



ANNUAL REPORT

2018-2019



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THE COLLEGE

Our people bring to work every day an incredible range of talent and real world experience. Whether in a classroom, science lab, trades shop, office, or work placement, these skills are vital as we help students from diverse backgrounds to succeed and achieve their goals.

We have advocated for life-long learning in the Parkland region for more than 45 years, and we continue to develop and deliver programs in response to the needs of our communities.

Guided by our Vision and rooted in our Values. We are Parkland College.



VISION MISSION VALUES

To be Saskatchewan's leader in delivering high quality education and training.

Parkland College provides high quality learner centred education and training as a foundation for lifelong success.

Innovation and continuous learning

Inclusiveness and diversity

Compassion and respect

Responsiveness and accountability



THE PRESIDENT

Parkland College announced the appointment of Mark Hoddenbagh as President and Chief Executive Officer, effective July 1, 2019.

He has a wide range of experience in numerous fields connected to post-secondary education, including strategic planning, applied research, indigenous strategy, and business development.

“I’m a big believer in colleges and all they have to offer,” Hoddenbagh said. “I’m passionate about combining technical education with work skills training and having grads who are job ready from day one.”

At Parkland College, we believe our employees drive us to being a leader in the delivery of high quality education and training. We place utmost value on being a learner centered organization that has strong connections to our Indigenous communities and industry partners. Parkland College knows we have an important responsibility to provide innovative delivery of education and training. Our strategic priorities of Achieve, Innovate, Advance, and Grow formulated our priorities and direction throughout the 2018–2019 academic year.

President Dwayne Reeve retired at the end of 2018. While the search for a permanent CEO occurred, Parkland College named Kami DePape interim CEO. By the spring of 2019, the colleges embarked on a new path intended to lead the regional college system of Saskatchewan into transformational change.

Our focus and commitment to learners did not waver throughout the year. There were so many positive achievements throughout the year and too many to list. But these are just a few:

- Attracted over 120 international students to the College.
- Signed a Memorandum of Understanding with Edwards School of Business which allows learners to take their first year of the University of Saskatchewan Bachelor of Commerce program at Parkland College.
- Our Information Technology team completed the final phases of our sophisticated door access system at the Trades & Technology Centre and Main Campus. This system allows for automated lockdowns and better controls and coverage for door security.
- The College implemented a Violent Threat Risk Assessment (VTRA) team and Traumatic Event Response Team (TERT) which embarked on staging a historic lock down involving over 100 employees, local EMS, school divisions, police, and fire.
- Parkland College earned a Silver Award from Colleges and Institutes Canada (CICan) for Excellence in Indigenous Education. This award recognizes the College's commitment to Indigenous education through innovative approaches and dedicated curriculum, holistic support services, and community partnerships that contribute to learner success.
- The welding lab at the Trades & Technology Centre was accredited as a Welder Test Centre for Canadian Welding Bureau (CWB) certification.
- We partnered to deliver a Tiny House program on Cote First Nation. This Essential Skills project with Yorkton Tribal Council, Saskatchewan Apprenticeship and Trade Certification Commission (SATCC), several business partners, and Cote First Nation was exemplary.
- We celebrated our largest graduation ceremonies to date watching over 350 students walk across the stage.
- Financially we had a very successful year, as we continued to pay down the capital debt for the Trades & Technology Centre. Ending the year in a sound financial position will enable Parkland College to allocate funds to capital expenditures and new projects to better serve our learners and industry partners.

The many highlights experienced during the year are only possible with a highly dedicated staff and supportive community partners. Thanks to everyone as we look to the future with optimism.



THE BOARD

In October 2018, it was announced that Parkland College would embark on a partnership with Cumberland College, resulting in the two colleges sharing a president/CEO and a single Board of Governors.

The members of this new board, as pictured above, clockwise from top left: Brian Hicke, Ray Sass (Parkland College Co-Chair), Marcel Head, Lori Kidney, Corinna Stevenson (Cumberland Co-Chair), Wendy Becenko.

Parkland College had a very successful academic year offering quality education and training to meet the workforce, economic, and lifelong learning needs of our communities.

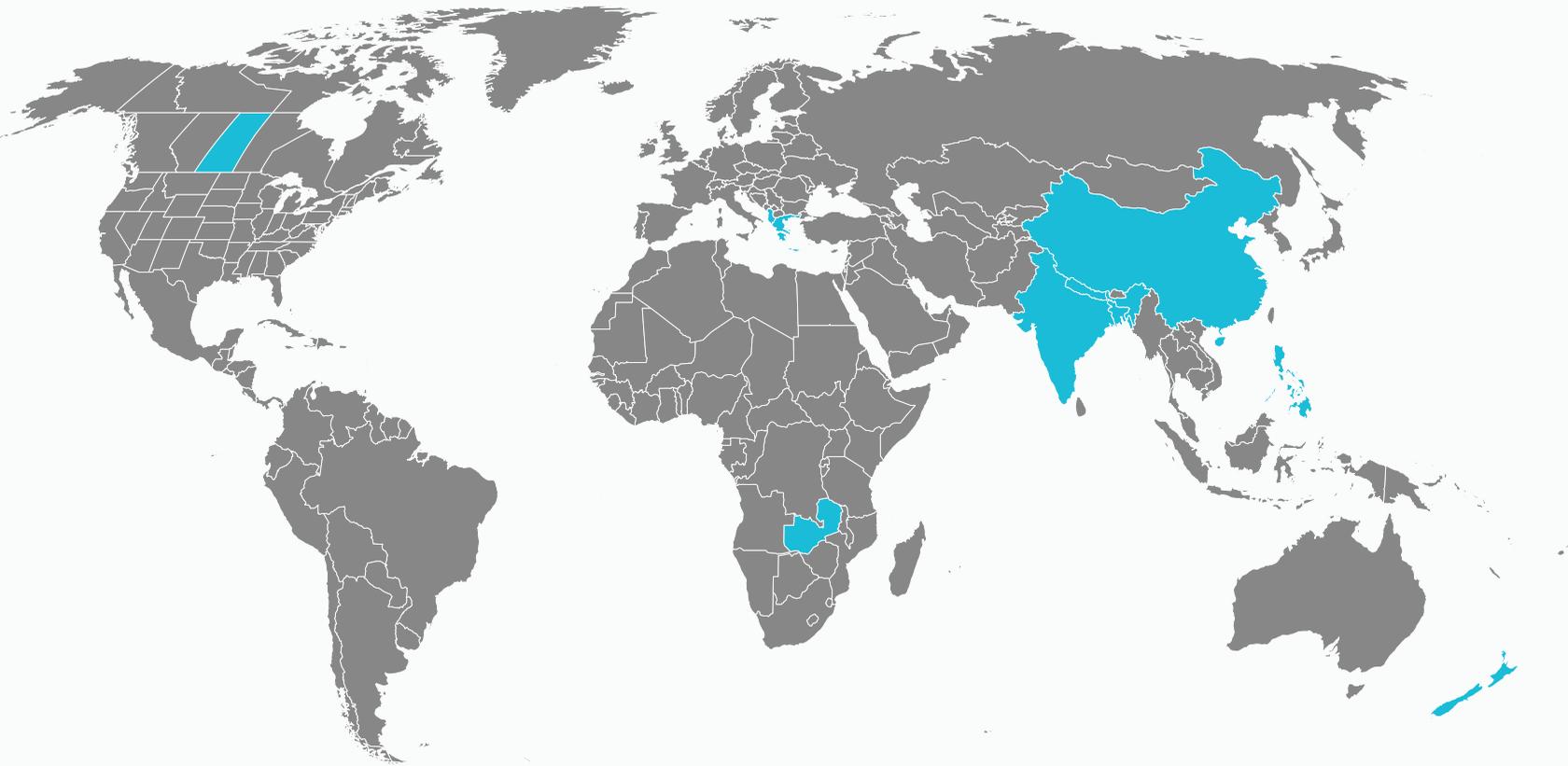
The year introduced new and exciting challenges and opportunities with the implementation of a two-year pilot Shared Leadership and Governance Coalition initiative that came about from the Ministry of Advanced Education Task Force on Regional College Efficiencies. In the fall, Parkland College and Cumberland College Boards embarked upon a journey to form a coalition and lead the way for developing a model governance structure. The spring brought about further changes when the Minister of Advanced Education combined the boundaries of the two colleges to share one region. With the development of the coalition, led by a Coalition Steering Committee, the governance structure for the expanded region changed where there are two separate colleges, two boards consisting of the same people, and one CEO shared by both colleges.

Three achievements to highlight for the College this past year include:

- Development of a coalition vision statement that involved facilitated consultation with the Parkland and Cumberland College Boards, Parkland and Cumberland Executive, and representatives from the Ministries of Advanced Education and Immigration and Career Training;
- Development of Coalition By-laws, Board Charter, Board Committees, and common governance policy work was initiated to provide structure for the pilot coalition; and
- Successful recruitment of a shared President/CEO with Parkland College, who commenced employment July 1, 2019.

Looking ahead, we will continue to focus our energy on working together with Cumberland College in our Shared Leadership and Governance Coalition, as we continue to develop shared governance policies and explore synergies between the two colleges.

Coalition Vision Statement: Saskatchewan colleges are stronger together. We will work to shape the future of rural, northern, and remote communities by providing top-notch learning opportunities that will lead to local and global employment and growth.



THE SPOTLIGHT

Parkland College accepted its first international student in 2008. Since that time, internationalization has been a strategic priority. The diversity in our student population has brought a richness to our learning environment and benefited the labour market of our region.

Our target number of international students has been 85 for the past several years. However, we surpassed our target in 2018-19, welcoming 125 students to our college. The vast majority of these students were from India. Other countries represented were Albania, Bangladesh, China, Greece, Mauritius, Nepal, New Zealand, Philippines, and Zambia.

International Students by Program



Overseas Recruitment Trip

Parkland College embarked on a successful student recruitment trip to the Philippines in February 2019. The College took part in 16 student and agent information sessions and attended a number of education career fairs.

International Development

Parkland College has been involved in international development projects since 2006 in Kenya, Belize, and Jamaica. As an institution, we are dedicated to using education as a catalyst for growth and development at home and around the world. In addition, involvement in international projects provides professional development opportunities for our own staff and cultural learning for students.

Our current project is in Tanzania, partnering with Ontario's Sault College and Arusha Technical College (ATC) in Tanzania. A pilot bridging program has been developed to ladder students, who did not take the academic stream in high school, back into advanced academics in engineering and laboratory science. If successful, the pilot has the potential to be adopted across Tanzania.

Program Achievements

141

Students served in 3 cohorts of Bridging Program

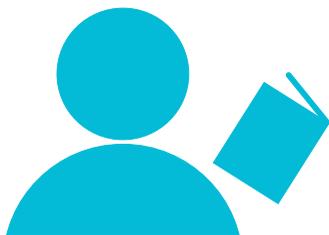


24

People trained to sew reusable menstrual pads

13

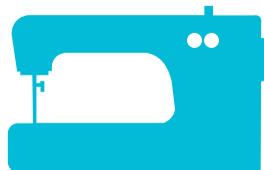
ATC staff trained in Career Development



Tuition for 2 female Bridging grads to enter advanced training sponsored by Parkland staff & friends

10

Sewing machines donated by Parkland staff & friends



ATC Gender Policy developed & approved

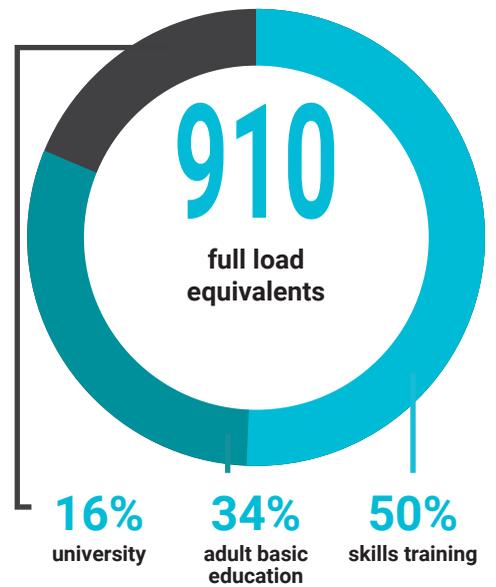
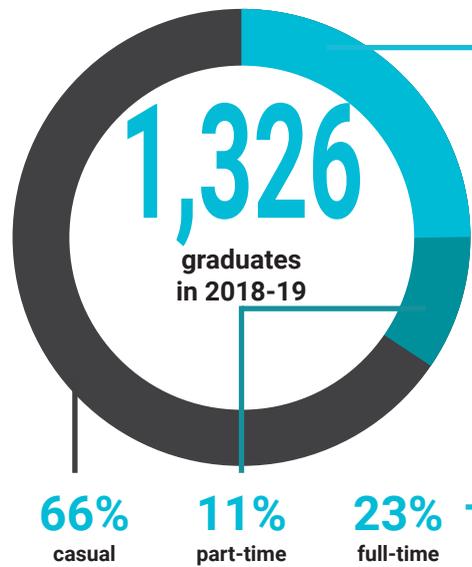
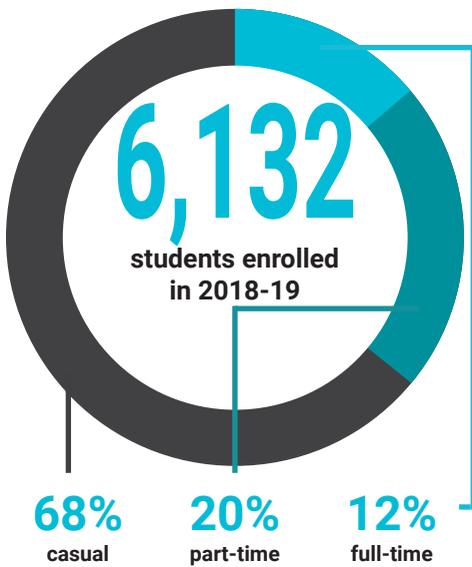


THE STATISTICS

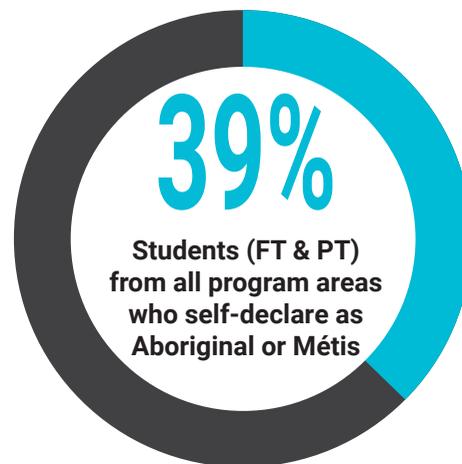
Parkland College experienced relative stability across its program offerings in 2018-2019.

Full load equivalents were virtually unchanged from the year before. The overall number of students enrolled increased by 13 per cent, largely due to an increase in casual students and a modest jump in full-time enrollments. In May, more than 300 full-time students received degrees, diplomas, and certificates at the annual graduation ceremony.

The College also awarded over \$100,000 in scholarships to local learners for the eighth consecutive year.



\$128K
Total value of scholarships
awarded to 84 students
in 2018-19



125
International
student enrollment

Regional College System-Wide Key Performance Measures

KEY PERFORMANCE INDICATOR #1			
Number of Student Enrolments - expressed in terms of full load equivalents (FLE) for all credit and non-credit programs	Baseline (FLE's)	2018-19 Target (FLE's)	2018-19 Results (FLE's)
1a) Skills Training - Institute Credit (Includes Institute Credit-Sask Polytech, Institute Credit-Other and Apprenticeship)	342	409	398.28
b) Skills Training - Industry Credit	25	25	22.35
c) Skills Training - Non-Credit	32	25	31.25
d) Basic Education - Credit	353	195	203.45
e) Basic Education - Non-Credit	180	93	110.13
f) University - Credit	112	131	144.30

KEY PERFORMANCE INDICATOR #2			
Participation, Employment, and Continued to Take Further Training Rates for Aboriginal Students (in %'s, Credit Programs Only)	Baseline (%)	2018-19 Target (%)	2018-19 Results (%)
2A. Aboriginal Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	16	16	15
b) Skills Training - Industry Credit	25	10	15
c) Adult Basic Education - Credit	50	50	77
d) University - Credit	28	28	25
2B. Graduation Rates of Aboriginal Persons ^{**} (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Graduates	13	13	6
ii) As % of Aboriginal Enrolments	47	47	37
b) Skills Training - Industry Credit			
i) As % of Graduates <i>no full time students</i>	n/a	n/a	n/a
ii) As % of Aboriginal Enrolments <i>no full time students</i>	n/a	n/a	n/a
c) Basic Education – Credit			
i) As % of Graduates	82	82	88
ii) As % of Aboriginal Enrolments	38	38	54
2C. Aboriginal Employment Rate			
a) Skills Training - Institute Credit (Full Time)	83	83	78
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	54	30	71
2D. Aboriginal Continued to Further Training			
a) Skills Training - Institute Credit (Full Time)	59	30	50
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	80	80	86

KEY PERFORMANCE INDICATOR #3			
Number of Graduates/Completers for all Credit Programs (In #'s of students)	Baseline (# of students)	2018-19 Target (# of students)	2018-19 Results (# of students)
3A. Number of Graduates			
a) Skills Training - Institute Credit (Full Time/Part Time)	235	240	242
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	110	100	93
c) Adult Basic Education - Credit (Full Time/Part Time)	106	106	114
3B. Number of Completers			
a) Skills Training - Institute Credit (Full Time/Part Time)	271	270	338
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	4	10	1
c) Adult Basic Education - Credit (Full Time/Part Time)	436	230	116

Completer: Any participant who has successfully completed course requirements or remained to the end of the program.
 Graduate: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution.

KEY PERFORMANCE INDICATOR #4			
Participation, Employment, and Continued to Take Further Training Rates for All Students (in %'s, for Credit Programs Only)	Baseline (%)	2018-19 Target (%)	2018-19 Results (%)
4A. Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	34	35	46
b) Skills Training - Industry Credit	8	8	7
c) Adult Basic Education - Credit	45	40	26
d) University - Credit	13	17	21
4B. Graduation Rates of Students ^{**} (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Enrolments	71	70	64
b) Skills Training - Industry Credit			
i) As % of Enrolments <i>no full time students</i>	n/a	n/a	n/a
c) Basic Education – Credit			
i) As % of Enrolments	37	35	50
4C. Employment Rate			
a) Skills Training - Institute Credit (Full Time)	89	90	91
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	56	56	75
4D. Continued to Further Training Rates			
a) Skills Training - Institute Credit (Full Time)	66	65	58
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	79	75	88

KEY PERFORMANCE INDICATOR #5			
	Baseline (\$'s)	2018-19 Target (\$'s)	2018-19 Results (\$'s)
Total Contractual Revenue (In Contract \$ Received)	\$2,328,471	\$1,464,621	1,589,704

**FLE = Full Load Equivalent

- The total participant hours divided by the accepted full load factor (FLE divisor) for a program group.
(Adult 12 – 142,662 participant hours / 700 = 203.8 FLE)
- The new baseline is a rolling average of the three most recent completed years of data.
- KPI #2B & 4B: Graduation rates are based on full-time students only. This was implemented to more accurately reflect graduation rates, as majority of part-time enrolments are ‘completed’ and not graduated.

CHARTS FOR REGIONAL COLLEGES ANNUAL REPORTS

TABLE 1:
Comprehensive Enrollment by Program Groups for the Whole College

		Actuals							
		2017-2018				2018-2019			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	210	182	29	319.72	211	154	1	281.70
	Other Suppliers:	50	125	5	75.85	78	124	25	104.14
	Apprenticeship & Trade	42	0	0	15.64	35	0	0	12.44
	<i>Total Institute Credit</i>	302	307	34	411.21	324	278	26	398.28
	Industry Credit:								
	<i>Total Industry Credit</i>	0	100	800	23.38	0	93	879	22.35
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
<i>Total Non-Credit</i>	0	121	2,655	28.63	0	83	3290	31.25	
TOTAL SKILLS TRAINING		302	528	3,489	463.22	324	454	4195	451.88
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	103	91		121.88	116	111	0	136.35
	Adult 10	81	39		72.14	79	25	0	67.10
	Academic GED								
	<i>Total ABE Credit</i>	184	130		194.02	195	136	0	203.45
	ABE Non-Credit:								
	Employability/Life Skills	49	262		67.67	55	295	0	85.05
	English Language Training	0	101		17.03	0	89	0	15.69
	General Academic Studies								
	Literacy	0	105		7.99	0	117	0	9.39
<i>Total ABE Non-Credit</i>	49	468		92.69	55	501	0	110.13	
TOTAL ADULT BASIC EDUCATION		233	598		286.71	250	637	0	313.58
UNIVERSITY	<i>Total University</i>	150	108		160.70	133	139	0	144.30
TOTAL ENROLLMENT		685	1,234	3,489	910.63	707	1230	4195	909.76

See Glossary for definition of terms

PT – Part-time
FT- Full-time
FLE – Full Load Equivalent

TABLE 1A:
Enrollment by Program Groups for CANORA Campus

		Actuals							
		2017-2018				2018-2019			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	0	56	1	8.94	0	64	0	10.54
	Other								
	Apprenticeship & Trade								
	Total Institute Credit	0	56	1	8.94	0	64	0	10.54
	Industry Credit:								
	Total Industry Credit	0	0	9	0.23	0	2	10	.45
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit					0	0	6	.16
TOTAL SKILLS TRAINING		0	56	10	9.17	0	66	16	11.15
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	27	10		25.49	26	23		26.20
	Adult 10	18	4		14.01	18	4		16.32
	Academic GED								
	Total ABE Credit	45	14		39.50	44	27		42.52
	ABE Non-Credit:								
	Employability/Life Skills	24	52		23.63	27	27		19.62
	English Language Training					0	5		.33
	General Academic Studies								
	Literacy					0	16		1.20
	Total ABE Non-Credit	24	52		23.63	27	48		21.15
TOTAL ADULT BASIC EDUCATION		69	66		63.13	71	75		63.68
UNIVERSITY	Total University								
TOTAL ENROLLMENT		69	122	10	72.30	71	141	16	74.82

Note: Canora Campus includes Kamsack & area

PT – Part-time
 FT- Full-time
 FLE – Full Load Equivalent

TABLE 1B:
Enrollment by Program Groups for ESTERHAZY Campus

		Actuals							
		2017-2018				2018-2019			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech					0	2	0	.57
	Other	0	10	1	0.63				
	Apprenticeship & Trade	42	0		15.64	35	0	0	12.44
	Total Institute Credit	42	10	1	16.27	35	2	0	13.01
	Industry Credit:								
	Total Industry Credit	0	9	398	8.78	0	7	355	7.21
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	72	2,472	22.15	0	26	3074	24.01
TOTAL SKILLS TRAINING		42	91	2,871	47.20	35	35	3429	44.23
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12								
	Adult 10								
	Academic GED								
	Total ABE Credit	0	0	0	0	0	0	0	0
	ABE Non-Credit:								
	Employability/Life Skills					0	13	0	2.72
	English Language Training	0	36	0	6.90	0	12	0	2.64
	General Academic Studies								
	Literacy								
Total ABE Non-Credit	0	36	0	6.90	0	25	0	5.36	
TOTAL ADULT BASIC EDUCATION		0	36	0	6.90	0	25	0	5.36
UNIVERSITY	Total University								
TOTAL ENROLLMENT		42	127	2,871	54.10	35	60	3429	49.59

PT – Part-time
 FT- Full-time
 FLE – Full Load Equivalent

TABLE 1C:
Enrollment by Program Groups for FORT QU'APPELLE Campus

		Actuals							
		2017-2018				2018-2019			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	10	24		16.46	4	0	0	5.17
	Other:	0	12		6.41	0	11	0	5.30
	Apprenticeship & Trade								
	Total Institute Credit	10	36		22.87	4	11	0	10.47
	Industry Credit:								
	Total Industry Credit	0	0	30	0.65	0	0	15	.32
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit					0	11	12	1.19	
TOTAL SKILLS TRAINING		10	36	30	23.52	4	22	27	11.98
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	20	7		22.17	24	23	0	26.37
	Adult 10	20	9		16.49	19	4	0	15.93
	Academic GED								
	Total ABE Credit	40	16		38.66	43	27	0	42.30
	ABE Non-Credit:								
	Employability/Life Skills	25	111		32.40	8	79	0	25.43
	English Language Training								
	General Academic Studies								
Literacy	0	25		2.41	0	23	0	2.02	
Total ABE Non-Credit	25	136		34.81	8	102	0	27.45	
TOTAL ADULT BASIC EDUCATION		65	152		73.47	51	129	0	69.75
UNIVERSITY	Total University	8	8		8.90	8	3	0	8.00
TOTAL ENROLLMENT		83	196	30	105.89	63	154	27	89.73

PT – Part-time
 FT- Full-time
 FLE – Full Load Equivalent

**TABLE 1D:
Enrollment by Program Groups for MELVILLE Campus**

		Actuals							
		2017-2018				2018-2019			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	12	1		15.46	9	7	1	10.73
	Other	22	99	4	27.48	22	91	25	24.81
	Apprenticeship & Trade								
	Total Institute Credit	34	100	4	42.94	31	98	26	35.54
	Industry Credit:								
	Total Industry Credit	0	13	30	1.96	0	22	28	2.82
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	20	37	1.57	0	21	25	1.30
TOTAL SKILLS TRAINING		34	133	71	46.47	31	141	79	39.66
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	9	11		9.91	6	15	0	10.00
	Adult 10	4	2		4.41	4	4	0	5.01
	Academic GED								
	Total ABE Credit	13	13		14.32	10	19	0	15.01
	ABE Non-Credit:								
	Employability/Life Skills								
	English Language Training	0	11		0.75	0	1	0	.11
	General Academic Studies								
	Literacy	0	7		0.66	0	8	0	.69
Total ABE Non-Credit	0	18		1.41	0	9	0	.80	
TOTAL ADULT BASIC EDUCATION		13	31		15.73	10	28	0	15.81
UNIVERSITY	Total University								
TOTAL ENROLLMENT		47	164	71	62.20	41	169	79	55.48

PT – Part-time
 FT- Full-time
 FLE – Full Load Equivalent

TABLE 1E:
Enrollment by Program Groups for YORKTON Campus

		Actuals							
		2017-2018				2018-2019			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	188	103	28	278.86	198	88	0	254.69
	Other	28	12		41.33	56	22	0	74.04
	Apprenticeship & Trade								
	Total Institute Credit	216	115	28	320.19	254	110	0	328.73
	Industry Credit:								
	Total Industry Credit	0	65	396	11.76	0	52	527	11.54
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	29	154	4.92	0	23	186	4.60
TOTAL SKILLS TRAINING		216	209	578	336.87	254	185	713	344.79
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	47	63		64.30	60	52	0	73.78
	Adult 10	39	24		37.23	38	13	0	29.83
	Academic GED								
	Total ABE Credit	86	87		101.53	98	65	0	103.61
	ABE Non-Credit:								
	Employability/Life Skills	0	102		11.64	20	178	0	37.27
	English Language Training	0	56		9.38	0	71	0	12.60
	General Academic Studies								
	Literacy	0	73		4.93	0	70	0	5.48
Total ABE Non-Credit	0	231		25.95	20	319	0	55.36	
TOTAL ADULT BASIC EDUCATION		86	318		127.48	118	384	0	158.97
UNIVERSITY	Total University	142	101		151.80	125	136	0	136.30
TOTAL ENROLLMENT		444	628	578	616.15	497	705	713	640.14

Note: Yorkton Campus includes both the Main campus and the Trades & Technology Centre for both years.

PT – Part-time
FT- Full-time
FLE – Full Load Equivalent

TABLE 3: Student Success by Program Groups for the Whole College

		Actuals																									
		2017-2018						2018-2019																			
SKILLS TRAINING	Program Groups	Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training				
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas		
	Institute Credit:																										
	Sack Polytech	36	159	1	140	9	28	103	61	0	23	22	0	68	137	0	107	11	0	110	101	0	36	70	0		
	Other Supplier:	3	101	5	45	11	0	23	15	0	4	1	0	13	95	25	65	24	0	58	19	0	11	0	0		
	Apprenticeship & Trade	0	0	0	42	0	0	42	0	0	0	0	0	0	0	0	35	0	0	34	0	0	1	0	0		
	Total Institute Credit	39	260	6	227	20	28	168	76	0	27	23	0	81	232	25	207	35	0	202	120	0	48	70	0		
	Industry Credit:																										
	Total Industry Credit	0	1	2	0	99	799							0	0	1	0	93	877	0	0	0	0	0	0		
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																										
	Total Non-Credit	0	119	2,655										0	83	3,290											
	TOTAL SKILLS TRAINING	39	380	2,663	227	119	827	168	76		27	23		81	315	3,316	207	128	877	202	120	0	48	70	0		
ADULT BASIC EDUCATION	Adult Basic Education Credit:																										
	Adult 12	48	38		33	4		20	10		43	22		41	48	0	54	16	0	23	10	0	52	46	0		
	Adult 10	21	1		53	2		9	0		47	2		25	2	0	43	1	0	4	0	0	56	2	0		
	Academic GED																										
	Total ABE Credit	69	39		86	6		29	10		90	24		66	50	0	97	17	0	27	10	0	108	48	0		
	Adult Basic Education Non-Credit:																										
	Employability / Life Skills	39	215					4	31		2	11		51	262	0	0	0	0	14	41	0	18	21	0		
	English Language Training	0	72											0	67	0	0	0	0	0	0	0	0	0	0	0	
	General Academic Studies																										
	Literacy	0	73						15			41		0	81	0	0	0	0	0	11	0	0	57	0	0	
Total ABE Non-Credit	39	360					4	46		2	52		51	410	0	0	0	0	14	52	0	18	78	0			
TOTAL ADULT BASIC EDUCATION	108	399		86	6		33	56		92	76		117	460	0	97	17	0	41	62	0	126	126	0			
UNIVERSITY	<i>Total University</i>	114	203										93	226	0												
TOTAL ENROLLMENT		261	982	2,663	313	125	827	201	132		119	99		291	1,001	3,316	304	145	877	243	182	0	174	196	0		

Completed = the total number of students who completed course requirements or remained to the end of the program.

Graduated = the number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.

Notes for Tables 3 & 4

- o We do not 'Graduate' University and part-time institute credit programs, all are under completed columns for both academic years. Non-credit programs do not graduate students.
- o We do not do follow-up for University, EAL (language training), part-time institute credit or industry credit and skills training non-credit programs.
- o When program sessions are scheduled over two program years, the student success is reported in the year the program session ends.
- o If more than one type of follow-up is reported for an individual in a program group, enrolment is counted once and they are counted once under each type of follow-up.

**TABLE 4:
Equity Participation Completers and Graduates by Program Groups for the Whole College**

SKILLS TRAINING	Program Groups	Actuals																		
		2017-2018						2018-2019												
		E	C	G	Visible Minority	Disability	Aboriginal	E	C	G	Visible Minority	Disability								
Institute Credit:	Sask Polytech	73	34	22	47	30	13	15	7	3	61	32	14	37	25	9	19	12	4	
	Other Supplier:	24	2	12	5	0	5	1	0	1	33	12	17	13	2	10	5	2	3	
	Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<i>Total Institute Credit</i>	97	36	34	52	30	18	16	7	4	94	44	31	50	27	19	24	14	7	
	Industry Credit:																			
	<i>Total Industry Credit</i>	105	1	103	19	0	19	8	0	8	100	1	99	27	0	27	12	0	12	
	Non-Credit (Industry Non-Credit, Community/ Individual Non-Credit, Personal Interest Non-Credit)																			
	<i>Total Non-Credit</i>	231	231	0	40	40	0	31	31	0	335	335	0	83	83	0	44	44	0	
	<i>TOTAL SKILLS TRAINING</i>	433	268	137	111	70	37	55	38	12	529	380	130	160	110	46	80	58	19	
	ADULT BASIC EDUCATION	Adult Basic Education Credit:																		
Adult 12		124	56	22	7	4	0	18	4	7	164	61	55	5	2	2	32	7	11	
Adult 10		103	20	46	3	0	1	11	1	3	92	21	40	2	1	1	12	2	5	
Academic GED																				
<i>Total ABE Credit</i>		227	76	68	10	4	1	29	5	10	256	82	95	7	3	3	44	9	16	
Adult Basic Education Non-Credit:																				
Employability/Life Skills		222	168	0	24	20	0	10	9	0	214	182	0	32	29	0	15	13	0	
English Language Training		0	0	0	12	6	0	0	0	0	0	0	0	4	4	0	0	0	0	
General Academic Studies																				
Literacy		82	54	0	3	2	0	11	5	0	92	64	0	2	2	0	22	14	0	
<i>Total ABE Non-Credit</i>	304	222	0	39	28	0	21	14	0	306	246	0	38	35	0	37	27	0		
<i>TOTAL ADULT BASIC EDUCATION</i>	531	298	68	49	32	1	50	19	10	562	328	95	45	38	3	81	36	16		
UNIVERSITY	<i>Total University</i>	77	73	0	11	11	0	12	11	0	68	64	0	18	18	0	11	11	0	
TOTAL ENROLLMENT		1,041	639	205	171	113	38	117	68	22	1159	772	225	223	166	49	172	105	35	

PT – Part-time
FT – Full-time
Cas – Casual

E = total enrollment
C = completers (the total number of students who completed course requirements or remained to the end of the program).
G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry)



THE STAFF

One of the College's greatest strengths is its people. From front line staff to the leadership group, the people who work at Parkland College are dedicated to meeting the needs of learners and communities in the region.

The names and faces may change, and every year brings new challenges. But the commitment to achieving goals, innovating processes, growing programs, and advancing the College towards a successful future is constant.

Staffing

Human Resources assists applicants and employees with all phases of the employment cycle from recruitment and selection, training and development, and evaluation of employees. Human Resources helps to foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 96 full time equivalent (FTE) positions and 199 employees in 2018-2019.

Professional Development

Parkland College is committed to lifelong learning and the development and enhancement of employee skills, abilities, and satisfaction. Human Resources coordinated six lunch-and-learn sessions on a variety of topics including employee benefit resources, mental health awareness, and the legalization of cannabis. An Orientation Training Week took place in August with a combined attendance of 240 across the training workshops. The sessions covered Cultural Diversity, Classroom Engagement Strategies, Technology Training, Violence Threat Risk Assessment (VTRA), Professional Boundaries, Privacy and Records Retention, and more.

Employee Engagement

An annual Employee Engagement survey measures employees' positive emotional attachment to the College. This year's results indicated that 70 per cent of employees feel positively engaged at work.

Staff Recognition

Forty-six employees and seven retirees received service awards at the 2018 Staff Recognition event. The event recognizes employees for their dedication, commitment, and service to adult education and our organization. The Awards of Excellence program received 23 nominations from staff and students. Five awards were presented to employees who personify the College's values and make significant contributions in the key priority areas of the Strategic Plan - Achieve, Innovate, Grow, and Advance.

Retention

Parkland College retained 96 per cent of employees in 2018-2019. This reflects a positive work environment and culture, and enhances our efforts to create a workplace where employees Join, Stay, Perform, and Adapt.

199

Employees

96

Full Time Equivalent
positions

96%

Employee retention

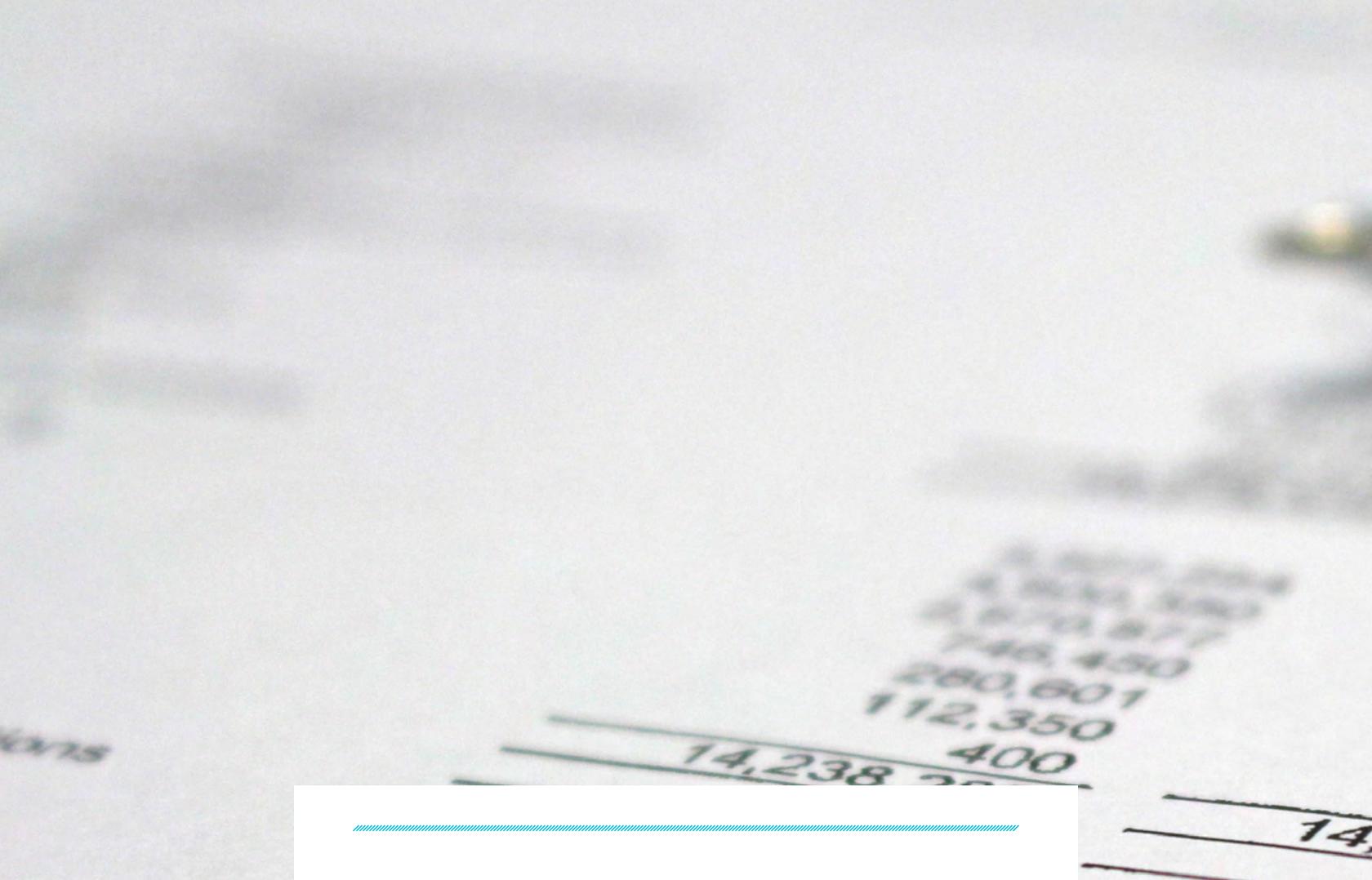
Position & Classification	No. of Employees	Full Time Equivalents
Executive		
President	0	0.0
VP, Academics	1	1.0
VP, Administration & Operations	1	1.0
Director, Training & Business Development	0	0.0
Director, Corporate Strategy & Development	0	0.0
Director, Finance	1	0.3
Controller	1	1.0
Adult Basic Education Manager	1	1.0
Facilities Manager	1	1.0
Human Resource Generalist	1	1.0
Executive Assistant	1	0.9

Position & Classification	No. of Employees	Full Time Equivalents
Employees		
Counsellor Level 8	1	1.0
IT Manager Level 7	1	1.0
Coordinator Level 7	9	8.4
Coordinator Level 6	2	2.0
Counsellor Level 7	6	4.7
Business & Training Representative Level 6	2	0.2
Facilitator Level 6	19	5.1
Systems Administrator Level 6	1	1.0
Senior Admissions Officer Level 6	1	0.8
Accounting Tech Level 5	2	1.8
Network Administrator Level 5	1	1.0
Coordinator Level 4	1	0.7
Accounting Clerk Level 4	3	2.8
Payroll Clerk Level 4	0	0.0
Registration Clerk Level 5	1	1.0
Student Recruiter Level 5	1	1.0
Program Assistant Level 4	9	8.0
Clericals	17	8.2
Janitor Level 3	1	1.0
Janitor Level 2	4	2.9
Instructors	89	32.4
Tutors/Aides	7	3.0
Invigilators	13	1.2
TOTALS	199	96

Paul Adams	Janitor	Alison Dubreuil	Vice President, Administration
Anthony Allary	Business & Training Representative	Monica Dutchak	Instructor, Continuing Care Aide
Roxanne Alstad	Program Assistant	Michelle Dzuba	Instructor, Adult Basic Education
Linda Banga	Instructor, Adult Basic Education	Kevin East	Instructor
Peg Beaton	Facilitator	Michelle Eckhart	Counsellor
George Beddome	Instructor, Adult Basic Education	Katie Ecklund	Senior Admissions Officer
Valdene Belous	Invigilator	Dorothy Elliott	Instructor, Adult Basic Education
Patricia Benjamin	Receptionist	Shannon Erickson	Instructor
Rhonda Berard	Instructor, Early Childhood Education	Jennifer Evanik	Clerical Support
Randy Berg	Manager, Facilities	Sharon Evans	Program Assistant
Mike Bewcyk	Facilitator	Barbara Evans	Instructor, Practical Nursing
Darryl Binkley	Facilitator	Sherilyn Fenwick	Instructor, Continuing Care Aide
Tracy Biro	Instructor, Adult Basic Education	Raymond Ferguson	Instructor, Fire
Carol Bobowski	Driver	Sheldon Fichtner	Instructor
Roxanne Boekelder	Facilitator	Shawn Frankfurt	Instructor, Fire
Pattie Boychuk	Registration Clerk	Roxanne Franklin	Instructor, Continuing Care Aide
Lisa Boychuk	Instructor Aide	Katherine Fraser-Bailey	Janitor
Adam Breitreuz	Instructor	Brittany Frick	Manager, Adult Basic Education
Maureen Broda	Registration Clerk	Dawne Fulford	Facilitator
Curtis Brooks	Instructor, Fire	Garry Gawryliuk	Instructor
Venessa Brouillard	Accounting Technician	Rosemarie Glowa	Counsellor
Connie Brown	Coordinator	Jason Glowa	Instructor, Fire
Kelsi Bucsis	Instructor, Continuing Care Aide	John Gorchynski	Driver
Katie Burham	Assessor, CLB	Gail Gorchynski	Coordinator, Counselling Services
Lisa Cadieux de Larios	Instructor, Adult Basic Education	Garth Gudnason	Instructor, Electrical
Glady Calayan Blain	Instructor	Angela Guspodaryk	Instructor, Business
Florence Ceaser	Invigilator	Jennifer Haas	Research Student
Suzanne Chevrier	Instructor, Continuing Care Aide	Brittany Hack	Instructor
Wayne Clark	Instructor Aide	Michael Hall	Coordinator, Research
Jean Dales	Instructor	Ronald Haskell	Instructor, Power Engineering
Brenda Danyluk	Janitor	Linda Heshka	Instructor
David Dedman	Facilitator	Terry Heshka	Instructor
Catherine Degryse	Instructor, Office Administration	Sandra Hnatuik	Program Assistant
Kami DePape	Vice President, Academics	David Hoeft	Instructor
Tiegan Desrosiers	Counsellor	Dale Holstein	Coordinator
Keith Diduch	Invigilator	John Edward Hourd	Facilitator
Lisa Dietrich	Executive Assistant	Audrey Hrycak	Instructor
Amy Dixon	Clerical Support	Paul Hutfloetz	Instructor, HETT
Shane Drosky	Instructor, Fire	Cam Irving	Driver

Patricia Ives	Instructor, Adult Basic Education	Charlotte Morris	Program Assistant
Linda Jansen	Accounting Technician	Kenneth Mushka	Instructor, Business
Alma Jensen	Program Assistant	Dennis Muzyka	Instructor, Industrial Mechanics
Tom Jordens	Instructor	Gerald Neudorf	Janitor
Jeffrey Just	Instructor, AET	Jenna Niebergall	Coordinator
Michelle Kaeding	Program Assistant	Kevin Noah	Janitor
Kurt Karcha	Network Administrator	Robert Nordin	Facilitator
Dwayne Kashuba	Instructor, Fire	Rachel Nussbaumer	Instructor, Continuing Care Aide
Neil Kerr	Facilitator	Francis O'Hagan	Instructor
Deborah Keyowski	Receptionist	Anne Olafson	Student Recruitment & Engagement
Shelly King-Kaminsky	Instructor, Continuing Care Aide	Melanie Olson	Controller
Mandi Kobylko	HR Generalist (on leave)	Phyllis Olynyk	Facilitator
Ayo Komolafe	Instructor, GBM	Olayemi Otukoya	Instructor, GBM
Lonny Kopan	Instructor, Fire	Natasha Palmer	Instructor
Sheldon Kostyshyn	Systems Administrator	Courtney Parnetta	Receptionist
Brett Kowalyk	Instructor Aide	Arlene Patron	Instructor, Continuing Care Aide
Carmen Kraynick	Receptionist	Rebecca Patterson	Receptionist
Herb Lacroix	Facilitator	Garth Patzwald	Instructor
Darrell Landels	Business & Training Representative	William Pawluk	Instructor, Heavy Equipment Operator
Sharon Lepitzki	Invigilator	Nathaniel Penner	Manager, Technology
Dwight Leppington	Instructor, Industrial Mechanics	Joan Planedin	Instructor, Continuing Care Aide
Cheryl Linden	Accounting Clerk	Patricia Prokop	Instructor, Adult Basic Education
Sarah Lipoth	Instructor	Brian Propp	Invigilator
Greg Litvanyi	Instructor, Fire	Mel Puritch	Instructor, Power Engineering
Taylor Lytwyn	Counsellor	Destiny Reader	Instructor, Practical Nursing
Gordon MacDonald	Instructor, Power Engineering	Dwayne Reeve	President, CEO
Gwen Machnee	Coordinator, University	Amanda Reeve	Coordinator, Essential Skills
Garret MacLeod	Labourer	Jo-Anne Reid	Invigilator
Alesia Malec	Facilitator	Stuart Ritchie	Instructor, Power Engineering
Rachel Martinuik	Counsellor	Lauretta Ritchie-McInnes	Invigilator
Derek Mathewson	Instructor, Adult Basic Education	Nichol Rittinger	Facilitator
Karen Maupin	Instructor, Continuing Care Aide	Conrad Rodney	Instructor
Kathleen McDonald	Clerical Support	Jackie Rohatensky	Instructor, Practical Nursing
Blaine Miller	Instructor, Welding	Sharon Rokosh	Accounting Clerk
Patricia Mills-Bishop	Instructor	Dawn Rose	Facilitator
Daniel Mischuk	Instructor, Power Engineering	Brad Rose	Instructor, Adult Basic Education
Tyrone Mogenson	Instructor, Fire	Chantel Ruf	Instructor, Practical Nursing
Krista Montbriand	Instructor Aide	Sharon Rurak	Accounting Clerk
Terri-Lynn Moore	Invigilator	Kenneth Ryder	Receptionist

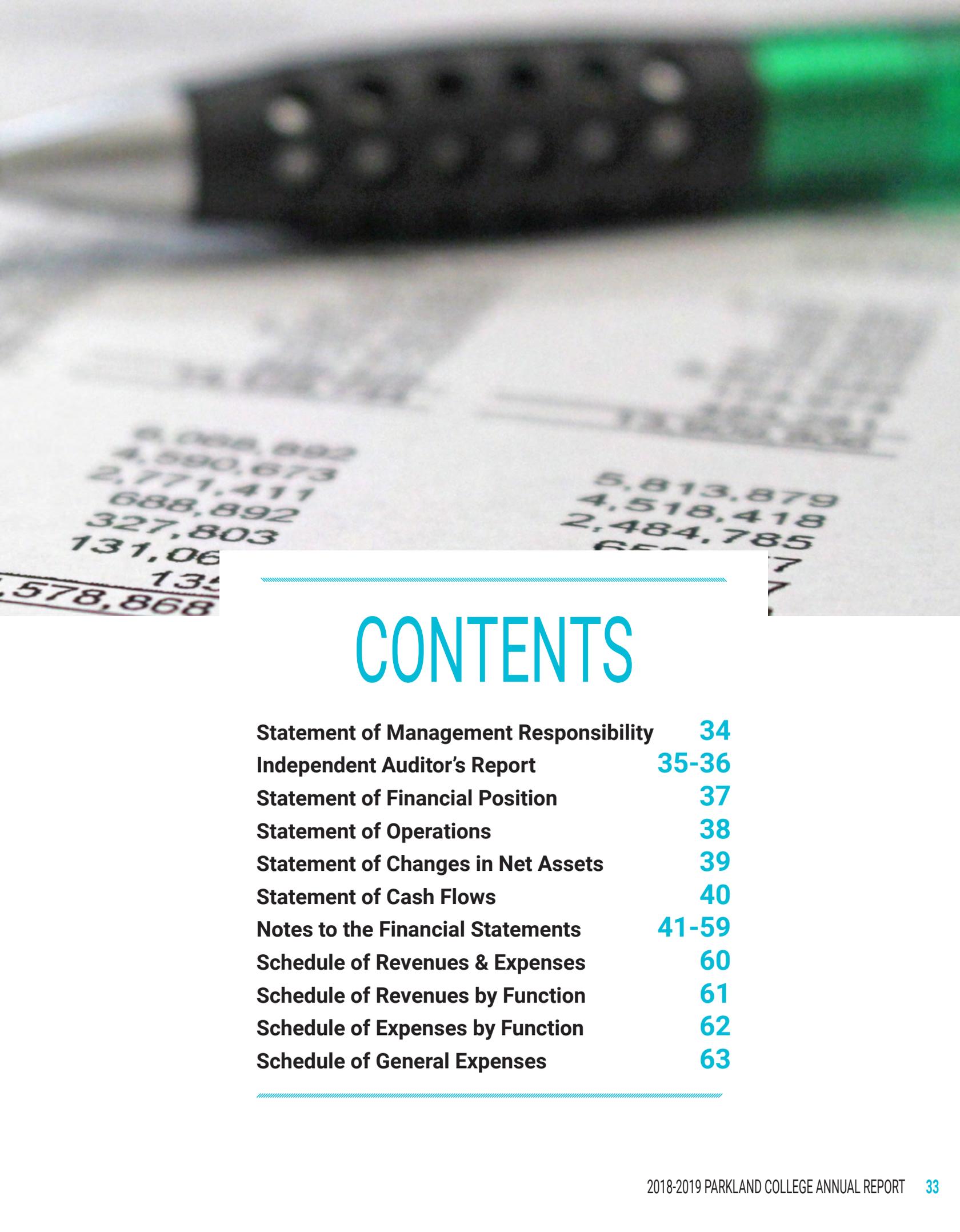
Thomas Sangster	Instructor	Cal Wark	Facilitator
Tamara Sauser	Instructor, Early Childhood Education	Sharon Wass	Facilitator
Jacqueline Scheffler	Facilitator	Karrie Wasyluniuk	Receptionist
Brittany Schofer	Instructor, Fire	Betty-Anne Waugh	Receptionist
Randy Schuster	Instructor	Rochelle Weinheimer	Instructor
Richard Scutchings	Instructor, Heavy Equipment Operator	Thomas Weir	Instructor
Raynold Selin	Instructor, Industrial Mechanics	Scott Weston	Instructor, Fire
John Sereda	Instructor, AST	Jill Whiting	Clerical Support
Mildred Sharp	Instructor, Continuing Care Aide	Brett Wiley	Instructor, Electrical
James Shaw	Instructor Aide	Jodi Wiley	Instructor, Continuing Care Aide
Sylvie Shields	Receptionist	Wendy Wilson	Coordinator
Bernice Shul	Receptionist	Cynthia Wolkowski	Program Assistant
Tyler Slowski	Facilitator	Geraldine Yacishyn	Instructor, Adult Basic Education
Kenneth Slusarchuk	Invigilator	Richard Zurburg	Facilitator
Misty Smoker	Invigilator		
Heather Sorestad	Coordinator, Research		
Katherine Springford	Coordinator, Academics & Student Services		
Jennifer Stackhouse	Instructor Aide		
Gail Starr	Counsellor		
Carol Streelasky	Instructor		
Phyllis Strelloff	Instructor Aide		
Amy Sveinbjornson	Invigilator		
Elaine Templeton	Program Assistant		
Sophia Thomas	Counsellor		
Sharon Thompson	Receptionist		
Nikera Toma	Invigilator		
Joe Tomolak	Facilitator		
Katherine Trebish	Instructor, Business		
John Tropin	Instructor		
Sigrid Unrau	Student Marker		
Amanda Unrau	Instructor		
Eleonora Usenkova	Instructor		
Stacy Vangen	Instructor, Practical Nursing		
Tereza Vaslyuk	Receptionist		
Anita Vincent	Coordinator, Essential Skills		
Christine Virostek	Director, Finance		
Donna Vranai	Coordinator, Emergency Services		
Malena Vroom	HR Generalist		
Brendan Wagner	Coordinator, Corporate & Internal Engagement		



THE NUMBERS

The financial health of the regional college system, and post-secondary education as a whole, is tied closely to the fortunes of the province of Saskatchewan. Economic challenges have led to less funding and post-secondary institutions must find alternate sources of revenue.

Nevertheless, Parkland College ended the 2018-2019 year in a sound financial position, and will continue to prioritize its spending to better serve its learners, communities, and industry partners.



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YOUR Answer...

Melville Administration
Box 790, 200 Block, 9th Avenue East
Melville, SK, S0A 2P0
Ph: (306) 728-4471 Fax: (306) 728-2576

Statement of Management Responsibility

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the format specified in the Regional Colleges Accounting and Reporting Manual issued by the Ministry of Advanced Education, and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the 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 of the College is responsible for the review and approval of the consolidated financial statements, and ensures management fulfils its financial reporting responsibilities. 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 consolidated financial statements have been audited by Miller Moar Grodecki Kreklewich & Chorney, Chartered Professional Accountants. The external auditors conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and provides their opinion on the fairness of the presentation of the information in the consolidated financial statements.



Chief Executive Officer



Director of Finance

September 25, 2019

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Board
Parkland College
MELVILLE, Saskatchewan

Opinion

We have audited the consolidated financial statements of Parkland College (the College) which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Parkland College as at June 30, 2019, and the results of its operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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:

Continued on the next page...

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
September 25, 2019

Parkland College
Consolidated Statement of Financial Position
as at June 30, 2019

Statement 1

	30-Jun 2019	30-Jun 2018
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 4,790,558	\$ 6,436,199
Accounts receivable (Note 4)	487,592	781,124
Portfolio investments (Note 5)	500,005	5
Total Financial Assets	5,778,156	7,217,329
Liabilities		
Accrued salaries and benefits (Note 7)	370,916	391,023
Accounts payable and accrued liabilities (Note 8)	487,151	662,797
Deferred revenue (Note 9)	567,397	2,254,036
Liability for employee future benefits (Note 10)	259,200	261,600
Long-term debt (Note 11)	2,008,695	2,103,329
Total Financial Liabilities	3,693,360	5,672,785
Net Financial Assets	2,084,796	1,544,543
Non-Financial Assets		
Tangible capital assets (Note 12)	20,340,891	21,188,633
Prepaid expenses (Note 13)	261,165	403,801
Total Non-Financial Assets	20,602,056	21,592,434
Accumulated Surplus (Note 18)	\$ 22,686,851	\$ 23,136,977
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	\$ 22,686,851	\$ 23,136,977
Total Accumulated Surplus	\$ 22,686,851	\$ 23,136,977

Contractual Obligations and Commitments (Note 19)
 Contractual Rights (Note 21)

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

On behalf of the Board:

_____ 
 _____ 

Director

Director/CFO

Parkland College
Consolidated Statement of Operations and Accumulated Surplus
for the year ended June 30, 2019

Statement 2

	2019 Budget (Note 16)	2019 Actual	2018 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 6,100,501	\$ 6,382,500	\$ 6,318,440
Other	427,750	572,390	648,534
Federal government			
Other	295,258	341,420	370,855
Other revenue			
Administrative recoveries	28,964	-	-
Contracts	1,405,960	1,589,704	1,780,891
Interest	46,005	137,605	92,049
Rents	59,313	14,680	16,305
Resale items	389,165	374,039	223,237
Tuition	3,781,821	4,088,463	3,821,540
Donations	121,418	121,517	154,674
Other	622,316	506,425	483,281
Total revenues	<u>13,278,470</u>	<u>14,128,744</u>	<u>13,909,806</u>
Expenses (Schedule 3)			
General	5,627,254	6,068,892	5,813,879
Skills training	4,800,350	4,590,673	4,518,418
Basic education	2,670,877	2,771,411	2,484,785
University	746,450	688,892	652,757
Services	280,601	327,803	278,547
Scholarships	112,350	131,062	154,873
Development	400	135	324
Total expenses	<u>14,238,283</u>	<u>14,578,868</u>	<u>13,903,583</u>
Surplus (Deficit) for the Year from Operations	<u>(959,813)</u>	<u>(450,125)</u>	<u>6,223</u>
Accumulated Surplus, Beginning of Year	<u>23,136,977</u>	<u>23,136,977</u>	<u>23,130,754</u>
Accumulated Surplus, End of Year	<u>\$ 22,177,164</u>	<u>\$ 22,686,851</u>	<u>\$ 23,136,977</u>

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

Parkland College
Consolidated Statement of Changes in Net Financial Assets
as at June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
Net Financial Assets, Beginning of Year	\$ 1,544,543	\$ 1,544,543	\$ 1,141,335
Surplus (Deficit) for the Year from Operations	(959,813)	(450,125)	6,223
Acquisition of tangible capital assets	(282,581)	(352,952)	(718,628)
Loss on disposal of tangible capital assets	-	84,054	-
Amortization of tangible capital assets	1,225,000	1,116,640	1,168,071
(Acquisition) use of prepaid expenses	-	142,636	(52,458)
Change in Net Financial Assets	<u>(17,393)</u>	<u>540,253</u>	<u>403,207</u>
Net Financial Assets, End of Year	<u>\$ 1,527,150</u>	<u>\$ 2,084,796</u>	<u>\$ 1,544,543</u>

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

Parkland College
Consolidated Statement of Cash Flows
for the year ended June 30, 2019

	2019	2018
Operating Activities		
Surplus (Deficit) for the year from operations	\$ (450,125)	\$ 6,223
Non-cash items included in surplus		
Amortization of tangible capital assets	1,116,640	1,168,071
Loss on disposal of tangible capital assets	84,054	-
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	293,532	(57,742)
(Decrease) in accrued salaries and benefits	(20,107)	(14,082)
(Decrease) increase in accounts payable and accrued liabilities	(175,646)	147,554
(Decrease) increase in liability for employee future benefits	(2,400)	900
(Decrease) increase in deferred revenue	(1,686,639)	1,034,073
Decrease (increase) in prepaid expenses	142,636	(52,458)
Cash Provided by Operating Activities	(698,054)	2,232,539
Capital Activities		
Cash used to acquire tangible capital assets	(352,952)	(718,628)
Cash (Used) by Capital Activities	(352,952)	(718,628)
Investing Activities		
Cash used to acquire portfolio investments	(500,000)	-
Cash (Used) by Investing Activities	(500,000)	-
Financing Activities		
Repayment of long-term debt	(94,634)	(1,065,146)
Cash used by Financing Activities	(94,634)	(1,065,145)
Increase (Decrease) in Cash and Cash equivalents	(1,645,641)	448,765
Cash and Cash Equivalents, Beginning of Year	6,436,199	5,987,434
Cash and Cash Equivalents, End of Year	\$ 4,790,558	\$ 6,436,199

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

1. PURPOSE AND AUTHORITY

Parkland College (College) offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*.

The Board of the Parkland College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The College prepared these financial statements in accordance with Canadian public sector accounting standards (PSA).

Significant aspects of the accounting policies adopted by the College are as follows:

(a) College Reporting Entity

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity. The College reporting entity is comprised of the Parkland College and 580673 Saskatchewan Ltd., operating as Western Trade Training Institute (WTTI). All intercompany transactions have been eliminated.

(b) 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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

- the liability for employee future benefits of \$259,200 (June 30, 2018 - \$261,600) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

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

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, portfolio investments, bank indebtedness, accrued salaries and benefits, accounts payable and accrued liabilities, short-term debt, and long-term debt.

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 and debt instruments that are quoted in an active market.
- 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. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

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.

Portfolio Investments consist of debt investments reported at cost. Portfolio investments that are reported at cost or amortized cost includes associated transaction costs upon initial recognition, less any write-downs for a loss in value that is other than a temporary decline. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

(e) 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.

Bank Indebtedness is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

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 for which the stipulations have not yet been fulfilled. 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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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

Short-Term Debt is comprised of capital loans with a maturity of less than one year.

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the College without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

(f) 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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:

Leasehold Improvements	10 years
Land Improvements	40 years
Buildings	20 - 50 years
Machinery and Equipment	5 - 10 years
Office Furnishings/equipment	10 years
Computer hardware	3 years
Vehicles	5 years
Leased capital assets	3 years

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

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.

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans

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

- i) Teachers who hold a valid certificate of qualifications or other authorization from the Ministry of Education participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- 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.

(h) 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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.

(i) Expenses

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2019	June 30 2018
Cash and bank deposits	\$ 4,790,558	\$ 6,436,199
Cash and cash equivalents	\$ 4,790,558	\$ 6,436,199

4. ACCOUNTS RECEIVABLE

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

	June 30 2019	June 30 2018
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 6,500	\$ 162,330
Other	29,187	-
Federal government	103,568	126,505
Other receivables	354,185	498,137
	493,440	786,972
Less: Allowance for doubtful accounts	(5,848)	(5,848)
Accounts receivable, net of allowances	\$ 487,592	\$ 781,124

5. PORTFOLIO INVESTMENTS

	June 30 2019		June 30 2018	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Portfolio Investments in the cost or amortized cost category:				
<i>Credit Union Shares</i>	\$ 5	\$ 5	\$ 5	\$ 5
<i>Term deposit</i>	\$ 500,000	\$ 500,000	\$ -	\$ -
Total portfolio investments reported at cost or amortized cost	500,005	500,005	5	5
Total portfolio investments	\$ 500,005		\$ 5	

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

6. BANK INDEBTEDNESS

Bank indebtedness consists of a revolving lease line of credit with a maximum borrowing limit of \$140,000 with interest and repayment terms to be established at the time of drawdown. The balance drawn on the revolving lease line of credit at June 30, 2019 was Nil (June 30, 2018 – Nil).

7. ACCRUED SALARIES AND BENEFITS

	June 30 2019	June 30 2018
Accrued Salaries	\$ 125,954	\$ 134,047
Accrued Vacation	244,962	256,976
Accrued salaries and benefits	\$ 370,916	\$ 391,023

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2019	June 30 2018
Accounts payable	\$ 477,137	\$ 648,703
Scholarships	8,264	4,919
Other	1,750	9,175
Accounts payable and accrued liabilities	\$ 487,151	\$ 662,797

9. DEFERRED REVENUE

	June 30 2018	Addition during the year	Revenue recognized in the year	June 30 2019
Other deferred revenue:				
<i>Student tuitions</i>	\$ 2,232,991	\$ 555,078	\$ 2,232,991	\$ 555,078
<i>Other</i>	21,045	12,320	21,046	12,319
Deferred revenue	\$ 2,254,036	\$ 567,398	\$ 2,254,037	\$ 567,397

Deferred revenue amounts classified as other relate to amounts received for training contracts and applied research projects to be delivered in the 2019-20 fiscal year.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

10. 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. Significant assumptions include the discount rates based on the Saskatchewan provincial bond yields with similar maturities at the respective disclosure dates. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2019	June 30 2018
	(30-Jun-19)	(30-Jun-18)
Actuarial valuation (extrapolation) date		
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	2.10%	1.90%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	10.1	10.1

	June 30 2019	June 30 2018
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 223,500	\$ 218,100
Current period benefit cost	46,500	37,100
Interest cost	5,400	4,200
Benefit payments	(49,800)	(35,900)
Loss on accrued benefit obligation	61,100	-
Accrued Benefit Obligation - end of year	286,700	223,500
Unamortized Net Actuarial Gains / Losses	(27,500)	38,100
Liability for Employee Future Benefits	\$ 259,200	\$ 261,600

	June 30 2019	June 30 2018
Employee Future Expense		
Current period benefit cost	\$ 46,500	\$ 37,100
Amortization of net actuarial gain / loss	(4,500)	(4,500)
Benefit cost	42,000	32,600
Interest cost on unfunded employee future benefits obligation	5,400	4,200
Total Employee Future Benefits Expense	\$ 47,400	\$ 36,800

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

11. LONG-TERM DEBT

		June 30	June 30
Details of Long-Term Debt:		2019	2018
Other Long-Term Debt:			
Capital Leases	RCAP Leasing - VOIP	\$ -	\$ 3,329
Capital Loan	RBC - Term Loan	2,008,695	2,100,000
Total Long Term Debt		\$ 2,008,695	\$ 2,103,329

Principal repayments over the next 2 years are estimated as follows:			
	Capital Leases	Capital Loan	Total
2020	\$ -	\$ 91,305	\$ 91,305
2021	-	500,000	500,000
Total	\$ -	\$ 591,305	\$ 591,305

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases	Capital Loan	2019	2018
Principal	\$ -	\$ 91,305	\$ 91,305	\$ 185,939
Interest	-	59,825	59,825	69,422
Total	\$ -	\$ 151,130	\$ 151,130	\$ 255,361

In April of 2018, the College amended its credit facility of \$3,100,000 to include a term loan of \$2,100,000, at a fixed rate of 2.87%, renegotiable on April 30, 2020. As at June 30, 2019, \$2,008,695 had been advanced against the term loan. Approval to convert borrowings, to a maximum of \$5,300,000, to long-term debt was received from the Ministry of Advanced Education on February 3, 2015.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

12. TANGIBLE CAPITAL ASSETS

	Land	Land Improv	Buildings	Machinery and Equipment	Furniture and Equipment	Computer Hardware	System Development	Vehicles	Leasehold Improv	Work in Progress	2019	2018
Tangible Capital Assets - at Cost:												
Opening Balance at Start of Year	\$ 2,261,815	\$ 665,850	\$ 21,994,087	\$ 1,742,504	\$ 768,943	\$ 952,131	\$ 448,309	\$ 91,609	\$ 416,306	\$ 193,106	\$ 29,534,659	\$ 28,816,030
Additions/Purchases	-	8,460	-	29,733	20,154	226,172	8,619	-	49,814	10,000	352,952	718,629
Disposals	-	-	(93,394)	-	-	-	-	-	-	-	(93,394)	-
Transfers to (from)	-	-	-	193,106	-	-	-	-	-	(193,106)	-	-
Closing Balance at End of Year	2,261,815	674,310	21,900,693	1,965,343	789,097	1,178,303	456,928	91,609	466,120	10,000	29,794,217	29,534,659
Tangible Capital Assets - Amortization:												
Opening Balance at Start of Year	-	46,754	5,885,759	522,665	454,163	857,479	425,203	82,878	71,125	-	8,346,026	7,177,955
Amortization for the Period	-	16,858	608,265	196,534	88,208	137,205	18,806	6,522	44,242	-	1,116,640	1,168,071
Disposals	-	-	(9,339)	-	-	-	-	-	-	-	(9,339)	-
Closing Balance at End of Year	-	63,612	6,484,685	719,199	542,371	994,684	444,009	89,400	115,367	-	9,453,327	8,346,026
Net Book Value:												
Opening Balance at Start of Year	2,261,815	619,096	16,108,328	1,219,839	314,780	94,652	23,106	8,731	345,181	193,106	21,188,633	21,638,076
Closing Balance at End of Year	2,261,815	610,698	15,416,008	1,246,144	246,726	183,619	12,919	2,209	350,753	10,000	20,340,890	21,188,633
Change in Net Book Value	\$ -	\$ (8,398)	\$ (692,320)	\$ 26,305	\$ (68,054)	\$ 88,967	\$ (10,187)	\$ (6,522)	\$ 5,572	\$ (183,106)	\$ (847,744)	\$ (449,443)

13. PREPAID EXPENSES

	June 30 2019	June 30 2018
Insurance	\$ 7,458	\$ 87,490
Rent	18,950	18,302
Program Costs	30,950	63,834
Development Charges	192,000	192,000
Equipment	11,807	42,175
Prepaid expenses	\$ 261,165	\$ 403,801

14. 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) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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

Details of the contributions to these plans for the College's employees are as follows:

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active College members	13	1	14	12
Member contribution rate (percentage of salary)				
Integrated rate	11.70%	6.05%		11.30% / 6.05%
Non-integrated rate	13.50%	7.85%		13.50% / 7.85%
Member contributions for the year	\$ 93,594	\$ 4,255	\$ 97,849	\$ 97,169

ii) Municipal Employees' Pension Plan (MEPP)

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

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

Details of the MEPP are as follows:

	2019	2018
Number of active College members	106	103
Member contribution rate (percentage of salary)	9.00%	8.15%
College Contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 418,557	\$ 405,211
College contributions for the year	\$ 418,557	\$ 405,211

15. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and close monitoring of overdue accounts. The College does not have significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

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

	June 30, 2019		June 30, 2018	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	\$ 315,512	\$ -	\$ 591,598	\$ -
30-60 days	5,747	-	46,829	-
60-90 days	75,441	-	84,956	-
Over 90 days	96,740	5,848	63,589	5,848
Total	\$ 493,440	\$ 5,848	\$ 786,971	\$ 5,848
Net		\$ 487,592		\$ 781,123

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

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 monitoring and forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2019		
	Within 6 months	6 months to 1 year	1 to 5 years
Accrued salaries and benefits	\$ 125,954	\$ 244,962	\$ -
Accounts payable and accrued liabilities	487,151	-	-
Long-term debt	-	91,305	1,917,390
Total	\$ 613,105	\$ 336,267	\$ 1,917,390

iii) **Market Risk**

The College is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents, portfolio investments, and bank indebtedness. The College also has an authorized revolving lease line of credit of \$140,000 with interest and repayment terms to be established at time of drawdown, and an authorized term loan of \$2,100,000 with interest payable monthly at a fixed rate of 2.87%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on the revolving lease line of credit as of June 30, 2019 (June 30, 2018 – Nil). There was \$2,008,695 outstanding on the term loan (see Note 11 – Long-Term Debt) as of June 30, 2019 (June 30, 2018 - \$2,100,000).

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in mutual funds where interest rates minimally fluctuate
- managing cash flows to minimize utilization of its bank line of credit

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

16. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 23, 2018 and the Minister of Advanced Education on July 11, 2018.

17. 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, 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. Transactions with these related parties are in the normal course of operations.

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.

18. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes including capital projects, student health & dental, and student events. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position.

The College does not maintain separate bank accounts for the designated assets.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

Details of accumulated surplus are as follows:

	June 30 2018	Additions during the year	Reductions during the year	June 30 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 21,188,633	\$ 546,058	\$ 1,393,800	\$ 20,340,891
Less: Debt owing on Tangible Capital Assets	2,103,329	-	94,634	2,008,695
	19,085,304	546,058	1,299,166	18,332,196
Designated Assets				
Capital projects:				
Designated to tangible capital asset expenditures:				
Trades & Technology Centre	240,293	56,174	-	296,467
Trades & Technology Centre - debt repayment	500,000	140,000	91,305	548,695
Trades & Technology Centre - site development	11,518	-	8,460	3,058
Technology Purchases - capital	190,503	144,000	189,832	144,671
Staff Contingency	12,807	80,000	-	92,807
Program Development (Fire)	10,884	50,000	10,884	50,000
Vehicle Fleet Renewal	-	100,000	-	100,000
Future Facility & Program Development	343,214	-	14,725	328,489
Systems Upgrade	105,610	-	8,619	96,991
Coalition Initiatives	-	182,311	-	182,311
Early Childhood Education - FHQTC	10,320	-	-	10,320
Student Events	19,547	24,845	7,460	36,932
Student Health & Dental	20,039	12,233	-	32,272
Scholarship Funds:				
Good Spirit REDA Scholarship Fund	5,168	-	1,500	3,668
Entrance Scholarship Fund	12,692	21,500	12,250	21,942
Staff Scholarship Fund	1,337	2,739	3,000	1,076
Golf Tournament Scholarship Fund	48,056	22,526	27,050	43,532
Clay Serby Scholarship Fund	214	-	-	214
Internal Scholarship Fund	4,622	22,620	16,600	10,642
Yorkton Tribal Council Scholarship	43,064	-	33,188	9,876
Total Scholarship Designated Assets	115,153	69,385	93,588	90,950
Total Designated Assets	1,579,888	676,637	424,873	2,013,963
Externally Restricted Funds by Government of Saskatchewan				
Preventive Maintenance and Renewal (PMR)	111,913	22,000	84,366	49,547
SSHRC Bonding & Attachment Carryforward	131,654	-	-	131,654
NSERC TA Foods Carryforward	12,209	-	12,209	-
ABE On-Reserve Carryforward	173,739	64,782	-	238,521
Older Worker Program Carryforward	-	31,737	-	31,737
EAL Carryforward	-	4,252	-	4,252
Labour Market Services Carryforward	-	1,820	-	1,820
Skills Link Carryforward	7,000	-	-	7,000
ABE On-Reserve Funding	75,000	75,000	75,000	75,000
ABE Funding	213,000	213,000	213,000	213,000
ESL Funding	12,000	12,000	12,000	12,000
ESWP Funding	51,000	51,000	51,000	51,000
Skills Training Carryforward	662,451	8,473	-	670,924
Skills Training Funding	372,000	372,000	372,000	372,000
Total Externally Restricted Funds by Government of Saskatchewan	1,821,966	856,064	819,575	1,858,455
Total Restricted Funds	3,401,853	1,532,701	1,244,448	3,872,417
Unrestricted Operating Surplus	649,820	1,525,274	1,692,857	482,237
Total Accumulated Surplus from Operations	23,136,977	3,604,032	4,236,470	22,686,851
Total Accumulated Surplus	\$ 23,136,977	\$ 3,604,032	\$ 4,236,470	\$ 22,686,851

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

The purpose and nature of each category of Designated Assets is as follows:

- Capital projects include future funds for the development of the Trades & Technology Centre, long term debt repayment and site development.
- Technology purchases includes funds designated for information technology and related capital items.
- Staff Contingency includes funds designated to pay possible severance packages to employees, or collective agreement costs.
- Program Development (Fire) includes future funds for the development of Melville fire site
- Vehicle Fleet Renewal is for the purchase/lease of fleet vehicles to replace current fleet of CVA rentals
- Future Facility and Program Development includes future funds for the development of instructional facilities
- System Upgrades includes funds designated for future upgrades to finance, payroll, HR systems
- Coalition Initiatives includes funds designated for joint initiatives related to the coalition with Cumberland College
- Early Childhood Education (ECE)– FHQTC includes funds designated for future ECE programming for File Hills Qu'Appelle Tribal Council
- Student Events includes funds designated for student activities.
- Student Health & Dental include funds designated for future use of premium increases.
- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.

19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

- Operating and capital lease obligations, as follows:
 - Instructional Facilities
 - Treaty Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a five year agreement which expires on January 31, 2021. The agreement covers use of the facility and grounds with annual rental of \$146,742 plus applicable taxes. The agreement contains an option to renew at the end of the initial lease term.
- Offices

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

- Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office, under a month-to-month agreement. Terms of the lease provide for annual payment of \$12,000 plus applicable taxes.
- Branch office and two classrooms, Kamsack, Saskatchewan, located in the Kamsack Mall, under a lease agreement that expires January 31, 2022. Terms of the lease provide for monthly rental of \$3,482 plus applicable taxes.
- Equipment
 - Concentra Financial covering eight photocopiers located in Esterhazy, Fort Qu'Appelle, Canora, Kamsack, Melville, and Yorkton locations until Dec 2021. Terms of the lease call for quarterly rental payments of \$4,865 plus applicable taxes.

	Operating Leases		
	Office Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2020	\$ 202,335	\$ 21,647	\$ 223,982
2021	\$ 138,135	\$ 21,647	159,783
2022	\$ 28,149	\$ 9,019	37,169
2023	\$ -	\$ -	-
Thereafter	-	-	-
Total Lease Obligations	\$ 368,619	\$ 52,313	\$ 420,933

- Good Spirit School Division
 - The College has negotiated a 10-year operating agreement with the Good Spirit School Division. The agreement specifies the cost-sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2013, is reviewed annually, and adjusted for increases/decreases in costs, square footage, and services provided. Costs for 2018-19 were \$118,187, and fluctuate annually. After five (5) years the school division reserves the right to withdraw the division-owned space from the agreement, with one year's notice, if operational needs require.
- Open Door Technology Inc.
 - Annual maintenance on Navision Software at approximately \$2,963 including taxes.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2019

20. COLLECTIVE AGREEMENT

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

21. CONTRACTUAL RIGHTS

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

The College has the following contractual rights:

	June 30, 2019		
	2020	2021	Total
Program Delivery	\$ 179,324	\$ -	\$ 179,324
Total Contractual Rights	\$ 179,324	\$ -	\$ 179,324

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

Schedule 1

	2019 Actual										2019	2019	2018		
	General	Skills Training	Non-credit	Basic Education	Non-credit	Services	University	Scholarships	Development	Total					
Revenues (Schedule 2)															
Provincial government	\$ 3,320,240	\$ 1,624,587	\$ -	\$ 1,222,194	\$ 503,381	\$ 246,735	\$ -	\$ -	\$ 37,755	\$ -	\$ 6,954,891	\$ 6,528,251	\$ 6,966,975		
Federal government	-	-	-	-	341,420	54,873	120	898,234	69,385	-	341,420	295,258	370,855		
Other	1,623,357	2,517,498	629,441	878,900	104,317	301,608	120	898,234	69,385	6,832,433	6,454,961	6,571,976			
Total Revenues	4,943,597	4,142,085	629,441	2,101,094	949,118	301,608	120	898,234	107,140	14,128,744	13,278,470	13,909,807			
Expenses (Schedule 3)															
Agency contracts	475,412	463,315	285,531	-	3,050	-	-	451,989	-	1,679,297	\$ 1,638,553	\$ 1,604,590			
Amortization	1,200,694	-	-	2,153	-	-	-	-	-	1,200,694	1,225,000	1,168,071			
Equipment	229,303	253,106	-	53,832	-	-	-	562	-	484,562	314,989	425,822			
Facilities	593,391	28,167	-	16,296	5,138	-	-	-	-	681,091	707,465	724,028			
Information technology	78,457	117,528	-	16,296	8,076	-	-	-	-	220,357	239,183	235,312			
Operating	950,608	720,502	51,546	166,563	125,189	128	5,626	14,341	191,062	2,165,700	2,174,358	2,139,553			
Personal services	2,541,026	2,439,842	231,137	1,638,709	752,405	83,874	238,174	222,001	-	8,147,167	7,938,734	7,695,807			
Total Expenses	6,065,892	4,022,460	566,214	1,877,553	893,858	84,003	243,800	688,892	131,062	14,578,868	14,238,283	13,903,583			
Surplus (Deficit) for the year	\$ (1,125,295)	\$ 119,625	\$ 61,227	\$ 223,541	\$ 55,260	\$ 217,605	\$ (243,680)	\$ 209,342	\$ (23,923)	\$ 56,174	\$ (450,126)	\$ (955,813)	\$ 6,223		

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

Schedule 2

	2019 Revenues Actual							2019	2019	2018			
	General	Skills Training Credit	Non-credit	Basic Education Credit	Non-credit	Services Learner Support	Counsel	University Credit	Scholarships	Development	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual
Provincial Government													
Advanced Education/ Immigration & Career Training	\$ 3,144,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,144,765	\$ 3,162,765	\$ 3,162,765
Operating grants	22,000	1,480,000	-	1,140,000	-	246,735	-	-	-	-	3,215,735	2,915,736	2,971,735
Program grants	3,166,765	-	-	1,140,000	-	246,735	-	-	-	-	6,382,500	6,100,501	6,318,440
Capital grants	153,377	-	-	82,194	-	-	-	-	-	-	486,734	371,650	578,269
Contracts	-	18,419	-	-	-	246,735	-	-	-	-	47,805	15,000	-
Other	3,320,142	-	-	1,624,587	-	246,735	-	-	37,755	-	6,917,038	6,487,151	6,896,709
Other provincial	98	-	-	-	-	-	-	-	-	-	37,853	41,100	70,255
Total Provincial	3,320,240	1,624,587	-	1,222,194	-	246,735	-	-	37,755	-	6,954,891	6,528,251	6,966,975
Federal Government													
Other Federal	-	-	-	-	-	-	-	-	-	-	341,420	295,258	370,855
Total Federal	-	-	-	-	-	-	-	-	-	-	341,420	295,258	370,855
Other Revenue													
Admin recovery	104,355	186,516	310,802	855,220	72,750	-	-	61,060	-	-	1,585,704	1,405,960	1,790,891
Contracts	133,178	-	-	-	-	-	-	-	-	4,427	137,605	46,005	92,049
Interest	14,180	-	500	-	-	-	-	-	-	-	14,680	59,313	16,305
Rents	11,403	347,806	13,165	-	180	-	-	1,795	-	-	374,039	389,165	223,237
Resale items	1,137,262	1,912,596	293,834	8,505	-	50	-	736,217	(250)	-	4,088,463	3,781,821	3,821,540
Tuitions	-	-	-	-	-	-	-	-	-	51,882	121,517	121,418	154,674
Donations	222,979	71,580	11,140	15,175	31,387	54,823	120	99,220	-	-	506,425	622,316	483,281
Other	1,623,357	2,517,498	629,441	878,900	104,317	54,873	120	898,234	69,385	56,309	6,832,433	6,454,961	6,571,976
Total Other	4,943,597	4,142,085	629,441	2,101,094	949,118	301,608	120	898,234	107,140	56,309	14,128,744	13,276,470	13,909,806

Parkland College
Schedule of Expenses by Function
for the year ended June 30, 2019

Schedule 3

	2019 Expenses Actual										2019		2019		2018	
	General (Schedule 4)	Skills Training Credit	Non-credit	Basic Education Credit	Non-credit	Learner Support	Services Counsel	University Credit	Scholarships	Development	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual	Total Expenses Actual		
Agency Contracts	\$ 475,412	\$ 463,315	\$ 285,531	\$ -	\$ 3,050	\$ -	\$ -	\$ 451,989	\$ -	\$ -	\$ 1,679,297	\$ 1,638,553	\$ 1,604,590			
Contracts	475,412	463,315	285,531	-	3,050	-	-	451,989	-	-	1,679,297	1,638,553	1,604,590			
Amortization	1,116,640	-	-	-	-	-	-	-	-	-	1,116,640	1,225,000	1,168,071			
Loss on disposal of assets	84,054	-	-	-	-	-	-	-	-	-	84,054	-	-			
Equipment	1,926	135,830	-	-	-	-	-	-	-	137,756	62,500	105,349				
Equipment (non-capital)	128,125	97,541	-	2,153	-	-	-	-	-	227,819	173,611	209,054				
Rental	99,253	19,734	-	-	-	-	-	-	-	118,987	78,878	111,419				
Repairs and maintenance	229,303	253,106	-	2,153	-	-	-	-	-	484,562	314,989	425,822				
Facilities	17,958	-	-	-	-	-	-	-	-	17,958	39,400	89,503				
Building supplies	36,308	2,477	-	-	-	-	-	-	-	38,785	54,000	70,874				
Grounds	60,612	-	-	-	-	-	-	-	-	60,612	57,700	66,498				
Janitorial	301,138	20,993	-	53,832	5,138	-	-	562	-	381,663	381,365	334,211				
Rental	85,538	-	-	-	-	-	-	-	-	85,538	72,000	55,263				
Repairs & maintenance buildings	91,838	4,697	-	-	-	-	-	-	-	96,536	103,000	107,679				
Utilities	593,391	28,167	-	53,832	5,138	-	-	562	-	687,091	707,485	724,028				
Information Technology	4,493	-	-	-	-	-	-	-	-	4,493	5,000	5,322				
Computer services	430	20,837	-	13,022	7,815	-	-	-	-	42,104	42,400	87,270				
Equipment (non-capital)	2,399	-	-	-	-	-	-	-	-	2,399	9,980	325				
Rental	71,134	96,691	-	3,275	261	-	-	-	-	171,360	181,823	142,395				
Repairs & maintenance buildings	78,457	117,528	-	16,296	8,076	-	-	-	-	220,357	239,183	235,312				
Operating	104,167	32,777	7,216	1,926	3,354	-	-	1,640	-	151,079	170,200	188,188				
Advertising	18,987	1,858	-	-	463	-	-	-	-	21,208	42,165	40,726				
Association fees & dues	13,279	-	-	-	-	-	-	-	-	13,279	5,000	(8,263)				
Bad debts	104,287	-	-	-	-	-	-	-	-	104,392	105,720	97,073				
Financial services	46,835	340	-	-	3,221	-	-	-	-	50,396	79,715	53,396				
In-service (includes PD)	110,062	5,519	31	1,464	1,170	-	-	-	-	117,075	95,298	94,866				
Insurance	144,723	228,127	25,724	106,545	71,216	-	-	3,095	-	581,370	554,582	496,943				
Materials & supplies	10,739	20,078	(158)	39	413	128	-	132	613	31,371	32,980	31,083				
Postage, freight & courier	16,593	71,731	-	167	1,600	-	-	4,585	-	18,361	20,400	19,128				
Printing & copying	8,055	317,806	9,797	18,086	28,657	-	-	1,541	-	330,783	345,633	308,547				
Professional services	207,724	71,731	-	167	1,600	-	-	4,585	-	337,199	339,470	334,625				
Resale items	8,403	991	999	-	-	-	-	-	-	10,393	12,779	7,689				
Subscriptions	59,855	1,688	1,490	2,427	1,089	(420)	-	-	-	66,108	59,550	64,416				
Telephone & fax	97,029	39,588	6,448	35,909	15,197	-	-	3,347	-	202,238	199,106	226,016				
Travel	980,608	720,502	51,546	166,563	125,189	128	5,626	14,341	130,449	2,155,700	2,174,358	2,139,953				
Other	374,630	320,921	27,432	172,908	78,665	10,516	33,116	32,220	-	1,050,409	1,137,041	962,123				
Personal Services	15,790	100	-	14,150	109,697	-	-	176,362	-	139,737	88,662	112,551				
Employee benefits	2,131,227	2,118,821	203,705	1,442,012	561,613	73,358	205,058	13,419	-	6,912,156	6,523,301	6,502,259				
Honoraria	19,379	-	-	9,638	2,430	-	-	-	-	44,865	189,730	28,874				
Salaries	2,541,026	2,439,842	231,137	1,638,709	752,405	83,874	238,174	222,001	-	8,147,167	7,938,734	7,605,807				
Other	5,068,892	\$ 4,022,460	\$ 568,214	\$ 1,877,553	\$ 893,858	\$ 84,003	\$ 243,800	\$ 688,932	\$ 131,052	\$ 14,578,866	\$ 14,238,283	\$ 13,903,583				

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

	2019 General Actual				2019	2019	2018
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 475,412	\$ -	\$ -	\$ 475,412	\$ 343,229	\$ 307,826
	-	475,412	-	-	475,412	343,229	307,826
Amortization	-	1,116,640	-	-	1,116,640	1,225,000	1,168,071
Loss on disposal of assets	-	84,054	-	-	84,054	-	-
Equipment							
Equipment (non-capital)	-	-	1,926	-	1,926	-	688
Rental	-	-	128,125	-	128,125	117,511	117,551
Repairs and maintenance	-	-	99,253	-	99,253	74,878	103,627
	-	-	229,303	-	229,303	192,389	221,866
Facilities							
Building supplies	-	-	17,958	-	17,958	39,400	89,503
Grounds	-	-	36,308	-	36,308	44,000	64,115
Janitorial	-	-	60,612	-	60,612	57,700	66,498
Rental	-	12,515	288,623	-	301,138	297,630	279,222
Repairs & maintenance buildings	-	-	85,538	-	85,538	72,000	54,958
Utilities	-	-	91,838	-	91,838	103,000	95,055
	-	12,515	580,877	-	593,391	613,730	649,350
Information Technology							
Computer services	-	4,493	-	-	4,493	5,000	5,322
Equipment (non-capital)	-	430	-	-	430	3,000	2,553
Repairs & maintenance buildings	-	-	-	2,399	2,399	-	192
Software (non-capital)	4,257	8,134	8,440	50,304	71,134	92,448	58,495
	4,257	13,057	8,440	52,703	78,457	100,448	66,562
Operating							
Advertising	-	104,167	-	-	104,167	113,000	115,835
Association fees & dues	14,805	4,082	-	-	18,887	37,974	38,525
Bad debts	-	13,279	-	-	13,279	5,000	(8,263)
Financial services	-	104,257	-	-	104,257	105,320	96,749
In-service (includes PD)	3,659	42,701	-	474	46,835	77,057	48,086
Insurance	9,664	4,973	90,671	4,754	110,062	91,199	88,723
Materials & supplies	4	47,986	68,754	27,980	144,723	172,450	128,621
Postage, freight & courier	18	163	10,140	418	10,739	20,850	16,960
Printing & copying	-	11,219	5,375	-	16,593	14,700	17,608
Professional services	4,293	202,034	1,397	-	207,724	84,595	228,888
Resale items	-	8,055	-	-	8,055	8,000	5,494
Subscriptions	-	4,632	81	3,690	8,403	5,869	4,061
Telephone & fax	-	11,163	46,939	1,752	59,855	47,000	57,666
Travel	24,829	69,729	1,535	936	97,029	112,800	126,336
	57,271	628,439	224,892	40,005	950,608	895,813	965,288
Personal Services							
Employee benefits	-	288,832	52,321	33,478	374,630	347,171	364,532
Honoraria	15,790	-	-	-	15,790	22,533	16,415
Salaries	-	1,680,933	243,974	206,320	2,131,227	1,859,941	2,032,619
Other	-	19,373	6	-	19,379	27,000	21,348
	15,790	1,989,137	296,300	239,798	2,541,026	2,256,645	2,434,915
Total General Expenses	\$ 77,318	\$ 4,319,255	\$ 1,339,812	\$ 332,506	\$ 6,068,892	\$ 5,627,254	\$ 5,813,879

GLOSSARY

Casual Student

A participant taking courses, within a program group, that collectively totals less than 30 hours. (Applies to Skills Training only.)

Completer

Any participant who has successfully completed course requirements or remained to the end of the program.

FLE

Full Load Equivalent. The total participant hours divided by the accepted full load equivalent factor for a program group.

FTE

Full Time Equivalent

Full-Time Student

Total number of students who are taking courses (within the program group) that collectively require a minimum average of 18 hours of scheduled class time per week for a program session with a minimum duration period of 12 weeks (both conditions need to be true). There are two exceptions:

(a) **Apprenticeship and Trade:** 240 hours (a complete level depending on the trade) is required; and

(b) **University courses:** 234 hours (6 courses at 39 hours) of scheduled class time for the academic year.

Graduates

Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution.

Participant Hours

The total time (in hours) that a student is actively involved in a program (courses) session.

Part-Time Student

The number of students who are taking courses (within a program group) that collectively require less than an average of 18 hours of scheduled class time per week for a minimum duration period of less than 12 weeks but equal to or more than 30 hours in total. There are two exceptions:

(a) **Apprenticeship and Trade:** Totalling less than 240 hours of scheduled class time for academic year; and

(b) **University courses:** Totalling less than 234 hours.

Program Group

A combination of SIS 'Program Area', Program Type or Program Category identified for the specific purpose of reporting student enrolments. Program Groups for reporting to the Ministry are:

Skills Training - Institute Credit (Sask Polytech)
Skills Training - Institute Credit (Other Suppliers)
Skills Training - Apprenticeship & Trade
Skills Training - Industry Credit
Skills Training - Non-Credit (includes Industry Non-Credit, Community/Individual Non-Credit, and Personal Interest Non-Credit)
Adult Basic Education - Credit Adult 12
Adult Basic Education - Credit Adult 10
Adult Basic Education - Credit Academic GED
Adult Basic Education - Non-Credit Employability/Life Skills
Adult Basic Education - Non-Credit English Language Training
Adult Basic Education - Non-Credit General Academic Studies
Adult Basic Education - Non-Credit Literacy University

Student Enrolment: Student(s) enrolled in program(s) or course(s) that are part of a specific Program Group.



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