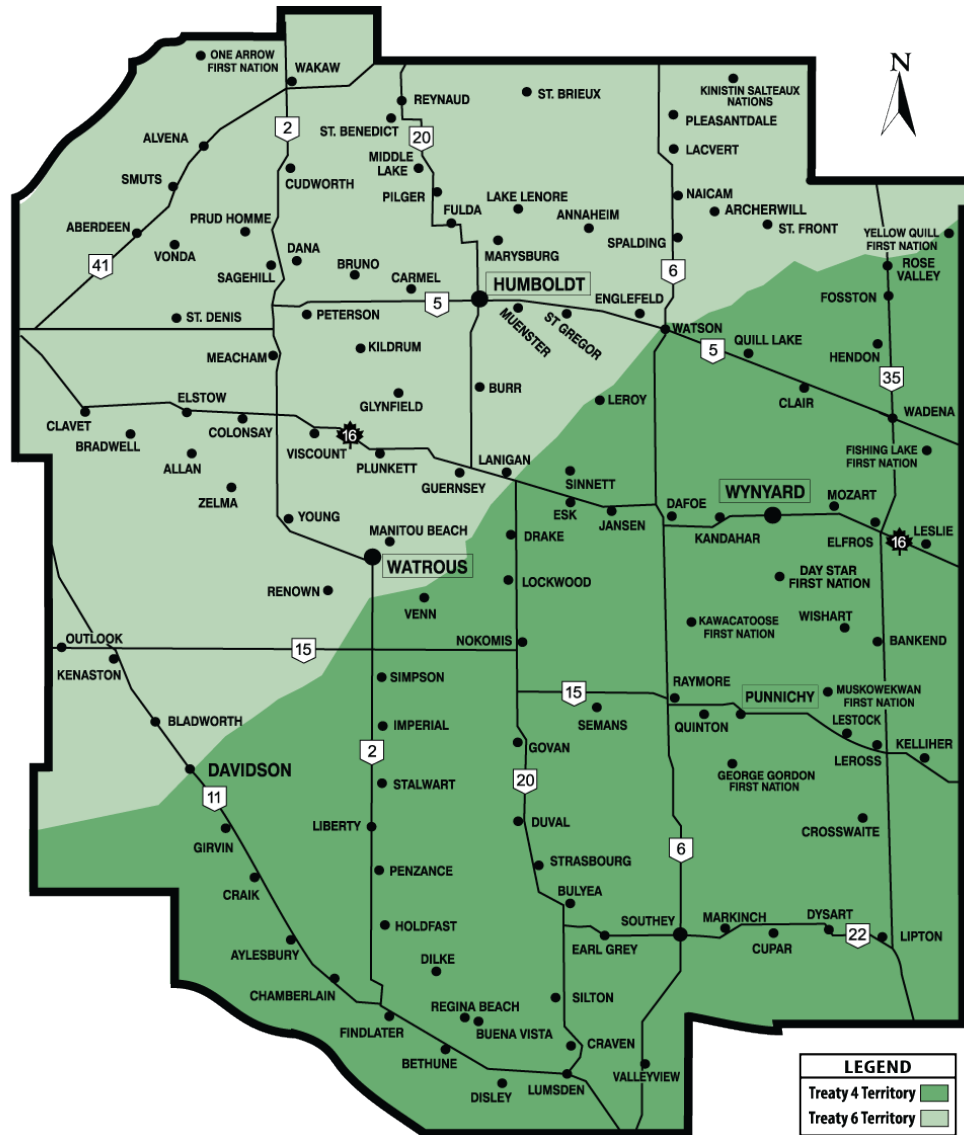


2023 - 2024 Annual Report

Carlton
Trail
College.



Carlton Trail College.



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

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

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

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LETTER OF TRANSMITTAL

November 26, 2024

Minister of Advanced Education
Room 208 Legislative Drive Legislative Building
Regina, SK S4S 0B3

To the Honourable Ken Cheveldayoff, 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, 2024, including duly certified financial statements of College operations, all in accordance with Section 16 of *The Regional Colleges Act* and Section 14 of *The Regional Colleges Regulations*.



Sandy Flory
Chair, Board of Directors
Carlton Trail College

MESSAGE

FROM THE BOARD OF DIRECTORS AND PRESIDENT & CEO

The 2023–2024 Annual Report for Carlton Trail College highlights a year driven by strategic priorities to enhance student and employer success, expand partnerships, and strengthen our capacity to serve Saskatchewan communities. This year, we welcomed two new Board members, Elan Buan and Nathan Gregg, whose expertise and insights will be invaluable as we move forward.

We also achieved significant milestones, including becoming a Designated Learning Institution, allowing us to welcome international students and enrich our educational landscape. This designation will help support local workforce development and reflects our commitment to diversity. Additionally, our College took the time throughout our academic year to celebrate our 50th anniversary, commemorating our legacy and reaffirming our vision for the future.

In Spring 2024, the College completed its 2024–2028 Strategic Plan which provides a focused framework to guide us in achieving our core goals and ensuring educational excellence across the region. Aligned with our vision of ‘changing lives through learning,’ this renewed plan prioritizes creating successful learning and development opportunities that foster individual, business, and community growth. By focusing on student success, workforce development, and innovative partnerships, we are setting a clear course for the next four years to meet the evolving needs of our learners and the communities we serve.

Our expansion of trades and applied skills programs continues to address the growing demand for skilled labor in Saskatchewan. By fostering robust partnerships with industry leaders, we are equipping students



Amy Yeager
President & CEO

with targeted training that directly supports in-demand employment opportunities. In line with this commitment, we are actively working to secure enhanced funding for the expansion of our Technical and Trades Facility, a critical investment that will enable us to increase our capacity to meet workforce needs and provide students with state-of-the-art training environments. This expansion will support sustainable growth in the trades and bolster the region’s skilled labor pipeline.

We are also pleased to highlight the successful negotiation of our Collective Bargaining Agreement, a key achievement that ensures fair and transparent terms for our staff while fostering a positive working environment. This agreement reflects our commitment to building strong, collaborative relationships with our workforce and advancing the College’s mission.

In collaboration with our regional partners, we have made considerable efforts to enhance our technology infrastructure, particularly through work on the ERP and Student Information System (SIS) projects. While these projects face challenges, our team remains committed to working collaboratively, focusing on the College’s future readiness and adaptability to evolving needs.



Sandy Flory
Board Chair

Internally, our dedication to building a resilient and inclusive workforce has driven initiatives in leadership development, succession planning, and refining employment structures to attract and sustain a high-performing workforce.

We extend our gratitude to our staff, partners, and stakeholders for their invaluable contributions and look forward to continuing this momentum to meet the evolving educational needs of our region.

With the support and collaboration of our many stakeholders, Carlton Trail College remains committed to accessible, relevant education that responds to the needs of our learners and strengthens our region.

Sandy Flory, Board Chair
Amy Yeager, President & CEO



BOARD OF DIRECTORS



Sandy Flory
Chair,
R.M. of Wolverine



Evan Doepker
Director,
Annaheim



Shawna Miller
Director,
Watrous



Darrell Paproski
Director,
Watrous



Elan Buan
Director,
Humboldt



Nathan Gregg
Director,
Humboldt

Meeting Dates

2023	
September 19, 2023	Regular Meeting
October 24, 2023	Regular Meeting
November 9, 2023	Special Meeting
November 28, 2023	Regular Meeting

2024	
January 23, 2024	Regular Meeting
February 6, 2024	Special Meeting
March 26, 2024	Regular Meeting
April 18, 2024	Regular Meeting
May 28, 2024	Regular Meeting
June 18, 2024	Regular Meeting and AGM



SENIOR LEADERSHIP TEAM

2023-24



Andy Burgess
VP Finance



Jennifer Brooks
Advancement & External
Affairs Director



Deanna Gaetz
Business & Skills
Training Director



Rachel Trann
Adult Basic Education and
Student Services Director



Bailey Williams
Human Resources Director

2023-24 ACHIEVEMENTS



Carlton Trail College Celebrates 50 Years

During the 2023-24 academic year, the College proudly marked 50 years of service through a variety of activities and engagement opportunities, including announcing a legacy scholarship endowment provided by Murray and Audrey Brockman, a multi-year pledged donation from the Walker Wood Foundation, along with the installation of two, commemorative art projects.



Carlton Trail College noted as one of Canada's best employers for new grads

The Career Directory, Canada's popular career guide for new graduates, named Carlton Trail College as one of Canada's Best Employers for Recent Graduates for 2024, highlighting the College's key benefits and HR programs for students and recent post-secondary grads.

MOU signed to advance training collaboration

Carlton Trail College and BHP signed a Memorandum of Understanding (MOU) to advance the implementation of educational and training opportunities for the mining industry in Saskatchewan.



Community workforce development program meets local labour need

With federal funding provided by Employment and Social Development Canada, along with the support of the Saskatchewan Economic Development Alliance, Carlton Trail College participated in a pilot initiative over 2023-24 to foster increased collaboration between employers, training providers and community organizations. 76 individuals participated in College-coordinated training opportunities through this initiative, with a 95% successful completion rate.



2023-24 STUDENT OVERVIEW

Student enrollment reaches pre-pandemic levels

After approximately three years, program and course enrollments caught-up to pre-pandemic levels, with the College experiencing a 30% student increase from 2022-23 to 2023-24.

2,311 STUDENTS

English Language Training – 8%

Skills Training – 86%

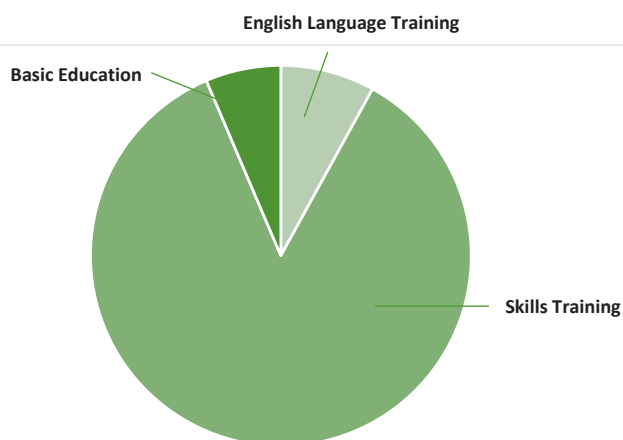
Basic Education – 6%

GENDER DISTRIBUTION

44% Female

46% Male

10% Unspecified



STUDENT AWARDS SUPPORTERS

Bourgault Industries Ltd.
Murray and Audrey Brockman and Family
Amy Yeager
Carlton Trail College Board and Staff
City of Humboldt
TLF Dirtworx Inc. - Kristjan and Jennie Thordarson
Doepker Industries Ltd.
Flaman Sales Ltd.
Flyer Electric
Humboldt Co-op
Humboldt Smiles Dental Studio
Melron Service Ltd.
Michel's Industries Ltd.

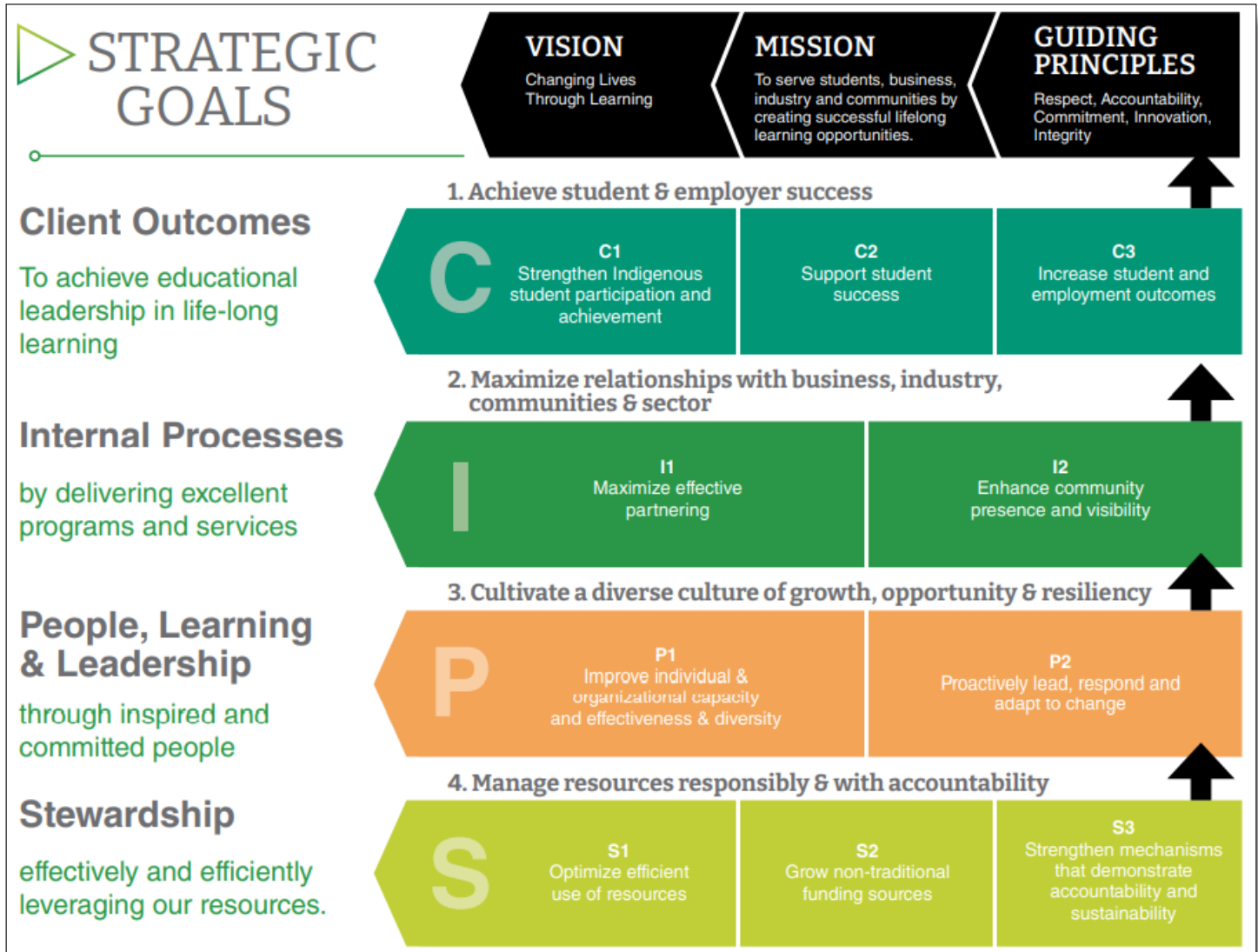
Midway Co-op
Olymel (Humboldt)
Sagehill Community Futures
Saskatchewan Government Employees Union (SGEU)
Saskatoon Co-op
Schulte Industries
SIGA
Tremblay Electric
Walker Wood Foundation
Ed Yee
Numerous individuals and friends of Carlton Trail College

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

STRATEGIC PRIORITIES



2021-2024



BALANCED SCORECARD OUTCOMES

CLIENT OUTCOMES

GOAL#1 : Achieve Student and Employer Success

C1

Strengthen Indigenous student participation and achievement

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none">Strong economyStrong communities Advanced Education: <ul style="list-style-type: none">Students succeed in post-secondary educationMeet the post-secondary education needs of the province PSE: <ul style="list-style-type: none">AccessibleQualityResponsiveAccountable ICT: <ul style="list-style-type: none">A labour market system in which employers & business leaders play an integral roleAn agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SKPeople have the skills, experience & pathways to realize their potential & build their careers	Indigenous Participation Rate <ul style="list-style-type: none">Institute credit <i>(Based on total institute enrollment of FT, PT, and casual students)</i>Industry creditABE creditABE non-credit <i>(not including ELT)</i>	30% 20% 75% 75%	23% 8% 84% 90%
	Indigenous Achievement Rate <ul style="list-style-type: none">Institute creditABE creditABE non-credit <i>(not including ELT)</i> <i>(Includes graduates, completers, and successful completers)</i>	70% 65% 65%	66% 73% 87%

C2

Support Student Success

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Advanced Education: <ul style="list-style-type: none"> Students succeed in post-secondary education Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Quality Responsive Accountable ICT: <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Quality of Student Experience <p>Maintain student satisfaction reported in exit survey</p>	≥90%	97%
	Student Headcount <p>Enrollment as of 30 days of start of program (compared to capacity)</p> <ul style="list-style-type: none"> Institute credit ABE credit ABE non-credit (not including ELT) ELT 	88%	67%
		75%	71%
		75%	87%
		69%	98%

BALANCED SCORECARD OUTCOMES

CLIENT OUTCOMES

GOAL#1 : Achieve Student and Employer Success

C3
Increase Student and Employment Outcomes

OBJECTIVES

Government Goals:

- Strong economy
- Strong communities
- Strong Families

Advanced Education:

- Students succeed in post-secondary education

PSE:

- Accessible
- Responsive
- Accountable

ICT:

- An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK
- People have the skills, experience & pathways to realize their potential & build their careers

MEASURE

% of Students Engaged in Work Placements

- Institute credit
- ESWP
- ABE Level 3

Labour Force Participation Rate

Percentage of students employed after completion of program (from follow-up stats for Institute credit programs and ABE credit programs):

- 60-90 days
- 1 year
- 2 year

2023-2024 TARGET

50%
92%
60%

OUTCOME

57%
56%
83%

Institute Credit:

70% (60-90 days)
90% (1 yr)
80% (2 yr)

ABE Credit:

45% (60-90 days)
50% (1 yr)
50% (2 yr)

Institute Credit:

60-90: **64%**
1-yr: **90%**
2-yr: **90%**

ABE Credit:

60-90: **28%**
1-yr: **42%**
2-yr: **42%**



BALANCED SCORECARD OUTCOMES

INTERNAL PROCESSES

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

11

Maximize Effective Partnering

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Strong Families Advanced Education: <ul style="list-style-type: none"> Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Accessible Responsive Accountable ICT: <ul style="list-style-type: none"> A labour market system in which employers & business leaders play an integral role An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Number of strategic partnerships	19	25
	Number of industry training opportunities	54	95

12

Enhance Community Presence and Visibility

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Advanced Education: <ul style="list-style-type: none"> Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Responsive Accountable ICT: <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	Brand Visibility Brand Engagement	49,994 Consumers 2,282 Consumers	73,853 Consumers 3,427 Consumers
	% of Staff Members Volunteering	83%	83%

BALANCED SCORECARD OUTCOMES

PEOPLE, LEARNING AND LEADERSHIP

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

P1
Improve Individual and Organizational Capacity, Effectiveness and Diversity

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Strong communities Advanced Education : <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable PSE: <ul style="list-style-type: none"> Sustainable Accountable ICT: <ul style="list-style-type: none"> Organizational Excellence 	% of staff participating in Professional Development opportunities	26%	32%
	% of staff participating in diversity awareness activities	100%	100%

P2
Proactively Lead, Respond, and Adapt to Change

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Advanced Education: <ul style="list-style-type: none"> Meet the post-secondary education needs of the province PSE: <ul style="list-style-type: none"> Accessible Responsive Accountable Quality ICT: <ul style="list-style-type: none"> An agile and integrated education & training system that is responsive to the economic opportunities for businesses & prepares people for careers in SK 	% of staff completing annual organizational surveys (Participation Rate)	42%	70%
	% of students completing annual Student Experience Exit Survey (Participation Rate)	36%	41%

BALANCED SCORECARD OUTCOMES

STEWARDSHIP

GOAL#4 : Manage Resources Responsibly and with Accountability

S1

Optimize Efficient Use of Resources

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Advanced Education: <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable PSE: <ul style="list-style-type: none"> Sustainable Accountable ICT: <ul style="list-style-type: none"> Organizational excellence 	Continuous Improvement (CI) <ul style="list-style-type: none"> CI Activities undertaken annually 	3	4

S2

Grow Non-Traditional Funding Sources

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Advanced Education: <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable PSE: <ul style="list-style-type: none"> Sustainable Accountable ICT: <ul style="list-style-type: none"> Organizational excellence 	Identification of funds generated beyond Provincial funding letter: Revenue generated from non-government contract training: <ul style="list-style-type: none"> Institute credit Industry credit & non-credit ABE credit & non-credit Revenue generated from government-based contracts: <ul style="list-style-type: none"> Provincial Federal Provincial other 	 \$161,500 \$ 40,000 \$ 97,700 \$215,000 \$243,000 \$115,740	 \$423,040 \$449,803 \$466,824 \$728,559 \$243,226 \$152,585



S3

Strengthen Mechanisms that Demonstrate Accountability and Sustainability

OBJECTIVES	MEASURE	2023-2024 TARGET	OUTCOME
Government Goals: <ul style="list-style-type: none"> Strong economy Advanced Education: <ul style="list-style-type: none"> SK's post-secondary sector is accountable and sustainable PSE: <ul style="list-style-type: none"> Sustainable Accountable ICT: <ul style="list-style-type: none"> Organizational excellence 	Governance Accountability	Quarterly monitoring of strategic objectives, organizational risks, and financial stewardship	Balanced Scorecard Reporting: <ul style="list-style-type: none"> October 2023 - Final 2022/23 and Q1 2023/24 report January 2024 - Q2 2023-24 report May 2024 - Q3 2023-24 report Financial and Variance Analyses <ul style="list-style-type: none"> September/2023 November/2023 March/2024 May/2024
	Create environmental sustainability strategy	Creation of environmental scan	In Progress





STAFF DIRECTORY

Corrinne Arnold
Agriculture Instructor

Paul Beaubien
Office Administration Instructor

Craig Bott
English Language Training Instructor

Brenda Bowman
English Language Training Instructor

Duncan Brawn
English Language Training Instructor

Jennifer Brooks
Advancement & External Affairs Director

Stephanie Buhs
Student Advisor

Andy Burgess
VP Finance

Harvey Callin
Mining Essentials Instructor

Paula Carnago
Continuing Care Assistant Instructor

Kandace Chopty
Office Administration Instructor

Clayton Collison
Information Technology Support

Vanessa Dauk
Payroll Technician

Doreen Dovell
Adult Basic Education Instructor

Therese Durston
Early Childhood Educational Instructor

Lynn Eaton
Adult Basic Education Instructor

Alicia Folden
Program Delivery Associate

Morgan Forster
English Language Training Coordinator

Nicola Finnson
Program Coordinator

Deanna Gaetz
Business & Skills Training Director

Jennifer Gerla
Continuing Care Assistant Instructor

Garth Gudnason
Electrician Instructor

Leann Gunther
English Language Training Instructor

Shaunda Halldorson
Adult Basic Education Instructor

Stacey Hanmer
Continuing Care Assistant Instructor

Marina Haugerud
Program Coordinator

Tyson Healey
Systems Administrator

Dave Hoeft
Security Officer Instructor

Susanne Hoffmann
Accounting Clerk

Julie Hofmann
Office Administration Instructor

Sandra Hudyma
Accounting Clerk

Carol Jackson
Program Delivery Associate

Tanya Jansen
Practical Nursing Laboratory Assistant

Patricia Joa
English Language Training Instructor

Randy Jordan
Framing/Construction Worker Prep Instructor

Sherri Julé
Continuing Care Assistant Instructor

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
Accounting Clerk

Amanda Kosokowsky
Executive Assistant

Donna Krause
Program Delivery Associate

Trisha Kurtenbach
Program Coordinator

STAFF DIRECTORY

Lily Le

Accounting Summer Term

Dani-Anne Lefevre

Indigenous Initiatives Coordinator

Shannon Linnen

Continuing Care Assistant Instructor

Sarah Mann

Program Delivery Associate

Tim May

Primary Care Paramedic Instructor

Jocelyn McArthur

Practical Nursing Instructor

Lacey Meddins

Practical Nursing Instructor

Jadah Mensch

Practical Nursing Instructor

Collete Meszaros

Continuing Care Assistant Instructor

Raeleen Monks

Digital Marketing Coordinator

Gerald Neudorf

Welding Instructor

Barb Nienaber

Program Coordinator

Fred Novacosky

Program Coordinator

Angelita Okemau

Workplace Essential Skills Instructor

Jennifer Potter

Program Delivery Associate

Niki Prime

Early Childhood Education Instructor

Darlene Purshega

Program Coordinator

Sarah Remenda

Student Advisor

Richard Renneberg

Facilities Technician

Cortney Rohel

Program Coordinator

Charlianne Schultz

Program Delivery Associate

Carol Sommer

Continuing Care Assistant Instructor

Marilee Sterner

Math Instructor

Doreen Stevens

Senior Accounting Technician

Richelle Sutter

Primary Care Paramedic Instructor

Randy Stoudt

Facilities Technician

Meryl Swinburson

Program Delivery Associate

Leanne Sylvestre

Executive Assistant

Edie Tarasoff

Continuing Care Assistant Instructor

Ruth Thiessen

Program Delivery Associate

Rachel Trann

Adult Basic Education & Student Services Director

Kerry Vanvaals

Early Childhood Education Instructor

Jessica Wagner

Practical Nursing Instructor

Krystal Walby

English Language Training Program Delivery Associate

Matthew Washkowsky

Adult Basic Education Instructor

Bailey Williams

HR Director

Amy Yeager

President & CEO

Raelene Yeager

Registration Associate

Orfi Yturralde

Systems Administrator

Melanie Zimmer

Student Advisor



HUMAN RESOURCES

Carlton Trail College's human resource department provides strategic support in workforce development, employee relations, and professional growth, ensuring a positive and inclusive environment that is aligned with the College's mission and guiding principles.

Supporting professional and personal development growth

Staff participation in professional development opportunities remains above the target rate, demonstrating increased awareness and staff use of training resources for activities.

The 4 Seasons of Reconciliation training continues to be provided to all staff and Board members to ensure foundational knowledge on truth and reconciliation matters in Canada.



Bargaining a new Collective Agreement

Saskatchewan's Regional Colleges successfully completed collective bargaining, working collaboratively with staff and Saskatchewan Government Employees' Union (SGEU) representatives to negotiate a new agreement.



Assessing the future of the Higher Education ERP Project

As part of the Higher Education Enterprise Resource Planning (ERP) project, efforts throughout 2023-24 were focused on adapting and implementing enhanced human resource and payroll processes in collaboration with sector partners. Despite the team's hard work and dedication, the project encountered significant challenges and was ultimately paused for further evaluation.

*The College ended the year with **7.7 FTE** out-of-scope and **24.4 FTE** in-scope employees, as well as **16.91 FTE** Instructional staff members.*

Staff-directed giving supports regional causes

Over \$1,200 was independently raised and donated by College employees to support regional groups and causes, underscoring the College's commitment to giving back the communities in which it operates.



YEARS OF SERVICE

10
Years
of Service



Dave Hoeft
Instructor



Julie Hofmann
Instructor



Amanda Kosokowsky
Executive Assistant



Jadah Mensch
Practical Nursing Instructor



Darlene Purshega
Program Coordinator



Raelene Yeager
Registration Associate



Orfi Yturalde
Systems Administrator

15 Years of
Service



Lynn Eaton
Instructor



Randy Jordan
Instructor

DURING THIS YEAR, 100 YEARS OF CUMULATIVE SERVICE WAS PROUDLY RECOGNIZED.

PROGRAMS AND SERVICES

Programming Activity
2023-2024



234



2,311



206,990

SKILLS TRAINING

INSTITUTE CREDIT PROGRAMS

Carlton Trail College offers a variety of full-time and part-time Institute credit programs, brokered through educational partners such as Saskatchewan Polytechnic, Lakeland College and the Saskatchewan Indian Institute of Technologies (SIIT). Leading to a credential such as a certificate or diploma from a recognized credit-granting institution, the majority of these programs are financed from provincial funding resources received from the Ministry of Immigration and Career Training, with additional programs delivered on a cost-recovery basis or through partnership agreements with third parties.

In 2023-24, FLE's increased by 43% compared to the previous year, driven by focused effort on the following priority areas:

Meeting the demand for trained early childhood educators

Funding provided by the Ministry of Education through the Canada-Saskatchewan Canada-Wide Early Learning and Child Care Agreement allowed for 45 learners to receive tuition-free Early Childhood Education training.

Skilling up with skilled trades programming

- 12 Electrician students received tuition-free training and received a daily training allowance thanks to federal funding provided through a pilot community workforce development program initiative.
- 73% of Industrial Mechanics and Welding students who completed their programs in 2023-24 found employment within their field.

Supporting provincial need for a trained healthcare workforce

- 9 students completed a part-time Primary Care Paramedic (PCP) program over 2023-24 and, with targeted funding allocated as part of Saskatchewan's Health Human Resources Action Plan, 12 students started a full-time PCP program in Spring 2024.
- Three Continuing Care Assistant (CCA) programs were delivered within the College's learning region to support the high need for trained workers in this field.
- 17 Practical Nursing students continued to gain new skills and clinical experiences as they progressed through their diploma program.

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



SKILLS TRAINING

INDUSTRY CREDIT PROGRAMS

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

The College's emphasis on supporting industry by offering skill-specific training resulted in an FLE increase of 84% compared to the previous year by:

Addressing skills-related barriers to employment

Through Saskatchewan's Training Voucher Program, 59 individuals received training to help them up-skill or re-renter the provincial labour market.

Strengthening community health and safety

- Over 550 individuals received First Aid/CPR training, including 385 students in 15 regional high schools who were provided this training through a partnership with Horizon School Division.
- Carlton Trail College coordinated online, essential training and support for 250 volunteer firefighters in locations across Saskatchewan.

Providing industry certifications for obtaining and maintaining employment

- In partnership with Saskatchewan Parks and Recreation Association, Pesticide Applicator training was provided to 18 individuals.
- Industry certifications to support sectors such as mining, manufacturing and agriculture were delivered in College facilities and at business sites, to ensure appropriate workforce skill levels were maintained.

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



ADULT BASIC EDUCATION AND ESSENTIAL SKILLS

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

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

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

The College's emphasis on advancing adult education and essential skills development is demonstrated by:

Supporting Indigenous educational attainment

Carlton Trail College's 2023-24 ABE programs reflect a high Indigenous achievement rate, with 80% of completers and graduates identifying as First Nation or Métis.

Policy implementation and advocacy

Over the last academic year, only 4% of ABE learners at Carlton Trail College were eligible to access Saskatchewan's Employment Training Incentive. This means financial instability continues to impact the ability of adult learners to attend and be successful in regional programs. Wherever possible, the College proactively works with partners to provide attendance incentives to help alleviate financial burdens related to further education or training opportunities.

Developing Essential Skills to build confidence and support labour market need

- In partnership with the Mining Industry Human Resource Council, two Mining Essentials for Indigenous People programs were offered at One Arrow First Nation and in Punnichy, with work placements offered at various mine locations within the larger region.
- Based on a training need identified by George Gordon First Nation, two Exploration of Metal Trades programs were offered, with 60% of learners moving on to find employment or enroll in further educational opportunities.

Reducing financial barriers to education and training

As student success is directly tied to financial stressors, it is clear that when an incentive is offered, more learners are successful, with a higher incentive amount corresponding to a higher rate of academic completion.

This incentive provision likely played a role in the over 50% increase in non-credit FLE's at Carlton Trail College, compared to the previous year.

2022-23 Essential Skills in the Workplace
without an attendance incentive
25% of seat numbers completed

2022-23 Essential Skills in the Workplace
with attendance incentive
58% of seat numbers completed

2023-24 Essential Skills in the Workplace
with "**living wage**" incentive
109% of seat numbers completed

2023-24 Essential Skills in the Workplace
with attendance incentive
92% of seat numbers completed

BUSINESS, INDUSTRY AND COMMUNITY

CONTINUING EDUCATION AND NON-CREDIT COURSES

Carlton Trail College's continuing education offerings include business, industry and community non-credit courses 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.

Supporting a growing economy with construction-related trades programming

- 24 individuals successfully completed Carlton Trail College's award-winning Heavy Equipment Operator training program, with 71% employed in the field following the completion of the program.
- With federal funding provided through a pilot Canadian workforce development program initiative, Forklift Operator training was delivered to over 30 individuals representing 10 small business enterprises across the College's east-central learning region.
- A Pathways to Construction Careers program offered targeted training for entry-level positions on construction sites and provided direct pathways to employment.



Building personal skills to empower individuals to actively engage in the economy

- Basic Budgeting & Money Management training was provided to over 175 Indigenous participants.
- 60 adult learners participated in localized Driver Training to prepare for a Class 5 license.



ENGLISH LANGUAGE TRAINING (ELT)

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

Increased English Language Training services provided to the region

English Language Training participant numbers increased 8% over the 2023-24 academic year, with 185 distinct learners participating in a variety of learning opportunities.



At Work English language training partnerships established

As a provincial delivery partner with an Employment and Social Development Canada-funded community workforce development program initiative, the College enhanced its At Work English (AWE) programs to support localized workforce need.

Drake Meats/Great North Pet Food participant and employer outcomes included:

- 10 participants successfully completed AWE language and workplace training
- Increased understanding of workplace terminology and safety protocols
- Improved knowledge of English used for tools and equipment as well as workplace responsibilities, policies and procedures
- Increased engagement within the workplace along with participant's home communities

LeRoy Daycare participant and employer outcomes included:

- 12 participants successfully completed AWE language and workplace training
- Increased language skills to enable continued daycare operation and growth
- Improved knowledge of English used for equipment and materials as well as workplace responsibilities, policies and procedures
- Increased registrations for Early Childhood Education training programming
- Increased engagement within the workplace along with participant's home communities



STUDENT SERVICES

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

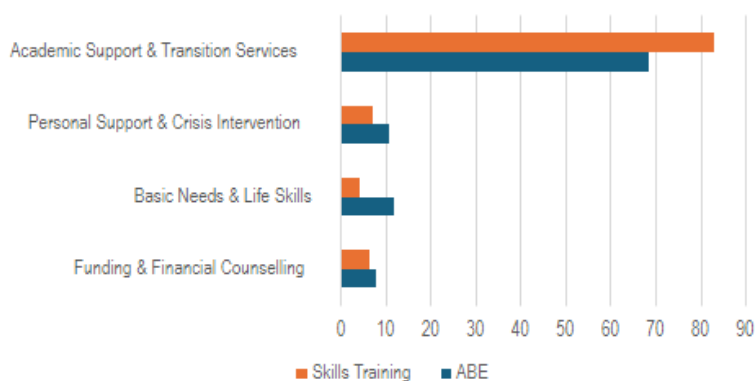
- Helping students transition into further education and/or meaningful employment;
- Providing early intervention and prevention services around learning issues, academic concerns, mental health issues, financial challenges, or other barriers;
- Offering collaborative supports through information-sharing,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

Enabling student achievement

Coordinating access to Saskatchewan's Disability Supports Grant ensured accommodations such as tutor services, exam readers and scribes for 13 learners in Carlton Trail College's adult basic education and non-student loan eligible skills training programs.

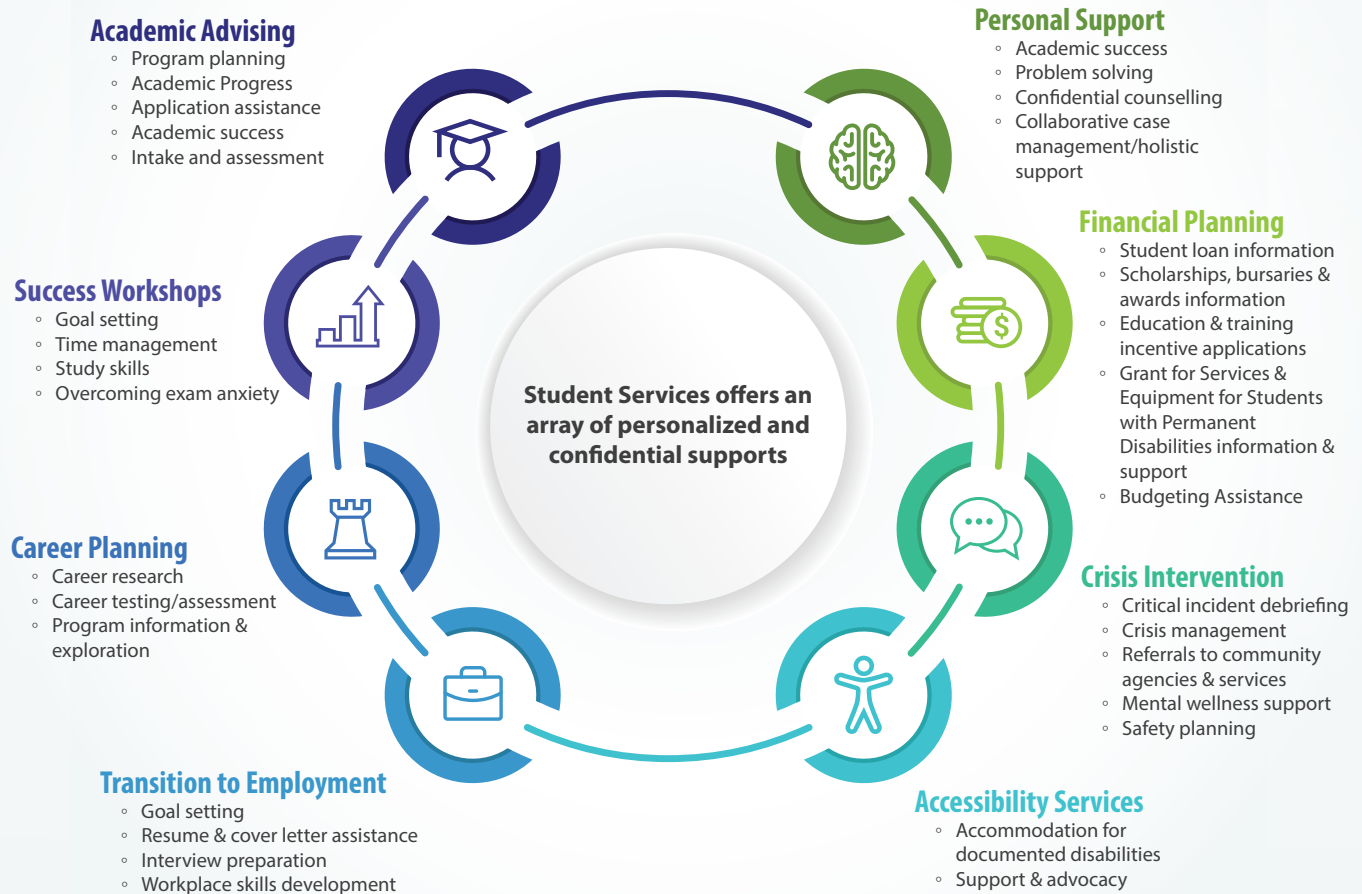


Support To Learners - Skills Training & ABE 23-24



Student Services

Circle of Support



INDIGENOUS INITIATIVES

Working with Indigenous and non-Indigenous partners, Carlton Trail College is committed to supporting Indigenous learners and communities through culturally responsive and relevant programs and services.



Prairie Rivers Reconciliation Circle engagement

Working to create inclusive communities through education and relationship-building, the College ensures it is connected to and represented within this network. Sponsorship and conference committee participation for the group's annual educational gathering was provided.



Learning together

Quarterly 'lunch and learn' opportunities were created for staff and student participation, with an ongoing, virtual presentation series exploring reconciliation with engaging speakers and diverse topics to build enhanced understanding of Indigenous Peoples and culture within - and beyond - the College's learning region.

ENROLMENT AND PERFORMANCE

2023 - 2024



Comprehensive Enrolment by Program Group

Program Groups		Actuals										
		2022/23					2023/24					
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs			
SKILLS TRAINING	Institute Credit:											
			77	52	0	79.94	74	105	0	116.64		
			0	18	0	7.29	0	20	0	8.21		
			77	70	0	87.23	74	125	0	124.85		
	Industry Credit:											
			12	118	872	28.99	127	183	963	53.58		
	Non-Credit: Industry, Community/Individual, Personal Interest											
			10	72	218	25.79	11	46	449	18.09		
	TOTAL SKILLS TRAINING			99	260	1090	142.01	212	354	1412	196.52	
	BASIC EDUCATION	BE Credit:										
			47	38	0	51.27	34	35	0	43.58		
			10	18	0	9.99	9	3	0	9.23		
			0	0	0	0.00	0	0	0	0		
			57	56	0	61.26	43	38	0	52.81		
BE Non-Credit:												
			10	42	0	13.56	36	31	0	27.17		
TOTAL BASIC EDUCATION			0	171	0	28.51	0	185	0	26.22		
			10	213	0	42.07	36	216	0	53.39		
			67	269	0	103.33	79	254	0	106.20		
UNIVERSITY	University Credit:											
			0	0	0	0.00	0	0	0	0.00		
TOTAL UNIVERSITY			0	0	0	0.00	0	0	0	0.00		
TOTAL ENROLMENT			166	529	1090	245.34	291	608	1412	302.72		

Comprehensive Enrolment by Program Group - Humboldt

Program Groups		Actuals									
		2022/23					2023/24				
SKILLS TRAINING	Institute Credit:	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
	Sask Polytechnic	30		20	0	37.57	56	39	0	64.43	
	Other	0		3	0	1.53	0	20	0	8.21	
	Total Institute Credit	30		23	0	39.1	56	59	0	72.64	
	Industry Credit:										
	Total Industry Credit	12		98	516	19.77	127	129	665	39.76	
	Non-Credit: Industry, Community/Individual, Personal Interest										
	Total Non-Credit	0		23	202	8.52	0	36	190	8.33	
TOTAL SKILLS TRAINING		42		144	718	67.39	183	224	855	120.73	
BASIC EDUCATION	BE Credit:12										
	Adult 12	47		38	0	51.27	34	35	0	43.58	
	Adult 10	10		18	0	9.99	9	3	0	9.23	
	Academic GED (or equivalent)	0		0	0	0	0	0	0	0	
	Total BE Credit	57		56	0	61.26	43	38	0	52.81	
	BE Non-Credit:										
	ESWP/Employability/Life Skills	10		42	0	13.56	36	24	0	27.02	
	ESL/ELT	0		171	0	28.51	0	185	0	26.22	
	Total BE Non-Credit	10		213	0	42.07	36	209	0	53.24	
TOTAL BASIC EDUCATION		67		269	0	103.33	79	247	0	106.05	
UNIVERSITY	University Credit:										
	Total University Credit	0		0	0	0.00	0	0	0	0	
TOTAL UNIVERSITY		0		0	0	0.00	0	0	0	0.00	
TOTAL ENROLMENT		109		413	718	170.72	262	471	855	226.78	

Comprehensive Enrolment by Program Group - Watrous

Program Groups		Actuals									
		2022/23					2023/24				
SKILLS TRAINING	Institute Credit:	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
	Sask Polytechnic	32		13	0	25.94	6	40	0	35.05	
	Other	0		0	0	0	0	0	0	0	
	Total Institute Credit	32		13	0	25.94	6	40	0	35.05	
TOTAL SKILLS TRAINING	Industry Credit:										
	Total Industry Credit	0		0	156	3.51	0	1	113	2.52	
	Non-Credit: Industry, Community/Individual, Personal Interest										
	Total Non-Credit	0		0	1	0	0	0	26	0.08	
	Total Skills Training	32		13	157	29.45	6	41	139	37.65	
BASIC EDUCATION	BE Credit:12										
	Adult 12	0		0	0	0	0	0	0	0	
	Adult 10	0		0	0	0	0	0	0	0	
	Academic GED (or equivalent)	0		0	0	0	0	0	0	0	
	Total BE Credit	0		0	0	0	0	0	0	0	
	BE Non-Credit:										
	ESWP/Employability/Life Skills	0		0	0	0	0	0	0	0	
	ESL/ELT	0		0	0	0	0	0	0	0	
	Total BE Non-Credit	0		0	0	0	0	0	0	0	
	Total Basic Education	0		0	0	0	0	0	0	0	
TOTAL BASIC EDUCATION	University Credit:										
	Total University Credit	0		0	0	0	0	0	0	0	
	Total University	0		0	0	0	0	0	0	0	
	Total Enrolment	32		13	157	29.45	6	41	139	37.65	

Comprehensive Enrolment by Program Group - Wynyard

Program Groups		Actuals									
		2022/23					2023/24				
SKILLS TRAINING	Institute Credit:	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs		
	Sask Polytechnic	17	21	0	16.44	12	26	0	0	17.16	
	Other	0	15	0	5.76	0	0	0	0	0	
	Total Institute Credit	17	36	0	22.2	12	26	0	0	17.16	
	Industry Credit:										
	Total Industry Credit	0	20	202	5.71	0	51	190		11.30	
	Non-Credit: Industry, Community/Individual, Personal Interest										
	Total Non-Credit	10	49	15	17.26	11	10	233	9.68		
TOTAL SKILLS TRAINING		27	105	217	45.17	23	87	423	38.14		
BASIC EDUCATION	BE Credit:12										
	Adult 12	0	0	0	0	0	0	0	0	0	
	Adult 10	0	0	0	0	0	0	0	0	0	
	Academic GED (or equivalent)	0	0	0	0	0	0	0	0	0	
	Total BE Credit	0	0	0	0	0	0	0	0	0	
	BE Non-Credit:										
	ESWP/Employability/Life Skills	0	0	0	0	0	7	0	0	0.15	
	ESL/ELT	0	0	0	0	0	0	0	0	0	
	Total BE Non-Credit	0	0	0	0	0	0	0	0	0	
TOTAL BASIC EDUCATION		0	0	0	0	0	7	0	0	0.15	
UNIVERSITY	University Credit:										
	Total University Credit	0	0	0	0	0	0	0	0	0	
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0	0	
TOTAL ENROLMENT		27	105	217	45.17	23	94	423	38.29		

Equity Participation Enrolments by Program Group

Program Groups		Actuals																							
		2022/23								2023/24															
		Indigenous		Visible Minority		Disability		Total Enrolment		Indigenous		Visible Minority		Disability		Total Enrolment									
FT	Cas	FT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas							
SKILLS TRAINING	Institute Credit:																								
	Sask Polytechnic	26	22	0	10	4	0	12	5	0	77	55	0	22	21	0	9	7	0	10	0	78	105	0	
	Other	0	15	0	0	0	0	0	0	0	0	18	0	0	5	0	0	0	0	0	1	0	0	20	0
	Total Institute Credit	26	37	0	10	4	0	12	5	0	77	73	0	22	26	0	9	7	0	10	11	0	78	125	0
	Industry Credit:																								
Total Industry Credit	12	1	32	3	5	13	0	4	16	13	118	872	18	50	39	42	13	20	5	6	14	127	183	964	
Non-Credit: Industry, Community/Individual, Personal Interest																									
Total Non-Credit	10	51	13	0	2	4	0	3	8	10	72	218	7	18	157	0	5	13	0	4	11	11	47	449	
TOTAL SKILLS TRAINING	48	89	45	13	11	17	12	12	24	99	263	1090	47	94	196	51	25	33	15	21	25	216	355	1413	
BASIC EDUCATION	BE Credit:																								
	Adult 12	42	32	0	2	1	0	4	5	0	47	38	0	26	27	0	0	2	0	2	3	0	34	35	0
	Adult 10	10	18	0	0	0	0	1	2	0	10	18	0	8	3	0	1	1	0	0	1	0	9	3	0
	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
	Total BE Credit	52	50	0	2	1	0	5	7	0	57	56	0	34	30	0	1	3	0	2	4	0	43	38	0
BE Non-Credit:																									
ESWP/Employability/Life Skills	10	34	0	0	0	0	0	5	0	10	42	0	36	29	0	3	2	0	0	2	0	36	31	0	
ESL/ELT	0	1	0	0	5	0	0	0	0	0	171	0	0	1	0	0	3	0	0	1	0	0	185	0	
Total BE Non-Credit	10	35	0	0	5	0	0	5	0	10	213	0	36	30	0	3	5	0	0	3	0	36	216	0	
TOTAL BASIC EDUCATION	62	85	0	2	6	0	5	12	0	67	269	0	70	60	0	4	8	0	2	7	0	79	254	0	
UNIVERSITY	University Credit:																								
	Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UNIVERSITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ENROLMENT	110	174	45	15	17	17	17	24	24	166	532	1090	117	154	196	55	33	33	17	28	25	295	609	1413

Student Success by Program Group

Program Groups		Actuals															
		2022/23								2023/24							
		Total Students Completed				Total Students Employed				Total Going to Further Training				Total Students Graduated			
		FT	PT	Cas		FT	PT	Cas		FT	PT	Cas		FT	PT	Cas	
SKILLS TRAINING	Institute Credit:																
	Sask Polytechnic	7	10	0	43	20	0	37	6	0	2	5	0	58	53	0	38
	Other	0	15	0	0	2	0	0	2	0	0	14	0	0	15	0	0
	Total Institute Credit	7	25	0	43	22	0	37	8	0	2	19	0	58	68	0	38
	Industry Credit:																
TOTAL SKILLS TRAINING	Total Industry Credit	0	75	256	3	43	616	0	0	0	0	0	1	121	285	85	680
	Non-Credit: Industry, Community/Individual, Personal Interest																
	Total Non-Credit	10	68	217	0	0	0	3	15	0	5	2	0	7	44	448	0
		17	168	473	46	65	616	40	23	0	7	21	0	15	188	733	143
BASIC EDUCATION	BE Credit:																
	Adult 12	12	5	0	22	1	0	10	0	0	8	5	0	9	8	0	19
	Adult 10	5	4	0	0	0	0	0	1	0	5	3	0	6	0	0	0
	Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total BE Credit	17	9	0	22	1	0	10	1	0	13	8	0	15	8	0	19
BASIC TOTAL EDUCATION	BE Non-Credit:																
	ESWP/Employability/Life Skills	10	16	0	0	0	0	3	5	0	1	5	0	35	16	0	0
	ESL/ELT	0	129	0	0	0	0	0	75	0	0	14	0	0	141	0	0
		10	145	0	0	0	0	3	80	0	1	19	0	35	157	0	0
	Total BE Non-Credit	27	154	0	22	1	0	13	81	0	14	27	0	50	165	0	19
UNIVERSITY	University Credit:																
	Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		44	322	473	68	66	616	53	104	0	21	48	0	65	353	733	162
	Total ENROLMENT																

Equity Participation Completers and Graduates

Program Groups		Actuals																	
		2022/23									2023/24								
		Indigenous			Visible Minority			Disability			Indigenous			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
SKILLS TRAINING		Institute Credit:																	
	Sask Polytechnic	48	11	20	14	1	8	17	1	10	43	5	22	16	1	10	20	5	11
	Other	15	15	0	0	0	0	0	0	0	5	2	3	0	0	0	1	0	0
	Total Institute Credit	63	26	20	14	1	8	17	1	10	48	7	25	16	1	10	21	5	11
		Industry Credit:																	
	Total Industry Credit	45	21	16	21	6	12	20	10	10	107	65	32	75	14	47	25	12	9
		Non-Credit: Industry, Community/Individual, Personal Interest																	
	Total Non-Credit	74	70	0	6	5	0	11	10	0	182	176	0	18	18	0	15	15	0
TOTAL SKILLS TRAINING CREDIT		182	117	36	41	12	20	48	21	20	337	248	57	109	33	57	61	32	20
BASIC EDUCATION		BE Credit:																	
	Adult 12	74	13	19	3	0	1	9	1	4	53	11	14	2	1	0	5	0	2
	Adult 10	28	9	0	0	0	0	3	0	0	11	5	0	2	1	0	1	0	0
	Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total BE Credit	102	22	19	3	0	1	12	1	4	64	16	14	4	2	0	6	0	2
		BE Non-Credit:																	
	ESWP/Employability/Life Skills	44	20	0	0	0	0	5	0	0	65	50	0	5	4	0	2	0	0
	ESL/ELT	1	1	0	5	4	0	0	0	0	1	1	0	3	3	0	1	1	0
	Total BE Non-Credit	45	21	0	5	4	0	5	0	0	66	51	0	8	7	0	3	1	0
TOTAL BASIC EDUCATION		147	43	19	8	4	1	17	1	4	130	67	14	12	9	0	9	1	2
UNIVERSITY		University Credit:																	
	Total University Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UNIVERSITY		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ENROLMENT		329	160	55	49	16	21	65	22	24	467	315	71	121	42	57	70	33	22

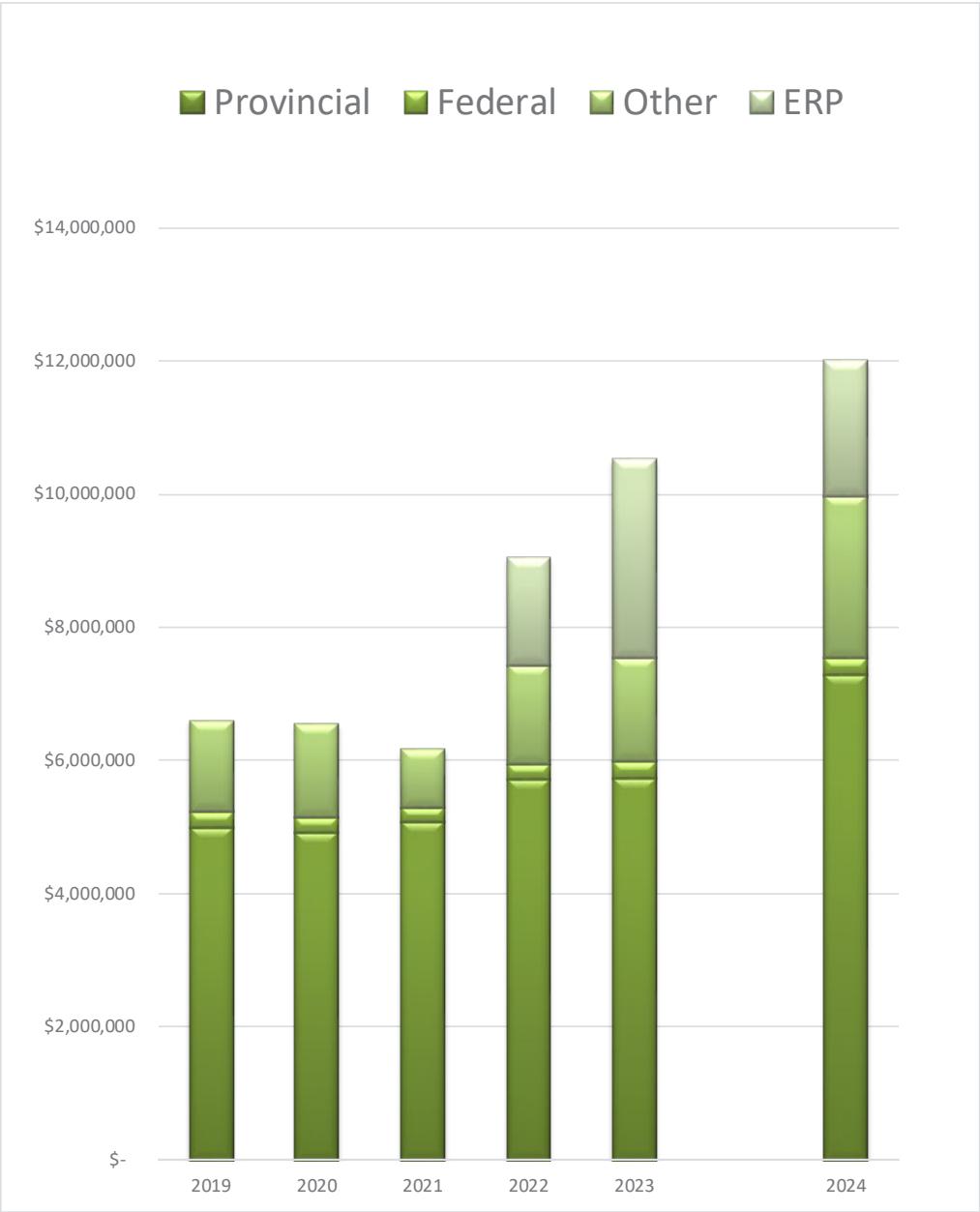
REVENUE ANALYSIS

2019 - 2024



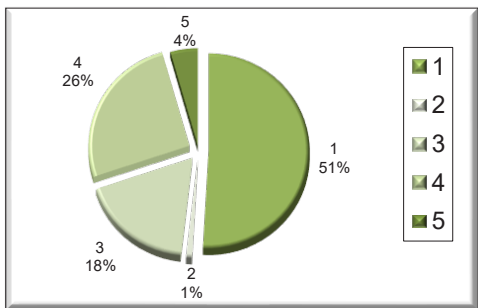
CARLTON TRAIL COLLEGE
REVENUE ANALYSIS
2019 - 2024

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Provincial	\$ 4,990,846	\$ 4,913,448	\$ 5,067,262	\$ 5,716,184	\$ 5,736,647	\$ 7,291,466
Federal	233,626	234,882	223,592	228,532	247,776	243,226
ERP System	-	-	-	1,604,327	2,983,426	2,028,857
Other	1,368,085	1,394,982	875,124	1,487,181	1,554,598	2,432,191
Total	<u>\$ 6,592,557</u>	<u>\$ 6,543,312</u>	<u>\$ 6,165,978</u>	<u>\$ 9,036,224</u>	<u>\$ 10,522,447</u>	<u>\$ 11,995,740</u>

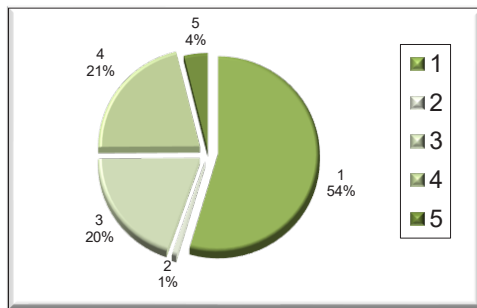


CARLTON TRAIL COLLEGE
Comparison of Expenditures 2019 - 2024

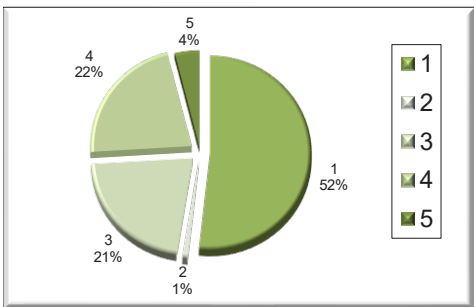
2019		
(1) Programming	3,435,599	
(2) Board	62,136	
(3) Admin	1,218,892	
(4) Organization	1,735,271	
(5) Career Support	298,165	
Total	\$ 6,750,063	



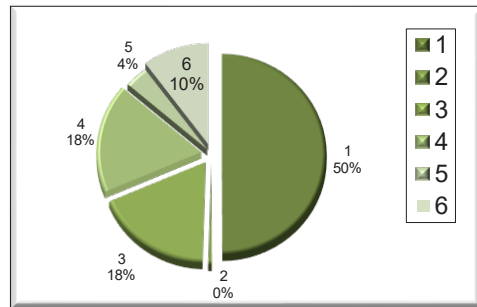
2020		
(1) Programming	3,653,845	
(2) Board	49,964	
(3) Admin	1,315,103	
(4) Organization	1,426,344	
(5) Career Support	255,206	
Total	\$ 6,700,462	



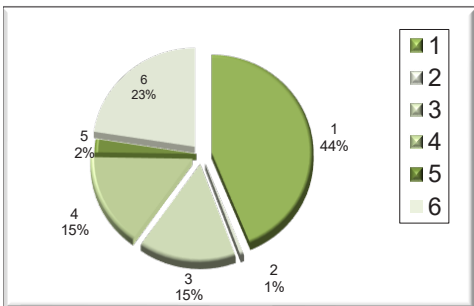
2021		
(1) Programming	3,260,674	
(2) Board	50,662	
(3) Admin	1,353,379	
(4) Organization	1,387,042	
(5) Career Support	248,157	
Total	\$ 6,299,914	



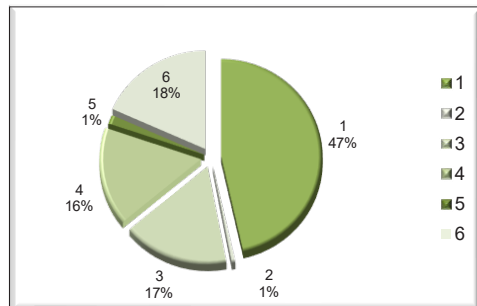
2022		
(1) Programming	3,904,727	
(2) Board	41,563	
(3) Admin	1,415,313	
(4) Organization	1,380,425	
(5) Career Support	277,306	
(6) ERP System Implementation	798,759	
Total	\$ 7,818,093	



2023		
(1) Programming	4,117,757	
(2) Board	51,992	
(3) Admin	1,458,389	
(4) Organization	1,448,454	
(5) Career Support	205,128	
(6) ERP System Implementation	2,120,537	
Total	\$ 9,402,257	



2024		
(1) Programming	4,898,569	
(2) Board	58,095	
(3) Admin	1,784,071	
(4) Organization	1,714,779	
(5) Career Support	154,231	
(6) ERP System Implementation	1,931,944	
Total	\$ 10,541,689	



FINANCIAL STATEMENTS CARLTON TRAIL COLLEGE

JUNE 30, 2024



CARLTON TRAIL COLLEGE
Statement of Management Responsibility

Management is responsible for the preparation of the Financial Statements and has prepared them in accordance with Canadian public sector accounting standards and in accordance with the guidelines developed by Saskatchewan Advanced Education. Management believes the Financial Statements present fairly the College’s financial position as at June 30, 2024, and the results of its operations for the year then ended.

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

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

The Financial Statements for the year ended June 30, 2024, have been reported on by KPMG LLP. The Auditor’s Report outlines the scope of their examination and provides their opinion on the fairness of presentation of the financial statements.

original signed by

President and CEO

original signed by

VP Finance

**KPMG LLP**

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

INDEPENDENT AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

Opinion

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

- the statement of financial position as at June 30, 2024
- 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, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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.



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.



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- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Regina, Canada
September 17, 2024

Carlton Trail College
Statement of Financial Position
as at June 30, 2024

Statement 1

	June 30 2024	June 30 2023
Financial Assets		
Cash (Note 3)	\$ 7,194,299	\$ 4,838,133
Accounts receivable (Note 4)	411,686	695,875
Inventories for resale (Note 5)	41,095	42,664
Total Financial Assets	<u>7,647,080</u>	<u>5,576,672</u>
Liabilities		
Accrued salaries and benefits (Note 6)	657,167	380,749
Accounts payable and accrued liabilities (Note 7)	233,876	167,508
Deferred revenue (Note 8)	705,523	570,204
Liability for employee future benefits (Note 9)	193,100	191,400
Total Financial Liabilities	<u>1,789,666</u>	<u>1,309,861</u>
Net Financial Assets	<u>5,857,414</u>	<u>4,266,811</u>
Non-Financial Assets		
Tangible capital assets (Note 10)	3,383,759	3,380,884
Prepaid expenses (Note 11)	403,797	543,224
Total Non-Financial Assets	<u>3,787,556</u>	<u>3,924,108</u>
Accumulated Surplus	<u>\$ 9,644,970</u>	<u>\$ 8,190,919</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 16)	\$ 9,644,970	\$ 8,190,919
Total Accumulated Surplus	<u>\$ 9,644,970</u>	<u>\$ 8,190,919</u>

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

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

On behalf of the Board:

_____ *original signed by*

Chairperson

_____ *original signed by*

VP Finance

Statement 2

Carlton Trail College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2024

	2024 Budget (Note 14)	2024 Actual	2023 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 8,022,800	\$ 8,168,900	\$ 7,605,200
Other	450,440	1,062,566	1,031,447
Federal government			
Other	243,000	243,226	247,776
Other revenue			
Administrative recoveries	10,100	-	11,561
Contracts	333,585	954,783	647,258
Interest	61,260	383,886	224,544
Rents	500	2,150	75
Resale items	27,205	29,969	28,128
Tuition	1,029,610	1,031,071	594,971
Donations	83,700	89,403	121,313
Other	5,850	29,786	10,174
Total revenues	<u>10,268,050</u>	<u>11,995,740</u>	<u>10,522,447</u>
Expenses (Schedule 3)			
General (Schedule 4)	3,197,155	3,392,309	2,841,910
Skills training	2,652,655	3,191,772	2,638,379
Basic education	1,734,290	1,706,797	1,479,378
Services	267,535	154,231	205,128
Scholarships	105,000	164,636	116,924
ERP System implementation (Note 20)	2,400,875	1,931,944	2,120,538
Total expenses	<u>10,357,510</u>	<u>10,541,689</u>	<u>9,402,257</u>
(Deficit) Surplus for the Year from Operations	<u>(89,460)</u>	<u>1,454,051</u>	<u>1,120,190</u>
Accumulated Surplus, Beginning of Year	<u>8,190,919</u>	<u>8,190,919</u>	<u>7,070,729</u>
Accumulated Surplus, End of Year	<u><u>\$ 8,101,459</u></u>	<u><u>\$ 9,644,970</u></u>	<u><u>\$ 8,190,919</u></u>

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

Statement 3

Carlton Trail College
Statement of Changes in Net Financial Assets
as at June 30, 2024

	2024 Budget (Note 14)	2024 Actual	2023 Actual
Net Financial Assets, Beginning of Year	\$ 4,266,811	\$ 4,266,811	\$ 3,351,390
(Deficit) Surplus for the Year from Operations	(89,460)	1,454,051	1,120,190
Acquisition of tangible capital assets	(954,250)	(184,686)	(91,399)
Amortization of tangible capital assets	207,440	181,811	222,449
Use (acquisition) of prepaid expenses	413,955	139,427	(335,819)
Change in Net Financial Assets	(422,315)	1,590,603	915,421
Net Financial Assets, End of Year	\$ 3,844,496	\$ 5,857,414	\$ 4,266,811

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

Statement 4

**Carlton Trail College
Statement of Cash Flows
for the year ended June 30, 2024**

	<u>2024</u>	<u>2023</u>
Operating Activities		
Surplus for the year from operations	\$ 1,454,051	\$ 1,120,190
Non-cash items included in surplus		
Amortization of tangible capital assets	181,811	222,449
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	284,189	(164,420)
Decrease (increase) in inventories for resale	1,569	(1,295)
Increase in accrued salaries and benefits	276,418	85,527
Increase (decrease) in accounts payable and accrued liabilities	66,368	(48,537)
Increase in deferred revenue	135,319	107,395
Increase in liability for employee future benefits	1,700	1,800
Decrease (increase) in prepaid expenses	<u>139,427</u>	<u>(335,819)</u>
Cash Provided by Operating Activities	<u>2,540,852</u>	<u>987,290</u>
Capital Activities		
Cash used to acquire tangible capital assets	<u>(184,686)</u>	<u>(91,399)</u>
Cash Used by Capital Activities	<u>(184,686)</u>	<u>(91,399)</u>
 Increase in Cash	 2,356,166	 895,891
 Cash, Beginning of Year	 <u>4,838,133</u>	 <u>3,942,242</u>
 Cash, End of Year	 <u><u>\$ 7,194,299</u></u>	 <u><u>\$ 4,838,133</u></u>

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

CARLTON TRAIL COLLEGE
Notes to the Financial Statements for the year ended June 30, 2024

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 \$193,100 (June 30, 2023 - \$191,400) 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, 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, 2024 and June 30, 2023, 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 sickleave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

(e) **Non-Financial Assets**

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

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

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

Buildings	20 to 50 Years
Furniture and Equipment	3 to 5 Years
Computer Software	5 years
Vehicles	5 Years
Land Improvements	5 years
Leashold Improvements	Term of the lease

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

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

(f) Employee Pension Plans

Multi-Employer Defined Benefit Plans

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

- i) Teachers and other employees holding a teaching certificate participate in the Saskatchewan Teachers' Retirement Plan (STRP). The College's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(g) Revenue Recognition

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

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

- i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.
- ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.
- iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(h) Expenses

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

(i) Contingent liabilities

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

(j) Adoption of new accounting standards

i) On July 1, 2023, the College adopted the following new standard:

- **PS 3400 *Revenue***, a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

The adoption of the new standard did not have a significant impact on the College's financial statements.

ii) On July 1, 2026, the following standards become effective:

- **PS 1202 *Financial Statement Presentation*** (effective July 1, 2026). This responds to the need for understandable financial statements for the public and its elected and appointed representations and replaces Section PS 1201, *Financial Statement Presentation*.
- The *PSAB's Conceptual Framework for Financial Reporting in the Public Sector* replaces the conceptual aspects of Section PS 1000 *Financial Statement Concepts*, and Section PS 1100 *Financial Statement Objectives*.

Management is currently evaluating the impact of the standards that become effective in the future periods.

3. CASH

	June 30 2024	June 30 2023
Cash	\$ 7,194,299	\$ 4,838,133
Cash	\$ 7,194,299	\$ 4,838,133

4. ACCOUNTS RECEIVABLE

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

	June 30 2024	June 30 2023
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 147,754	\$ 55,329
Other	89,309	61,275
Federal government	141,973	97,552
Other receivables		
First Nation Partnerships	7,533	117,159
Other	25,117	364,560
	411,686	695,875
Less: Allowance for doubtful accounts	-	-
Accounts receivable, net of allowances	\$ 411,686	\$ 695,875

5. INVENTORIES FOR RESALE

	June 30 2024	June 30 2023
Text books and course materials	\$ 41,095	\$ 42,664
Inventories for resale	\$ 41,095	\$ 42,664

6. ACCRUED SALARIES AND BENEFITS

	June 30 2024	June 30 2023
Accrued employee benefits	\$ 94,312	\$ 116,492
Accrued collective bargaining retro pay	316,985	-
Accrued vacation pay	245,870	264,257
Accrued salaries and benefits	\$ 657,167	\$ 380,749

The collective bargaining agreement between SGEU Local 4039 and the Saskatchewan Regional Colleges for the period September 1, 2022 to August 31, 2025 was ratified during the year. As a result, a retroactive amount is payable to all affected employees and was accrued as of June 30, 2024. As a result of the collective bargaining agreement ratification, the amount of the collective bargaining retro pay to all affected employees may be reasonably estimated and the payment becomes probable. The amount is expected to be paid out by the end of October 2024.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2024	June 30 2023
Trade Payables	\$ 233,876	\$ 167,508
Accounts payable and accrued liabilities	\$ 233,876	\$ 167,508

8. DEFERRED REVENUE

	June 30 2023	Addition during the year	Revenue recognized in the year	June 30 2024
First Nations	\$ 438,260	\$ 42,856	\$ 203,024	\$ 278,092
Tuition deposits	131,944	119,939	138,023	113,860
BHP 2-Year Scholarship	-	313,571	-	313,571
Deferred revenue	\$ 570,204	\$ 476,366	\$ 341,047	\$ 705,523

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 2024	June 30 2023
Actuarial valuation (extrapolation) date	(30-Jun-2024)	(30-Jun-2023)
Long-term assumptions used:		
Salary escalation rate (percentage)	2.50%	2.50%
Discount rate (percentage)	3.90%	3.90%
Expected average remaining service life (years)	9.6	9.6

Liability for Employee Future Benefits	June 30 2024	June 30 2023
Accrued Benefit Obligation - beginning of year	\$ 195,600	\$ 194,400
Current period benefit cost	29,400	28,300
Interest cost	7,500	7,500
Benefit payments	(35,400)	(34,600)
Actuarial gains / losses	-	-
Plan amendments	-	-
Accrued Benefit Obligation - end of year	197,100	195,600
Unamortized Net Actuarial Gains / Losses	(4,000)	(4,200)
Liability for Employee Future Benefits	\$ 193,100	\$ 191,400

Employee Future Benefits Expense	June 30 2024	June 30 2023
Current period benefit cost	\$ 29,400	\$ 28,300
Amortization of net actuarial gain / loss	200	600
Benefit cost	29,600	28,900
Interest cost on unfunded employee future benefits obligation	7,500	7,500
Total Employee Future Benefits Expense	\$ 37,100	\$ 36,400

10. TANGIBLE CAPITAL ASSETS

	Land & Land Improvements	Buildings	Machinery and Equipment	Office Equipment	Office Furniture	Software	Vehicles	Leasehold Improvement	2024	2023
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	\$ 11,370	\$ 1,064,264	\$ 402,126	\$ 210,300	\$ 304,957	\$ 33,651	\$ 301,223	\$ 4,854,462	\$ 7,182,353	\$ 8,444,038
Additions/Purchases	-	55,929	24,051	7,382	-	8,366	88,958	-	184,686	91,399
Disposals	-	-	-	-	-	-	-	-	-	(1,353,084)
Closing Balance at End of Year	11,370	1,120,193	426,177	217,682	304,957	42,017	390,181	4,854,462	7,367,039	7,182,353
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year	10,970	684,761	340,609	168,797	285,065	-	292,746	2,018,521	3,801,469	4,932,104
Amortization of the Period	-	32,217	23,402	18,586	5,613	-	11,442	90,551	181,811	222,449
Disposals	-	-	-	-	-	-	-	-	-	(1,353,084)
Closing Balance at End of Year	10,970	716,978	364,011	187,383	290,678	-	304,188	2,109,072	3,983,280	3,801,469
Net Book Value:										
Opening Balance at Start of Year	400	379,503	61,517	41,503	19,892	33,651	8,477	2,835,941	3,380,884	3,511,934
Closing Balance at End of Year	400	403,215	62,166	30,299	14,279	42,017	85,993	2,745,390	3,383,759	3,380,884
Change in Net Book Value	\$ -	\$ 23,712	\$ 649	\$ (11,204)	\$ (5,613)	\$ 8,366	\$ 77,516	\$ (90,551)	\$ 2,875	\$ (131,050)

11. PREPAID EXPENSES

	June 30 2024	June 30 2023
Rent	\$ 16,776	\$ 15,356
Phone & IT Security Contacts	7,009	21,429
Agency Contracts (SK Poly Brokerage)	85,105	62,188
Commercial Insurance	14,242	8,687
Unit 4 ERP Annual license	265,184	427,436
Other	15,481	8,128
Prepaid expenses	\$ 403,797	\$ 543,224

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:

	2024	2023
Number of active College members	2	2
Member contribution rate (percentage of salary)	9.5%-11.7%	9.5%-11.7%
Member contributions for the year	\$ 13,477	\$ 13,361

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.

An actuarial valuation is required to be performed at least every three years 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:

	2024	2023
Number of active College members	73	64
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	\$ 303,098	\$ 279,529
College contributions for the year	\$ 303,098	\$ 279,529

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, 2024 and June 30, 2023, was:

	June 30, 2024		June 30, 2023	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$377,902	\$ -	\$585,388	\$ -
30-60 days	30,434	-	-	-
60-90 days	78	-	11,154	-
Over 90 days	3,272	-	99,333	-
Total	\$411,686	-	\$695,875	-
Net	\$411,686		\$695,875	

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, 2024	
	Within 6 months	6 months to 1 year
Accrued salaries and benefits	\$ 509,645	\$ 147,522
Accounts payable and accrued liabilities	188,018	45,858
Total	\$ 697,663	\$ 193,380

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, 2024.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on April 27, 2023 and the Minister of Advanced Education on July 26, 2023.

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 and recorded at the exchange amounts. 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 2024	June 30 2023
Revenues:		
<i>Horizon School Division #205</i>	\$ 303,555	\$ 348,820
<i>Ministry of Advanced Education/Immigration and Career Training</i>	9,115,426	8,002,887
<i>Other Regional Colleges</i>	27,228	9,736
<i>Saskatchewan Polytechnic</i>	-	256,846
<i>Student Aid Fund</i>	-	8,116
<i>Other Related Parties</i>	-	19,979
	\$ 9,446,209	\$ 8,646,384
Expenses:		
<i>Horizon School Division #205</i>	113,961	97,497
<i>Ministry of Central Services</i>	7,795	10,447
<i>SaskEnergy</i>	14,480	15,898
<i>SaskPower</i>	20,489	19,615
<i>SaskTel / Sask Mobility</i>	47,515	45,364
<i>Saskatchewan Workers Compensation Board</i>	12,190	12,088
<i>Saskatchewan Polytechnic</i>	293,737	295,321
<i>Student Aid Fund</i>	-	8,116
<i>Saskatchewan Government Insurance</i>	15,575	-
<i>Other Related Parties</i>	35,364	36,998
	\$ 561,106	\$ 541,344

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 2023	Addition during the year	Reductions during the year	June 30 2024
Invested in Tangible Capital Assets:	\$ 3,380,884	\$ 184,686	\$ 181,811	\$ 3,383,759
Internally Restricted Operating Surplus:				
Capital Funding:	62,729	863,098	86,777	839,050
Other:				
Information Technology	97,851	-	-	97,851
Accounting software upgrades and enhancements	30,273	-	-	30,273
Enterprise Resource Planning subscription/maintenance (ERP)	300,000	-	-	300,000
Professional Development	78,819	7,151	-	85,970
Vehicles	218,684	15,000	88,958	144,726
Scholarship				
BHP Canada Inc.	83,572	2,211	82,736	3,047
Saskatchewan Innovation and Opportunity	117,245	124,815	81,900	160,160
Other (targeted programming funds)				
Multi- Year Funding Allocation	176,165	-	104,126	72,039
ERP system implementation				
Administration of ERP system implementation	1,587,644	1,940,000	1,797,102	1,730,542
ERP - Interest earned less finance fees	80,812	88,857	134,843	34,826
Programming				
English as a Subsequent Language	132,715	107,600	116,861	123,454
Skills Training Allocation	479,170	1,000,000	1,151,146	328,024
Skills Training one time Health & Trades Training	43,700	490,300	161,585	372,415
Adult Basic Education on Reserve	116,895	237,300	252,095	102,100
Adult Basic Education Credit	58,105	428,400	449,950	36,555
Adult Basic Education Essential Skills for the Workplace	128,241	200,800	108,135	220,906
	3,729,891	4,642,434	4,529,437	3,842,888
Unrestricted Operating Surplus	1,017,415	5,978,536	5,416,678	1,579,273
Total Accumulated Surplus	\$ 8,190,919	\$ 11,668,754	\$ 10,214,703	\$ 9,644,970

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

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

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

	Office Rental	ERP System Implementation	Other	Total Operating
Future minimum payments:				
2025	\$ 253,158	\$ 2,606,220	\$ 4,879	\$ 2,864,257
2026	198,341	2,213,170	4,879	2,416,390
2027	123,208	-	1,220	124,428
2028	119,213	-	-	119,213
2029	122,193	-	-	122,193
Total Contractual Obligations	\$ 816,113	\$ 4,819,390	\$ 10,978	\$ 5,646,481

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, 2024	
	2025	Total
Federal Contracts	\$ 278,607	\$ 278,607
Total Contractual Rights	\$ 278,607	\$ 278,607

19. CONTINGENT LIABILITIES

There were two ongoing contingent liabilities 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.

The Union (“union”) filed a grievance on behalf of an employee (“claimant”) against the College (“defendant”) claiming that the defendant had significantly changed the claimant’s job description and that their actions amount to job abolishment. No possible outcome or any settlement is determinable at year-end. No provision has been made in the financial statements in regards to this matter.

20. ERP SYSTEM IMPLEMENTATION

In 2022, the College, along with several other education institutions (the “Client Group”), signed the agreement with ISM Information System Management Canada Corporation (a Kyndryl Company) 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, 2024

	2024 Actual										2024	2024	2023
	General	Skills Training		Basic Education		Services		Scholarships		ERP			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				Actual	Budget	Actual
Revenues (Schedule 2)													
Provincial government	\$ 3,835,575	\$ 2,202,520	\$ 100,181	\$ 816,670	\$ 307,520	\$ -	\$ -	\$ 29,000	\$ 1,940,000	\$ 9,231,466	\$ 8,473,240	\$ 8,636,647	
Federal government	-	-	-	-	243,226	-	-	-	-	243,226	243,000	247,776	
Other	309,440	1,286,095	258,235	61,993	416,096	-	2,305	-	88,857	2,521,048	1,551,810	1,638,024	
Total Revenues	4,145,015	3,488,615	358,416	878,663	966,842		2,305	-	2,028,857	11,995,740	10,268,050	10,522,447	
Expenses (Schedule 3)													
Agency contracts	-	1,080,437	39,035	-	77,129	-	-	-	-	1,196,601	581,565	761,710	
Amortization	181,811	-	-	-	-	-	-	-	-	181,811	207,440	222,449	
Equipment	31,118	33,623	97,351	14,635	10,814	-	-	-	-	188,238	264,955	163,143	
Facilities	156,133	137,711	2,918	84,228	4,653	-	-	-	6,690	392,719	370,340	353,969	
Information technology	107,946	6,249	-	2,137	6,142	-	13,571	2,986	-	139,031	1,005,010	702,343	
Operating	571,973	267,147	92,866	63,050	207,866	-	116	12,482	164,636	3,247,849	2,769,660	2,524,486	
Personnel services	2,343,328	1,366,052	68,383	735,917	500,226	-	69,487	54,506	57,541	5,195,440	5,158,540	4,674,157	
Total Expenses	3,392,309	2,891,219	300,553	899,967	806,830		83,174	71,057	164,636	10,541,689	10,357,510	9,402,257	
(Deficit) Surplus													
for the year	\$ 752,706	\$ 597,396	\$ 57,863	\$ (21,304)	\$ 160,012		\$ (80,869)	\$ (71,057)	\$ (37,609)	\$ 96,913	\$ (89,460)	\$ 1,120,190	

Schedule 2

Carlton Trail College
Schedule of Revenues by Function
for the year ended June 30, 2024

	2024 Revenues Actual										2024 Total Revenues Actual	2024 Total Revenues Budget	2023 Total Revenues Actual
	General	Skills Training		Basic Education		Services		Scholarships	ERP				
		Credit	Non-credit	Credit	Non-credit	Leamer Support	Counsel						
Provincial Government													
Advanced Education/ Immigration and Career Training													
Operating grants	\$ 2,922,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,940,000	\$ 4,862,500	\$ 4,778,800	\$ 5,563,200	
Program grants	-	1,427,360	62,940	665,700	308,400	-	-	-	-	2,464,400	2,422,000	2,020,000	
Capital grants	842,000	-	-	-	-	-	-	-	-	842,000	822,000	22,000	
	3,764,500	1,427,360	62,940	665,700	308,400	-	-	-	1,940,000	8,168,900	8,022,800	7,605,200	
Contracts	69,623	622,575	37,241	-	(880)	-	-	-	-	728,559	115,000	364,108	
Other	900	-	-	-	-	-	-	29,000	-	29,900	31,700	41,695	
	3,835,023	2,049,935	100,181	665,700	307,520	-	-	29,000	1,940,000	8,927,359	8,169,500	8,011,003	
Other provincial	552	152,585	-	150,970	-	-	-	-	-	304,107	303,740	625,644	
Total Provincial	3,835,575	2,202,520	100,181	816,670	307,520	-	-	29,000	1,940,000	9,231,466	8,473,240	8,636,647	
Federal Government													
Program grants	-	-	-	-	243,226	-	-	-	-	243,226	243,000	247,776	
Total Federal	-	-	-	-	243,226	-	-	-	-	243,226	243,000	247,776	
Other Revenue													
Admin recovery	-	-	-	-	-	-	-	-	-	-	10,100	11,561	
Contracts	-	425,867	62,092	61,960	404,864	-	-	-	-	954,783	333,585	647,258	
Interest	286,055	-	-	-	-	-	-	8,974	88,857	383,886	61,260	224,544	
Rents	200	1,950	-	-	-	-	-	-	-	2,150	500	75	
Resale items	-	23,801	6,068	33	67	-	-	-	-	29,969	27,205	28,128	
Tuitions	-	827,659	190,075	-	11,165	-	2,172	-	-	1,031,071	1,029,610	594,971	
Donations	350	-	-	-	-	-	-	89,053	-	89,403	83,700	121,313	
Other	22,835	6,818	-	-	-	-	133	-	-	29,786	5,850	10,174	
Total Other	309,440	1,286,095	258,235	61,993	416,096	-	2,305	-	98,027	2,521,048	1,551,810	1,638,024	
Total Revenues	\$ 4,145,015	\$ 3,488,615	\$ 358,416	\$ 878,663	\$ 966,842	\$ -	\$ 2,305	\$ -	\$ 127,027	\$ 11,995,740	\$ 10,268,050	\$ 10,522,447	

Schedule 3

Carlton Trail College
Schedule of Expenses by Function
for the year ended June 30, 2024

	2024 Expenses Actual								2024	2024	2023	
	General (Schedule 4)	Skills Training		Basic Education		Services		Scholarships	ERP	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					
Agency Contracts	\$ -	\$ 1,080,437	\$ 39,035	\$ -	\$ 77,129	\$ -	\$ -	\$ -	\$ -	\$ 1,196,601	\$ 581,565	\$ 761,710
Amortization	181,811	-	-	-	-	-	-	-	-	181,811	207,440	222,449
Equipment												
Equipment (non-capital)	7,095	11,249	724	892	3,273	-	-	-	-	23,233	72,225	45,208
Rental	13,621	6,886	96,323	3,109	380	-	-	-	-	120,319	138,680	77,016
Repairs and maintenance	10,151	5,599	304	44	-	-	-	-	-	16,098	53,650	40,919
Vehicle expense allocation	251	9,889	-	10,590	7,161	-	697	-	-	28,588	400	-
	31,118	33,623	97,351	14,635	10,814	-	697	-	-	188,238	264,955	163,143
Facilities												
Building supplies	2,990	3,013	-	511	-	-	-	-	-	6,514	11,580	4,408
Grounds	3,600	1,411	-	729	-	-	-	-	-	5,740	4,800	11,892
Janitorial	26,711	22,026	1,160	16,951	-	-	-	-	-	66,848	70,700	62,248
Rental	96,830	85,472	1,758	52,866	4,653	-	386	-	6,690	248,655	229,700	203,746
Repairs & maintenance	12,201	4,677	-	315	-	-	-	-	-	17,193	13,750	22,705
Utilities	10,237	19,530	-	12,345	-	-	-	-	-	42,112	34,475	41,102
Security & alarm systems	3,564	1,582	-	511	-	-	-	-	-	5,657	5,335	7,868
	156,133	137,711	2,918	84,228	4,653	-	386	-	6,690	392,719	370,340	353,969
Information Technology												
Computer services	50,917	387	-	-	-	13,571	-	-	-	64,875	73,120	57,631
Data communications	3,312	-	-	-	-	-	-	-	-	3,312	3,300	3,399
Equipment (non-capital)	12,796	2,927	-	121	1,655	-	2,395	-	-	19,894	42,250	44,853
Materials & supplies	2,517	-	-	383	32	-	31	-	-	2,963	4,850	2,394
Rental	1,285	-	-	-	-	-	-	-	-	1,285	1,310	1,285
Repairs & maintenance	-	-	-	-	-	-	-	-	-	-	1,300	278
Software (non-capital)	37,119	2,935	-	1,633	4,455	-	560	-	-	46,702	878,880	592,503
	107,946	6,249	-	2,137	6,142	13,571	2,986	-	-	139,031	1,005,010	702,343
Operating												
Advertising	59,165	23,267	1,735	9,893	11,230	-	-	-	-	105,290	163,355	128,016
Association fees & dues	18,284	3,245	-	416	155	-	1,200	-	-	23,300	19,870	19,735
Bad debts	159	-	-	-	-	-	-	-	-	159	-	-
Financial services	15,084	-	-	-	-	-	-	-	-	15,084	9,500	12,196
In-service	31,699	-	-	1,088	910	-	839	-	32,026	66,562	46,640	32,218
Insurance	77,276	-	1,259	-	-	-	-	-	-	78,535	63,915	65,494
Materials & supplies	21,807	129,655	6,142	24,018	165,982	-	108	-	-	347,712	317,555	203,770
Postage, freight & courier	6,145	3,337	245	320	1,480	-	-	-	16	11,543	10,960	9,405
Printing & copying	15,894	8,712	1,079	1,349	2,951	-	337	-	-	30,322	28,015	16,408
Professional services	163,217	-	-	-	-	-	-	-	1,822,290	1,985,507	1,718,670	1,670,686
Resale items	475	61,620	1,029	-	568	-	-	-	-	63,692	27,430	38,233
Subscriptions	4,253	-	-	-	-	-	-	-	-	4,253	7,410	3,881
Telephone & fax	45,472	12,808	-	10,684	4,390	116	3,178	-	493	77,141	78,605	74,388
Travel	64,704	22,365	12,565	12,753	18,592	-	6,820	-	12,888	150,687	129,335	108,184
Other	48,339	2,138	68,812	2,529	1,608	-	-	164,636	-	288,062	148,400	141,872
	571,973	287,147	92,866	63,050	207,866	116	12,482	164,636	1,867,713	3,247,849	2,769,660	2,524,486
Personnel Services												
Employee benefits	337,516	190,006	2,399	93,234	78,177	13,141	11,215	-	11,355	737,043	788,940	681,215
Honoraria	16,085	420	-	600	100	-	-	-	-	17,205	35,080	13,628
Salaries	1,989,727	1,175,626	65,984	642,083	421,949	56,346	43,291	-	46,186	4,441,192	4,334,520	3,979,314
	2,343,328	1,366,052	68,383	735,917	500,226	69,487	54,506	-	57,541	5,195,440	5,158,540	4,674,157
Total Expenses	3,392,309	2,891,219	300,553	899,967	806,830	83,174	71,057	164,636	1,931,944	\$ 10,541,689	\$ 10,357,510	\$ 9,402,257

Schedule 4

Carlton Trail College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2024

	2024 General Actual				2024 Total General Actual	2024 Total General Budget	2023 Total General Actual
	Governance	Operating and Administration	Facilities and Equipment	Information Technology			
Agency Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,499
Amortization	-	-	181,811	-	181,811	207,440	222,449
Equipment							
Equipment (non-capital)	-	7,095	-	-	7,095	19,750	3,779
Rental	-	13,621	-	-	13,621	8,870	11,088
Repairs and maintenance	-	10,151	-	-	10,151	52,500	33,842
Vehicle expense allocation	-	251	-	-	251	(43,650)	(38,876)
	-	31,118	-	-	31,118	37,470	9,833
Facilities							
Building supplies	-	-	2,990	-	2,990	1,900	2,051
Grounds	-	-	3,600	-	3,600	3,200	10,592
Janitorial	-	-	26,711	-	26,711	23,450	22,289
Rental	658	-	96,172	-	96,830	79,700	74,656
Repairs & maintenance	-	-	12,201	-	12,201	8,000	15,122
Utilities	-	-	10,237	-	10,237	8,400	9,988
Security & alarm systems	-	-	3,564	-	3,564	2,680	5,826
	658	-	155,475	-	156,133	127,330	140,524
Information Technology							
Computer services	349	31,502	-	19,066	50,917	56,620	44,506
Data communications	-	692	-	2,620	3,312	3,300	3,287
Equipment (non-capital)	-	7,125	-	5,671	12,796	42,250	40,290
Materials & supplies	-	376	-	2,141	2,517	2,750	2,083
Rental	-	1,285	-	-	1,285	1,310	1,285
Repairs & maintenance	-	-	-	-	-	-	278
Software (non-capital)	-	9,591	-	27,528	37,119	36,875	40,946
	349	50,571	-	57,026	107,946	143,105	132,675
Operating							
Advertising	453	58,712	-	-	59,165	95,815	65,267
Association fees & dues	5,000	13,284	-	-	18,284	17,130	16,209
Bad debts	-	159	-	-	159	-	-
Financial services	-	15,084	-	-	15,084	9,500	12,175
In-service	2,099	29,033	-	567	31,699	41,350	27,246
Insurance	-	66,394	-	10,882	77,276	63,915	65,494
Materials & supplies	1,041	20,328	-	438	21,807	43,800	14,274
Postage, freight & courier	-	6,145	-	-	6,145	7,590	4,394
Printing & copying	86	14,593	-	1,215	15,894	26,235	5,616
Professional services	18,466	144,751	-	-	163,217	147,100	89,696
Resale items	-	475	-	-	475	-	179
Subscriptions	-	4,253	-	-	4,253	6,410	3,805
Telephone & fax	-	43,781	-	1,691	45,472	47,405	45,688
Travel	10,323	53,410	-	971	64,704	66,080	59,671
Other	3,549	44,790	-	-	48,339	6,100	6,316
	41,017	515,192	-	15,764	571,973	578,430	416,030
Personnel Services							
Employee benefits	236	309,961	-	27,319	337,516	346,315	309,448
Honoraria	15,835	250	-	-	16,085	29,380	13,028
Salaries	-	1,857,465	-	132,262	1,989,727	1,727,685	1,596,424
	16,071	2,167,676	-	159,581	2,343,328	2,103,380	1,918,900
Total General Expenses	\$ 58,095	\$ 2,764,557	\$ 337,286	\$ 232,371	\$ 3,392,309	\$ 3,197,155	\$ 2,841,910

Terms and Definitions

ABE

Adult Basic Education

Casual Student

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

Completer

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

ESL/ELT

English as a Subsequent Language/English Language Training

ESWP – Essential Skills in the Workplace – Level 1 & 2 refers to General Academic Studies, Employability, LifeSkills, Literacy

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.





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