Adult Basic Education Instructor
<b>Jackie Galenzoski</b> Early Childhood Education Instructor	<b>Duane Keleman</b> Adult Basic Education Instructor	<b>Shelley Romanyszyn-Cross</b> President & CEO	<b>Orfi Yturalde</b> Educational Technologist
<b>Kim Gellner</b> Program Delivery Associate	<b>Nicole Kinzel</b> Student Advisor	<b>Connie Rothlander</b> Program Delivery Associate	<b>Melanie Zimmer</b> Student Advisor
<b>Jesse Green</b> Administrative Assistant	<b>Cristina Knihnitski</b> Practical Nursing Instructor	<b>Stephanie Schoettler</b> Literacy Facilitator	
<b>Garth Gudnason</b> Electrician Instructor	<b>Val Koroluk</b> Marketing Facilitator	<b>Carol Sommer</b> Continuing Care Assistant Instructor	
<b>Shaunda Halldorson</b> Adult Basic Education Instructor	<b>Sandra Korte</b> Receptionist	<b>Damon Steadman</b> Student Advisor	

# ▶ HUMAN RESOURCES

Supporting staff throughout their career, Carlton Trail College provides a variety of human resource services as well as advice and guidance on a multitude of employment situations.

Over the last year, to rise to the challenge of meeting increased mental health and personal wellness needs during the pandemic, the College launched enhanced services through its Employee and Family Assistance Program, increased work with its Occupational Health and Safety Committee to ensure proper health and safety protocols and built upon prior mental health training provided to staff to enhance personal resilience and coping strategies within its community.

Several virtual events were also held to help staff throughout the region connect, including “Navigating Change and Strengthening Resiliency” presented by Jenn Minor Johannson of JMJ Coaching and “Shifting your Mindset” with Kendal Netmaker. Staff participation with professional associations such as the Chartered Professionals in Human Resources Saskatchewan and Conflict Resolution Saskatchewan are also important to be acknowledged, as such affiliations provided valuable information and resources to enable staff to respond to concerns arising from the evolving pandemic environment.

**The College ended the year with 7.48 FTE out-of-scope and 21.71 FTE in-scope staff members.**

**Note:** This FTE breakdown does not include instructional staff.

**During this year, over 100 years of cumulative service was proudly recognized.**

## Years of Service

### 10 YEARS

**Jackie Galenzoski**

Early Childhood Education Instructor

**Deanna Gaetz**

Business & Skills Training Manager

**Doreen Stevens**

Senior Accounting Technician

### 15 YEARS

**Nicole Finnson**

Program Facilitator

**Susanne Hoffmann**

Accounting Technician

**Fred Novocosky**

Training Consultant

### 25 YEARS

**Marina Haugerud**

Skills Training Facilitator

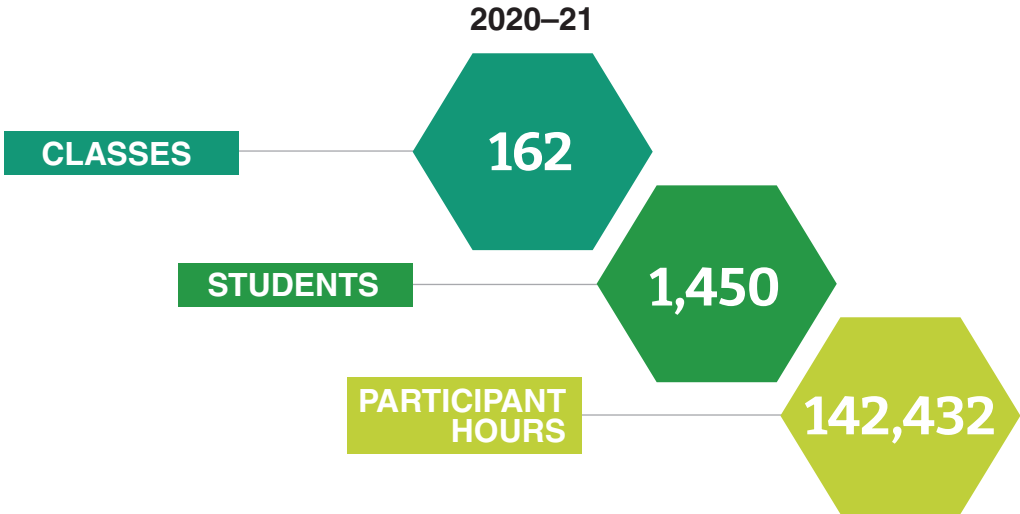
# PROGRAMS & SERVICES

**In response to the pandemic, Carlton Trail College made a transformative shift to delivering its programs and services safely through both virtual and in-person means.**

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. As well, programs and services are delivered in many other locations throughout the region to meet local needs.



## PROGRAMMING ACTIVITY



# ▶ SKILLS TRAINING

## Institute Credit Programs

Carlton Trail College offered a variety of full-time and part-time Institute Credit programs, primarily brokered through Saskatchewan Polytechnic. Most 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.



**In order to provide safe, face-to-face learning opportunities**, available seats were reduced in Institute Credit programs to accommodate physical distancing in the classroom, resulting in lower numbers of full-time students.



An Early Childhood Education diploma program was **delivered in partnership with Touchwood Agency Tribal Council**. Two learning cohorts of six students each were able to participate both virtually and in classroom learning scenarios on a rotating basis.



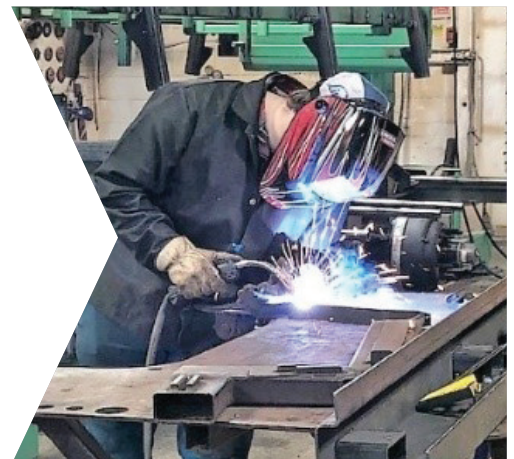
Graduation rates appeared lower due to the continuation of part-time programs along with the offering of the first year of two, two-year diploma programs.



**Work-integrated learning in the form of clinical, practicum and work placements** are included in all Institute Credit programming. Over 2020-21, all students were able to participate in these placements, contributing to the 91% employment rate for Institute Credit graduates.



- » Construction Worker Preparation
- » Continuing Care Assistant
- » Early Childhood Education
- » Electrician
- » Office Administration
- » Practical Nursing
- » Security Officer
- » Welding (Applied)



# SKILLS TRAINING

## Industry Credit Programs

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



A **4% increase of Full Load Equivalents (FLEs)** was achieved even with several programs being cancelled throughout the year due to pandemic restrictions.



As a strategic partner in a training venture designed to help workers affected by job market impacts, the College participated in the provincial **Workforce Development Training Voucher Program, providing over \$237,000 worth of targeted training** – primarily in programs such as Heavy Equipment Operator and the Class 1A license mandatory entry-level training (MELT) program – to help prepare individuals re-enter the Saskatchewan labour market.

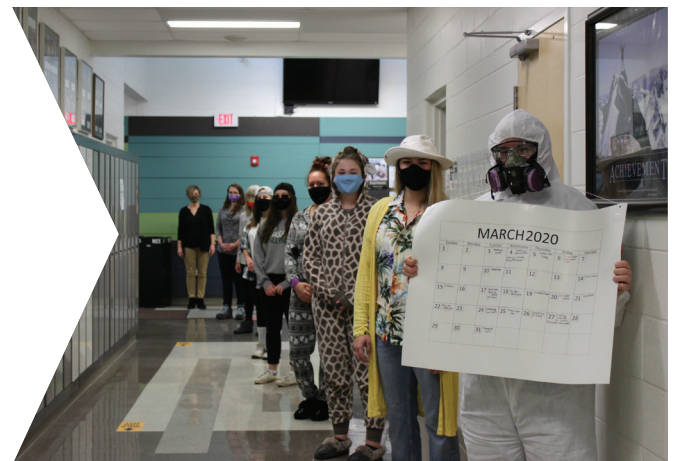


**Over 400 volunteer firefighters** from across Saskatchewan accessed online training coordinated by the College, a 14% increase over the previous year.



Due to Red Cross extending their window for recertifications during the pandemic, **294 individuals accessed First Aid and CPR training** through the College to prevent their certifications from expiring.

- » 1A Truck Driver Training (MELT)
- » Babysitting Training
- » Canadian Firearms and Hunter Education
- » Essentials of Fire Fighting
- » First Aid/CPR
- » Food Safe
- » Forklift Safety
- » General Welding
- » Ground Disturbance
- » Industry Safety Training
- » Pesticide Training
- » Power Engineering 5th Class
- » Power Engineering Fireman Level
- » Private Investigator and Security Guard Training
- » WHMIS





# ▶ ADULT BASIC EDUCATION

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

To help learners fine-tune their skills and abilities for work, further learning and life, Carlton Trail College also integrates Essential Skills courses as part of its Basic Education programming. This approach meets the needs of individuals who may have numerous barriers to address, while also preparing participants for the practical realities of further education or employment. Through the College's strong community partnerships, students often put their learning to work through employment placements and experiential learning opportunities with regional businesses and organizations.



All ABE programming was delivered in a blended or online format to ensure the needs of each learner and their individual pandemic circumstances were addressed. **Laptops were made available to every ABE learner to ensure equitable participation.**



In partnership with the Mining Industry Human Resource Council (MiHR), **the College adapted MiHR's Mining Essentials – A Work Readiness Training Program for Indigenous People** and successfully delivered it in a blended learning format to 10 students.



**88% of ABE learners self-identified as being of Indigenous Ancestry.**



**100% of ABE Credit instructors received certification in Mental Health First Aid** to better address increasing mental health concerns amongst learners during the pandemic.



**70 full-time and 33 part-time students** were served through the College's ABE programming in 2020-21. Unfortunately, the pandemic's physical gathering and distancing limitations impacted the number of ABE students the College could accommodate through blended learning formats, reducing overall enrolments.

# ▶ BUSINESS, INDUSTRY & COMMUNITY

## Non-Credit Courses

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



**35 employees** from a local manufacturing company received customized accounting training to accommodate health and safety protocols and to minimize workplace disruption.



**13 individuals** completed **Heavy Equipment Operator** training. A **partnership with the R.M. of Prince Albert** allowed learners to work on a real-life project throughout their training.



The **Red Cross Stay Safe** program was provided to **43 regional youth** over 2020-21.



Over 3x as many individuals took advantage of **online training** opportunities through the College's Ed2Go and UGotClass offerings.



# ▶ ENGLISH LANGUAGE TRAINING

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



**35 individual language assessments** were completed over 2020-21. To accommodate the shift to virtual learning during the pandemic, the College ensured program staff were trained in remote language assessments, ensuring appropriate and safe support to learners.



Through an adapted, fully online English for Employment pilot program, 71% of learners secured employment at program end and 100% of learners successfully met their language training goals.



An inaugural online networking event was coordinated, bringing together English language learners from across the region, with congratulatory remarks brought to the group from His Worship Michael Behiel, Mayor of Humboldt.



# ▶ 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.

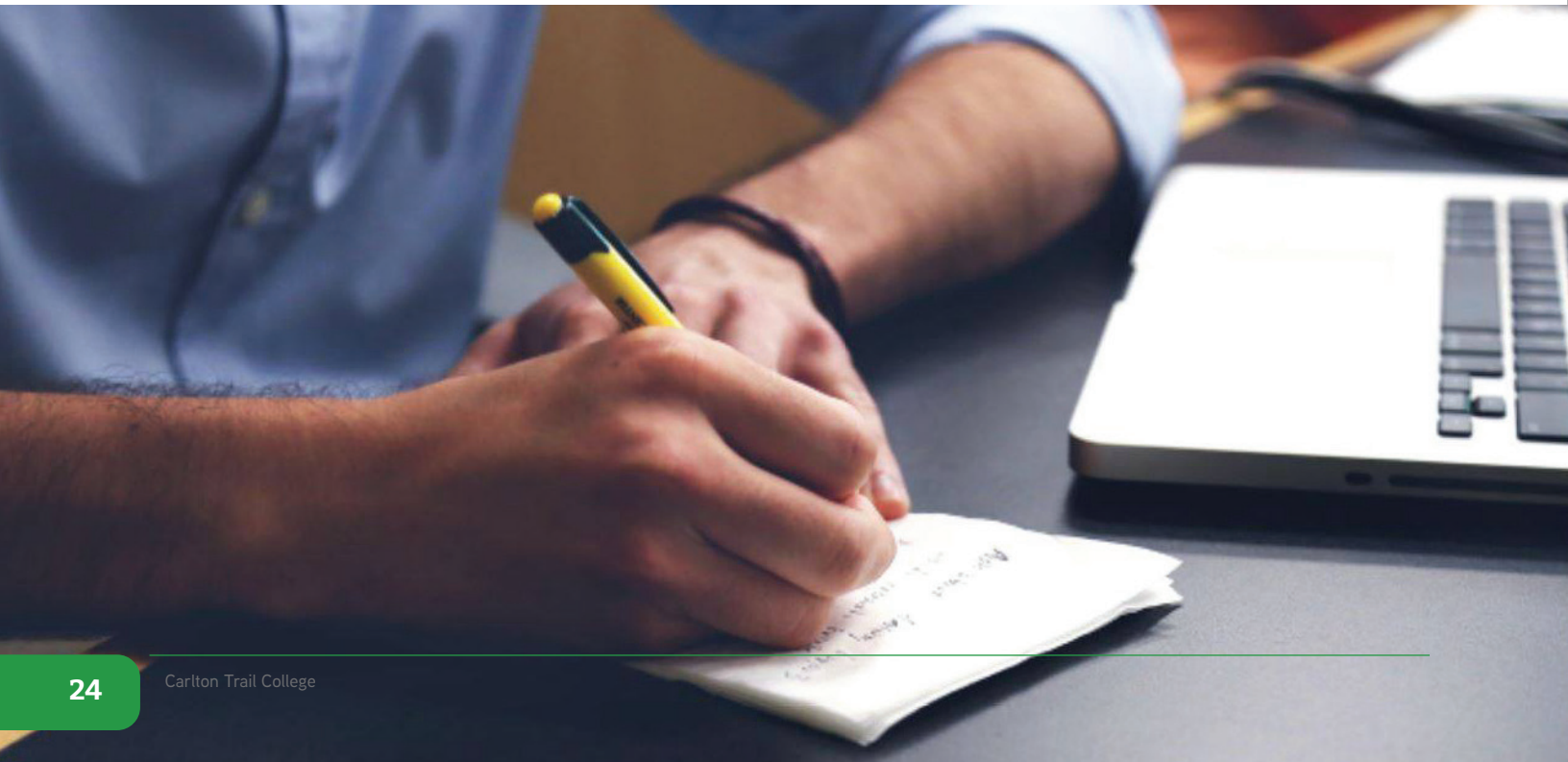
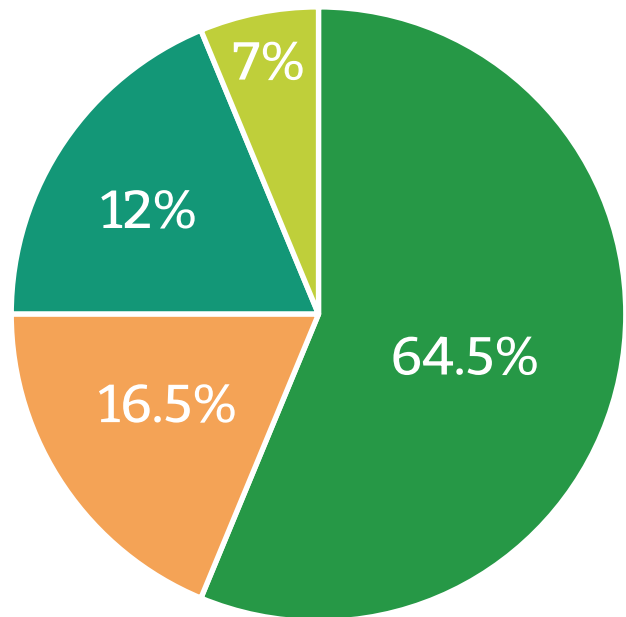


Alongside the partner institutions that make up the Healthy Campus Saskatchewan Community of Practice, the College participated in the **2020 Canadian Campus Wellbeing Survey**. The survey covered nine core sections related to student health and wellbeing, including: mental health assets; student experience; health service utilization; physical health/health behaviours; academic achievement; substance use; food security; and sexual health behaviour. Data received through this initiative will be used to guide decisions about institutional programs and policies related to these areas.

Personal Support/Crisis Intervention and Funding/Financial Counselling support services to students in Skills Training programs increased by 10% over 2020-21.

# ▶ 2020–21 STUDENT SERVICES AREAS OF FOCUS

- Basic Needs/  
Lifeskills
- Personal Support/  
Crisis Intervention
- Funding/  
Financial Counselling
- Academic Support/  
Transition Services



# Comprehensive Enrolment by Program Group

## Enrolment & Performance



Program Groups	Actuals									
	2019-20					2020-21				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
<b>BE Credit:</b>										
Academic GED	0	0	0	0	0	0	0	0	0	0
Adult 12	63	12	0	75.71	43	15	0	51.73	0	51.73
Adult 10	16	5	0	17.70	8	4	0	9.42	0	9.42
<b>Total BE Credit</b>	<b>79</b>	<b>17</b>	<b>0</b>	<b>93.41</b>	<b>51</b>	<b>19</b>	<b>0</b>	<b>61.16</b>	<b>0</b>	<b>61.16</b>
<b>BE Non-Credit:</b>										
Employability/Life Skills	38	30	0	24.64	19	14	0	13.50	0	13.50
English Language Training	0	98	0	19.91	0	91	0	12.64	0	12.64
General Academic Studies	0	0	0	0	0	0	0	0.00	0	0.00
<b>Total BE Non-Credit</b>	<b>38</b>	<b>128</b>	<b>0</b>	<b>44.54</b>	<b>19</b>	<b>105</b>	<b>0</b>	<b>26.14</b>	<b>0</b>	<b>26.14</b>
<b>Total Basic Education</b>	<b>117</b>	<b>145</b>	<b>0</b>	<b>137.95</b>	<b>70</b>	<b>124</b>	<b>0</b>	<b>87.30</b>	<b>0</b>	<b>87.30</b>
<b>Skills Training</b>										
<b>Institute Credit:</b>										
Sask Polytechnic	115	60	1	130.21	72	49	0	79.16	0	79.16
Other	21	0	0	10.19	0	8	0	3.35	0	3.35
<b>Total Institute Credit</b>	<b>136</b>	<b>60</b>	<b>1</b>	<b>140.40</b>	<b>72</b>	<b>57</b>	<b>0</b>	<b>82.51</b>	<b>0</b>	<b>82.51</b>
<b>Industry Credit:</b>										
Total Industry Credit	0	143	721	26.89	0	178	767	28.03	0	28.03
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>										
Total Non-Credit	0	32	226	5.74	10	24	148	9.94	0	9.94
<b>Total Skills Training</b>	<b>136</b>	<b>235</b>	<b>948</b>	<b>173.03</b>	<b>82</b>	<b>259</b>	<b>915</b>	<b>120.48</b>	<b>0</b>	<b>120.48</b>
<b>University</b>										
<b>University Credit:</b>										
Total University Credit	0	0	0	0	0	0	0	0	0	0
<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Enrolment</b>	<b>253</b>	<b>380</b>	<b>948</b>	<b>310.98</b>	<b>152</b>	<b>383</b>	<b>915</b>	<b>207.78</b>
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# Comprehensive Enrolment by Program Group – Humboldt

Program Groups		Actuals																		
		2019-20					2020-21													
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs											
<b>Basic Education</b>	<b>BE Credit:</b>																			
	Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Adult 12	63	12	0	75.71	43	15	0	51.73	8	4	0	9.42	51	19	0	61.16			
	Adult 10	16	5	0	17.70	8	4	0	9.42	51	19	0	61.16							
	<b>Total BE Credit</b>	<b>79</b>	<b>17</b>	<b>0</b>	<b>93.40</b>	<b>51</b>	<b>19</b>	<b>0</b>	<b>61.16</b>											
	<b>BE Non-Credit:</b>																			
	Employability/Life Skills	38	22	0	22.58	19	14	0	13.50	0	0	0	0	0	0	0	0	0	0	0
	English Language Training	0	98	0	19.91	0	91	0	12.64	0	0	0	0	0	0	0	0	0	0	0
	General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total BE Non-Credit</b>	<b>38</b>	<b>120</b>	<b>0</b>	<b>42.49</b>	<b>19</b>	<b>105</b>	<b>0</b>	<b>26.14</b>											
	<b>Total Basic Education</b>	<b>117</b>	<b>137</b>	<b>0</b>	<b>135.89</b>	<b>70</b>	<b>124</b>	<b>0</b>	<b>87.30</b>											
<b>Skills Training</b>	<b>Institute Credit:</b>																			
	Sask Polytechnic	72	15	1	75.25	28	16	0	34.75	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Institute Credit</b>	<b>72</b>	<b>15</b>	<b>1</b>	<b>75.25</b>	<b>28</b>	<b>16</b>	<b>0</b>	<b>34.75</b>											
	<b>Industry Credit:</b>																			
	Total Industry Credit	0	96	465	17.17	0	148	429	19.86											
	<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																			
	Total Non-Credit	0	21	146	3.21	10	24	139	9.86											
	<b>Total Skills Training</b>	<b>72</b>	<b>132</b>	<b>612</b>	<b>95.63</b>	<b>38</b>	<b>188</b>	<b>568</b>	<b>64.47</b>											
<b>University</b>	<b>University Credit:</b>																			
	Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											
<b>Total Enrolment</b>		<b>189</b>	<b>269</b>	<b>612</b>	<b>231.52</b>	<b>108</b>	<b>312</b>	<b>568</b>	<b>151.76</b>											

# Comprehensive Enrolment by Program Group – Watrous

Program Groups	Actuals									
	2019-20					2020-21				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
<b>Basic Education</b>										
<b>BE Credit:</b>										
Academic GED	0	0	0	0	0	0	0	0	0	0
Adult 12	0	0	0	0	0	0	0	0	0	0
Adult 10	0	0	0	0	0	0	0	0	0	0
Total BE Credit	0	0	0	0	0	0	0	0	0	0
<b>BE Non-Credit:</b>										
Employability/Life Skills	0	0	0	0	0	0	0	0	0	0
English Language Training	0	0	0	0	0	0	0	0	0	0
General Academic Studies	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	0	0	0	0	0	0	0	0	0	0
<b>Total Basic Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Skills Training</b>										
<b>Institute Credit:</b>										
Sask Polytechnic	16	37	0	28.17	18	31	0	19.86		
Other	0	0	0	0	0	0	0	0		
Total Institute Credit	16	37	0	28.17	18	31	0	19.86		
<b>Industry Credit:</b>										
Total Industry Credit	0	1	134	2.45	0	1	183	3.40		
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>										
Total Non-Credit	0	0	77	1	0	0	0	0		
<b>Total Skills Training</b>	<b>16</b>	<b>38</b>	<b>211</b>	<b>31.62</b>	<b>18</b>	<b>32</b>	<b>183</b>	<b>23.26</b>		
<b>University</b>										
<b>University Credit:</b>										
Total University Credit	0	0	0	0	0	0	0	0		
<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total Enrolment</b>	<b>16</b>	<b>38</b>	<b>211</b>	<b>31.62</b>	<b>18</b>	<b>32</b>	<b>183</b>	<b>23.26</b>		

# Comprehensive Enrolment by Program Group – Wynyard

Program Groups		Actuals											
		2019–20					2020–21						
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs				
<b>Basic Education</b>	<b>BE Credit:</b>	0	0	0	0	0	0	0	0	0	0	0	0
	Academic GED	0	0	0	0	0	0	0	0	0	0	0	0
	Adult 12	0	0	0	0	0	0	0	0	0	0	0	0
	Adult 10	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total BE Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>BE Non-Credit:</b>												
	Employability/Life Skills	0	8	0	2.06	0	0	0	0	0	0	0	0
	English Language Training	0	0	0	0	0	0	0	0	0	0	0	0
	General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total BE Non-Credit</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>2.06</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Basic Education</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>2.06</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Skills Training</b>	<b>Institute Credit:</b>	27	8	0	26.80	26	2	0	24.56				
	Sask Polytechnic	27	8	0	26.80	26	2	0	24.56				
	Other	21	0	0	10.19	0	8	0	3.35				
	<b>Total Institute Credit</b>	<b>48</b>	<b>8</b>	<b>0</b>	<b>36.99</b>	<b>26</b>	<b>10</b>	<b>0</b>	<b>27.91</b>				
	<b>Industry Credit:</b>												
	Total Industry Credit	0	45	125	7.27	0	25	170	4.76				
	<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>												
	Total Non-Credit	0	10	6	1.53	0	0	9	0.08				
	<b>Total Skills Training</b>	<b>48</b>	<b>63</b>	<b>131</b>	<b>45.79</b>	<b>26</b>	<b>35</b>	<b>179</b>	<b>32.75</b>				
<b>University</b>	<b>University Credit:</b>	0	0	0	0	0	0	0	0				
	Total University Credit	0	0	0	0	0	0	0	0				
	<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Total Enrolment</b>		<b>48</b>	<b>71</b>	<b>131</b>	<b>47.85</b>	<b>26</b>	<b>35</b>	<b>179</b>	<b>32.75</b>				



# Equity Participation Enrolments by Program Group

Program Groups	Actuals																							
	2019-20							2020-21																
	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						
<b>Basic Education</b>																								
<b>BE Credit:</b>																								
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Adult 12	42	8	0	0	0	0	63	12	0	0	33	12	0	0	0	4	1	0	43					
Adult 10	15	5	0	0	0	0	16	5	0	0	8	4	0	0	1	0	0	2	8					
<b>Total BE Credit</b>	<b>57</b>	<b>13</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>79</b>	<b>17</b>	<b>0</b>	<b>41</b>	<b>16</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>51</b>					
<b>BE Non-Credit:</b>																								
Employability/Life Skills	32	29	0	3	0	0	38	30	0	19	14	0	0	0	0	0	1	0	19					
English Language Training	0	0	0	0	7	0	0	98	0	0	0	1	0	0	13	0	0	0	0					
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
<b>Total BE Non-Credit</b>	<b>32</b>	<b>29</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>0</b>	<b>38</b>	<b>128</b>	<b>0</b>	<b>19</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>105</b>					
<b>Total Basic Education</b>	<b>89</b>	<b>42</b>	<b>0</b>	<b>6</b>	<b>7</b>	<b>0</b>	<b>117</b>	<b>145</b>	<b>0</b>	<b>60</b>	<b>31</b>	<b>0</b>	<b>4</b>	<b>14</b>	<b>0</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>70</b>					
<b>Skills Training</b>																								
<b>Institute Credit:</b>																								
Sask Polytechnic	42	31	0	10	3	0	115	60	1	23	15	0	7	6	0	6	10	0	72					
Other	15	0	0	0	0	0	21	0	0	0	8	0	0	0	0	0	0	0	8					
<b>Total Institute Credit</b>	<b>57</b>	<b>31</b>	<b>0</b>	<b>10</b>	<b>3</b>	<b>0</b>	<b>136</b>	<b>60</b>	<b>1</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>7</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>10</b>	<b>0</b>	<b>72</b>					
<b>Industry Credit:</b>																								
Total Industry Credit	0	47	46	0	2	11	0	143	721	0	25	25	0	4	5	0	3	16	0					
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																								
Total Non-Credit	0	15	11	0	1	5	0	32	226	8	5	4	0	3	1	0	0	2	10					
<b>Total Skills Training</b>	<b>57</b>	<b>93</b>	<b>57</b>	<b>10</b>	<b>6</b>	<b>16</b>	<b>11</b>	<b>11</b>	<b>948</b>	<b>31</b>	<b>53</b>	<b>29</b>	<b>7</b>	<b>13</b>	<b>6</b>	<b>6</b>	<b>13</b>	<b>18</b>	<b>82</b>					
<b>University</b>																								
<b>University Credit:</b>																								
Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>Total Enrolment</b>	<b>146</b>	<b>135</b>	<b>57</b>	<b>16</b>	<b>13</b>	<b>16</b>	<b>22</b>	<b>14</b>	<b>21</b>	<b>253</b>	<b>380</b>	<b>948</b>	<b>91</b>	<b>84</b>	<b>29</b>	<b>11</b>	<b>27</b>	<b>6</b>	<b>12</b>	<b>17</b>	<b>18</b>	<b>152</b>	<b>385</b>	<b>915</b>



# Equity Participation Completers & Graduates

Program Groups	Actuals																	
	2019-20						2020-21											
	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
<b>Basic Education</b>																		
<b>BE Credit:</b>																		
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult 12	50	3	30	3	0	1	7	0	5	45	8	20	4	3	1	5	2	3
Adult 10	20	13	0	0	0	0	1	0	0	12	8	0	1	1	0	4	2	0
Total BE Credit	70	16	30	3	0	1	8	0	5	57	16	20	5	4	1	9	4	3
<b>BE Non-Credit:</b>																		
Employability/Life Skills	61	51	0	3	3	0	6	5	0	33	23	0	0	0	0	1	1	0
English Language Training	0	0	0	7	5	0	0	0	0	1	0	0	13	9	0	0	0	0
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	61	51	0	10	8	0	6	5	0	34	23	0	13	9	0	1	1	0
<b>Total Basic Education</b>	<b>131</b>	<b>67</b>	<b>30</b>	<b>13</b>	<b>8</b>	<b>1</b>	<b>14</b>	<b>5</b>	<b>5</b>	<b>91</b>	<b>39</b>	<b>20</b>	<b>18</b>	<b>13</b>	<b>1</b>	<b>10</b>	<b>5</b>	<b>3</b>
<b>Skills Training</b>																		
<b>Institute Credit:</b>																		
Sask Polytechnic	73	11	42	13	0	6	18	4	6	38	17	10	13	0	7	16	1	4
Other	15	0	12	0	0	0	0	0	0	8	3	4	0	0	0	0	0	0
Total Institute Credit	88	11	54	13	0	6	18	4	6	46	20	14	13	0	7	16	1	4
<b>Industry Credit:</b>																		
Total Industry Credit	93	35	45	13	3	10	20	8	12	50	33	14	9	2	7	19	10	9
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																		
Total Non-Credit	26	26	0	5	5	0	5	5	0	17	15	0	4	4	0	2	2	0
<b>Total Skills Training</b>	<b>207</b>	<b>72</b>	<b>99</b>	<b>31</b>	<b>8</b>	<b>16</b>	<b>43</b>	<b>17</b>	<b>18</b>	<b>113</b>	<b>68</b>	<b>28</b>	<b>26</b>	<b>6</b>	<b>14</b>	<b>37</b>	<b>13</b>	<b>13</b>
<b>University</b>																		
<b>University Credit:</b>																		
Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total University</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Enrolment</b>	<b>338</b>	<b>139</b>	<b>129</b>	<b>44</b>	<b>16</b>	<b>17</b>	<b>57</b>	<b>22</b>	<b>23</b>	<b>204</b>	<b>107</b>	<b>48</b>	<b>44</b>	<b>19</b>	<b>15</b>	<b>47</b>	<b>18</b>	<b>16</b>

# Performance Measures

The following performance measures use average results from 2017-20 as a baseline, followed by targeted and actual results for 2020-21.

Program Groups	Performance Measure	Average 2017-20	Targeted 2020-21	Actual 2020-21
<b>Skills Training</b>				
<b>Institute Credit</b>	Number of student enrolments – FLEs	137	125	<b>83</b>
	Number of student enrolments – distinct enrolment	203	166	<b>129</b>
	Participation rate <sup>1</sup> of students	50%	43%	<b>34%</b>
	Graduation rate <sup>2</sup> of students	60%	51%	<b>46%</b>
	Employment rate <sup>3</sup> of graduates	70%	72%	<b>91%</b>
	Furthering training rate <sup>4</sup> of graduates	52%	48%	<b>25%</b>
	Participation rate <sup>5</sup> of Indigenous people	49%	42%	<b>35%</b>
	Graduation rate <sup>6</sup> of Indigenous people	50%	31%	<b>23%</b>
	Graduation rate <sup>7</sup> of Indigenous people	61%	40%	<b>30%</b>
	Employment rate <sup>8</sup> of Indigenous graduates	53%	60%	<b>83%</b>
	Furthering training rate <sup>9</sup> of Indigenous people	57%	55%	<b>50%</b>
<b>Industry Credit</b>	Number of student enrolments – FLEs	28	30	<b>28</b>
	Number of student enrolments – distinct enrolment	917	950	<b>945</b>
	Participation rate of students	27%	33%	<b>47%</b>
	Participation rate <sup>9</sup> of Indigenous people	26%	20%	<b>14%</b>
<b>Non-Credit</b>	Number of student enrolments – FLEs	11	10	<b>10</b>
<b>Adult Basic Education</b>				
<b>Credit</b>	Number of student enrolments – FLEs	89	75	<b>61</b>
	Number of student enrolments – distinct enrolment	94	66	<b>70</b>
	Participation rate <sup>1</sup> of students	23%	20%	<b>19%</b>
	Graduation rate <sup>2</sup> of students	53%	42%	<b>40%</b>
	Employment rate <sup>3</sup> of graduates	48%	40%	<b>58%</b>
	Furthering training rate <sup>4</sup> of graduates	61%	46%	<b>69%</b>
	Participation rate <sup>5</sup> of Indigenous people	76%	63%	<b>81%</b>
	Graduation rate <sup>6</sup> of Indigenous people	73%	60%	<b>71%</b>
	Graduation rate <sup>7</sup> of Indigenous people	52%	45%	<b>35%</b>
	Employment rate <sup>8</sup> of Indigenous graduates	50%	50%	<b>60%</b>
	Furthering training rate <sup>9</sup> of Indigenous people	60%	40%	<b>60%</b>
<b>Non-Credit</b>	Number of student enrolments – FLEs	47	20	<b>26</b>
<b>Contractual Revenue</b>	Contractual revenue <sup>10</sup> from annual financial statements	<b>\$632,102</b>	<b>\$465,200</b>	<b>\$266,898</b>



## Notes:

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





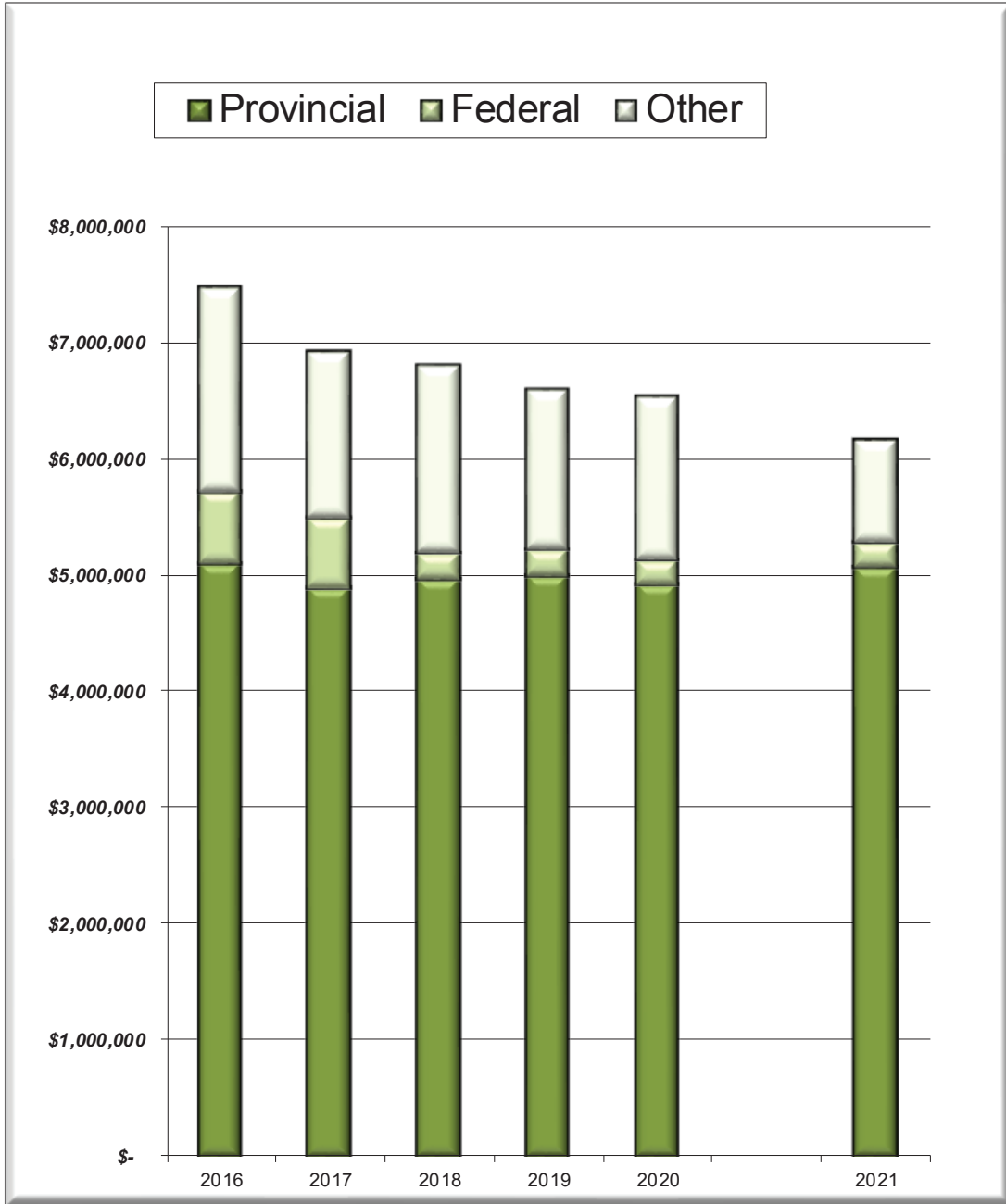


# FINANCIAL Statements

Carlton Trail College  
June 30, 2021

**CARLTON TRAIL COLLEGE  
REVENUE ANALYSIS  
2016 - 2021**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Provincial	\$ 5,102,986	\$ 4,895,420	\$ 4,957,898	\$ 4,990,846	\$ 4,913,448	\$ 5,067,262
Federal	612,414	602,402	247,598	233,626	234,882	223,592
Other	<u>1,754,720</u>	<u>1,427,002</u>	<u>1,606,580</u>	<u>1,368,085</u>	<u>1,394,982</u>	<u>875,124</u>
<b>Total</b>	<b><u>\$ 7,470,120</u></b>	<b><u>\$ 6,924,824</u></b>	<b><u>\$ 6,812,076</u></b>	<b><u>\$ 6,592,557</u></b>	<b><u>\$ 6,543,312</u></b>	<b><u>\$ 6,165,978</u></b>

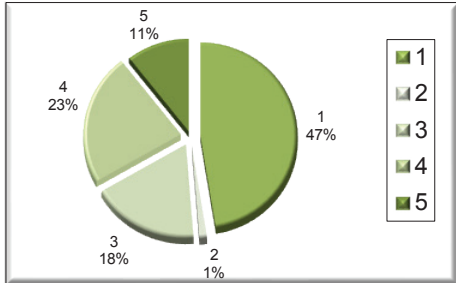




**CARLTON TRAIL COLLEGE**  
**Comparison of Expenditures 2016 - 2021**

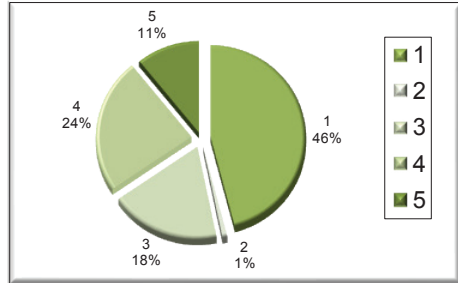
**2016**

(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



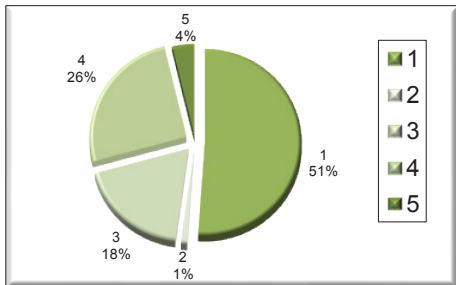
**2017**

(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



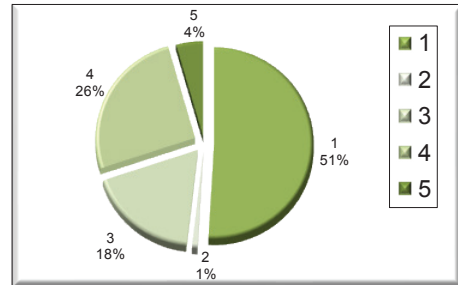
**2018**

(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



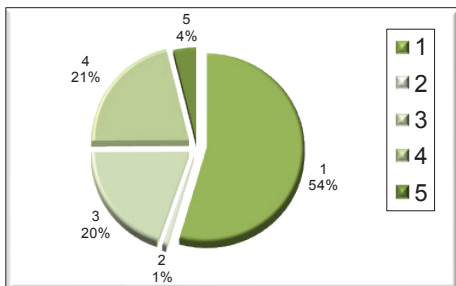
**2019**

(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



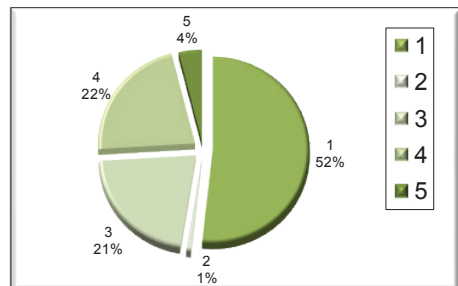
**2020**

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



**2021**

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



## 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, 2021, and the statements of operations, change in net financial assets and cash flow 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 Carlton Trail College as at June 30, 2021, and its results of operations, its changes in its net financial assets 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matter

#### *Supplemental Information*

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. Schedules 1, 2, 3 and 4 are presented for purposes of additional information and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the financial statements taken as a whole.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as

management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to a 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:

- 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 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, Canada  
September 24, 2021

*Grant Thornton LLP*

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, 2021, 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, 2021, have been reported on by Grant Thornton 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

**Carlton Trail College  
Statement of Financial Position  
as at June 30, 2021**

	June 30 2021	June 30 2020
<b>Financial Assets</b>		
Cash (Note 3)	\$ 2,956,966	\$ 2,606,910
Accounts receivable (Note 4)	210,437	172,629
Inventories for resale (Note 5)	43,503	38,887
<b>Total Financial Assets</b>	<b>3,210,906</b>	<b>2,818,426</b>
<b>Liabilities</b>		
Accrued salaries and benefits (Note 6)	346,432	233,739
Accounts payable and accrued liabilities (Note 7)	145,614	167,495
Deferred revenue (Note 8)	426,929	278,592
Liability for employee future benefits (Note 9)	190,400	179,700
<b>Total Financial Liabilities</b>	<b>1,109,375</b>	<b>859,526</b>
<b>Net Financial Assets</b>	<b>2,101,531</b>	<b>1,958,900</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 10)	3,701,138	3,955,875
Prepaid expenses (Note 11)	49,929	71,759
<b>Total Non-Financial Assets</b>	<b>3,751,067</b>	<b>4,027,634</b>
<b>Accumulated Surplus</b>	<b>\$ 5,852,598</b>	<b>\$ 5,986,534</b>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations (Note 16)	\$ 5,852,598	\$ 5,986,534
<b>Total Accumulated Surplus</b>	<b>\$ 5,852,598</b>	<b>\$ 5,986,534</b>

Contractual Obligations and Commitments (Note 17)  
Contractual Rights (Note 18)  
Contingent Liabilities (Note 19)

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

On behalf of the Board:

original signed by \_\_\_\_\_ Chairperson

original signed by \_\_\_\_\_ VP Finance

**Carlton Trail College**  
**Statement of Operations and Accumulated Surplus**  
**for the year ended June 30, 2021**

**Statement 2**

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Revenues (Schedule 2)</b>			
Provincial government			
Grants	\$ 4,516,900	\$ 4,527,500	\$ 4,389,050
Other	234,300	539,762	524,398
Federal government			
Other	243,000	223,592	234,882
Other revenue			
Administrative recoveries	10,100	9,132	10,724
Contracts	360,700	178,489	534,820
Interest	45,360	19,540	51,903
Rents	6,500	3,200	5,225
Resale items	40,950	38,518	74,092
Tuition	732,740	497,857	623,184
Donations	82,500	100,214	74,660
Other	21,350	28,174	20,374
Total revenues	6,294,400	6,165,978	6,543,312
<b>Expenses (Schedule 3)</b>			
General	2,748,200	2,660,583	2,656,911
Skills training	2,099,540	1,820,108	2,273,703
Basic education	1,689,285	1,440,566	1,380,142
Services	258,370	248,157	255,206
Scholarships	105,000	130,500	134,500
Total expenses	6,900,395	6,299,914	6,700,462
Surplus (Deficit) for the Year from Operations	(605,995)	(133,936)	(157,150)
Accumulated Surplus, Beginning of Year	5,986,534	5,986,534	6,143,684
Accumulated Surplus, End of Year	\$ 5,380,539	\$ 5,852,598	\$ 5,986,534

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

**Carlton Trail College**  
**Statement of Changes in Net Financial Assets**  
**as at June 30, 2021**

**Statement 3**

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Net Financial Assets, Beginning of Year</b>	\$ 1,958,900	<b>\$ 1,958,900</b>	\$ 1,870,570
<b>Surplus (Deficit) for the Year from Operations</b>	(605,995)	<b>(133,936)</b>	(157,150)
Acquisition of tangible capital assets	(275,000)	<b>(5,350)</b>	(26,427)
Proceeds on disposal of tangible capital assets	-	-	-
Net gain on disposal of tangible capital assets	-	-	-
Amortization of tangible capital assets	278,150	<b>260,087</b>	267,485
(Acquisition) use of prepaid expenses	5,000	<b>21,830</b>	4,422
<b>Change in Net Financial Assets</b>	<u>(597,845)</u>	<u><b>142,631</b></u>	<u>88,330</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 1,361,055</u>	<u><b>\$ 2,101,531</b></u>	<u>\$ 1,958,900</u>

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

## Statement 4

**Statement of Cash Flows  
for the year ended June 30, 2021**

	<u>2021</u>	<u>2020</u>
<b>Operating Activities</b>		
(Deficit) Surplus for the year from operations	\$ (133,936)	\$ (157,150)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	260,087	267,485
Net gain on disposal of tangible capital assets	-	-
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(37,808)	131,871
(Increase) decrease in inventories for resale	(4,616)	1,320
Increase in accrued salaries and benefits	112,693	8,831
(Decrease) in accounts payable and accrued liabilities	(21,881)	(1,873)
Increase (decrease) in deferred revenue	148,337	(107,375)
Increase in Liability for Employee Future Benefits	10,700	10,400
Decrease in prepaid expenses	21,830	4,422
<b>Cash Provided by Operating Activities</b>	<u>355,406</u>	<u>157,931</u>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(5,350)	(26,427)
Proceeds on disposal of tangible capital assets	-	-
<b>Cash used by Capital Activities</b>	<u>(5,350)</u>	<u>(26,427)</u>
<b>Increase in Cash</b>	<b>350,056</b>	131,504
<b>Cash, Beginning of Year</b>	<u>2,606,910</u>	2,475,406
<b>Cash, End of Year</b>	<u>\$ 2,956,966</u>	<u>\$ 2,606,910</u>

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



**CARLTON TRAIL COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2021**

**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 (PSA).

**(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 \$190,400 (June 30, 2020 - \$179,700) 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, 2021 and June 30, 2020, the College did not own any portfolio instruments in equity instruments.

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

### **ii) Cost or Amortized Cost**

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

## **(c) Financial Assets**

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

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

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

#### (d) Liabilities

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

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

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

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

**Liability for Employee Future Benefits** represents accumulating non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

#### (e) Non-Financial Assets

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

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

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

Buildings	20 to 50 years
Furniture and equipment	3 to 5 years
Computer 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 Policies**

A number of new and amended Canadian public sector accounting standards have been issued but not applied in preparing these financial statements. The following standards will become effective as follows:

**i) PS 3280 Asset Retirement Obligations (effective July 1, 2022)**

A new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset.

**ii) PS 3400 Revenue (effective July 1, 2023)**

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

The College plans to adopt PS 3280 Asset Retirement Obligations on July 1, 2021 and PS 3400 Revenue when effective and is currently analyzing the impact this will have on these financial statements.

**3. CASH**

	June 30 2021	June 30 2020
Cash	\$ 2,956,966	\$ 2,606,910
<b>Cash</b>	<b>\$ 2,956,966</b>	<b>\$ 2,606,910</b>

**4. ACCOUNTS RECEIVABLE**

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

	June 30 2021	June 30 2020
Provincial government		
Advanced Education/Immigration and Career Training	\$ 32,265	\$ -
Other	64,633	65,273
Federal government	70,253	81,111
Other receivables		
First Nation Partnerships	7,419	13,600
Other	35,867	12,645
	210,437	172,629
Less: Allowance for doubtful accounts	-	-
<b>Accounts receivable, net of allowances</b>	<b>\$ 210,437</b>	<b>\$ 172,629</b>

**5. INVENTORIES FOR RESALE**

	June 30 2021	June 30 2020
Text books and course materials	\$ 43,503	\$ 38,887
<b>Inventories for resale</b>	<b>\$ 43,503</b>	<b>\$ 38,887</b>

## 6. ACCRUED SALARIES AND BENEFITS

	June 30 2021	June 30 2020
Accrued employee benefits	\$ 109,720	13,120
Accrued vacation pay	236,712	220,619
<b>Accrued salaries and benefits</b>	<b>\$ 346,432</b>	<b>\$ 233,739</b>

## 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2021	June 30 2020
Trade Payables	\$ 145,614	\$ 167,495
<b>Accounts payable and accrued liabilities</b>	<b>\$ 145,614</b>	<b>\$ 167,495</b>

## 8. DEFERRED REVENUE

Other deferred revenue:	June 30 2020	Addition during the year	Revenue recognized in the year	June 30 2021
First Nations	\$ 247,344	\$ 97,000	\$ 31,745	\$ 312,599
Tuition Deposits	23,750	69,232	22,750	70,232
RBC foundation - Digital Literacy	-	15,000	-	15,000
Support Care Worker - CiCan	-	21,600	-	21,600
Industry Canada - Potential repayment	7,498	-	-	7,498
<b>Deferred revenue</b>	<b>\$ 278,592</b>	<b>\$ 202,832</b>	<b>\$ 54,495</b>	<b>\$ 426,929</b>

## 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 2021	June 30 2020
Actuarial valuation (extrapolation) date	(30-Jun-2020)	(30-Jun-2020)
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	2.10%	2.10%
Expected average remaining service life (years)	10.2	10.2

	June 30 2021	June 30 2020
<b>Liability for Employee Future Benefits</b>		
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 193,500</b>	<b>\$ 184,400</b>
Current period benefit cost	35,700	35,000
Interest cost	4,100	3,900
Benefit payments	(30,400)	(29,800)
Actuarial gains / losses	-	-
Plan amendments	-	-
<b>Accrued Benefit Obligation - end of year</b>	<b>202,900</b>	<b>193,500</b>
<b>Unamortized Net Actuarial Gains / Losses</b>	<b>(12,500)</b>	<b>(13,800)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 190,400</b>	<b>\$ 179,700</b>

	June 30 2021	June 30 2020
<b>Employee Future Benefits Expense</b>		
Current period benefit cost	\$ 35,700	\$ 35,000
Amortization of net actuarial gain / loss	1,300	1,300
<b>Benefit cost</b>	<b>37,000</b>	<b>36,300</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>4,100</b>	<b>3,900</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 41,100</b>	<b>\$ 40,200</b>

## 10. TANGIBLE CAPITAL ASSETS

	Land & Land Imp	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Vehicles	Leasehold Improv	2021	2020
<b>Tangible Capital Assets - at Cost:</b>									
Opening Balance at Start of Year	\$ 11,370	\$ 1,062,434	\$ 572,423	\$ 1,115,221	\$ 366,615	\$ 301,223	\$ 4,954,778	\$ 8,384,064	\$ 8,357,637
Additions/Purchases	-	-	5,350	-	-	-	-	5,350	26,427
Disposals	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>11,370</b>	<b>1,062,434</b>	<b>577,773</b>	<b>1,115,221</b>	<b>366,615</b>	<b>301,223</b>	<b>4,954,778</b>	<b>8,389,414</b>	<b>8,384,064</b>
<b>Tangible Capital Assets - Amortization:</b>									
Opening Balance at Start of Year	\$ 5,851	588,109	499,468	1,043,405	289,894	203,112	1,798,350	4,428,189	4,160,704
Amortization of the Period	2,194	32,218	19,813	29,211	28,657	41,165	106,829	260,087	267,485
Disposals	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>8,045</b>	<b>620,327</b>	<b>519,281</b>	<b>1,072,616</b>	<b>318,551</b>	<b>244,277</b>	<b>1,905,179</b>	<b>4,688,276</b>	<b>4,428,189</b>
<b>Net Book Value:</b>									
Opening Balance at Start of Year	\$ 5,519	474,325	72,955	71,816	76,721	98,111	3,156,428	3,955,875	4,196,933
Closing Balance at End of Year	3,325	442,107	58,492	42,605	48,064	56,946	3,049,599	3,701,138	3,955,875
<b>Change in Net Book Value</b>	<b>(2,194)</b>	<b>(32,218)</b>	<b>(14,463)</b>	<b>(29,211)</b>	<b>(28,657)</b>	<b>(41,165)</b>	<b>(106,829)</b>	<b>(254,737)</b>	<b>(241,058)</b>

## 11. PREPAID EXPENSES

	June 30 2021	June 30 2020
Rent	\$ 15,026	\$ 14,101
Phone & IT Security Contracts	16,835	19,809
Photocopiers	-	331
Equipment Deposits	14,000	-
Commercial Insurance	1,354	33,652
Other	2,714	3,866
<b>Prepaid expenses</b>	<b>\$ 49,929</b>	<b>\$ 71,759</b>



## 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:

	2021	2020
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	\$ 18,106	\$ 16,307

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:

	2021	2020
Number of active College members	61	63
Member contribution rate (percentage of salary)	9.00%	9.00%
College contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 260,366	\$ 270,801
College contributions for the year	\$ 260,366	\$ 270,801

### 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, 2021 and June 30, 2020, was:

	June 30, 2021		June 30, 2020	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$208,669	-	\$167,313	-
30-60 days	1,546	-	51	-
60-90 days	(78)	-	4,210	-
Over 90 days	300	-	1,055	-
Total	\$210,437	-	\$172,629	-
Net	\$210,437		\$172,629	

#### 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, 2021	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 204,404	\$ 142,028
Accounts payable and accrued liabilities	\$ 115,910	\$ 29,704
Total	\$ 320,314	\$ 171,732

### 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, 2021.

## 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on June 29, 2020 and the Minister of Advanced Education on September 10, 2020.

## 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 2021	June 30 2020
<b>Revenues:</b>		
<i>Horizon School Division #205</i>	\$ 265,195	\$ 279,327
<i>Ministry of Advanced Education/Immigration and Career Training</i>	4,775,307	4,590,531
<i>Other Regional Colleges</i>	28,999	12,298
<i>Saskatchewan Government Insurance</i>	3,288	-
<i>Saskatchewan Polytechnic</i>	2,103	47,695
<i>Student Aid Fund</i>	21,073	20,544
<i>Other Related Parties</i>	9,990	907
	<b>\$ 5,105,955</b>	<b>\$ 4,951,302</b>
<b>Expenses:</b>		
<i>Horizon School Division #205</i>	105,487	82,831
<i>Ministry of Central Services</i>	5,151	11,260
<i>Ministry of Finance</i>	4,567	916
<i>SaskEnergy</i>	10,085	9,704
<i>SaskPower</i>	13,652	17,200
<i>SaskTel / Sask Mobility</i>	44,588	46,972
<i>Saskatchewan Workers Compensation Board</i>	11,054	11,144
<i>Saskatchewan Polytechnic</i>	158,283	338,067
<i>Student Aid Fund</i>	21,073	20,544
<i>Other Related Parties</i>	16,271	24,055
	<b>\$ 390,211</b>	<b>\$ 562,693</b>

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 2020	Addition during the year	Reductions during the year	June 30 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 3,955,875	\$ 5,350	\$ 260,087	\$ 3,701,138
	<b>3,955,875</b>	<b>5,350</b>	<b>260,087</b>	<b>3,701,138</b>
<b>Internally Restricted Operating Surplus:</b>				
<b>Capital Projects:</b>				
<i>Sustaining Capital Funding</i>	19,256	22,000	5,350	35,906
	<b>19,256</b>	<b>22,000</b>	<b>5,350</b>	<b>35,906</b>
<b>Other:</b>				
<i>Information Technology</i>	119,764		17,565	102,199
<i>Online registration/content management software</i>	50,000	-	-	50,000
<i>Accounting software upgrades and enhancements</i>	30,273	-	-	30,273
<i>Enterprise Resource Planning Software (ERP)</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>	73,143	-	3,964	69,179
<i>Vehicles</i>	173,684	15,000		188,684
<b>Scholarship</b>				
<i>BHP Billiton</i>	104,346	65,239	82,500	87,085
<i>Saskatchewan Innovation and Opportunity</i>	86,307	44,809	51,000	80,116
<b>Other (targeted programming funds)</b>				
<i>Programming</i>				
<i>- English as a Second Language</i>	72,379	139,000	99,683	111,696
<i>- Skills Training Allocation</i>	316,164	1,003,000	936,930	382,234
<i>- ABE on Reserve</i>	154,560	237,000	272,305	119,255
<i>- ABE Credit</i>	84,585	428,000	432,230	80,355
<i>- ABE Essential Skills for the Workplace</i>	133,426	200,000	192,610	140,816
	<b>1,517,248</b>	<b>2,132,048</b>	<b>2,088,787</b>	<b>1,560,509</b>
<b>Unrestricted Operating Surplus</b>	<b>494,155</b>	<b>97,890</b>	<b>37,000</b>	<b>555,045</b>
<b>Total Accumulated Surplus</b>	<b>\$ 5,986,534</b>	<b>\$ 2,257,288</b>	<b>\$ 2,391,224</b>	<b>\$ 5,852,598</b>

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

- a) Sustaining Capital Funding – Provincial funding to assist with preventative maintenance and replacement of capital assets. Funds will be fully utilized in 2021/22.
- 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. Funds will be targeted for the purchase of a new ERP system if the system-wide purchase proceeds. Will know status in 2021/22.
- 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) Inventory Software – Funds were put aside for an asset tracking software. Funds will be targeted for the purchase of a new ERP system if the system-wide purchase proceeds. Will know status in 2021/22.
- f) SIS System Upgrade - Funds will be targeted for the purchase of a new ERP system (Student Information System, Financial, HR and Payroll) if the system-wide purchase proceeds. Will know status in 2021/22.
- g) Learning Enhanced Technology – smart boards, video conference, technology to aid in the classroom. Funds will be fully utilized with the purchase of new smartboards July 2021.
- h) Professional Development – 1% of staff salary placed into a reserve to provide training. Each employee can accrue up to three years of PD.
- i) Vehicles – replacement of two College vehicles in 2021/22. Purchase for 2020/21 was postponed due to Covid. Plus an annual allocation of \$15,000 for future vehicle needs.
- j) BHP Billiton – The College administers scholarships funded by BHP Billiton.
- k) Saskatchewan Innovation and Opportunity Scholarships – College generated scholarship funds along with matching funds from the Ministry of Advanced Education.
- l) English as a Second Language/English Language Training – Funds received from Ministry to provide English language training for immigrants.
- m) Skills Training Allocation – funds targeted by Ministry to provide skills training.
- n) ABE On-Reserve – funds targeted by Ministry to provide On-Reserve adult basic education.
- o) ABE Credit – funds targeted by Ministry to provide adult basic education.
- p) 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
<b>Future minimum lease payments:</b>			
2022	\$ 185,859	\$ 7,092	\$ 192,951
2023	181,143	7,092	188,235
2024	181,571	3,546	185,117
2025	136,266	-	136,266
2026	105,967	-	105,967
	790,806	17,730	808,536
<b>Interest and executory costs</b>	-	-	-
<b>Total Lease Obligations</b>	<b>\$ 790,806</b>	<b>\$ 17,730</b>	<b>\$ 808,536</b>

## 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, 2021				
	2022	2023	2024	2025	Total
Federal Contracts	\$ 289,217	\$ 281,423	\$ 285,432	\$ 278,607	\$ 1,134,679
<b>Total Contractual Rights</b>	<b>\$ 289,217</b>	<b>\$ 281,423</b>	<b>\$ 285,432</b>	<b>\$ 278,607</b>	<b>\$ 1,134,679</b>

## 19. CONTINGENT LIABILITIES

During the year, two separate grievances were filed against the Carlton Trail College (“defendant”) from employees (“claimants”):

An employee (“claimant”), filed a grievance against the Carlton Trail College (“defendant”) claiming that the defendant had failed to properly accommodate their workplace medical exemption. No possible outcome or any settlement is determinable at year-end. No provision has been made in the financial statement in regards to this matter.

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

## **20. COVID-19 PANDEMIC**

In March 2020, the World Health Organization declared a global pandemic related to the coronavirus known as COVID-19. It has caused material disruption to businesses and has resulted in an economic slowdown. The College continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential impact on the College's financial position and operations. Accordingly, the financial position and results of operations as of and for the year ended June 30, 2021 have not been adjusted to reflect their impact.

The impacts on the economy have been far-reaching and the Canadian post-secondary education sector continues to be impacted directly by measures taken to limit the spread of the virus, such as physical distancing requirements and restrictions on travel. The Carlton Trail College 2021-22 Business Plan includes an anticipated reduction in tuition and sales revenues due to reduced numbers of students attending classes in-person, as well as reductions in expenditures.

## **21. COMPARATIVE FIGURES**

Certain 2020 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, 2021

	2021 Actual										2021		2020		
	Skills Training		Basic Education		Learner Support		Services		Scholarships		Budget	Actual	Budget	Actual	
	Credit	Non-credit	Credit	Non-credit	Support	Counsel	Support	Counsel	Support	Counsel					
<b>Revenues (Schedule 2)</b>															
Provincial government	\$ 2,526,955	\$ 1,291,594	\$ 39,980	\$ 835,736	\$ 351,924	\$ 21,073	\$ -	\$ -	\$ -	\$ -	\$ 4,751,200	\$ 5,067,262	\$ 4,751,200	\$ 4,913,448	
Federal government	-	-	-	-	223,592	-	-	-	-	-	243,000	223,592	243,000	284,882	
Other	24,330	615,127	65,404	43,191	16,135	2,389	1,500	107,048	107,048	1,300,200	1,300,200	875,124	1,300,200	1,394,982	
<b>Total Revenues</b>	<b>2,551,285</b>	<b>1,906,721</b>	<b>105,384</b>	<b>878,927</b>	<b>591,651</b>	<b>23,462</b>	<b>1,500</b>	<b>107,048</b>	<b>107,048</b>	<b>6,294,400</b>	<b>6,165,978</b>	<b>6,165,978</b>	<b>6,294,400</b>	<b>6,543,312</b>	
<b>Expenses (Schedule 3)</b>															
Agency contracts	-	392,495	13,609	-	4,676	-	-	-	-	-	587,265	410,780	587,265	719,037	
Amortization	260,087	-	-	-	-	-	-	-	-	-	278,150	260,087	278,150	267,485	
Equipment	16,837	41,083	19,043	56,766	13,777	-	280	-	-	-	180,155	147,786	180,155	117,828	
Facilities	130,680	113,389	1,059	79,635	13,734	-	5	-	-	-	330,630	338,502	330,630	316,236	
Information technology	94,239	17,185	-	812	7,082	4,341	983	-	-	-	92,500	124,642	92,500	92,680	
Operating	333,928	138,107	7,411	26,159	29,541	16,533	7,245	130,500	130,500	897,450	689,424	689,424	897,450	815,445	
Personal services	1,824,812	1,038,327	38,400	731,701	476,683	69,289	149,481	-	-	4,534,245	4,328,693	4,328,693	4,534,245	4,371,751	
<b>Total Expenses</b>	<b>2,660,583</b>	<b>1,740,586</b>	<b>79,522</b>	<b>895,073</b>	<b>545,493</b>	<b>90,163</b>	<b>157,994</b>	<b>130,500</b>	<b>130,500</b>	<b>6,900,395</b>	<b>6,299,914</b>	<b>6,299,914</b>	<b>6,900,395</b>	<b>6,700,462</b>	
<b>Surplus (Deficit) for the year</b>	<b>\$ (109,298)</b>	<b>\$ 166,135</b>	<b>\$ 25,862</b>	<b>\$ (16,146)</b>	<b>\$ 46,158</b>	<b>\$ (66,701)</b>	<b>\$ (156,494)</b>	<b>\$ (23,452)</b>	<b>\$ (23,452)</b>	<b>\$ (605,995)</b>	<b>\$ (133,936)</b>	<b>\$ (133,936)</b>	<b>\$ (605,995)</b>	<b>\$ (157,150)</b>	

Schedule 2

Carlton Trail College  
Schedule of Revenues by Function  
for the year ended June 30, 2021

	2021 Revenues Actual										2021 Total Revenues Actual	2021 Total Revenues Budget	2020 Total Revenues Actual
	Skills Training		Basic Education		Services		Scholarships						
	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel							
<b>Provincial Government</b>													
Advanced Education/ Immigration and Career Training													
Operating grants	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,498,500	\$ 2,498,500
Program grants	-	1,003,000	-	658,950	-	345,050	-	-	-	-	-	2,007,000	1,952,750
Capital grants	22,000	-	-	-	-	-	-	-	-	-	-	22,000	29,500
	2,520,500	1,003,000	-	658,950	-	345,050	-	-	-	-	-	4,527,500	4,389,050
Contracts	-	197,785	-	39,980	-	6,874	-	-	-	-	-	265,712	219,075
Other	3,167	-	-	-	-	-	-	-	-	-	-	3,167	1,800
	2,523,667	1,200,785	-	39,980	-	351,924	-	-	-	-	-	4,796,379	4,611,075
Other provincial	3,288	90,809	-	176,786	-	-	-	-	-	-	-	270,883	302,373
<b>Total Provincial</b>	2,526,955	1,291,594	-	39,980	-	351,924	-	-	-	-	-	5,067,262	4,913,448
<b>Federal Government</b>													
Program grants	-	-	-	-	-	223,592	-	-	-	-	-	223,592	243,882
Other Federal	-	-	-	-	-	223,592	-	-	-	-	-	223,592	234,882
<b>Total Federal</b>	-	-	-	-	-	223,592	-	-	-	-	-	223,592	234,882
<b>Other Revenue</b>													
Admin recovery	32	-	-	-	-	-	-	-	-	-	-	9,132	10,100
Contracts	-	136,744	-	25,990	-	15,755	-	-	-	-	-	178,489	360,700
Interest	18,806	-	-	-	-	-	-	-	-	-	-	19,540	45,360
Rents	3,200	-	-	-	-	-	-	-	-	-	-	3,200	6,500
Resale items	-	35,451	-	2,687	-	380	-	-	-	-	-	38,518	40,950
Tuitions	-	432,751	-	62,717	-	-	-	-	-	-	-	497,857	732,740
Donations	1,500	-	-	1,500	-	-	-	-	-	-	-	100,214	82,500
Other	792	10,181	-	15,701	-	-	-	-	-	-	-	28,174	21,350
<b>Total Other</b>	24,330	615,127	-	65,404	-	16,135	-	-	-	-	-	875,124	1,300,200
<b>Total Revenues</b>	\$ 2,551,285	\$ 1,906,721	\$ 105,384	\$ 878,927	\$ 591,651	\$ 23,462	\$ 1,500	\$ 107,048	\$ 107,048	\$ 6,294,400	\$ 6,165,978	\$ 6,543,312	

Schedule 3

Carlton Trail College  
Schedule of Expenses by Function  
for the year ended June 30, 2021

General (Schedule 4)	2021 Expenses Actual							2021 Total Expenses Actual	2021 Total Expenses Budget	2020 Total Expenses Actual	
	Skills Training		Basic Education		Services		Scholarships				
	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					
<b>Agency Contracts</b>											
Contracts	\$ -	\$ 392,495	\$ 13,609	\$ -	\$ 4,676	\$ -	\$ -	\$ -	\$ 410,780	\$ 587,265	\$ 719,037
Instructors	-	-	-	-	-	-	-	-	-	-	-
		392,495	13,609		4,676				410,780	587,265	719,037
<b>Amortization</b>	260,087	-	-	-	-	-	-	-	260,087	278,150	267,485
<b>Equipment</b>											
Equipment (non-capital)	8,639	31,352	-	43,889	10,475	-	280	-	94,635	64,425	26,637
Rental	13,906	337	19,043	2,472	-	-	-	-	35,758	86,780	68,769
Repairs and maintenance	15,935	1,277	-	181	-	-	-	-	17,393	28,950	22,422
Vehicle Expense Allocation	(21,643)	8,117	-	10,224	3,302	-	-	-	-	-	-
	16,837	41,083	19,043	56,766	13,777	-	280	-	147,786	180,155	117,828
<b>Facilities</b>											
Building supplies	9,894	3,278	-	991	3,199	-	5	-	17,367	10,290	5,657
Grounds	4,714	182	-	757	-	-	-	-	5,653	4,500	4,264
Janitorial	26,856	22,421	-	21,600	-	-	-	-	70,877	77,450	59,326
Rental	76,108	69,427	1,059	50,976	10,535	-	-	-	208,105	195,300	191,717
Repairs & maintenance building:	1,449	1,224	-	565	-	-	-	-	3,238	13,750	19,018
Utilities	8,183	15,428	-	4,235	-	-	-	-	27,846	23,520	31,111
Security & Alarm Systems	3,476	1,429	-	511	-	-	-	-	5,416	5,820	5,143
	130,680	113,389	1,059	79,635	13,734	-	5	-	338,502	330,630	316,236
<b>Information Technology</b>											
Computer services	48,043	726	-	-	-	4,341	-	-	53,110	44,135	40,842
Data communications	3,577	862	-	246	123	-	493	-	5,301	2,410	645
Equipment (non-capital)	17,565	13,857	-	285	6,135	-	345	-	38,187	16,000	20,039
Materials & supplies	1,405	-	-	17	32	-	145	-	1,599	6,075	1,741
Rental	1,285	-	-	-	-	-	-	-	1,285	1,310	1,361
Repairs & maintenance	-	-	-	-	-	-	-	-	-	400	-
Software (non-capital)	22,364	1,740	-	264	792	-	-	-	25,160	22,170	28,052
	94,239	17,185	-	812	7,082	4,341	983	-	124,642	92,500	92,680
<b>Operating</b>											
Advertising	45,301	12,539	1,228	609	3,161	-	920	-	63,758	72,950	56,730
Association fees & dues	13,974	2,814	-	105	520	-	390	-	17,803	21,090	15,266
Bad debts	109	-	-	-	-	-	-	-	109	-	224
Financial services	9,433	-	-	-	-	-	-	-	9,433	10,700	9,556
In-service (includes PD)	31,809	-	-	-	702	-	534	-	33,045	43,240	37,032
Insurance	48,024	-	-	-	-	-	-	-	48,024	54,885	48,187
Materials & supplies	15,261	57,811	745	11,253	18,274	16,170	129	-	119,643	195,215	179,831
Postage, freight & courier	7,949	1,354	113	197	-	-	-	-	9,613	15,800	17,114
Printing & copying	19,090	113	-	-	38	-	152	-	19,393	34,345	24,335
Professional services	80,012	-	-	-	1,500	-	-	-	81,512	57,540	31,516
Resale items	(118)	38,011	1,169	-	283	-	-	-	39,345	37,810	83,083
Subscriptions	3,542	200	-	-	-	-	-	-	3,742	5,560	4,262
Telephone & fax	44,294	10,030	-	8,500	3,362	363	4,213	-	70,762	70,025	61,976
Travel	10,904	9,820	4,156	324	1,525	-	907	-	27,636	136,225	69,229
Other	4,344	5,415	-	5,171	176	-	-	130,500	145,606	142,065	177,104
	333,928	138,107	7,411	26,159	29,541	16,533	7,245	130,500	689,424	897,450	815,445
<b>Personal Services</b>											
Employee benefits	293,631	128,020	1,283	86,042	74,185	12,467	22,354	-	617,982	662,890	634,661
Honoraria	20,018	50	-	50	100	-	-	-	20,218	33,350	19,408
Salaries	1,511,163	910,257	37,117	645,609	402,398	56,822	127,127	-	3,690,493	3,838,005	3,717,682
Other	-	-	-	-	-	-	-	-	-	-	-
	1,824,812	1,038,327	38,400	731,701	476,683	69,289	149,481	-	4,328,693	4,534,245	4,371,751
<b>Total Expenses</b>	<u>\$ 2,660,583</u>	<u>\$ 1,740,586</u>	<u>\$ 79,522</u>	<u>\$ 895,073</u>	<u>\$ 545,493</u>	<u>\$ 90,163</u>	<u>\$ 157,994</u>	<u>\$ 130,500</u>	<u>\$ 6,299,914</u>	<u>\$ 6,900,395</u>	<u>\$ 6,700,462</u>

## Schedule 4

**Carlton Trail College**  
**Schedule of General Expenses by Functional Area**  
**for the year ended June 30, 2021**

	2021 General Actual				2021	2021	2020
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
<b>Agency Contracts</b>							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructors	-	-	-	-	-	-	150
	-	-	-	-	-	-	150
<b>Amortization</b>	-	-	260,087	-	<b>260,087</b>	278,150	267,485
<b>Equipment</b>							
Equipment (non-capital)	-	8,639	-	-	<b>8,639</b>	9,750	9,709
Rental	-	13,906	-	-	<b>13,906</b>	19,020	15,924
Repairs and maintenance	-	15,935	-	-	<b>15,935</b>	27,700	18,390
Vehicle Expense Allocation	-	(21,643)	-	-	<b>(21,643)</b>	(44,055)	(35,026)
	-	16,837	-	-	<b>16,837</b>	12,415	8,997
<b>Facilities</b>							
Building supplies	-	-	9,894	-	<b>9,894</b>	1,700	3,334
Grounds	-	-	4,714	-	<b>4,714</b>	3,200	3,458
Janitorial	-	-	26,856	-	<b>26,856</b>	20,950	23,856
Rental	135	-	75,973	-	<b>76,108</b>	65,400	61,946
Repairs & maintenance building:	-	-	1,449	-	<b>1,449</b>	8,000	10,490
Utilities	-	-	8,183	-	<b>8,183</b>	5,420	8,501
Security & alarm systems	-	-	3,476	-	<b>3,476</b>	3,300	3,211
	135	-	130,545	-	<b>130,680</b>	107,970	114,796
<b>Information Technology</b>							
Computer services	349	23,571	-	24,123	<b>48,043</b>	37,635	37,717
Data communications	-	938	-	2,639	<b>3,577</b>	2,410	645
Equipment (non-capital)	-	348	-	17,217	<b>17,565</b>	2,000	9,205
Materials & supplies	-	49	-	1,356	<b>1,405</b>	2,750	1,661
Rental	-	1,285	-	-	<b>1,285</b>	1,310	1,361
Software (non-capital)	-	5,524	-	16,840	<b>22,364</b>	21,370	25,581
	349	31,715	-	62,175	<b>94,239</b>	67,475	76,170
<b>Operating</b>							
Advertising	6,594	38,707	-	-	<b>45,301</b>	46,675	40,543
Association fees & dues	5,000	8,974	-	-	<b>13,974</b>	19,725	12,875
Bad debts	-	109	-	-	<b>109</b>	-	224
Financial services	-	9,433	-	-	<b>9,433</b>	10,700	9,556
In-service (includes PD)	3,803	27,992	-	14	<b>31,809</b>	37,650	33,799
Insurance	-	48,024	-	-	<b>48,024</b>	53,935	48,002
Materials & supplies	1,013	14,151	-	97	<b>15,261</b>	17,300	15,856
Postage, freight & courier	-	7,949	-	-	<b>7,949</b>	14,470	12,153
Printing & copying	-	19,090	-	-	<b>19,090</b>	31,415	23,782
Professional services	6,148	73,864	-	-	<b>80,012</b>	53,040	29,953
Resale items	-	(118)	-	-	<b>(118)</b>	-	71
Subscriptions	-	3,542	-	-	<b>3,542</b>	5,010	4,062
Telephone & fax	-	42,551	-	1,743	<b>44,294</b>	43,050	43,672
Travel	4,236	6,651	-	17	<b>10,904</b>	69,580	33,516
Other	2,960	1,384	-	-	<b>4,344</b>	7,100	4,175
	29,754	302,303	-	1,871	<b>333,928</b>	409,650	312,239
<b>Personal Services</b>							
Employee benefits	406	267,217	-	26,008	<b>293,631</b>	308,720	305,644
Honoraria	20,018	-	-	-	<b>20,018</b>	30,150	18,858
Salaries	-	1,365,446	-	145,717	<b>1,511,163</b>	1,533,670	1,552,572
Other	-	-	-	-	<b>-</b>	-	-
	20,424	1,632,663	-	171,725	<b>1,824,812</b>	1,872,540	1,877,074
<b>Total General Expenses</b>	<b>\$ 50,662</b>	<b>\$ 1,983,518</b>	<b>\$ 390,632</b>	<b>\$ 235,771</b>	<b>\$ 2,660,583</b>	<b>\$ 2,748,200</b>	<b>\$2,656,911</b>



# Terms & 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.

## **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.

## **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 language training.





## Campus Locations

### Humboldt

611 17th Street  
Box 720, Humboldt, SK  
S0K 2A0  
Tel: 306-682-2623  
Fax: 306-682-3101

### Watrous

202A 6th Avenue East  
Box 459, Watrous, SK  
S0K 4T0  
Tel: 306-946-2094  
Fax: 306-946-2367

### Wynyard

400A Avenue D West  
Box 716, Wynyard, SK  
S0A 4T0  
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Carlton Trail College  
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