

# 2021-22

## ANNUAL REPORT



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

**Carlton Trail**  
**College.**  
*discover your future*



# VISION

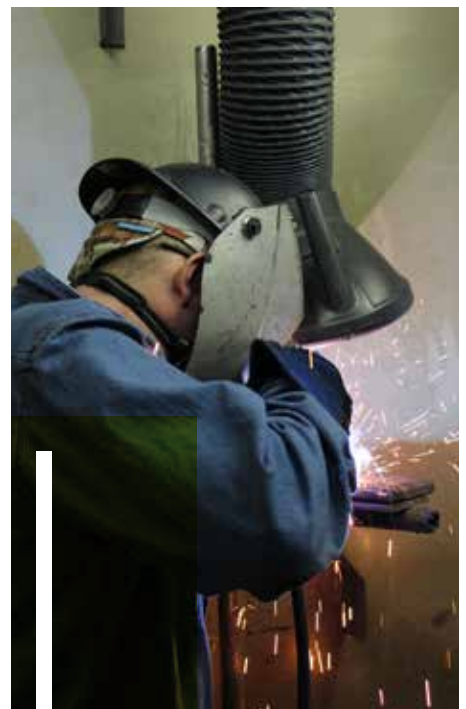
Changing Lives  
Through Learning

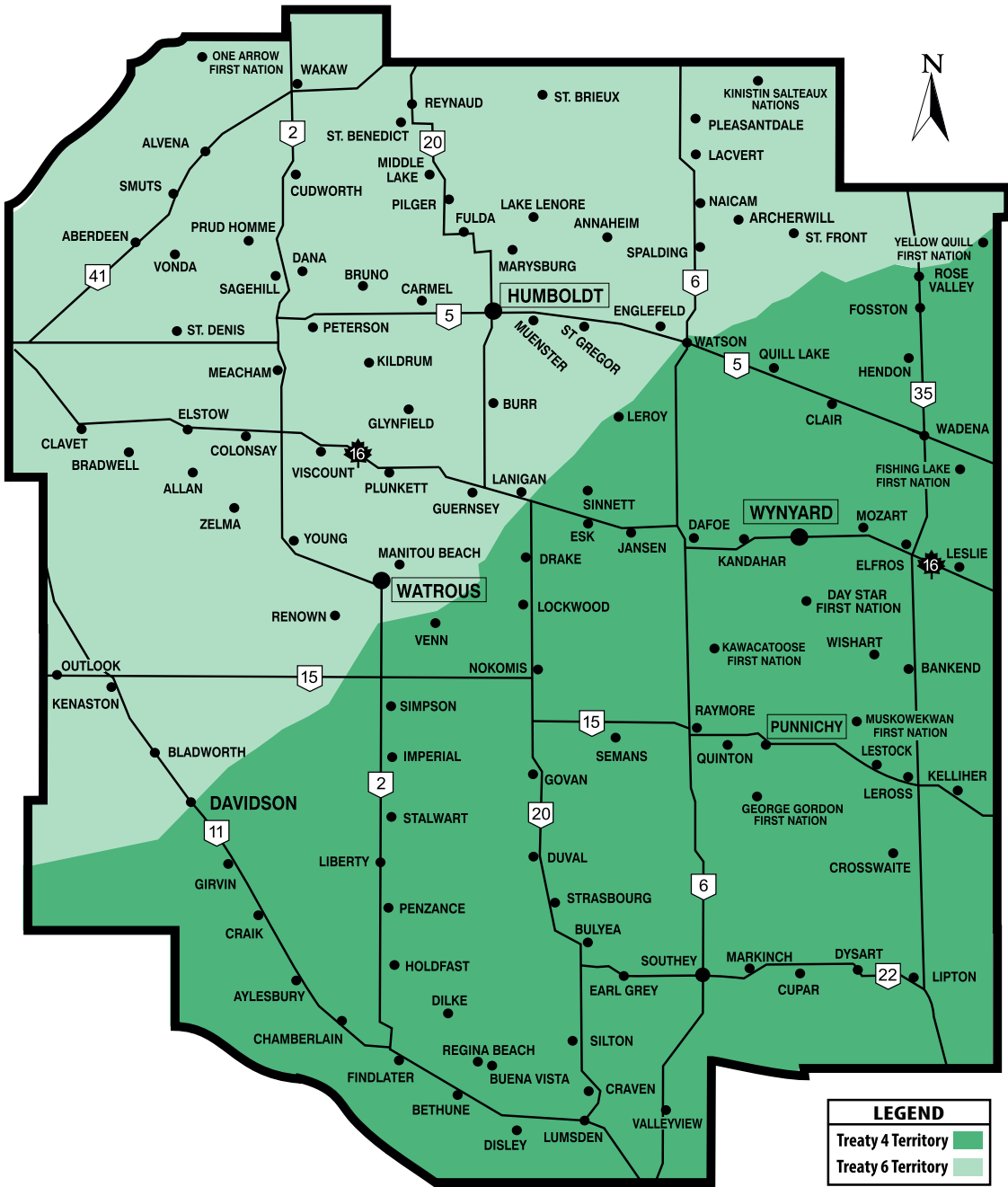
# MISSION

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

# GUIDING PRINCIPLES

Respect  
Accountability  
Commitment  
Innovation  
Integrity





*This Map Does Not Represent Official or Legal Boundaries of Any Indigenous Nations*

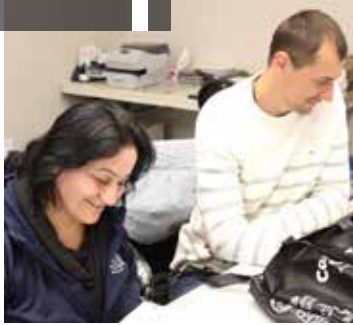


**Carlton Trail College respectfully acknowledges that we are situated within Treaty 4 and 6 territories, traditional lands of Indigenous and Métis peoples.**

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# LETTER of Transmittal

**November 29, 2022**

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

To the Honourable Gordon Wyant, Minister of Advanced Education:

It is our pleasure to submit, herewith, the Annual Report of Carlton Trail College for the fiscal year ended June 30, 2022, including duly certified financial statements of College operations, all in accordance with Section 16 of *The Regional Colleges Act* and Section 14 of *The Regional Colleges Regulations*.



**Sandy Flory**

Acting Chair, Board of Directors  
Carlton Trail College



**Sandy Flory**  
Acting Chair, Board of Directors

# MESSAGE

## from the Board of Directors

On behalf of Carlton Trail College's Board of Directors, I am pleased to present the 2021-22 Annual Report.

Filled with milestone moments and incredible challenges, this academic year will be remembered for how it impacted all aspects of life for our staff and learning community.

The Board was delighted to appoint Amy Yeager as President & CEO on October 1, 2021. Amy has been a part of the College's Senior Leadership team since 2008 and brings a wealth of knowledge with her into her new role.

This past year was marked with unprecedented change at the Board level, as we saw the departure of three valued Board members - Adrienne Jackson, Sommer MacLeod and Shawn Haskey. The Board began the recruitment process in June 2022 and continues to face recruitment challenges due to Saskatchewan's strong economy and competitive job market.

In alignment with prior Saskatchewan Public Health Orders and requirements, the College instituted a Proof of Vaccination Policy, requiring all staff and students to be fully vaccinated to attend face-to-face classes and programs. The extraordinary efforts undertaken across the institution to transition programs and services to support these new policies was nothing short of remarkable.

The College continues to engage and support our Indigenous communities through reconciliation efforts and the 94 Calls to Action. Alongside Carlton Trail staff, each Board member completed the Four Seasons of Reconciliation training program. On June 21, Board members and staff took part in a National Indigenous Peoples Day event in partnership with Horizon School Division and the City of Humboldt to recognize and celebrate First Nations, Inuit, and Métis peoples.

In January 2022, the seven Regional Colleges - along with Gabriel Dumont Institute - saw the official start of the Higher Education Enterprise Resource Planning (ERP) project. We are grateful to all our partners and staff for supplying the workforce and financial resources required to get this project off the ground.

The Board is in its second year of a three-year strategic plan, complete with a balanced score card, which aligns with the strategies of the Ministries of Advanced Education and Immigration and Career Training.

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.



# BOARD Members



**Adrienne Jackson**

Former Chair, Wynyard  
*(to May 2022)*



**Sandy Flory**

Acting Chair, R.M. of Wolverine



**Evan Doepker**

Director, Anaheim



**Shaun Haskey**

Director, Wadena  
*(to June 2022)*



**Sommer MacLeod**

Director, Wadena  
*(to September 2021)*



**Darrell Paproski**

Director, Watrous



**Shawna Miller**

Director, Watrous

# MEETING Dates

## 2021

September 21, 2021	Video Conference
September 29, 2021	Special Meeting
October 26, 2021	Video Conference
November 10, 2021	Special Meeting
December 14, 2021	In-Person

## 2022

January 25, 2022	In-Person
March 17, 2022	In-Person
March 29, 2022	In-Person
April 26, 2022	In-Person
May 31, 2022	In-Person
June 27, 2022	Regular Meeting and AGM (In-Person)





**Amy Yeager**  
President & CEO

# MESSAGE

## from the President & CEO

On behalf of Carlton Trail College, I am pleased to present the 2021-22 Annual Report.

After a year of significant challenges for all, I want to take this opportunity to thank our Board of Directors and staff, whose adaptability, determination and unwavering support enabled the College to make the best of our very difficult circumstances. Together, we persevered through a global pandemic.

With the COVID-19 pandemic still in full force at the start of this academic year, it was clear that in order to continue to keep our staff and students safe, we needed to take additional precautions. We followed the Saskatchewan's governmental regulations and instituted a Proof of Vaccination Policy. With 97% of staff and 90% of learners vaccinated, we were able to successfully work and deliver a variety of educational and training opportunities in a healthy, accessible hybrid learning environment.

The focus of our leadership team over the past year has been to Structure Ourselves for Growth. With fast-growing business and industry in our area, it was incumbent upon us to structure ourselves in a way that aligned with our strategic goals, but also with related activities that supported the growth of our regional business and industry.

We have remained committed to engaging with our region and our sector. Carlton Trail has continued to build upon our relationships with many key businesses to grow our training offerings. For instance, our business, industry and community partners contributed over \$865,000 for training in 2021-22.

In January 2022, we saw the official start of the Higher Education Enterprise Resource Planning (ERP) project. This was a landmark decision for the seven Regional Colleges and Gabriel Dumont Institute, in partnership with the Ministry of Advanced Education. With new Human Resources, Payroll, Finance, and Student Information Systems underway, the College will be in a position to better align its internal processes and gain efficiencies.

The vision and goals of our organization continue to be realized because of the solid leadership of our Board of Directors. Many Board changes took place over the past year, yet our governance team continued to persevere, working together to provide support and guidance aligned with our mission, vision and values.

And through it all, we remained focused on what mattered most - our learners. With the vision and support of our Board of Directors and incredible staff, we look forward to the tremendous opportunities that lie ahead.



# 2021-22

## Achievements



With funding from the RBC Foundation's Future Launch initiative, an innovative **Digital Literacy Employment Readiness program** was developed and successfully delivered to a cohort of rural Adult Basic Education participants.



To encourage COVID-19 vaccinations in rural areas and to those facing transportation challenges, the College partnered with the Saskatchewan Health Authority (SHA) to offer **"pop-up" vaccination clinics** to rural and remote learners.



To recognize the first **National Day for Truth and Reconciliation**, Carlton Trail College collaborated with local organizations and funding partners to bring a free, in-person and virtual learning event to over 400 regional participants.



In partnership with BHP, Carlton Trail College developed and launched a series of **Pre-Apprenticeship training programs** to groups of Indigenous and female learners to provide them with employment readiness skills and an introduction to a variety of trades that will start them on their apprenticeship journey.



For its commitment in supporting the region, Carlton Trail College was recognized by the Humboldt and District Chamber of Commerce as a **2022 Business of Excellence**.

# Carlton Trail College Student Awards Supporters

## With Special Thanks to:

Bourgault Industries Ltd.	Michel's Industries Ltd.
Carlton Trail College Staff	Midway Co-operative Ltd.
City of Humboldt	Numerous individuals and friends of Carlton Trail College
Coleen Bowman, CPA Professional Corp.	Olymel (Humboldt)
Doepker Industries Ltd.	Saskatoon Co-operative Ltd.
Flaman Sales Ltd.	Schulte Industries Ltd.
Humboldt Co-operative Association Ltd.	Shelley Romanyszyn-Cross
Humboldt Smiles Dental Studio	Tremblay Electric
Melron Service Ltd.	Walker Wood Foundation




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

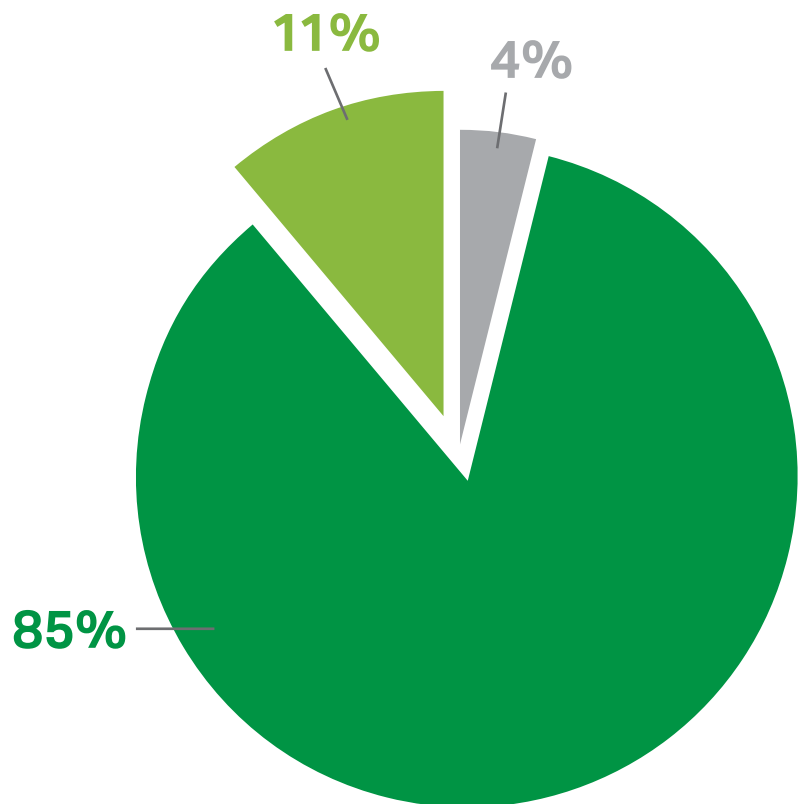


## STUDENT Overview



1,776 Students

-  English Language Training
-  Basic Education
-  Skills Training



# STRATEGIC

## Goals

### **Client Outcomes**

To achieve educational leadership in life-long learning

### **Internal Processes**

by delivering excellent programs and services

### **People, Learning & Leadership**

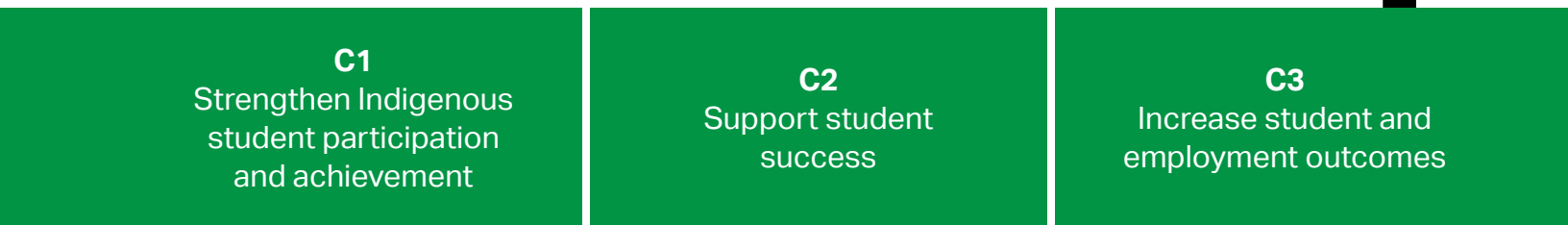
through inspired and committed people

### **Stewardship**

effectively and efficiently leveraging our resources.



**1. Achieve student & employer success**



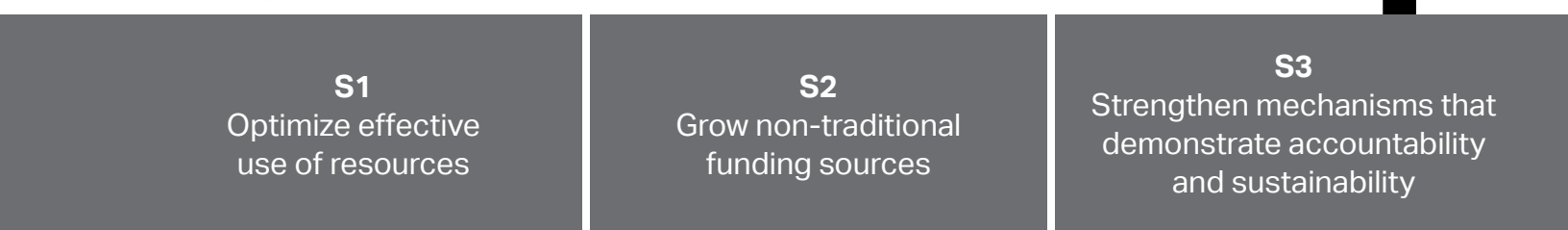
**2. Maximize relationships with business, industry, communities & sector**



**3. Cultivate a diverse culture of growth, opportunity & resiliency**



**4. Manage resources responsibly & with accountability**



# BALANCED SCORECARD OUTCOMES

## Client Outcomes

## GOAL #1: Achieve student and employer success

### C1 Strengthen Indigenous student participation and achievement

OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>Strong economy</li> <li>Strong communities</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>Students succeed in post-secondary education</li> <li>Meet the post-secondary education needs of the province</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>Accessible</li> <li>Quality</li> <li>Responsive</li> <li>Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>A labour market system in which employers and business leaders play an integral role</li> <li>An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> <li>People have the skills, experience and pathways to realize their potential and build their careers</li> </ul>	<p><b>Indigenous Participation Rate</b></p> <ul style="list-style-type: none"> <li>Institute credit <i>(Based on total Institute enrolment of FT, PT, and Casual)</i></li> <li>Industry credit</li> <li>ABE credit</li> <li>ABE non-credit (Not including ELT)</li> </ul>	<p>30%</p> <p>20%</p> <p>75%</p> <p>75%</p>	<p>45%</p> <p>13%</p> <p>98%</p> <p>85%</p>
	<p><b>Indigenous Achievement Rate</b></p> <ul style="list-style-type: none"> <li>Institute credit</li> <li>ABE credit</li> <li>ABE non-credit (Not including ELT)</li> </ul> <p><i>Includes graduates, completers, and successful completers</i></p>	<p>70%</p> <p>65%</p> <p>65%</p>	<p>76%</p> <p>42%</p> <p>64%</p>

### C2 Support student success

OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>Strong economy</li> <li>Strong communities</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>Students succeed in post-secondary education</li> <li>Meet the post-secondary education needs of the province</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>Quality</li> <li>Responsive</li> <li>Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> </ul>	<p><b>Quality of Student Experience</b></p> <ul style="list-style-type: none"> <li>Maintain student satisfaction reported in exit survey</li> </ul>	<p>≥ 90%</p>	<p>95%</p> <p>Responded Satisfied or Very Satisfied</p>
	<p><b>Student Headcount</b></p> <p><i>Enrolment as of 30 days of start of program (compared to capacity)</i></p> <ul style="list-style-type: none"> <li>Institute credit</li> <li>ABE credit</li> <li>ABE non-credit (Not including ELT)</li> <li>ELT</li> </ul>	<p>88%</p> <p>75%</p> <p>75%</p> <p>69%</p>	<p>72%</p> <p>81%</p> <p>88%</p> <p>69%</p>



OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>• Strong economy</li> <li>• Strong communities</li> <li>• Strong families</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>• Students succeed in post-secondary education</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>• Accessible</li> <li>• Responsive</li> <li>• Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>• An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> <li>• People have the skills, experience and pathways to realize their potential and build their careers</li> </ul>	<p><b>Percentage of students engaged in work placements</b></p> <ul style="list-style-type: none"> <li>• Institute credit</li> <li>• ESWP</li> <li>• ABE Level 3</li> </ul>	<p>Create a baseline</p>	<p><b>50%</b></p> <p><b>92%</b></p> <p><b>60%</b></p>
	<p><b>Labour Force Participation Rate</b></p> <p>Percentage of students employed after completion of program (from follow-up stats for Institute credit programs and ABE credit programs)</p> <ul style="list-style-type: none"> <li>• 60-90 days</li> <li>• 1 year</li> <li>• 2 year</li> </ul>	<p><b>Institute Credit:</b></p> <ul style="list-style-type: none"> <li>• <b>70%</b> (60-90 days)</li> <li>• <b>90%</b> (1 yr)</li> <li>• <b>80%</b> (2 yr)</li> </ul> <p><b>ABE Credit:</b></p> <ul style="list-style-type: none"> <li>• <b>45%</b> (60-90 days)</li> <li>• <b>50%</b> (1 yr)</li> <li>• <b>50%</b> (2 yr)</li> </ul>	<p><b>Institute Credit:</b></p> <ul style="list-style-type: none"> <li>• <b>56%</b> (60-90 days)</li> <li>• <b>76%</b> (1 yr)</li> <li>• <b>66%</b> (2 yr)</li> </ul> <p><b>ABE Credit:</b></p> <ul style="list-style-type: none"> <li>• <b>30%</b> (60-90 days)</li> <li>• <b>57%</b> (1 yr)</li> <li>• <b>49%</b> (2 yr)</li> </ul>

Outcome measurements based on early pandemic recovery efforts.



# BALANCED SCORECARD OUTCOMES

## Internal Processes

## GOAL #2: Maximize relationships with business, industry, communities and the sector

11 Maximize effective partnering			
OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>Strong economy</li> <li>Strong communities</li> <li>Strong families</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>Meet the post-secondary education needs of the province</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>Accessible</li> <li>Responsive</li> <li>Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>A labour market system in which employers and business leaders play an integral role</li> <li>An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> </ul>	Number of strategic partnerships	Create a baseline	19
	Number of industry training opportunities	Create a baseline	54

12 Enhance community presence and visibility			
OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>Strong economy</li> <li>Strong communities</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>Meet the post-secondary education needs of the province</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>Responsive</li> <li>Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> </ul>	Brand Visibility Brand Engagement	Create a baseline	49,994 Consumers 2,282 Consumers
	Percentage of staff members volunteering	Create a baseline	83%

# BALANCED SCORECARD OUTCOMES

## People, Learning and Leadership

## GOAL #3: Cultivate a diverse culture of growth, opportunity and resiliency

P1 Maximize effective partnering			
OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<b>Government Goals:</b> <ul style="list-style-type: none"> <li>Strong economy</li> <li>Strong communities</li> </ul> <b>Advanced Education:</b> <ul style="list-style-type: none"> <li>SK's post-secondary sector is accountable and sustainable</li> </ul> <b>PSE:</b> <ul style="list-style-type: none"> <li>Sustainable</li> <li>Accountable</li> </ul> <b>ICT:</b> <ul style="list-style-type: none"> <li>Organizational excellence</li> </ul>	<b>Percentage of staff participating in Professional Development opportunities</b>	Create a baseline	26%
	<b>Percentage of staff participating in diversity awareness activities</b>	Create a baseline	100%
P2 Proactively lead, respond, and adapt to change			
OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<b>Government Goals:</b> <ul style="list-style-type: none"> <li>Strong economy</li> </ul> <b>Advanced Education:</b> <ul style="list-style-type: none"> <li>Meet the post-secondary education needs of the province</li> </ul> <b>PSE:</b> <ul style="list-style-type: none"> <li>Accessible</li> <li>Responsive</li> <li>Accountable</li> <li>Quality</li> </ul> <b>ICT:</b> <ul style="list-style-type: none"> <li>An agile and integrated education and training system that is responsive to the economic opportunities for businesses and prepares people for careers in SK</li> </ul>	<b>Percentage of staff completing annual organizational surveys</b>	Create a baseline	42%
	<b>Percentage of students completing annual Student Experience Exit Survey</b>	Create a baseline	36%

# BALANCED SCORECARD OUTCOMES

## Stewardship

### GOAL #4: Manage resources responsibly and with accountability

#### S1 Optimize efficient use of resources

OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<b>Government Goals:</b> <ul style="list-style-type: none"> <li>Strong economy</li> </ul> <b>Advanced Education:</b> <ul style="list-style-type: none"> <li>SK's post-secondary sector is accountable and sustainable</li> </ul> <b>PSE:</b> <ul style="list-style-type: none"> <li>Sustainable</li> <li>Accountable</li> </ul> <b>ICT:</b> <ul style="list-style-type: none"> <li>Organizational excellence</li> </ul>	<b>Continuous Improvement (CI)</b> <ul style="list-style-type: none"> <li>CI activities undertaken annually</li> </ul>	3	3

#### S2 Grow non-traditional funding sources

OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<b>Government Goals:</b> <ul style="list-style-type: none"> <li>Strong economy</li> </ul> <b>Advanced Education:</b> <ul style="list-style-type: none"> <li>SK's post-secondary sector is accountable and sustainable</li> </ul> <b>PSE:</b> <ul style="list-style-type: none"> <li>Sustainable</li> <li>Accountable</li> </ul> <b>ICT:</b> <ul style="list-style-type: none"> <li>Organizational excellence</li> </ul>	<b>Identification of funds generated beyond Provincial funding letter</b> Revenue generated from non-government contract training: <ul style="list-style-type: none"> <li>Institute credit</li> <li>Industry credit &amp; non-credit</li> <li>ABE credit &amp; non-credit</li> </ul> Revenue generated from government-based contracts: <ul style="list-style-type: none"> <li>Provincial</li> <li>Federal</li> <li>Provincial (Other)</li> </ul>	\$379,290 \$40,000 \$97,700  \$115,000 \$243,000 \$115,740	\$398,909 \$502,687 \$18,995  \$466,852 \$228,532 \$338,118
	<b>Contractual revenue from annual financial statements</b>	\$630,230	\$945,095

OBJECTIVES	MEASURE	2021-22 TARGET	OUTCOME
<p><b>Government Goals:</b></p> <ul style="list-style-type: none"> <li>• Strong economy</li> </ul> <p><b>Advanced Education:</b></p> <ul style="list-style-type: none"> <li>• SK's post-secondary sector is accountable and sustainable</li> </ul> <p><b>PSE:</b></p> <ul style="list-style-type: none"> <li>• Sustainable</li> <li>• Accountable</li> </ul> <p><b>ICT:</b></p> <ul style="list-style-type: none"> <li>• Organizational excellence</li> </ul>	<p><b>Governance Accountability</b></p>	<p>Quarterly monitoring of the strategic objectives, organizational risks, and financial stewardship</p>	<p><b>Enterprise Risk Management and Balanced Scorecard measures reported to the Board of Directors:</b></p> <ul style="list-style-type: none"> <li>• December/21</li> <li>• January/22</li> <li>• May/22</li> <li>• November/22</li> </ul> <p><b>Variance Analysis and Quarterly Financials reported to the Finance, Audit and Risk Committee of the Board of Directors:</b></p> <ul style="list-style-type: none"> <li>• December/21</li> <li>• March/22</li> <li>• May/22</li> <li>• September/22</li> </ul>
	<p><b>Create environmental sustainability strategy (tied to financial sustainability and accountability efforts)</b></p>	<p>Creation of environmental scan</p>	<p>In progress</p>



# STAFF DIRECTORY

## B

**Paul Beaubien**  
Office Administration Instructor

**Craig Bott**  
English Language Training Instructor

**Duncan Brawn**  
English Language Training Instructor

**Jennifer Brooks**  
Advancement & External Affairs Director

**Andy Burgess**  
VP Finance

## C

**Paula Carnago**  
Continuing Care Assistant Instructor

**Kandace Chopty**  
Office Administration Instructor

## D

**Vanessa Dauk**  
Payroll Technician

**Bill Dovell**  
English Language Training Instructor

**Doreen Dovell**  
Adult Basic Education Instructor

**Noel Dunn**  
Primary Care Paramedic Instructor

**Sara Dunne**  
Practical Nursing Instructor

**Therese Durston**  
Early Childhood Education Instructor

## E

**Lynn Eaton**  
Adult Basic Education Instructor

## F

**Robert Fenner**  
Primary Care Paramedic Instructor

**Nicola Finnon**  
Program Coordinator

## G

**Deanna Gaetz**  
Business & Skills Training Director

**Kim Gellner**  
Program Delivery Associate

**Garth Gudnason**  
Electrician Instructor

## H

**Shaunda Halldorson**  
Adult Basic Education Instructor

**Stacey Hanmer**  
Continuing Care Assistant Instructor

**Cheryl Harmsworth**  
English Language Training Instructor

**Josh Haugen**  
English Language Training Instructor

**Marina Haugerud**  
Program Coordinator

**Tyson Healey**  
Systems Administrator

**Dave Hoeft**  
Security Officer Instructor

**Susanne Hoffmann**  
Accounting Clerk

**Julie Hofmann**  
Office Administration Instructor

## J

**Carol Jackson**  
Program Delivery Associate

**Carolyn Janidlo**  
Early Childhood Education Instructor

**Patricia Joa**  
English Language Training Instructor

**Randy Jordan**  
Framing/Construction Worker Preparation Instructor

**Sherri Julé**  
Continuing Care Assistant Instructor

## K

**Shirley Kallichuk**  
Adult Basic Education Instructor

**Duane Keleman**  
Adult Basic Education Instructor

**Nicole Kinzel**  
Student Advisor

**Cristina Knihnitski**  
Practical Nursing Instructor

**Val Koroluk**  
Marketing Coordinator

**Sandra Korte**  
Administrative Associate

**Amanda Kosokowsky**  
Administrative Assistant

**Donna Krause**  
Program Delivery Associate

## L

**Dianne LaRocque**  
Workplace Essential Skills Instructor

**Jean Lendzyk**  
Early Childhood Education Instructor

**Amanda Link**  
Primary Care Paramedic Instructor

**Shannon Linnen**  
Continuing Care Assistant Instructor

## M

**Jocelyn McArthur**  
Practical Nursing Instructor

**Lacey Meddins**  
Practical Nursing Instructor

**Jadah Mensch**  
Practical Nursing Instructor

## N

**Gerald Neudorf**  
Welding Instructor

**Fred Novocosky**  
Program Coordinator

## O

**Angelita Okemau**  
Workplace Essential Skills Instructor

## P

**Tina Parish**  
Early Childhood Education Instructor

**Darlene Purshega**  
Program Coordinator (Adult Basic Education)

## R

**Sarah Remenda**  
Student Advisor

**Richard Renneberg**  
Facilities Technician

**Cortney Rohel**  
Program Delivery Associate

**Anita Rollack**  
Practical Nursing Instructor

**Shelley Romanyszyn-Cross**  
President & CEO (Former)

**Connie Rothlander**  
Program Delivery Associate

## S

**Stephanie Schoettler**  
English Language Training Coordinator

**Carol Sommer**  
Continuing Care Assistant Instructor

**Damon Steadman**  
Student Advisor

**Erika Stebbings**  
Continuing Care Assistant Instructor

**Marilee Sterner**  
Math Instructor

**Doreen Stevens**  
Senior Accounting Technician

**Meryl Swinburson**  
Program Delivery Associate

**Leanne Sylvestre**  
Executive Assistant

## T

**Edie Tarasoff**  
Continuing Care Assistant Instructor

**Ruth Thiessen**  
Program Delivery Associate

**Rachel Trann**  
Adult Basic Education & Student Services Director

## U

**Sheri Ulrich**  
Executive Assistant

## V

**Kerry Vanvaals**  
Early Childhood Education Instructor

## W

**Jessica Wagner**  
Practical Nursing Instructor

**Bailey Williams**  
HR Director

## Y

**Amy Yeager**  
President & CEO (Current)

**Raelene Yeager**  
Registration Associate

**Ed Yee**  
Adult Basic Education Instructor

**Orfi Yturralde**  
Educational Technologist

## Z

**Melanie Zimmer**  
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, staff were encouraged to utilize their professional development funds, as coordinated by the institution. To supplement professional development, the College offered a variety of training and seminars for staff to participate in. All staff and Board members have taken 4 Seasons of Reconciliation training and new employees continue to be offered the training to ensure the important message is heard by all. Staff also virtually attended a presentation focused on 'Finding Empowerment During Times of Uncertainty' at the January All-Staff In-Service event.

Throughout the year, employees are given opportunities to donate to local and regional groups and to help support the communities the College offers programming in. In the 2021-22 year, over \$2,200 was donated by staff to a variety of initiatives and clubs including the Ukraine Humanitarian Crisis Appeal (Red Cross), as well as many regional organizations.

Efforts remained focused on the development of the new Human Resources Enterprise Resource Planning (ERP) System that is being co-implemented alongside seven other educational institutions in the province. This system will streamline Human Resources and Payroll processes, as well as create a user-friendly platform for employees to track their time and absences. Development of this system continues with full implementation anticipated on July 1, 2023.

**The College ended the year with 7.8 FTE out-of-scope and 20.64 FTE in-scope staff members. \***

\* Instructional staff are excluded from this breakdown.



During this year, over 70 years of cumulative service was proudly recognized.



# YEARS of Service

## 10 YEARS

**Shirley Kallichuk**

Adult Basic Education Instructor

**Duane Keleman**

Adult Basic Education Instructor

**Donna Krause**

Program Delivery Associate

## 15 YEARS

**Ingeborg Schmidt**

Instructor

**Ruth Thiessen**

Program Delivery Associate

## 25 YEARS

**Damon Steadman**

Student Advisor



# PROGRAMS & Services

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

## PROGRAMMING ACTIVITY 2021-22

CLASSES

202

STUDENTS

1,776

PARTICIPANT HOURS

198,581





# 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 through partner agreements with third parties.

- Construction Worker Preparation
- Continuing Care Assistant
- Early Childhood Education
- Electrician
- Forest To Fork
- Office Administration
- Practical Nursing
- Primary Care Paramedic
- Security Officer
- Welding (Applied Certificate)



Carlton Trail College remains **committed to providing healthcare programs** to meet the health human resource requirements of the region, and the province. In 2021-22, this included offering Practical Nursing, Primary Care Paramedic and two Continuing Care Assistant programs.



**Nine graduates of the Early Childhood Education diploma program in Punnichy secured employment following the program**, primarily in and around their home First Nation communities. The program was delivered in partnership with Touchwood Agency Tribal Council, who is committed to ensuring all of their daycare and HeadStart early childhood development program staff are certified as early learning educators.



The Welding Applied Certificate program was available to 12 students from under-represented groups at no cost to participants, due to a **partnership between Carlton Trail College, Saskatchewan Polytechnic and Conestoga College**. The program provided students with basic welding skills, career enhancement skills and an 8-week paid work placement. All students who completed the program were offered employment as welders.

**The employment rate for Institute credit graduates remains high at 69%.**





# 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 and provides participants with a credential that is recognized by an industry association or sector, regulatory body or licensing agency.



Emerging economic recovery in 2021-22 resulted in a **94% increase in FLE's**, with many businesses eager to train or re-train staff to meet their employment needs.



As part of the **Building Capacity in Long-term Care** project led by Colleges and Institutes Canada, **Carlton Trail College was recognized as a provincial delivery partner**, securing 44 seats to offer a Supportive Care Assistant Program, designed to attract and rapidly train new long-term care workers. The program provides flexible on-line training, paid work experience and a pathway into Continuing Care Assistant programs.



**Over 1,300 volunteer firefighters from across the province accessed online Firefighter training, coordinated by the College.**



In partnership with Horizon School Division, Carlton Trail College provided **First Aid/CPR training to 340 students in 13 regional high schools** in the spring of 2022.



**Through the provincial Training Voucher Program, over \$400,000 worth of training was provided to unemployed workers to re-enter the labour market.** Most of this training was designated towards the MELT program to support participants in obtaining a Class 1A driving license.

- 1A Truck Driver Training (MELT)
- Babysitting Training
- Canadian Firearms and Hunter Education
- De-escalating Potentially Violent Situations
- Essentials of Fire Fighting
- First Aid/CPR | Food Safe | Forklift Safety
- General Welding | Ground Disturbance
- H2S Alive | Industry Safety Training
- Journey Person Welder – Upgrader |
- Pesticide Training
- Power Engineering 5th Class | Power Engineering Fireman Level
- Private Investigator and Security Guard Training
- Supportive Care Assistant
- Transportation of Dangerous Goods | WHMIS



# ADULT

## Basic Education

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



**90% of ABE learners at the College self-identify as being of Indigenous ancestry, with 98% of ABE credit learners self-identifying as being of Indigenous ancestry.**



Across the region, **Adult Grade 12 programs participated in virtual, peer-led biology classes**, including a heart examination/dissection as instructed by the College's Practical Nursing Students. Feedback indicated this cross-program learning opportunity was of benefit to both student cohorts.

**The College experienced a 23% increase in ABE FLE's in 2021-22, compared to 2020-21 enrolments.**



ABE students participated in regional job fairs and gained valuable information about the types of jobs available within the region, as well as engaged with potential employers.



# 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.



**12 Indigenous learners participated in a Pre-Apprenticeship Trades program**, sponsored by BHP, in the Quinton/Punnichy area. The program provided employment readiness skills and an introduction to a variety of trades, preparing learners to work with contractors at the BHP Jansen site and to start their journey through apprenticeship.



**16 Heavy Equipment Operator students filled two programs that were delivered in partnership with the R.M. of Prince Albert.** Through this partnership, students complete actual roadwork projects for the R.M.



**A Digital Literacy and Employability Skills Training program** was delivered in Punnichy, funded through the RBC Future Launch program, to prepare individuals to be successful in an ever-changing digital environment.

# 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.



Regional language assessments increased substantially in 2021-22, leading to a total of 56 assessments completed.



ELT programming numbers saw a reduction, likely due to increased employment opportunities within the region and due to the resettlement of newcomers to larger urban centres. However, **ELT FLE's remained consistent, indicating that attending learners were engaged and committed to their language training programs.**



To enhance workplace-specific language skills – in listening, speaking, reading and writing – the College worked closely with **Drake Meats** and **Great North Pet Food** to offer customized, supportive language programming for their newcomer employees. Employers and participants were pleased with the program's delivery and outcomes, noting increased workplace understanding and communication, engagement, confidence and productivity as measures of success.



In the midst of the pandemic, Immigration, Refugee and Citizenship Canada (IRCC), identified an increase in urban waitlists. With Carlton Trail College's expertise in online and blended ELT programming, **the College was selected to pilot the "Provincial Online Model" (POM).** After successful implementation, the college's delivery of POM was extended, helping to meet both regional language training needs and the needs of Saskatchewan's urban language training waitlist.

# 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 and counselling services to address personal and academic barriers.

Emerging post-pandemic, a focus of the student services team was to provide personal support and crisis intervention, as needed. For instance, harm reduction strategies were enhanced, such as:

- Partnering with St. John's Ambulance to pilot their new Opioid Poisoning Response Training (Naloxone training). This training was provided to 26 College employees across the region, with Naloxone kits provided to trained staff members at all learning locations.
- Continued engagement with SHA's Harm Reduction Health Educator to ensure safer sex educational information and resources were made available to learners at all programming locations.

To ensure a high level of student support continues to be provided, additional training and learning opportunities included the facilitation of *Inquiring Minds* to all of the College's instructional staff. This training is recognized by the Mental Health Commission of Canada and aims to reduce the stigma and negative attitudes towards those struggling with poor mental health, help others to improve their resilience and coping strategies, and foster a supportive learning community.

The Student Services Department offered 64 student-focused presentations (equaling approximately 310 hours) to all Carlton Trail College learners. This included sessions such as *Inquiring Minds*, *Awaken Your Full Potential*, along with others focused on resume writing and interview preparation, goal setting and effective study skills.

# Comprehensive Enrolment by Program Group

Program Groups	Actuals								
	2020-21				2021-22				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	
<b>Skills Training</b>									
<b>Institute Credit:</b>									
Sask Polytechnic	72	49	0	79.16	78	24	0	102.27	
Other	0	8	0	3.35	0	21	0	8.56	
Total Institute Credit	72	57	0	82.51	78	45	0	110.63	
<b>Industry Credit:</b>									
Total Industry Credit	0	178	767	28.03	0	163	963	54.35	
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>									
Total Non-Credit	10	24	148	9.94	11	54	196	18.21	
<b>Total Skills Training</b>	<b>82</b>	<b>259</b>	<b>915</b>	<b>120.48</b>	<b>89</b>	<b>262</b>	<b>1159</b>	<b>183.19</b>	
<b>Basic Education</b>									
<b>BE Credit:</b>									
Academic GED	0	0	0	0	0	0	0	0	
Adult 12	43	15	0	51.73	48	45	0	57.88	
Adult 10	8	4	0	9.42	14	9	0	14.92	
Total BE Credit	51	19	0	61.15	62	54	0	72.80	
<b>BE Non-Credit:</b>									
Employability/Life Skills	19	14	0	13.50	26	58	0	21.28	
English Language Training	0	91	0	12.64	0	66	0	12.97	
General Academic Studies	0	0	0	0	0	0	0	0	
Total BE Non-Credit	19	105	0	26.14	26	124	0	34.25	
<b>Total Basic Education</b>	<b>70</b>	<b>124</b>	<b>0</b>	<b>87.29</b>	<b>88</b>	<b>178</b>	<b>0</b>	<b>107.05</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>152</b>	<b>383</b>	<b>915</b>	<b>207.77</b>	<b>177</b>	<b>440</b>	<b>1159</b>	<b>290.24</b>	

# Comprehensive Enrolment by Program Group – Humboldt

Program Groups	Actuals									
	2020-21					2021-22				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
<b>Skills Training</b>										
<b>Institute Credit:</b>										
Sask Polytechnic	28	16	0	34.75	38	18	0	49.61		
Other	0	0	0	0	0	0	0	0		
<b>Total Institute Credit</b>	<b>28</b>	<b>16</b>	<b>0</b>	<b>34.75</b>	<b>38</b>	<b>18</b>	<b>0</b>	<b>49.61</b>		
<b>Industry Credit:</b>										
Total Industry Credit	0	148	429	19.86	0	102	515	39.90		
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>										
Total Non-Credit	10	24	139	9.86	11	26	151	10.10		
<b>Total Skills Training</b>	<b>38</b>	<b>188</b>	<b>568</b>	<b>64.47</b>	<b>49</b>	<b>146</b>	<b>666</b>	<b>99.61</b>		
<b>Basic Education</b>										
<b>BE Credit:</b>										
Academic GED	0	0	0	0	0	0	0	0		
Adult 12	43	15	0	51.73	48	45	0	57.88		
Adult 10	8	4	0	9.42	14	9	0	14.92		
<b>Total BE Credit</b>	<b>51</b>	<b>19</b>	<b>0</b>	<b>61.15</b>	<b>62</b>	<b>54</b>	<b>0</b>	<b>72.80</b>		
<b>BE Non-Credit:</b>										
Employability/Life Skills	19	14	0	13.50	20	42	0	20.49		
English Language Training	0	91	0	12.64	0	66	0	12.97		
General Academic Studies	0	0	0	0	0	0	0	0		
<b>Total BE Non-Credit</b>	<b>19</b>	<b>105</b>	<b>0</b>	<b>26.14</b>	<b>20</b>	<b>108</b>	<b>0</b>	<b>33.46</b>		
<b>Total Basic Education</b>	<b>70</b>	<b>124</b>	<b>0</b>	<b>87.29</b>	<b>82</b>	<b>162</b>	<b>0</b>	<b>106.26</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>108</b>	<b>312</b>	<b>568</b>	<b>151.76</b>	<b>131</b>	<b>308</b>	<b>666</b>	<b>205.87</b>		

# Comprehensive Enrolment by Program Group – Watrous

Program Groups	Actuals									
	2020-21					2021-22				
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
<b>Skills Training</b>										
<b>Institute Credit:</b>										
Sask Polytechnic	18	31	0	19.86	0	6	0	20.65		
Other	0	0	0	0	0	0	0	0		
Total Institute Credit	18	31	8	19.86	0	6	0	20.65		
<b>Industry Credit:</b>										
Total Industry Credit	0	1	183	3.40	0	1	230	5.06		
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>										
Total Non-Credit	0	0	0	0	0	0	39	0.19		
<b>Total Skills Training</b>	<b>18</b>	<b>32</b>	<b>183</b>	<b>23.26</b>	<b>0</b>	<b>7</b>	<b>269</b>	<b>25.90</b>		
<b>Basic Education</b>										
<b>BE Credit:</b>										
Academic GED	0	0	0	0	0	0	0	0		
Adult 12	0	0	0	0	0	0	0	0		
Adult 10	0	0	0	0	0	0	0	0		
Total BE Credit	0	0	0	0	0	0	0	0		
<b>BE Non-Credit:</b>										
Employability/Life Skills	0	0	0	0	0	0	0	0		
English Language Training	0	0	0	0	0	0	0	0		
General Academic Studies	0	0	0	0	0	0	0	0		
Total BE Non-Credit	0	0	0	0	0	0	0	0		
<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>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>18</b>	<b>32</b>	<b>183</b>	<b>23.26</b>	<b>0</b>	<b>7</b>	<b>269</b>	<b>25.90</b>
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# Comprehensive Enrolment by Program Group – Wynyard

Program Groups	Actuals							
	2020-21				2021-22			
	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
<b>Skills Training</b>								
<b>Institute Credit:</b>								
Sask Polytechnic	26	2	0	24.56	40	0	0	31.81
Other	0	8	0	3.35	0	21	0	8.56
<b>Total Institute Credit</b>	<b>26</b>	<b>10</b>	<b>0</b>	<b>27.91</b>	<b>40</b>	<b>21</b>	<b>0</b>	<b>40.37</b>
<b>Industry Credit:</b>								
Total Industry Credit	0	25	170	4.76	0	60	219	9.39
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>								
Total Non-Credit	0	0	9	0.08	0	28	7	7.93
<b>Total Skills Training</b>	<b>26</b>	<b>35</b>	<b>179</b>	<b>32.75</b>	<b>40</b>	<b>109</b>	<b>226</b>	<b>57.69</b>
<b>Basic Education</b>								
<b>BE Credit:</b>								
Academic GED	0	0	0	0	0	0	0	0
Adult 12	0	0	0	0	0	0	0	0
Adult 10	0	0	0	0	0	0	0	0
<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>BE Non-Credit:</b>								
Employability/Life Skills	0	0	0	0	0	28	0	0.79
English Language Training	0	0	0	0	0	0	0	0
General Academic Studies	0	0	0	0	0	0	0	0
<b>Total BE Non-Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0.79</b>
<b>Total Basic Education</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>0.79</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>26</b>	<b>35</b>	<b>179</b>	<b>32.75</b>	<b>40</b>	<b>137</b>	<b>226</b>	<b>58.48</b>

# Equity Participation Enrolments by Program Group

Program Groups	Actuals																							
	2020-21							2021-22																
	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>Skills Training</b>																								
<b>Institute Credit:</b>																								
Sask Polytechnic	23	15	0	7	6	0	6	10	0	72	50	0	41	11	0	9	7	0	3	9	0	78	59	0
Other	0	8	0	0	0	0	0	0	0	0	8	0	0	20	0	0	0	0	0	0	0	0	21	0
Total Institute Credit	23	23	0	7	6	0	6	10	0	72	58	0	41	31	0	9	7	0	3	9	0	78	80	0
<b>Industry Credit:</b>																								
Total Industry Credit	0	25	25	0	4	5	0	3	16	0	179	767	0	48	61	0	15	17	0	1	19	0	163	964
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																								
Total Non-Credit	8	5	4	0	3	1	0	0	2	10	24	148	10	34	12	0	2	4	0	5	7	11	54	196
<b>Total Skills Training</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>261</b>	<b>915</b>	<b>51</b>	<b>113</b>	<b>73</b>	<b>9</b>	<b>24</b>	<b>21</b>	<b>3</b>	<b>15</b>	<b>26</b>	<b>89</b>	<b>297</b>	<b>1160</b>
<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	0	0	0	0	0
Adult 12	33	12	0	3	1	0	4	1	0	43	15	0	36	41	0	6	2	0	7	7	0	48	45	0
Adult 10	8	4	0	1	0	0	2	2	0	8	4	0	13	9	0	0	0	0	1	1	0	14	9	0
Total BE Credit	41	16	0	4	1	0	6	3	0	51	19	0	49	50	0	6	2	0	8	8	0	62	54	0
<b>BE Non-Credit:</b>																								
Employability/Life Skills	19	14	0	0	0	0	0	1	0	19	14	0	24	58	0	3	2	0	1	6	0	26	58	0
English Language Training	0	1	0	0	13	0	0	0	0	0	91	0	0	2	0	0	5	0	0	0	0	0	66	0
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total BE Non-Credit	19	15	0	0	13	0	0	1	0	19	105	0	24	60	0	3	7	0	1	6	0	26	124	0
<b>Total Basic Education</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>124</b>	<b>0</b>	<b>73</b>	<b>110</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>14</b>	<b>0</b>	<b>88</b>	<b>178</b>	<b>0</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	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Enrolment</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>	<b>124</b>	<b>223</b>	<b>73</b>	<b>18</b>	<b>33</b>	<b>21</b>	<b>12</b>	<b>29</b>	<b>26</b>	<b>177</b>	<b>475</b>	<b>1160</b>

# Student Success by Program Group

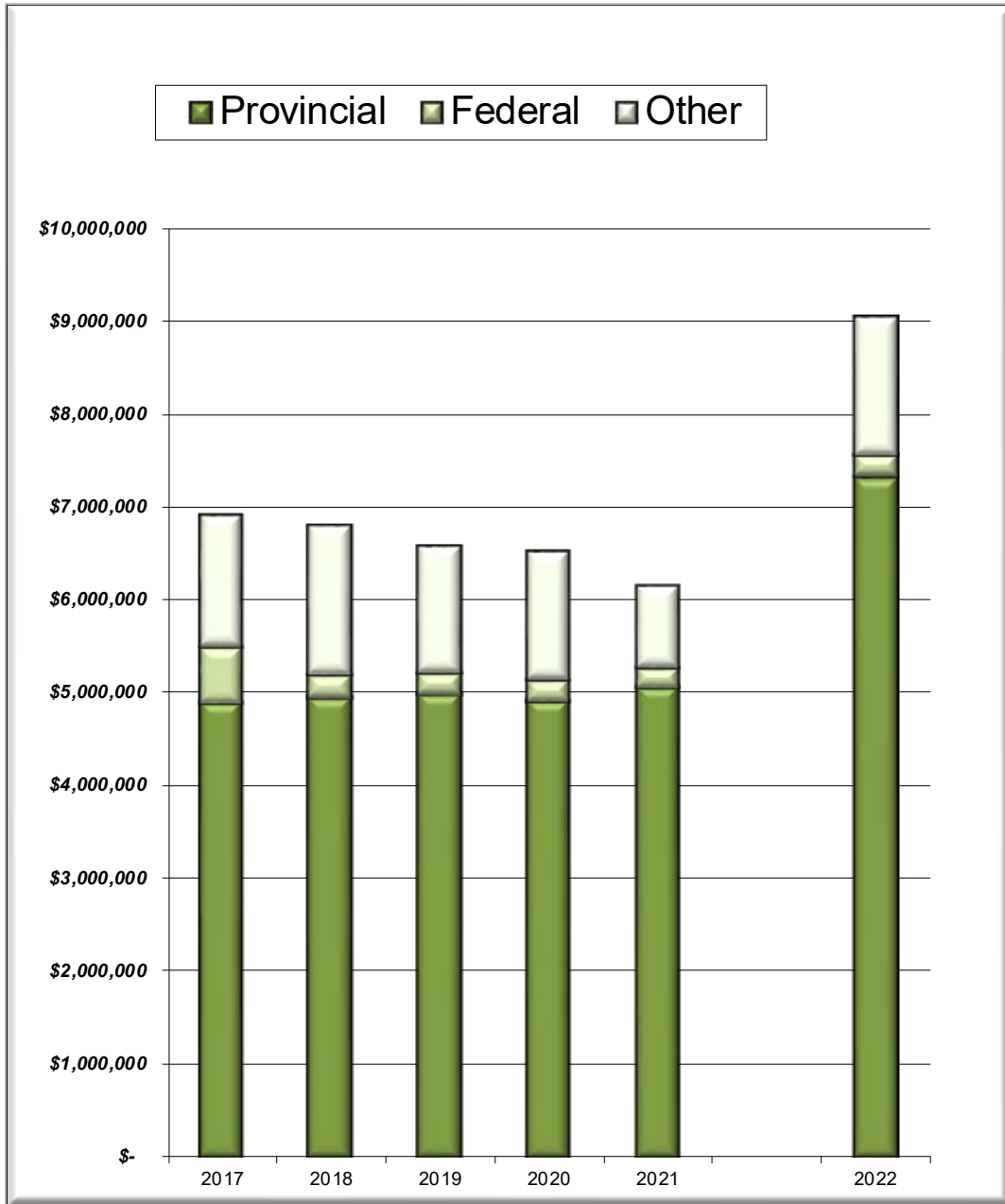
Program Groups	Actuals																								
	2020-21							2021-22																	
	Total Students Completed			Total Students Employed			Total Going To Further Training			Total Students Completed			Total Students Employed			Total Going To Further Training									
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas							
<b>Skills Training</b>																									
<b>Institute Credit:</b>																									
Sask Polytechnic	7	20	0	37	19	0	31	14	0	7	6	0	7	19	0	56	1	0	54	0	0	2	0	0	
Other	0	3	0	0	4	0	0	0	0	0	7	0	0	9	0	0	12	0	0	0	0	0	0	21	0
Total Institute Credit	7	23	0	37	23	0	31	14	0	7	13	0	7	28	0	56	13	0	54	0	0	2	21	0	
<b>Industry Credit:</b>																									
Total Industry Credit	0	126	433	0	60	337	0	0	0	0	0	0	0	118	330	0	53	631	0	0	0	0	0	0	
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																									
Total Non-Credit	8	24	148	0	0	0	3	0	0	0	0	0	9	47	196	0	0	0	1	4	0	1	0	0	
<b>Total Skills Training</b>	15	173	581	37	83	337	34	14	0	7	13	0	16	193	526	56	66	631	55	4	0	3	21	0	
<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	0	0	0	0	0	
Adult 12	8	3	0	28	0	0	8	2	0	15	0	0	12	13	0	22	0	0	11	1	0	8	9	0	
Adult 10	7	1	0	0	0	0	1	0	0	6	1	0	8	3	0	0	0	0	1	0	0	7	1	0	
Total BE Credit	15	4	0	28	0	0	9	2	0	21	1	0	20	16	0	22	0	0	12	1	0	15	10	0	
<b>BE Non-Credit:</b>																									
Employability/Life Skills	18	5	0	0	0	0	6	0	0	7	3	0	18	41	0	0	0	0	12	4	0	2	6	0	
English Language Training	0	72	0	0	0	0	0	34	0	0	1	0	0	47	0	0	0	0	0	32	0	0	7	0	
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total BE Non-Credit	18	77	0	0	0	0	6	34	0	7	4	0	18	88	0	0	0	0	12	36	0	2	13	0	
<b>Total Basic Education</b>	33	81	0	28	0	0	15	36	0	28	5	0	38	104	0	22	0	0	24	37	0	17	23	0	
<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	0	0	0	0	0	
<b>Total University</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Enrolment</b>	48	254	581	65	83	337	49	50	0	35	18	0	54	297	526	78	66	631	79	41	0	20	44	0	

# Equity Participation Completers & Graduates

Program Groups	Actuals																	
	2020-21							2021-22										
	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>Skills Training</b>																		
<b>Institute Credit:</b>																		
Sask Polytechnic	38	17	10	13	0	7	16	1	4	52	9	26	16	3	7	12	2	2
Other	8	3	4	0	0	0	0	0	0	20	8	12	0	0	0	0	0	0
Total Institute Credit	46	20	14	13	0	7	16	1	4	72	17	38	16	3	7	12	2	2
<b>Industry Credit:</b>																		
Total Industry Credit	50	33	14	9	2	7	19	10	9	109	88	28	32	10	22	20	3	17
<b>Non-Credit: Industry, Community/Individual, Personal Interest</b>																		
Total Non-Credit	17	15	0	4	4	0	2	2	0	56	47	0	6	6	0	12	12	0
<b>Total Skills Training</b>	113	68	28	26	6	14	37	13	13	237	152	66	54	19	29	44	17	19
<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	45	8	20	4	3	1	5	2	3	77	19	18	8	4	3	14	5	3
Adult 10	12	8	0	1	1	0	4	2	0	22	11	0	0	0	0	2	1	0
Total BE Credit	57	16	20	5	4	1	9	4	3	99	30	18	8	4	3	16	6	3
<b>BE Non-Credit:</b>																		
Employability/Life Skills	33	23	0	0	0	0	1	1	0	82	57	0	5	3	0	7	6	0
English Language Training	1	0	0	13	9	0	0	0	0	2	2	0	5	3	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	34	23	0	13	9	0	1	1	0	84	59	0	10	6	0	7	6	0
<b>Total Basic Education</b>	91	39	20	18	13	1	10	5	3	183	89	18	18	10	3	23	12	3
<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>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Enrolment</b>	204	107	48	44	19	15	47	18	16	420	241	84	72	29	32	67	29	22

**CARLTON TRAIL COLLEGE  
REVENUE ANALYSIS  
2017 - 2022**

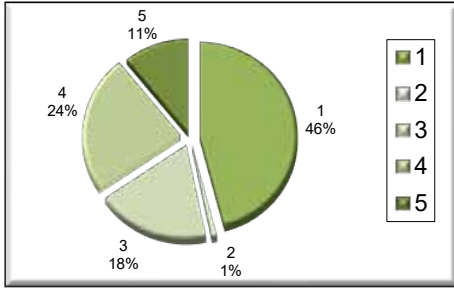
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Provincial	\$ 4,895,420	\$ 4,957,898	\$ 4,990,846	\$ 4,913,448	\$ 5,067,262	\$ 7,316,184
Federal	602,402	247,598	233,626	234,882	223,592	228,532
Other	<u>1,427,002</u>	<u>1,606,580</u>	<u>1,368,085</u>	<u>1,394,982</u>	<u>875,124</u>	<u>1,491,508</u>
Total	<u>\$ 6,924,824</u>	<u>\$ 6,812,076</u>	<u>\$ 6,592,557</u>	<u>\$ 6,543,312</u>	<u>\$ 6,165,978</u>	<u>\$ 9,036,224</u>



**CARLTON TRAIL COLLEGE**  
**Comparison of Expenditures 2017 - 2022**

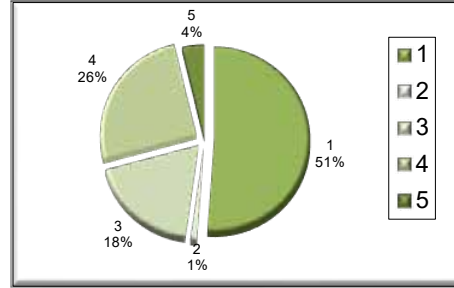
**2017**

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



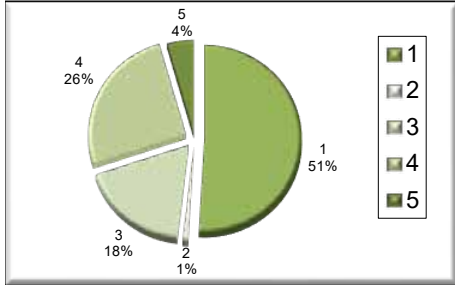
**2018**

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



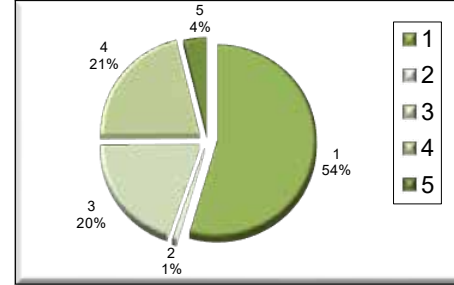
**2019**

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



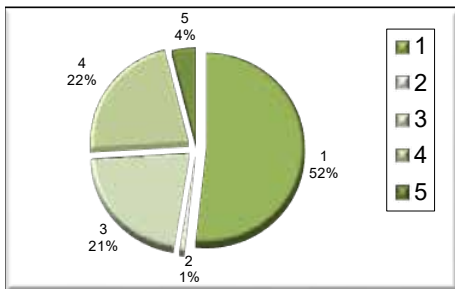
**2020**

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



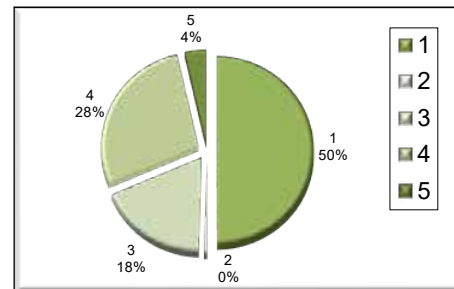
**2021**

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



**2022**

(1) Programming	3,904,727
(2) Board	41,563
(3) Admin	1,415,313
(4) Organization	2,179,184
(5) Career Support	277,306
<b>Total</b>	<b>\$ 7,818,093</b>





# FINANCIAL

Statements



Carlton Trail College  
June 30, 2022

**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, 2022, 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, 2022, have been reported on by KPMG 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*

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President and CEO

*original signed by*

---

VP Finance





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

## INDEPENDENT AUDITORS' 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, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' 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 – Comparative Information*

The financial statements for the year ended June 30, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 24, 2021.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



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

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

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to dissolve 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.

***Auditors' 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 auditors' report that includes our opinion.

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

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

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

We also:

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

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

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



Page 3

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

*KPMG LLP*

Chartered Professional Accountants

Regina, Canada  
September 21, 2022

**Carlton Trail College  
Statement of Financial Position  
as at June 30, 2022**

**Statement 1**

	June 30 2022	June 30 2021
<b>Financial Assets</b>		
Cash (Note 3)	\$ 3,942,242	\$ 2,956,966
Accounts receivable (Note 4)	531,455	210,437
Inventories for resale (Note 5)	41,369	43,503
<b>Total Financial Assets</b>	<b>4,515,066</b>	<b>3,210,906</b>
<b>Liabilities</b>		
Accrued salaries and benefits (Note 6)	295,222	346,432
Accounts payable and accrued liabilities (Note 7)	216,045	145,614
Deferred revenue (Note 8)	462,809	426,929
Liability for employee future benefits (Note 9)	189,600	190,400
<b>Total Financial Liabilities</b>	<b>1,163,676</b>	<b>1,109,375</b>
<b>Net Financial Assets</b>	<b>3,351,390</b>	<b>2,101,531</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 10)	3,511,934	3,701,138
Prepaid expenses (Note 11)	207,405	49,929
<b>Total Non-Financial Assets</b>	<b>3,719,339</b>	<b>3,751,067</b>
<b>Accumulated Surplus</b>	<b>\$ 7,070,729</b>	<b>\$ 5,852,598</b>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations (Note 16)	\$ 7,070,729	\$ 5,852,598
<b>Total Accumulated Surplus</b>	<b>\$ 7,070,729</b>	<b>\$ 5,852,598</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:

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

**Carlton Trail College**  
**Statement of Operations and Accumulated Surplus**  
**for the year ended June 30, 2022**

	2022 Budget (Note 14)	2022 Actual	2021 Actual
<b>Revenues (Schedule 2)</b>			
Provincial government			
Grants	\$ 6,216,000	\$ 6,256,000	\$ 4,527,500
Other	407,540	1,060,184	539,762
Federal government			
Other	243,000	228,532	223,592
Other revenue			
Administrative recoveries	10,100	12,375	9,132
Contracts	516,990	667,317	178,489
Interest	22,860	30,311	19,540
Rents	500	50	3,200
Resale items	137,855	32,047	38,518
Tuition	802,865	643,813	497,857
Donations	83,700	98,343	100,214
Other	21,350	7,252	28,174
Total revenues	<u>8,462,760</u>	<u>9,036,224</u>	<u>6,165,978</u>
<b>Expenses (Schedule 3)</b>			
General	2,723,760	2,723,401	2,660,583
Skills training	2,406,550	2,366,300	1,820,108
Basic education	1,652,205	1,538,427	1,440,566
Services	288,200	277,306	248,157
Scholarships	93,700	113,900	130,500
ERP System implementation (Note 20)	800,000	798,759	-
Total expenses	<u>7,964,415</u>	<u>7,818,093</u>	<u>6,299,914</u>
Surplus (Deficit) for the Year from Operations	<u>498,345</u>	<u>1,218,131</u>	<u>(133,936)</u>
Accumulated Surplus, Beginning of Year	<u>5,852,598</u>	<u>5,852,598</u>	<u>5,986,534</u>
Accumulated Surplus, End of Year	<u>\$ 6,350,943</u>	<u>\$ 7,070,729</u>	<u>\$ 5,852,598</u>

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

**Carlton Trail College**  
**Statement of Changes in Net Financial Assets**  
**as at June 30, 2022**

	2022 Budget (Note 14)	2022 Actual	2021 Actual
<b>Net Financial Assets, Beginning of Year</b>	\$ 2,101,531	\$ 2,101,531	\$ 1,958,900
<b>Surplus (Deficit) for the Year from Operations</b>	498,345	1,218,131	(133,936)
Acquisition of tangible capital assets	(954,000)	(54,624)	(5,350)
Amortization of tangible capital assets	253,400	243,828	260,087
(Acquisition) use of prepaid expenses	(3,573)	(157,476)	21,830
<b>Change in Net Financial Assets</b>	<u>(205,828)</u>	<u>1,249,859</u>	<u>142,631</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 1,895,703</u>	<u>\$ 3,351,390</u>	<u>\$ 2,101,531</u>

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

**Carlton Trail College**  
**Statement of Cash Flows**  
for the year ended June 30, 2022

**Statement 4**

	2022	2021
<b>Operating Activities</b>		
Surplus (Deficit) for the year from operations	\$ 1,218,131	\$ (133,936)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	243,828	260,087
Changes in non-cash working capital		
(Increase) in accounts receivable	(321,018)	(37,808)
Decrease (increase) in inventories for resale	2,134	(4,616)
(Decrease) increase in accrued salaries and benefits	(51,210)	112,693
Increase (decrease) in accounts payable and accrued liabilities	70,431	(21,881)
Increase in deferred revenue	35,880	148,337
(Decrease) increase in liability for employee future benefits	(800)	10,700
(Increase) decrease in prepaid expenses	(157,476)	21,830
<b>Cash Provided by Operating Activities</b>	<b>1,039,900</b>	<b>355,406</b>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(54,624)	(5,350)
<b>Cash Used by Capital Activities</b>	<b>(54,624)</b>	<b>(5,350)</b>
<b>Increase in Cash</b>	<b>985,276</b>	<b>350,056</b>
<b>Cash, Beginning of Year</b>	<b>2,956,966</b>	<b>2,606,910</b>
<b>Cash, End of Year</b>	<b>\$ 3,942,242</b>	<b>\$ 2,956,966</b>

*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, 2022**

**1. PURPOSE AND AUTHORITY**

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

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

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting (PSA) standards.

**(a) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$189,600 (June 30, 2021 - \$190,400) because actual experience may differ significantly from actuarial or historical estimations and assumptions.

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



## **(b) Financial Instruments**

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash, accounts receivable, 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, 2022 and June 30, 2021, 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**

The following standard will become effective as follows:

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

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

Effective July 1, 2021 the College adopted PS 3280 Asset Retirement Obligation, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset.

The adoption of the new standard has not had a significant impact on the financial statements.

### 3. CASH

	June 30 2022	June 30 2021
Cash	\$ 3,942,242	\$ 2,956,966
<b>Cash</b>	<b>\$ 3,942,242</b>	<b>\$ 2,956,966</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 2022	June 30 2021
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 101,666	\$ 32,265
Other	79,213	64,633
Federal government	77,409	70,253
Other receivables		
First Nation Partnerships	103,519	7,419
Other	169,648	35,867
	531,455	210,437
Less: Allowance for doubtful accounts	-	-
<b>Accounts receivable, net of allowances</b>	<b>\$ 531,455</b>	<b>\$ 210,437</b>

### 5. INVENTORIES FOR RESALE

	June 30 2022	June 30 2021
Text books and course materials	\$ 41,369	\$ 43,503
<b>Inventories for resale</b>	<b>\$ 41,369</b>	<b>\$ 43,503</b>

## 6. ACCRUED SALARIES AND BENEFITS

	June 30 2022	June 30 2021
Accrued employee benefits	\$ 50,574	109,720
Accrued vacation pay	244,648	236,712
<b>Accrued salaries and benefits</b>	<b>\$ 295,222</b>	<b>\$ 346,432</b>

## 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2022	June 30 2021
Trade payables	\$ 216,045	\$ 145,614
<b>Accounts payable and accrued liabilities</b>	<b>\$ 216,045</b>	<b>\$ 145,614</b>

## 8. DEFERRED REVENUE

	June 30 2021	Addition during the year	Revenue recognized in the year	June 30 2022
First Nations	\$ 312,599	\$ 114,189	\$ 56,486	\$ 370,302
Tuition Deposits	70,232	84,634	69,857	85,009
RBC foundation - Digital Literacy	15,000	-	15,000	-
Support Care Worker - CiCan	21,600	47,400	69,000	-
Industry Canada	7,498	-	-	7,498
<b>Deferred revenue</b>	<b>\$ 426,929</b>	<b>\$ 246,223</b>	<b>\$ 210,343</b>	<b>\$ 462,809</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 2022	June 30 2021
Actuarial valuation (extrapolation) date	(30-Jun-2022)	(30-Jun-2020)
Long-term assumptions used:		
Salary escalation rate (percentage)	2.50%	1.50%
Discount rate (percentage)	3.90%	2.10%
Expected average remaining service life (years)	9.6	10.2

	June 30 2022	June 30 2021
<b>Liability for Employee Future Benefits</b>		
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 202,900</b>	<b>\$ 193,500</b>
Current period benefit cost	30,000	35,700
Interest cost	4,400	4,100
Benefit payments	(36,500)	(30,400)
Actuarial gains / losses	(6,400)	-
Plan amendments	-	-
<b>Accrued Benefit Obligation - end of year</b>	<b>194,400</b>	<b>202,900</b>
<b>Unamortized Net Actuarial Gains / Losses</b>	<b>(4,800)</b>	<b>(12,500)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 189,600</b>	<b>\$ 190,400</b>

	June 30 2022	June 30 2021
<b>Employee Future Benefits Expense</b>		
Current period benefit cost	\$ 30,000	\$ 35,700
Amortization of net actuarial gain / loss	1,300	1,300
<b>Benefit cost</b>	<b>31,300</b>	<b>37,000</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>4,400</b>	<b>4,100</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 35,700</b>	<b>\$ 41,100</b>

## 10. TANGIBLE CAPITAL ASSETS

	Land & land Improvements	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Vehicles	Leasehold Improvements	2022	2021
<b>Tangible Capital Assets - At Cost:</b>									
Opening Balance at start of year	\$ 11,370	\$ 1,062,434	\$ 577,773	\$ 1,115,221	\$ 366,615	\$ 301,223	\$ 4,954,778	\$ 8,389,414	\$ 8,384,064
Additions/Purchases	-	-	16,128	38,496	-	-	-	54,624	5,350
Disposals	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>11,370</b>	<b>1,062,434</b>	<b>593,901</b>	<b>1,153,717</b>	<b>366,615</b>	<b>301,223</b>	<b>4,954,778</b>	<b>8,444,038</b>	<b>8,389,414</b>
<b>Tangible Capital Assets - Amortization:</b>									
Opening Balance at Start of Year	8,045	620,327	519,281	1,072,616	318,551	244,277	1,905,179	4,688,276	4,428,189
Amortization of the Period	2,194	32,217	21,320	31,496	21,391	28,381	106,829	243,828	260,087
Disposals	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>10,239</b>	<b>652,544</b>	<b>540,601</b>	<b>1,104,112</b>	<b>339,942</b>	<b>272,658</b>	<b>2,012,008</b>	<b>4,932,104</b>	<b>4,688,276</b>
<b>Net Book Value:</b>									
Opening balance at start of year	3,325	442,107	58,492	42,605	48,064	56,946	3,049,599	3,701,138	3,955,875
Closing Balance at End of Year	1,131	409,890	53,300	49,605	26,673	28,565	2,942,770	3,511,934	3,701,138
<b>Change in Net Book Value</b>	<b>\$ (2,194)</b>	<b>\$ (32,217)</b>	<b>\$ (5,192)</b>	<b>\$ 7,000</b>	<b>\$ (21,391)</b>	<b>\$ (28,381)</b>	<b>\$ (106,829)</b>	<b>\$ (189,204)</b>	<b>\$ (254,737)</b>

## 11. PREPAID EXPENSES

	June 30 2022	June 30 2021
Rent	\$ 15,131	\$ 15,026
Phone & IT Security Contracts	35,364	16,835
Photocopiers	165	-
Equipment Deposits	-	14,000
Commercial Insurance	6,281	1,354
Unit 4 ERP Annual license July-Dec 2022	112,593	-
Other	37,871	2,714
<b>Prepaid expenses</b>	<b>\$ 207,405</b>	<b>\$ 49,929</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:

	2022	2021
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	\$ 16,757	\$ 18,106

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:

	<b>2022</b>	<b>2021</b>
Number of active College members	58	61
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	\$ 274,742	\$ 260,366
College contributions for the year	\$ 274,742	\$ 260,366

### 13. RISK MANAGEMENT

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

#### i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. Cash on hand is also exposed to credit risk, however, this is minimized by dealing with financial institutions with strong credit ratings. The credit risk related to the College's receivables from the provincial government, federal government and their agencies is considered to be minimal. The College does not have a significant exposure to any individual customer.

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

The aging of accounts receivable at June 30, 2022 and June 30, 2021, was:

	June 30, 2022		June 30, 2021	
	Accounts Receivable	Allowance for Doubtful Accounts	Accounts Receivable	Allowance for Doubtful Accounts
Current	\$430,721	-	\$208,669	-
30-60 days	-	-	1,546	-
60-90 days	1,138	-	(78)	-
Over 90 days	99,596	-	300	-
Total	\$531,455	-	\$210,437	-
Net	\$531,455		\$210,437	

### 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, 2022	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 148,434	\$ 146,788
Accounts payable and accrued liabilities	175,635	40,410
Total	\$ 324,069	\$ 187,198

### iii) Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash in the bank and credit cards. The College also has an authorized bank line of credit of \$100,000 with interest payable monthly at a rate of Royal Bank of Canada prime less 0.6%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2022.

## 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 25, 2021 and the Minister of Advanced Education on August 25, 2021.

## 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 2022	June 30 2021
<b>Revenues:</b>		
<i>Horizon School Division #205</i>	\$ 396,583	\$ 265,195
<i>Ministry of Advanced Education/Immigration and Career Training</i>	6,717,666	4,775,307
<i>Other Regional Colleges</i>	44,963	28,999
<i>Saskatchewan Government Insurance</i>	900	3,288
<i>Saskatchewan Polytechnic</i>	180,849	2,103
<i>Student Aid Fund</i>	20,185	21,073
<i>Other Related Parties</i>	1,498	9,990
	<b>\$ 7,362,644</b>	<b>\$ 5,105,955</b>
<b>Expenses:</b>		
<i>Horizon School Division #205</i>	95,354	105,487
<i>Ministry of Central Services</i>	5,585	5,151
<i>Ministry of Finance</i>	-	4,567
<i>SaskEnergy</i>	13,514	10,085
<i>SaskPower</i>	18,888	13,652
<i>SaskTel / Sask Mobility</i>	44,874	44,588
<i>Saskatchewan Workers Compensation Board</i>	11,213	11,054
<i>Saskatchewan Polytechnic</i>	187,341	158,283
<i>Student Aid Fund</i>	20,185	21,073
<i>Other Related Parties</i>	15,079	16,271
	<b>\$ 412,033</b>	<b>\$ 390,211</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.

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

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

Details of accumulated surplus are as follows:

	June 30 2021	Addition during the year	Reductions during the year	June 30 2022
<b>Invested in Tangible Capital Assets</b>	\$ 3,701,138	\$ 54,624	\$ 243,828	\$ 3,511,934
<b>Internally Restricted Operating Surplus:</b>				
<b>Capital Projects:</b>	35,906	74,500	32,289	78,117
<b>Other:</b>				
Information Technology	102,199	-	4,348	97,851
Online registration/content management software	50,000	-	50,000	-
Accounting software upgrades and enhancements	30,273	-	-	30,273
Enterprise Resource Planning subscription/maintenance (ERP)	75,000	225,000	-	300,000
Inventory Software	25,000	-	25,000	-
Learning Enhanced Technology	18,617	-	18,617	-
Professional Development	69,179	779	-	69,958
Vehicles	188,684	15,000	-	203,684
Scholarship				
BHP	87,085	65,456	75,000	77,541
Saskatchewan Innovation and Opportunity	80,116	43,131	38,900	84,347
Other (targeted programming funds)				
Multi-Year Funding Allocation	-	147,625	-	147,625
ERP system implementation				
Administration of ERP system implementation	-	1,600,000	798,752	801,248
ERP - Interest earned less finance fees	-	4,320	-	4,320
Programming				
English as a Second Language	111,696	112,000	98,560	125,136
Skills Training Allocation	382,234	1,000,000	837,740	544,494
Adult Basic Education On-Reserve	119,255	237,000	237,000	119,255
Adult Basic Education Credit	80,355	428,000	422,215	86,140
Adult Basic Education Essential Skills for the Workplace	140,816	200,000	189,160	151,656
	<b>1,560,509</b>	<b>4,078,311</b>	<b>2,795,292</b>	<b>2,843,528</b>
<b>Unrestricted Operating Surplus</b>	<b>555,045</b>	<b>82,105</b>	<b>-</b>	<b>637,150</b>
<b>Total Accumulated Surplus</b>	<b>\$ 5,852,598</b>	<b>\$ 4,289,540</b>	<b>\$ 3,071,409</b>	<b>\$ 7,070,729</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.
- b) Information Technology - Replacement of photocopiers and the balance for IT equipment (server, networking appliances and computers for staff and students).
- c) Online Registration/Content Management Software – purchase and implementation of online registration software and Client Relationship Management software. Funds were re-directed for the ongoing operating cost for the new ERP system.
- d) Accounting Software Upgrades and Enhancements – Current accounting software was updated June 2018. These funds may be redirected as needed to the implementation of the new ERP/SIS in 2022/23. Once implementation is completed unused funds will be reviewed and re-directed to other needs.
- e) Enterprise resource planning subscription/maintenance (ERP)- Funds are targeted for the ongoing operating cost of a new ERP system (Student Information System, Financial, HR and Payroll).
- f) Inventory Software – Funds were put aside for an asset tracking software. Funds were re-directed for the ongoing operating cost for the new ERP system.
- g) Learning Enhanced Technology – Funds were fully utilized with the purchase of new smartboards.
- h) Professional Development – 1% of staff salary placed into a reserve to provide training.
- i) Vehicles – Replacement of College vehicle fleet.
- j) BHP Scholarships – The College administers scholarships funded by BHP.
- k) Saskatchewan Innovation and Opportunity Scholarships – College generated scholarship funds along with matching funds from the Ministry.
- l) Multi-year funding allocation – The College will receive \$236,200 in one-time funding over two years from the Ministry of Advanced Education to assess our operations to achieve long-term financial sustainability and maximize student outcomes.
- m) Administration of ERP system implementation – The surplus restricted to the future costs of administration of ERP system implementation as disclosed in Note 20.
- n) English as a Second Language – Funds received from Ministry to provide English Language Training for immigrants.
- o) Skills Training Allocation – Funds targeted by Ministry to provide skills training.
- p) Adult Basic Education On-Reserve – Funds targeted by Ministry to provide on-reserve Adult Basic Education.
- q) Adult Basic Education Credit – Funds targeted by Ministry to provide Adult Basic Education.
- r) Adult Basic Education Essential Skills for the Workplace – Funds targeted by Ministry to develop formal partnerships to develop and deliver literacy and essentials skills programs that enable learners to work in local businesses throughout the province.

## 17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

	Office Rental	ERP System Implementation	Total
<b>Future minimum payments:</b>			
2023	\$ 187,078	\$ 2,434,743	\$ 2,621,821
2024	181,346	2,467,045	2,648,391
2025	148,687	2,004,153	2,152,840
2026	103,382	1,671,749	1,775,131
2027	105,967	-	105,967
<b>Total Contractual Obligations</b>	<b>\$ 726,460</b>	<b>\$ 8,577,690</b>	<b>\$ 9,304,150</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, 2022			
	2023	2024	2025	Total
Federal Contracts	\$ 281,423	\$ 285,432	\$ 278,607	\$ 845,462
<b>Total Contractual Rights</b>	<b>\$ 281,423</b>	<b>\$ 285,432</b>	<b>\$ 278,607</b>	<b>\$ 845,462</b>

## 19. CONTINGENT LIABILITIES

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

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

## 20. ERP SYSTEM IMPLEMENTATION

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

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

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

Schedule 1

Carlton Trail College  
Schedule of Revenues and Expenses by Function  
for the year ended June 30, 2022

	2022 Actual										2022	2022	2021		
	General		Skills Training		Basic Education		Services		Scholarships					ERP	
	Credit	Non-credit	Credit	Non-credit	Credit	Non-credit	Support	Counsel	Scholarships	ERP					
<b>Revenues (Schedule 2)</b>															
Provincial government	\$ 2,679,900	\$ 1,705,678	\$ 9,995	\$ 900,714	\$ 384,712	\$ 20,185	\$ -	\$ 15,000	\$ 1,600,000	\$ 7,316,184	\$ 6,623,540	\$ 5,067,262			
Federal government	-	-	-	-	228,532	-	-	-	-	228,532	243,000	223,592			
Other	81,756	1,001,252	180,290	33,642	94,599	2,056	-	93,586	4,327	1,491,508	1,596,220	875,124			
<b>Total Revenues</b>	<b>2,761,656</b>	<b>2,706,930</b>	<b>190,285</b>	<b>934,356</b>	<b>707,843</b>	<b>22,241</b>	<b>-</b>	<b>108,586</b>	<b>1,604,327</b>	<b>9,036,224</b>	<b>8,462,760</b>	<b>6,165,978</b>			
<b>Expenses (Schedule 3)</b>															
Agency contracts	150	704,483	13,162	-	20,917	3,000	-	-	-	741,712	617,905	410,780			
Amortization	243,828	-	-	-	-	-	-	-	-	243,828	253,400	260,087			
Equipment	2,042	26,646	36,337	33,866	5,476	-	-	-	-	106,160	166,935	147,786			
Facilities	117,478	120,710	196	98,399	9,419	-	1,793	-	-	346,202	367,650	338,502			
Information technology	94,777	2,144	-	2,106	1,150	13,125	575	-	112,593	226,470	97,085	124,642			
Operating	429,694	221,114	9,536	45,648	71,346	13,611	6,482	113,900	686,166	1,597,497	1,830,170	689,424			
Personnel services	1,835,432	1,168,471	63,501	698,581	551,519	70,540	168,180	-	-	4,566,224	4,641,270	4,328,693			
<b>Total Expenses</b>	<b>2,723,401</b>	<b>2,243,568</b>	<b>122,732</b>	<b>878,600</b>	<b>659,827</b>	<b>100,276</b>	<b>177,030</b>	<b>113,900</b>	<b>798,759</b>	<b>7,818,093</b>	<b>7,964,415</b>	<b>6,299,914</b>			
<b>Surplus (Deficit) for the year</b>	<b>\$ 38,255</b>	<b>\$ 463,362</b>	<b>\$ 67,553</b>	<b>\$ 55,756</b>	<b>\$ 48,016</b>	<b>\$ (78,035)</b>	<b>\$ (177,030)</b>	<b>\$ (5,314)</b>	<b>\$ 805,568</b>	<b>\$ 1,218,131</b>	<b>\$ 498,345</b>	<b>\$ (133,936)</b>			



Schedule 2

Carlton Trail College  
Schedule of Revenues by Function  
for the year ended June 30, 2022

	2022 Revenues Actual										2021 Total Revenues Actual	
	General	Skills Training		Basic Education		Services		Scholarships	ERP	2022 Total Revenues Budget		
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					
<b>Provincial Government</b>												
Advanced Education/ Immigration and Career Training												
Operating grants	\$ 2,604,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000	\$ 4,189,500	\$ 2,498,500	
Program grants	-	1,000,000	-	665,000	312,000	-	-	-	-	1,977,000	2,007,000	
Capital grants	74,500	-	-	-	-	-	-	-	-	49,500	22,000	
	2,679,000	1,000,000	-	665,000	312,000	-	-	-	1,600,000	6,216,000	4,527,500	
Contracts	-	363,960	9,995	-	72,712	-	20,185	-	-	115,000	265,712	
Other	-	-	-	-	-	-	-	15,000	-	16,800	3,167	
Other provincial	2,679,000	1,363,960	9,995	665,000	384,712	-	20,185	15,000	1,600,000	6,347,800	4,796,379	
	900	341,718	-	235,714	-	-	-	-	-	275,740	270,883	
<b>Total Provincial</b>	2,679,900	1,705,678	9,995	900,714	384,712	-	20,185	15,000	1,600,000	6,623,540	5,067,262	
<b>Federal Government</b>												
Program grants	-	-	-	-	228,532	-	-	-	-	243,000	223,592	
<b>Total Federal</b>	-	-	-	-	228,532	-	-	-	-	243,000	223,592	
<b>Other Revenue</b>												
Admin recovery	3,275	-	-	-	-	-	-	9,100	-	10,100	9,132	
Contracts	50,000	478,794	27,292	32,132	79,099	-	-	-	-	516,990	178,489	
Interest	24,841	-	-	-	-	-	-	1,143	4,327	22,860	19,540	
Rents	50	-	-	-	-	-	-	-	-	500	3,200	
Resale items	-	27,273	4,474	-	300	-	-	-	-	137,855	38,518	
Tuitions	-	493,233	148,524	-	-	-	2,056	-	-	802,865	497,857	
Donations	-	-	-	-	15,000	-	-	83,343	-	83,700	100,214	
Other	3,590	1,952	-	1,510	200	-	-	-	-	21,350	28,174	
<b>Total Other</b>	81,756	1,001,252	180,290	33,642	94,599	-	2,056	93,586	4,327	1,596,220	875,124	
<b>Total Revenues</b>	\$ 2,761,656	\$ 2,706,930	\$ 190,285	\$ 934,356	\$ 707,843	-	\$ 22,241	\$ 108,586	\$ 1,604,327	\$ 8,462,760	\$ 6,165,978	

Carlton Trail College  
Schedule of Expenses by Function  
for the year ended June 30, 2022

	2022 Expenses Actual								2022	2022	2021	
	General (Schedule 4)	Skills Training		Basic Education		Services		Scholarships	ERP	Total Expense Actual	Total Expense Budget	Total Expense Actual
		Credit	Non-credit	Credit	Non-credit	Leamer Support	Counsel					
<b>Agency Contracts</b>	\$ 150	\$ 704,483	\$ 13,182	\$ -	\$ 20,917	\$ 3,000	\$ -	\$ -	\$ -	\$ 741,712	\$ 617,905	\$ 410,780
<b>Amortization</b>	243,828	-	-	-	-	-	-	-	-	243,828	253,400	260,087
<b>Equipment</b>												
Equipment (non-capital)	7,011	5,617	-	9,040	200	-	1,161	-	-	23,029	50,925	94,635
Rental	11,909	549	36,125	4,604	-	-	-	-	-	53,187	85,000	35,758
Repairs and maintenance	22,640	7,220	-	-	84	-	-	-	-	29,944	22,950	17,393
Vehicle expense allocation	(39,518)	13,260	212	20,222	5,192	-	632	-	-	-	8,060	-
	2,042	26,646	36,337	33,866	5,476	-	1,793	-	-	106,160	166,935	147,786
<b>Facilities</b>												
Building supplies	2,045	1,528	-	668	222	-	-	-	-	4,463	10,390	17,367
Grounds	6,713	240	-	1,434	-	-	-	-	-	8,387	4,800	5,653
Janitorial	27,035	22,365	-	21,682	251	-	-	-	-	71,333	73,950	70,877
Rental	68,067	74,612	196	50,474	8,925	-	-	-	-	202,274	202,800	208,105
Repairs & maintenance	2,528	856	-	14,461	-	-	-	-	-	17,845	28,750	3,238
Utilities	8,477	19,590	-	9,169	21	-	-	-	-	37,257	31,620	27,846
Security & alarm systems	2,613	1,519	-	511	-	-	-	-	-	4,643	5,340	5,416
	117,478	120,710	196	98,399	9,419	-	-	-	-	346,202	357,650	338,502
<b>Information Technology</b>												
Computer services	52,052	-	-	-	-	13,125	-	-	-	65,177	57,160	53,110
Data communications	2,912	-	-	114	-	-	-	-	-	3,026	3,300	5,301
Equipment (non-capital)	753	535	-	-	-	-	-	-	-	1,288	2,750	38,187
Materials & supplies	1,246	379	-	1,346	297	-	58	-	-	3,326	7,575	1,599
Rental	1,285	-	-	-	-	-	-	-	-	1,285	1,310	1,285
Repairs & maintenance	-	-	-	-	-	-	-	-	-	-	1,000	-
Software (non-capital)	36,529	1,230	-	646	853	-	517	-	112,593	152,368	23,990	25,160
	94,777	2,144	-	2,108	1,150	13,125	575	-	112,593	226,470	97,085	124,642
<b>Operating</b>												
Advertising	54,533	15,118	270	5,296	6,670	-	-	-	-	81,887	75,595	63,758
Association fees & dues	13,510	2,074	-	201	643	-	400	-	-	16,828	21,590	17,803
Bad debts	672	-	-	-	-	-	-	-	-	672	-	109
Financial services	11,680	2	-	-	-	-	-	-	7	11,689	9,500	9,433
In-service	32,250	229	-	2,569	670	-	664	-	-	36,382	44,640	33,045
Insurance	55,504	-	159	-	-	-	-	-	-	55,663	55,805	48,024
Materials & supplies	13,226	111,754	799	22,967	45,942	9,590	387	-	-	204,665	223,475	119,643
Postage, freight & courier	5,321	1,553	266	76	116	-	256	-	-	7,590	16,850	9,613
Printing & copying	29,839	74	-	-	1,929	-	-	-	-	31,842	33,345	19,393
Professional services	145,362	-	-	-	-	3,948	-	-	686,159	835,469	870,740	81,512
Resale items	(205)	54,246	3,432	-	269	-	-	-	-	57,742	130,830	39,345
Subscriptions	3,041	-	-	-	-	-	13	-	-	3,054	5,510	3,742
Telephone & fax	43,038	11,162	-	8,676	4,240	73	3,347	-	-	70,536	75,850	70,762
Tire oil	17,533	16,500	4,337	1,631	9,557	-	1,396	-	-	50,954	132,745	27,636
Other	4,390	8,402	271	4,232	1,310	-	19	113,900	-	132,524	133,695	145,606
	429,854	221,114	9,536	45,648	71,346	13,611	6,462	113,900	686,166	1,597,497	1,830,170	689,424
<b>Personnel Services</b>												
Employee benefits	300,898	149,068	1,772	79,208	84,236	12,918	25,800	-	-	653,900	681,775	617,982
Honoraria	15,843	350	-	350	350	-	-	-	-	16,693	33,550	20,218
Salaries	1,518,891	1,019,053	61,729	619,023	466,933	57,622	142,380	-	-	3,885,631	3,925,945	3,890,493
	1,835,432	1,168,471	63,501	698,581	551,519	70,540	168,180	-	-	4,556,224	4,641,270	4,328,693
<b>Total Expenses</b>	\$ 2,723,401	\$ 2,243,568	\$ 122,732	\$ 878,800	\$ 659,827	\$ 100,276	\$ 177,030	\$ 113,900	\$ 798,759	\$ 7,818,093	\$ 7,964,415	\$ 6,299,914

**Carlton Trail College**  
**Schedule of General Expenses by Functional Area**  
**for the year ended June 30, 2022**

	2022 General Actual				2022	2022	2021
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
<b>Agency Contracts</b>	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	\$ -
<b>Amortization</b>	-	-	243,828	-	243,828	253,400	260,087
<b>Equipment</b>							
Equipment (non-capital)	-	7,011	-	-	7,011	19,750	8,639
Rental	-	11,909	-	-	11,909	14,885	13,906
Repairs and maintenance	-	22,640	-	-	22,640	21,700	15,935
Vehicle expense allocation	-	(39,518)	-	-	(39,518)	(36,000)	(21,643)
	-	2,042	-	-	2,042	20,335	16,837
<b>Facilities</b>							
Building supplies	-	-	2,045	-	2,045	1,700	9,894
Grounds	-	-	6,713	-	6,713	3,200	4,714
Janitorial	-	-	27,035	-	27,035	20,950	26,856
Rental	585	-	67,482	-	68,067	72,900	76,108
Repairs & maintenance	-	-	2,528	-	2,528	8,000	1,449
Utilities	-	-	8,477	-	8,477	6,920	8,183
Security & alarm systems	-	-	2,613	-	2,613	2,820	3,476
	585	-	116,893	-	117,478	116,490	130,680
<b>Information Technology</b>							
Computer services	349	27,348	-	24,355	52,052	40,660	48,043
Data communications	-	509	-	2,403	2,912	3,300	3,577
Equipment (non-capital)	-	-	-	753	753	2,000	17,565
Materials & supplies	-	108	-	1,138	1,246	2,750	1,405
Rental	-	1,285	-	-	1,285	1,310	1,285
Software (non-capital)	-	9,952	-	26,577	36,529	21,790	22,364
	349	39,202	-	55,226	94,777	71,810	94,239
<b>Operating</b>							
Advertising	1,681	52,852	-	-	54,533	45,925	45,301
Association fees & dues	5,000	8,510	-	-	13,510	19,725	13,974
Bad debts	-	672	-	-	672	-	109
Financial services	-	11,680	-	-	11,680	9,500	9,433
In-service	4,125	27,888	-	237	32,250	38,750	31,809
Insurance	-	53,119	-	2,385	55,504	54,855	48,024
Materials & supplies	1,774	11,452	-	-	13,226	16,600	15,261
Postage, freight & courier	-	5,321	-	-	5,321	14,220	7,949
Printing & copying	439	29,400	-	-	29,839	30,415	19,090
Professional services	581	144,781	-	-	145,362	66,240	80,012
Resale items	-	(205)	-	-	(205)	-	(118)
Subscriptions	-	3,041	-	-	3,041	5,010	3,542
Telephone & fax	-	40,939	-	2,099	43,038	44,250	44,294
Travel	9,105	7,737	-	691	17,533	69,905	10,904
Other	1,999	2,391	-	-	4,390	6,100	4,344
	24,704	399,578	-	5,412	429,694	421,495	333,928
<b>Personnel Services</b>							
Employee benefits	282	272,983	-	27,633	300,898	302,160	293,631
Honoraria	15,643	-	-	-	15,643	30,150	20,018
Salaries	-	1,364,839	-	154,052	1,518,891	1,507,920	1,511,163
	15,925	1,637,822	-	181,685	1,835,432	1,840,230	1,824,812
<b>Total General Expenses</b>	\$ 41,563	\$ 2,078,794	\$ 360,721	\$ 242,323	\$ 2,723,401	\$ 2,723,760	\$ 2,660,583

# 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.

## **ELT**

English Language Training

## **FLE/Full Load Equivalent**

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

### **Basic Education Credit**

1 FLE = 700 participant hours

### **Basic Education Non-Credit**

1 FLE = 700 participant hours

### **Institute Credit**

1 FLE = 675 participant hours

### **Industry Credit**

1 FLE = 675 participant hours

### **Non-Credit**

1 FLE = 675 participant hours

### **University**

1 FLE = 390 participant hours

## **FTE**

Full-Time Equivalent

## **Full-time Student**

One who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks.

## **Graduate**

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

## **Participant Hours**

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

## **Part-time Student**

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

## **Student Enrolments**

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

# PROGRAM

## Groups

### **Institute Credit**

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

### **Industry Credit**

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

### **Non-Credit**

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

### **Basic Education Credit**

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

### **Basic Education Non-Credit**

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

# Carlton Trail College.

*discover your future*



## CAMPUS

### Locations

#### **Humboldt**

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

#### **Watrous**

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

#### **Wynyard**

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

#### **Four Winds Learning Centre**

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

**Toll-free:** 1-800-667-2623  
information@carltontrailcollege.com

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



@CarltonTrail



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Carlton Trail College  
(Saskatchewan)