

# DREAMS BUILT HERE



**ANNUAL  
REPORT  
2014  
2015**




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**WHAT'S  
INSIDE**

# CREATING PROSPERITY

- A polymer is a substance of molecules with large molecular masses, composed of repeating structural units or monomers, connected by covalent chemical bonds.
- Polymers are formed by condensation/dehydration





# ITY

composed of  
molecular mass  
structural units, or  
covalent

reactions

Prosperous  
individuals,  
enterprises and  
economies –  
driven by  
excellence at  
Parkland College.

# VISION



# CHANGING LIVES







Parkland College  
is a catalyst;  
changing lives,  
communities  
and industry  
– one learner  
at a time.

**MISSION**



# OUR STORY CONTINUES.



Since its inception in 1973, Parkland College has worked to expand the philosophy of life-long learning in the Parkland region. Among the seven basic principles upon which Saskatchewan's college system was founded is the idea that programs are to be developed in response to the needs of the community. Today, Parkland College delivers hundreds of program sessions in Yorkton, Melville, Fort Qu'Appelle, Esterhazy, Canora, and Kamsack. Students can choose from a broad spectrum of educational services from high school upgrading to skills training and trades to the province's most diverse off-campus university offerings.

Parkland College is focused on the future by continuing its legacy of adaptability and diversity in order to best serve the education and training needs of adult learners and industry partners in East Central Saskatchewan.



7  
S

GE



## 1,115 GRADUATES

- 248 full-time
- 187 part-time
- 680 casual

## \$194,000 IN SCHOLARSHIPS

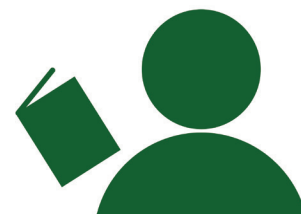
- 116 students awarded



## 210 EMPLOYEES

## 5,824 STUDENTS

- 658 full-time
- 1,650 part-time
- 3,516 casual



## 966 FLEs (FULL-LOAD EQUIVALENTS)

## 37% OF STUDENTS SELF-DECLARE AS ABORIGINAL



## 92% STUDENT SATISFACTION RATE

Sally Bishop, Kamsack  
David Cisyk, Esterhazy  
D. Lydia Cyr, Fort Qu'Appelle (Chair)  
Raymond Sass, Yorkton  
Darrell Sobkow, Yorkton

## BOARD OF GOVERNORS' REPORT

Parkland College's Board of Governors, under the leadership of Chair Lydia Cyr and Vice-Chair Raymond Sass, continued the practice of rotating Board meetings throughout the College's regular campuses during the 2014-15 program year. Canora, Esterhazy, Fort Qu'Appelle, Melville, and Yorkton each hosted at least one Board of Governors' meeting.

In addition to the nine regular Board meetings, eight Committee of the Whole meetings were held in advance of the regular meetings. These meetings focused on governance policy review and renewal. At the conclusion of the June regular meeting, all governance policies had been reviewed and renewed as needed.

The Board of Governors provided oversight and direction to the College through standing agenda items in the following areas of responsibility: Strategic Direction and Monitoring, Fiduciary Stewardship, CEO Relationship and Management, Board Governance, and Stakeholder Relationships and Advocacy. Effective August 2014, the Board added the topic of Risk Analysis to the Strategic Direction and Monitoring reporting process.

Members of the Board of Governors remained active in the College through attendance at numerous College events including Graduation, the annual Dollars for Scholars fundraising golf tournament, and scholarship teas.

The Board of Governors also played a key advocacy role throughout 2014-15. Individual members and the Board as a whole met with a variety of community organizations and local government authorities to further advance the work of the College in the region.

**9** REGULAR  
BOARD MEETINGS

**8** COMMITTEES  
OF THE WHOLE

**1** CONSTITUTIONAL  
MEETING

**1** CONFERENCE CALL  
MEETING



In the 2014-2015 program year, Parkland College continued to grow and develop as we worked to support communities, industry, and learners.

We built on our extensive programming with new offerings such as Introduction to Mining at our Fort Qu'Appelle campus. In May 2015 we were able to celebrate 15 students who completed the 22-week program in preparation for employment in the mining industry.

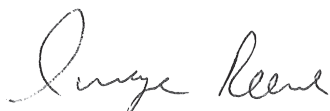
In cooperation with the East Central Research Foundation (ECRF), the College continued to expand its work in the area of agriculture research. Our joint research farm developed even more on land provided by the City of Yorkton. Funding from government agencies allows ECRF and the College to pursue applied research projects in areas such as seed treatments, crop residues, fertilizer application rates, and weed and pest control.

The development and completion of the Trades and Technology Centre was a top priority. With capital funding provided by the Government of Saskatchewan and the overwhelming success of the College's Capital Campaign, construction of the new facility proceeded during the course of the year. The addition of the facility and its increased instructional space creates opportunities for new programs to meet the needs of local and provincial businesses and industries.

Parkland College was able to accomplish initiatives like these while continuing to provide a broad array of services from Essential Skills to Post Graduate university programming. We were able to sustain and build upon our commitment to meet the educational and training needs at the local level and beyond.

Parkland College is able to look back on another successful year thanks to the contributions of many. Our thanks extends to our staff who have committed themselves to provide high quality education and training experiences for our learners. We would also not be able to achieve success without the continuous support of our partners. Many individuals, organizations and businesses provide unwavering support to assist the College in our work. It is only through this strong cooperative effort that we are able to achieve success!

Sincerely,



Dwayne Reeve  
President



## PRESIDENT'S MESSAGE

# STRATEGIC PRIORITIES

Parkland College is constantly evolving, repositioning to better meet the needs of its stakeholders. These strategic directions, against which all plans, policies, and decision are evaluated, have guided us since 2012. They will form the foundation of our next multi-year Strategic Plan.

## 1 PRODUCT SCOPE

The College continues to expand its continuum of learning services to provide a full range of adult upgrading, technical, professional and liberal education opportunities – facilitating initial training and education as well as ongoing learning enrichment and niche program development to keep our stakeholders current and competitive.

## 2 AREA OF INFLUENCE

The College strives to address the educational and learning priorities of regional learners and the regional economy while expanding its market boundaries to the international level and preparing its customers for success wherever they chose to pursue employment.

## 3 LEVERAGING TECHNOLOGY

The College is committed to adopting or developing leading edge learning technologies in support of its mission, vision and strategic directions.

## 4 OUTREACH

The College will continue to provide programs and services at its campuses while expanding capacity to serve through a new expanded trades and technology campus in Yorkton and 'on location' in and with its partner communities, First Nation bands, and industries.

## 5 ENTREPRENEURIAL

The College is committed to strengthening and diversifying its revenue sources – reducing dependency on government funding through expanded enterprise activity.

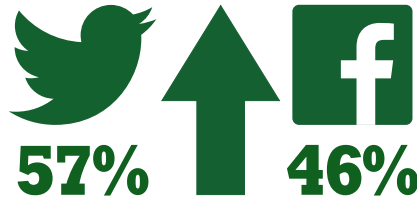
## 6 QUALITY AND VALUE

The College will develop its value propositions with the ultimate goal of becoming the college of choice for learners, the employer of choice for staff, and the partner of choice for communities, businesses and industry.



OVER **125**  
ARTICLES  
ABOUT THE  
COLLEGE  
PUBLISHED  
IN SASK.  
PRINT MEDIA

## SOCIAL MEDIA REACH



## HIGHEST EVER ONLINE GRADE 12 ENROLMENT



## TOTAL CONTRIBUTIONS, TRADES & TECHNOLOGY CENTRE CAPITAL CAMPAIGN

► **\$5.057M**

EMPLOYEE ENGAGEMENT	<b>77%</b>
STAFF RETENTION RATE	<b>86%</b>
EMPLOYEES RECOGNIZED FOR LONG SERVICE	<b>16</b>
COMBINED EXPERIENCE	<b>200</b> YEARS

## FUNDS RAISED FOR SCHOLARSHIPS AT 10TH ANNUAL DOLLARS FOR SCHOLARS GOLF CLASSIC

**\$26,000+**

WEBSITE TRAFFIC UP **79%**  
TO OVER 259,000 PAGEVIEWS

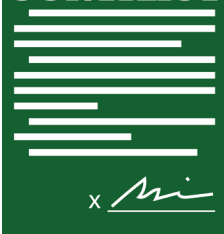
**WWW** 

**108** ◀ STUDENTS ATTENDED  
JUNE GRADUATION

ABORIGINAL STUDENTS  
COMPLETED INTRODUCTION  
TO MINING PROGRAM ► **15**

**2100** ◀ HIGH SCHOOLERS  
ATTENDED CAREER  
EXPLORATIONS

## CONTRACT



**\$2.51 MILLION**  
BUSINESS & TRAINING  
CONTRACT REVENUE

**BY THE  
NUMBERS**  
**2014**  
**2015**



# BUILT TOGETHER

The Trades and Technology Centre opened to students on Sept. 4, 2015. It was the culmination of years of hard work. But it was a step we could not have taken without the encouragement and support of hundreds of businesses, organizations, partners, and friends.

Years ago we embarked on the first regional colleges capital campaign in Saskatchewan history. We were joined on that winding road by numerous supporters.

This facility is a major accomplishment for Parkland College, but we don't consider it to be a finish line. We feel like our work is just beginning as our students learn the theory and practise the hands-on techniques that will turn them into the skilled workers our region and province need.

Our motto all along has been "Colleges Build Communities and Communities Build Colleges." Thank you for your help and support to get us this far.

We look forward to what the future holds.

## Honour Roll

Government of Saskatchewan  
City of Yorkton  
PotashCorp  
The Mosaic Company  
Western Economic Diversification  
Canada

## Circle of Excellence

Canada West Equipment Dealers  
Association  
Anonymous  
Leon Ram Companies  
Morris Industries Ltd.  
Parkland Credit Unions

## Leaders

Grain Millers, Inc.  
Town of Canora  
Logan Stevens Construction (2000) Ltd.  
Yorkton Co-operative Association Ltd.  
Painted Hand CDC  
RBC Foundation  
Ernest Baurele Memorial Trust Fund  
Mark's Parkland Trades Open  
Rotary Club of Yorkton  
Collins Barrow PQ LLP  
Harvest Meats

## Partners

Dr.'s Ron & Bree Rogoza Optometrists  
Leland Campbell LLP  
Flaman Group of Companies  
R H Electric Ltd.  
Rusnak Balacko Kachur Rusnak  
Redhead Equipment Ltd.

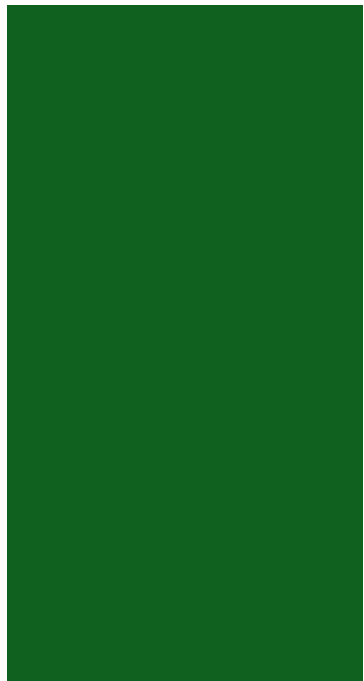
BMO Bank of Montreal  
Key Auto Group  
Kinsmen Club of Yorkton  
CIBC

## Friends

Yorkton Lions Club  
Yorkton Concrete Products Ltd.  
Bailey's Funeral Home  
Loucks Medi-Health Pharmacy  
Royal Auto Group  
United Steelworkers (USW)  
Local 5917  
Yorkton This Week  
SaskTel Pioneers  
Fedorowich Construction Ltd.  
Parkland College Family Campaign  
City of Melville  
Castleton Industries Ltd.  
Crusader Drilling  
Ungar Construction  
Farrell Agencies Ltd.  
Nixon Electrical Service Ltd.  
Ottenbreit Sanitation Services  
Richardson Pioneer Ltd.  
Credit Unions of East Central  
Saskatchewan  
Advance Engineered Products  
TruckPro Yorkton  
Cottenie Bowtell Dental Prof Corp  
Wasylynka Masonry Ltd.  
Prairie Paint Centre Yorkton

## Scholars

Yorkton Tribal Council  
TD Canada Trust







# 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)	2014-15 Target (FLE's)	2014-15 Results (FLE's)
<b>1a) Skills Training - Institute Credit</b> (includes Institute Credit-Sask Polytech, Institute Credit-Other & Apprenticeship)	322	440.1	284.68
b) Skills Training - Industry Credit	49	72.1	28.98
c) Skills Training - Non-Credit	25	30.1	35.35
d) Adult Basic Education - Credit	306	280	316.06
e) Adult Basic Education - Non-Credit	153	170.6	193.49
f) University - Credit	73	137.3	106.90

## KEY PERFORMANCE INDICATOR #2

Participation, Employment, and Continued to Take Further Training (Rates for Aboriginal Students in %'s, Credit Programs only)	Baseline (%'s)	2014-15 Target (%)	2014-15 Results (%)
<b>2A. Aboriginal Participation (Enrolment) Rate</b> (full-time/part-time)			
a) Skills Training - Institute Credit	17	17	19
b) Skills Training - Industry Credit	21	21	26
c) Adult Basic Education - Credit	55	55	50
d) University - Credit	28	28	28
<b>2B. Graduation Rates of Aboriginal Persons</b> (full-time)			
a) Skills Training - Institute Credit			
i) As % of Graduates	12	12	17
ii) As % of Aboriginal Enrolments	61	61	44
b) Skills Training - Industry Credit			
i) As % of Graduates	n/a	n/a	n/a
ii) As % of Aboriginal Enrolments	n/a	n/a	n/a
c) Adult Basic Education - Credit			
i) As % of Graduates	79	79	82
ii) As % of Aboriginal Enrolments	27	27	33
<b>2C. Aboriginal Employment Rate</b> (full-time)			
a) Skills Training - Institute Credit	82	82	90
b) Skills Training - Industry Credit	n/a	n/a	n/a
c) Adult Basic Education - Credit	59	59	82
<b>2D. Aboriginal Continued to Further Training</b> (full-time)			
a) Skills Training - Institute Credit	56	56	83
b) Skills Training - Industry Credit	n/a	n/a	n/a
c) Adult Basic Education - Credit	71	71	95

# KEY PERFORMANCE MEASURES

## KEY PERFORMANCE INDICATOR #3

Number of Graduates/Completers for all Credit Programs (In #'s of students)	Baseline (# of students)	2014-15 Target (# of students)	2014-15 Results (# of students)
<b>3A. Number of Graduates (full-time/part-time)</b>			
a) Skills Training - Institute Credit	275	300	215
b) Skills Training - Industry Credit not casual	168	175	129
c) Adult Basic Education - Credit	107	107	91
<b>3B. Number of Completers (full-time/part-time)</b>			
a) Skills Training - Institute Credit	291	291	202
b) Skills Training - Industry Credit not casual	18	18	6
c) Adult Basic Education - Credit	360	360	417

\*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 institute.

## KEY PERFORMANCE INDICATOR #4

Participation, Employment, and Continued to Take Further Training (Rates for all students in %'s, for credit programs only)	Baseline (%'s)	2014-15 Target (%'s)	2014-15 Results (%'s)
<b>4A. Participation (Enrolment) Rate (full-time/part-time)</b>			
a) Skills Training - Institute Credit	37	37	31
b) Skills Training - Industry Credit not casual	11	11	10
c) Adult Basic Education - Credit	41	41	46
d) University - Credit	11	11	13
<b>4B. Graduation Rates of Students (full-time)</b>			
a) Skills Training - Institute Credit			
i) As % of Enrolments	74	74	70
c) Skills Training - Industry Credit			
i) As % of Enrolments no full-time students	n/a	n/a	n/a
d) Adult Basic Education - Credit			
i) As % of Enrolments	27	27	33
<b>4C. Employment Rate (full-time)</b>			
a) Skills Training - Institute Credit	90	90	88
b) Skills Training - Industry Credit no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	61	61	81
<b>4D. Continued to Further Training Rates (full-time)</b>			
a) Skills Training - Institute Credit	78	78	72
b) Skills Training - Industry Credit no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	73	73	93

# KEY PERFORMANCE MEASURES

## KEY PERFORMANCE INDICATOR #5

	Baseline (\$'s)	2014-15 Target (\$'s)	2014-15 Results (\$'s)
Total Contractual Revenue (In Contract \$ Received)	\$1,550,008	\$1,886,206	\$2,510,509

### NOTES:

- 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.

# ENROLMENT BY PROGRAM

**Table 1 - Comprehensive Enrolment by Program Groups for the Whole College**

Program Groups		Actuals							
		2013-2014				2014-2015			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	169	266	8	264.90	207	158	1	249.66
	Other	30	70	10	28.61	16	43	102	17.94
	Apprenticeship & Trade	36	11		17.42	36	10		17.07
	<b>Total Institute Credit</b>	<b>235</b>	<b>347</b>	<b>18</b>	<b>310.93</b>	<b>259</b>	<b>211</b>	<b>103</b>	<b>284.67</b>
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	<b>24</b>	<b>283</b>	<b>1,013</b>	<b>74.76</b>	<b>0</b>	<b>142</b>	<b>689</b>	<b>28.98</b>
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	<b>10</b>	<b>84</b>	<b>2,352</b>	<b>30.92</b>	<b>0</b>	<b>232</b>	<b>2,724</b>	<b>35.35</b>
<b>TOTAL SKILLS TRAINING</b>		<b>269</b>	<b>714</b>	<b>3,383</b>	<b>416.61</b>	<b>259</b>	<b>585</b>	<b>3,516</b>	<b>349.00</b>
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	106	370		218.56	113	420		237.69
	Adult 10	83	56		83.31	85	50		74.00
	Academic GED	0	47		2.54	0	28		4.37
	<b>Total ABE Credit</b>	<b>189</b>	<b>473</b>		<b>304.41</b>	<b>198</b>	<b>498</b>		<b>316.06</b>
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills	67	106		84.00	88	186		135.93
	English Language Training	0	153		29.55	0	182		37.40
	General Academic Studies	0	14		0.72	19	35		14.97
	Literacy	0	96		27.50	1	55		5.20
	<b>Total ABE Non-Credit</b>	<b>67</b>	<b>369</b>		<b>141.77</b>	<b>108</b>	<b>458</b>		<b>193.49</b>
<b>TOTAL ADULT BASIC EDUCATION</b>		<b>256</b>	<b>842</b>		<b>446.18</b>	<b>306</b>	<b>956</b>		<b>509.56</b>
UNIVERSITY	<b>Total University</b>	<b>83</b>	<b>149</b>		<b>105.38</b>	<b>93</b>	<b>109</b>		<b>106.90</b>
<b>TOTAL ENROLMENT</b>		<b>608</b>	<b>1,705</b>	<b>3,383</b>	<b>968.17</b>	<b>658</b>	<b>1,650</b>	<b>3,516</b>	<b>965.45</b>

2014-15 Results as of October 23, 2015

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

**\*\*See Glossary for Definitions of Terms\*\***

# ENROLMENT BY PROGRAM

**Table 1A - Enrolment by Program Groups for CANORA Campus**

		Actuals							
		2013-2014				2014-2015			
	Program Groups	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	0	38	3	13.56	18	25	1	21.99
	Other								
	Apprenticeship & Trade								
	<b>Total Institute Credit</b>	0	38	3	13.56	18	25	1	21.99
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	0	7	68	1.43	0	0	50	0.93
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	0	0	58	1.32	0	0	0	0
<b>TOTAL SKILLS TRAINING</b>		0	45	129	16.31	18	25	51	22.92
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	12	12		15.26	23	12		24.37
	Adult 10	28	11		26.19	14	17		13.32
	Academic GED	0	13		2.33	0	20		4.30
	<b>Total ABE Credit</b>	40	36		43.78	37	49		41.99
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills	8	45		8.54	11	73		22.91
	English Language Training								
	General Academic Studies					19	6		13.33
	Literacy	0	13		0.52				
	<b>Total ABE Non-Credit</b>	8	58		9.06	30	79		36.24
<b>TOTAL ADULT BASIC EDUCATION</b>		48	94		52.84	67	128		78.23
UNIVERSITY	<b>Total University</b>	0	8		1.10				
<b>TOTAL ENROLMENT</b>		48	147	129	70.25	85	153	51	101.15

2014-15 Results as of October 23, 2015

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

**\*\*Note:** Canora Campus includes Kamsack & area

# ENROLMENT BY PROGRAM

**Table 1B - Enrolment by Program Groups for ESTERHAZY Campus**

		Actuals							
		2013-2014				2014-2015			
	Program Groups	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	0	4		1.14	0	0		11.36
	Other	0	27	2	1.93				
	Apprenticeship & Trade	36	11		17.42	36	10		17.07
	<b>Total Institute Credit</b>	<b>36</b>	<b>42</b>	<b>2</b>	<b>20.49</b>	<b>36</b>	<b>10</b>		<b>28.43</b>
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>3.22</b>	<b>0</b>	<b>1</b>	<b>139</b>	<b>2.50</b>
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	<b>0</b>	<b>33</b>	<b>2,038</b>	<b>16.49</b>	<b>0</b>	<b>54</b>	<b>2,534</b>	<b>21.57</b>
<b>TOTAL SKILLS TRAINING</b>		<b>36</b>	<b>75</b>	<b>2,280</b>	<b>40.20</b>	<b>36</b>	<b>65</b>	<b>2,673</b>	<b>52.50</b>
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	0	316		100.02	0	366		124.37
	Adult 10								
	Academic GED								
	<b>Total ABE Credit</b>	<b>0</b>	<b>316</b>		<b>100.02</b>	<b>0</b>	<b>366</b>		<b>124.37</b>
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills					0	14		4.13
	English Language Training	0	54		10.11	0	56		11.78
	General Academic Studies					0	6		0.31
	Literacy								
	<b>Total ABE Non-Credit</b>	<b>0</b>	<b>54</b>		<b>10.11</b>	<b>0</b>	<b>76</b>		<b>16.22</b>
<b>TOTAL ADULT BASIC EDUCATION</b>		<b>0</b>	<b>370</b>		<b>110.13</b>	<b>0</b>	<b>442</b>		<b>140.59</b>
UNIVERSITY	<b>Total University</b>	<b>0</b>	<b>3</b>		<b>0.80</b>				
<b>TOTAL ENROLMENT</b>		<b>36</b>	<b>448</b>	<b>2,280</b>	<b>151.13</b>	<b>36</b>	<b>507</b>	<b>2,534</b>	<b>193.09</b>

2014-15 Results as of October 23, 2015

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

**\*\*NOTE:** The “Online” Adult 12 program is entered under the Esterhazy Campus.



# ENROLMENT BY PROGRAM

**Table 1C - Enrolment by Program Groups for FORT QU'APPELLE Campus**

		Actuals							
	Program Groups	2013-2014				2014-2015			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	3	19		6.85	2	2		3.11
	Other	20	0		15.11				
	Apprenticeship & Trade								
	<b>Total Institute Credit</b>	<b>23</b>	<b>19</b>		<b>21.96</b>	<b>2</b>	<b>2</b>		<b>3.11</b>
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	<b>0</b>	<b>20</b>	<b>67</b>	<b>2.27</b>	<b>0</b>	<b>10</b>	<b>7</b>	<b>1.20</b>
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	<b>10</b>	<b>3</b>		<b>5.45</b>				
<b>TOTAL SKILLS TRAINING</b>		<b>33</b>	<b>42</b>	<b>67</b>	<b>29.68</b>	<b>2</b>	<b>12</b>	<b>7</b>	<b>4.31</b>
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	16	17		16.02	21	14		19.60
	Adult 10	21	9		18.11	22	3		16.54
	Academic GED	0	10		0.07	0	4		0.03
	<b>Total ABE Credit</b>	<b>37</b>	<b>36</b>		<b>34.20</b>	<b>43</b>	<b>21</b>		<b>36.17</b>
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills	51	33		42.80	41	31		37.04
	English Language Training								
	General Academic Studies								
	Literacy	0	18		1.63	0	15		0.88
	<b>Total ABE Non-Credit</b>	<b>51</b>	<b>51</b>		<b>44.43</b>	<b>41</b>	<b>46</b>		<b>37.91</b>
<b>TOTAL ADULT BASIC EDUCATION</b>		<b>88</b>	<b>87</b>		<b>78.63</b>	<b>84</b>	<b>67</b>		<b>74.08</b>
UNIVERSITY	<b>Total University</b>	<b>23</b>	<b>8</b>		<b>29.68</b>	<b>14</b>	<b>1</b>		<b>15.10</b>
<b>TOTAL ENROLMENT</b>		<b>144</b>	<b>137</b>	<b>67</b>	<b>137.99</b>	<b>100</b>	<b>80</b>	<b>7</b>	<b>93.49</b>

2014-15 Results as of October 23, 2015

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

# ENROLMENT BY PROGRAM

**Table 1D - Enrolment by Program Groups for MELVILLE Campus**

		Actuals							
	Program Groups	2013-2014				2014-2015			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	11	20		21.90	12	10		24.94
	Other	10	43	8	11.57	16	42	97	17.69
	Apprenticeship & Trade								
	<b>Total Institute Credit</b>	<b>21</b>	<b>63</b>	<b>8</b>	<b>33.47</b>	<b>28</b>	<b>52</b>	<b>97</b>	<b>42.63</b>
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	<b>17</b>	<b>26</b>	<b>64</b>	<b>11.91</b>	<b>0</b>	<b>22</b>	<b>27</b>	<b>2.08</b>
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	<b>0</b>	<b>6</b>	<b>22</b>	<b>0.70</b>	<b>0</b>	<b>100</b>	<b>56</b>	<b>4.73</b>
<b>TOTAL SKILLS TRAINING</b>		<b>38</b>	<b>95</b>	<b>94</b>	<b>46.08</b>	<b>28</b>	<b>174</b>	<b>180</b>	<b>49.44</b>
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	8	5		7.79	9	4		8.00
	Adult 10	6	3		6.60	9	3		8.46
	Academic GED	0	5		0.02	0	3		0.02
	<b>Total ABE Credit</b>	<b>14</b>	<b>13</b>		<b>14.41</b>	<b>18</b>	<b>10</b>		<b>16.48</b>
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills								
	English Language Training	0	13		2.21	0	10		0.35
	General Academic Studies								
	Literacy	0	12		1.05	0	8		0.68
	<b>Total ABE Non-Credit</b>	<b>0</b>	<b>25</b>		<b>3.26</b>	<b>0</b>	<b>18</b>		<b>1.03</b>
<b>TOTAL ADULT BASIC EDUCATION</b>		<b>14</b>	<b>38</b>		<b>17.67</b>	<b>18</b>	<b>28</b>		<b>17.51</b>
UNIVERSITY	<b>Total University</b>	<b>0</b>	<b>23</b>		<b>2.10</b>				
<b>TOTAL ENROLMENT</b>		<b>52</b>	<b>156</b>	<b>94</b>	<b>65.85</b>	<b>46</b>	<b>202</b>	<b>180</b>	<b>66.95</b>

2014-15 Results as of October 23, 2015

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

# ENROLMENT BY PROGRAM

**Table 1E - Enrolment by Program Groups for YORKTON Campus**

		Actuals							
		2013-2014				2014-2015			
	Program Groups	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	<b>Institute Credit:</b>								
	Sask Polytech	155	186	6	221.45	175	121	2	188.25
	Other					0	0	7	0.25
	Apprenticeship & Trade								
	<b>Total Institute Credit</b>	<b>155</b>	<b>186</b>	<b>6</b>	<b>221.45</b>	<b>175</b>	<b>121</b>	<b>9</b>	<b>188.50</b>
	<b>Industry Credit:</b>								
	<b>Total Industry Credit</b>	<b>7</b>	<b>224</b>	<b>633</b>	<b>55.92</b>	<b>0</b>	<b>115</b>	<b>487</b>	<b>22.29</b>
	<b>Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)</b>								
	<b>Total Non-Credit</b>	<b>0</b>	<b>37</b>	<b>247</b>	<b>6.97</b>	<b>0</b>	<b>77</b>	<b>142</b>	<b>9.05</b>
<b>TOTAL SKILLS TRAINING</b>		<b>162</b>	<b>447</b>	<b>886</b>	<b>284.34</b>	<b>175</b>	<b>313</b>	<b>638</b>	<b>219.84</b>
ADULT BASIC EDUCATION	<b>ABE Credit:</b>								
	Adult 12	70	40		79.48	60	38		61.35
	Adult 10	27	35		32.40	40	28		35.68
	Academic GED	0	19		0.12	0	1		0.01
	<b>Total ABE Credit</b>	<b>97</b>	<b>94</b>		<b>112.00</b>	<b>100</b>	<b>67</b>		<b>97.04</b>
	<b>ABE Non-Credit:</b>								
	Employability/Life Skills	8	67		32.66	36	86		71.86
	English Language Training	0	86		17.24	0	116		25.27
	General Academic Studies	0	14		0.72	0	23		1.33
	Literacy	0	54		24.29	1	32		3.64
	<b>Total ABE Non-Credit</b>	<b>8</b>	<b>221</b>		<b>74.91</b>	<b>37</b>	<b>257</b>		<b>102.1</b>
<b>TOTAL ADULT BASIC EDUCATION</b>		<b>105</b>	<b>315</b>		<b>186.91</b>	<b>137</b>	<b>324</b>		<b>199.14</b>
UNIVERSITY	<b>Total University</b>	<b>59</b>	<b>118</b>		<b>71.70</b>	<b>79</b>	<b>108</b>		<b>91.80</b>
<b>TOTAL ENROLMENT</b>		<b>326</b>	<b>880</b>	<b>886</b>	<b>542.95</b>	<b>391</b>	<b>745</b>	<b>638</b>	<b>510.78</b>

2014-15 Results as of October 23, 2015

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

# EQUITY PARTICIPATION

**Table 2 - Equity Participation Enrolments by Program Groups for the Whole College**

SKILLS TRAINING		Program Groups	Actuals																							
			2013-2014						2014-2015																	
			Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment		
FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
ADULT BASIC EDUCATION	Institute Credit:																									
	Sask Polytech	35	46	1	4	11	0	4	5	0	169	266	8	66	16	0	9	8	0	3	4	0	207	158	1	
	Other	19	10	2	2	0	0	0	0	0	30	70	10	0	4	3	0	0	0	1	0	0	16	43	102	
	Apprenticeship & Trade	3	1	0	1	0	0	0	0	0	36	11	0	2	1	0	1	0	0	0	0	0	36	10	0	
	Total Institute Credit	57	57	3	7	11	0	4	5	0	235	347	18	68	21	3	10	8	0	4	4	0	259	211	103	
	Industry Credit:																									
	Total Industry Credit	16	67	103	3	5	13	0	7	15	24	283	1,013	0	37	57	0	4	9	0	3	9	0	142	689	
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																									
	Total Non-Credit	10	8	137	0	1	47	0	3	26	10	84	2,352	0	7	157	0	3	41	0	1	21	0	232	2,724	
	TOTAL SKILLS TRAINING		83	132	243	10	17	60	4	15	41	269	714	3,383	68	65	217	10	15	50	4	8	30	259	585	3,516
ADULT BASIC EDUCATION	Adult Basic Education Credit:																									
	Adult 10	75	107		2	15		6	14		106	370		83	125		2	26		13	22		113	420		
	Adult 12	79	47		0	0		8	11		83	56		78	43		3	3		18	3		85	50		
	Academic GED	0	36		0	0		0	3		0	47		0	22		0	0		0	3		0	28		
	Total ABE Credit	154	190		2	15		14	28		189	473		161	190		5	29		31	28		198	498		
	Adult Basic Education																									
	Non-Credit:																									
	Employability/ Life Skills	56	94		4	4		2	3		67	106		79	166		3	5		3	12		88	186		
	English																									
	Language Training	0	0		0	11		0	0		0	153		0	1		0	21		0	0		0	182		
TOTAL ADULT BASIC EDUCATION	General Academic Studies	0	2		0	0		0	0		0	14		19	16		0	2		2	4		19	35		
	Literacy	0	61		0	1		0	15		0	96		1	31		0	4		1	9		1	55		
	Total ABE Non-Credit	56	157		4	16		2	18		67	369		99	214		3	32		6	25		108	458		
	UNIVERSITY	210	347		6	31		16	46		256	842		260	404		8	61		37	53		306	956		
TOTAL ENROLMENT		326	509	243	20	48	60	20	66	41	608	1,705	3,383	356	498	217	22	82	50	44	63	30	658	1,650	3,516	

2014-15 Results as of October 23, 2015

Note for Table 2 & 4: Equity statistics are voluntary and only students willing to declare were reported.

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

**Table 3 - Student Success by Program Groups for the Whole College**

2014-15 Results as of October 23, 2015

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 &amp; 4

- We do not 'Graduate' University and part-time institute credit programs, all are under completed columns for both academic years.
- We do not do follow-up for University, apprenticeship, part-time institute credit, skills training non-credit, short study industry credit programs and English language training. 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.

# EQUITY PARTICIPATION

**Table 4 - Equity Participation Completers & Graduates by Program Groups for Whole College**

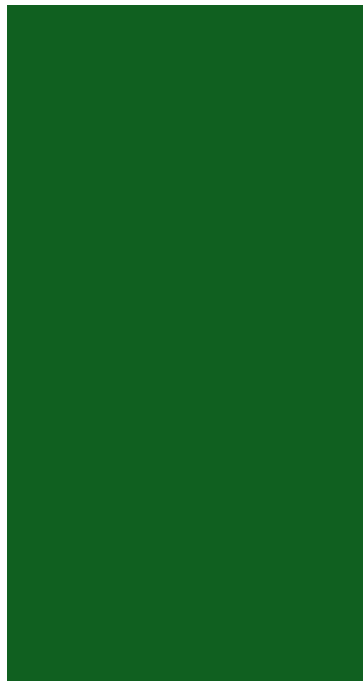
SKILLS TRAINING	Program Groups	Actuals																	
		2013-2014									2014-2015								
		Aboriginal			Visible Minority						Aboriginal			Visible Minority			Disability		
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
	Institute Credit:																		
	Sask Polytech	82	41	25	15	5	8	9	5	1	82	15	35	17	9	6	7	4	1
	Other	31	10	11	2	0	1	0	0	0	7	7	0	0	0	0	1	0	1
	Apprenticeship & Trade	4	1	3	1	0	1	0	0	0	3	1	2	1	0	1	0	0	0
	<b>Total Institute Credit</b>	<b>117</b>	<b>52</b>	<b>39</b>	<b>18</b>	<b>5</b>	<b>10</b>	<b>9</b>	<b>5</b>	<b>1</b>	<b>92</b>	<b>23</b>	<b>37</b>	<b>18</b>	<b>9</b>	<b>7</b>	<b>8</b>	<b>4</b>	<b>2</b>
	Industry Credit:																		
	<b>Total Industry Credit</b>	<b>186</b>	<b>22</b>	<b>159</b>	<b>21</b>	<b>4</b>	<b>17</b>	<b>22</b>	<b>1</b>	<b>21</b>	<b>94</b>	<b>3</b>	<b>84</b>	<b>13</b>	<b>1</b>	<b>11</b>	<b>12</b>	<b>0</b>	<b>11</b>
	Non-Credit (Industry Non-Credit, Community/ Individual Non- Credit, Personal Interest Non-Credit)																		
	<b>Total Non Credit</b>	<b>155</b>	<b>154</b>	<b>0</b>	<b>48</b>	<b>47</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>164</b>	<b>164</b>	<b>0</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>22</b>	<b>22</b>	<b>0</b>
	<b>TOTAL SKILLS TRAINING</b>	<b>458</b>	<b>228</b>	<b>198</b>	<b>87</b>	<b>56</b>	<b>27</b>	<b>60</b>	<b>35</b>	<b>22</b>	<b>350</b>	<b>190</b>	<b>121</b>	<b>75</b>	<b>54</b>	<b>18</b>	<b>42</b>	<b>26</b>	<b>13</b>
ADULT BASIC EDUCATION	Adult Basic Education Credit:																		
	Adult 12	182	112	13	17	13	0	20	17	1	208	128	19	28	22	1	35	21	5
	Adult 10	126	32	34	0	0	0	19	7	4	121	21	43	6	1	1	21	5	9
	Academic GED	36	5	30	0	0	0	3	0	3	22	12	5	0	0	0	3	1	1
	<b>Total ABE Credit</b>	<b>344</b>	<b>149</b>	<b>77</b>	<b>17</b>	<b>13</b>	<b>0</b>	<b>42</b>	<b>24</b>	<b>8</b>	<b>351</b>	<b>161</b>	<b>67</b>	<b>34</b>	<b>23</b>	<b>2</b>	<b>59</b>	<b>27</b>	<b>15</b>
	Adult Basic Education Non-Credit:																		
	Employability/Life Skills	150	114	0	8	6	0	5	3	0	245	192	0	8	7	0	15	11	0
	English Language Training	0	0	0	11	7	0	0	0	0	1	1	0	21	15	0	0	0	0
	General Academic Studies	2	2	0	0	0	0	0	0	0	35	22	0	2	2	0	6	4	0
	Literacy	61	48	0	1	1	0	15	12	0	32	20	0	4	3	0	10	8	0
	<b>Total ABE Non-Credit</b>	<b>213</b>	<b>164</b>	<b>0</b>	<b>20</b>	<b>14</b>	<b>0</b>	<b>20</b>	<b>15</b>	<b>0</b>	<b>313</b>	<b>235</b>	<b>0</b>	<b>35</b>	<b>27</b>	<b>0</b>	<b>31</b>	<b>23</b>	<b>0</b>
	<b>TOTAL ADULT BASIC EDUCATION</b>	<b>557</b>	<b>313</b>	<b>77</b>	<b>37</b>	<b>27</b>	<b>0</b>	<b>62</b>	<b>39</b>	<b>8</b>	<b>664</b>	<b>396</b>	<b>67</b>	<b>69</b>	<b>50</b>	<b>2</b>	<b>90</b>	<b>50</b>	<b>15</b>
	UNIVERSITY	63	60	0	4	4	0	5	4	0	57	55	0	10	10	0	5	5	0
	<b>Total University</b>	<b>1,078</b>	<b>601</b>	<b>275</b>	<b>128</b>	<b>87</b>	<b>27</b>	<b>127</b>	<b>78</b>	<b>30</b>	<b>1,071</b>	<b>641</b>	<b>188</b>	<b>154</b>	<b>114</b>	<b>20</b>	<b>137</b>	<b>81</b>	<b>28</b>
	<b>TOTAL ENROLMENT</b>																		

2014-15 Results as of October 23, 2015

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

E = total enrolment  
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).







# HUMAN RESOURCES

Human Resources assist applicants and employees with all phases of the employment process from recruitment, interviewing, selection and evaluation of employees. Human Resources helps foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 90 full time equivalent (FTE) positions and 210 employees in 2014-2015.

## PERFORMANCE MANAGEMENT

Human Resources improved and modernized performance management processes directly increasing completion rate of Annual Reviews by 10% in the 2014-2015 year. Human Resources led a 360 Degree performance feedback activity for 60% of employees in supervisory positions.

## STAFF RECOGNITION

Sixteen employees were recognized at the Annual Staff Recognition event for their dedication, commitment and service to adult education and our organization.

## PROFESSIONAL DEVELOPMENT

Parkland College is committed to lifelong learning. We continued to budget 1.5% of salaries for training and education opportunities for employees. Three employees participated in an International project in Jamaica.

## WELLNESS

The Wellness Committee continued to promote holistic wellness education and awareness to staff, focusing on mental/emotional, physical and spiritual health.

## RETENTION

Parkland College retained 86% of our employees in 2014-2015. This low turnover reflects a positive work environment and culture, and underscores our efforts to create a workplace where employees Join, Stay, Perform, and Adapt.

## EMPLOYEE ENGAGEMENT AND EMPOWERMENT

Parkland College conducted an Employee Engagement survey in October 2014 to measure our employees' positive emotional attachment to the College. The results identified that 77% of employees are positively engaged at work.

## QUALITY IMPROVEMENT

We continued our focus on evaluating and improving work practices and processes throughout Parkland College to ensure we are providing quality education and service to students and the public.

# FULL TIME EQUIVALENT CHART

Position & Classification	# of Employees	F.T.E.s
<b>Executive</b>		
President	1	1.0
Director, Academics & Student Services	1	1.0
Director, Advancement	0	0.0
Director, Finance & Administration	1	1.0
Director, Human Resources	1	1.0
Director, Training & Business Development	1	1.0
Associate Director, Administration	1	1.0
Associate Director, Business Development	0	0.0
Controller	1	1.0
Human Resource Generalist	1	1.0
Executive Assistant	1	1.0
<b>In Scope</b>		
Counsellor, Level 8	1	1.00
IT Manager, Level 7	1	1.00
Coordinators, Level 7	8	6.75
Coordinators, Level 6	1	1.00
Counsellors, Level 7	8	5.32
Business and Training Representative, Level 6	2	1.60
Facilitators, Level 6	14	4.18
Accounting Technicians, Level 5	1	1.00
Accounting Clerk, Level 4	1	0.97
Information Technician, Level 5	1	1.00
Information Assistant, Level 4	1	0.07
Registration Clerk, Level 5	1	1.00
Communications Officer, Level 5	1	1.00
Program Assistants, Level 4	11	9.12
Clericals, Level 3	12	5.01
Clericals, Casual	9	1.07
Janitor, Level 3	1	1.00
Janitors, Level 2	2	1.19
Janitors, Casuals	1	0.93
Instructors (in-scope grid)	93	31.56
Tutors/Aides	24	3.18
Invigilators	5	0.52
<b>Total</b>	<b>210</b>	<b>89.61</b>

*Non-credit instructors are not included.*

# EMPLOYEE LIST

## Executive

DePape, Kami  
Dubreuil, Alison  
Kobylko, Mandi  
Murdock, Brent  
Myers, Dr. Fay  
Nadeem, Mustansar  
Rosowsky, Stephen  
Virostek, Christine

Director, Academics & Student Services  
Director, Human Resources  
Human Resources Generalist  
Associate Director, Administration  
President  
Director, Finance & Administration  
Director, Training & Business Development  
Controller

## In Scope

Adams, Paul  
Aitken, William  
Allary, Anthony  
Allin, Lindsay  
Alstad, Roxanne  
Anweiler, Kerilyn  
Badger, Delores  
Banga, Linda  
Beddome, George  
Benjamin, Patricia  
Berard, Rhonda  
Bewcyk, Mike  
Bielka, James  
Blain, Gladys  
Bland, Susan  
Blommaert, Debbie  
Boese, Kevin  
Bothner, Angela  
Boychuk, Pattie  
Broda, Maureen  
Brown, Connie  
Buchholzer, Elaine  
Burbach, Amanda  
Byblow, Kristan  
CadieuxDeLarios, Lisa  
Callfas, Allan  
Cazakoff, Cecelia  
Ceaser, Florence  
Cole, Maria  
Crocker, Tracy  
Cymbalisty, Irene  
Dales, Jean  
Datema, Jill  
Decelles, Donna  
Dedman, David  
Degooijer, Joy  
Degryse, Catherine  
Diduch, Keith  
Donalds, Michelle  
Drosky, Shane  
Dubidad, Matthew  
Dzuba, Michelle  
Eckhart, Michelle  
Elliott, Dorothy  
Erickson, Ken  
Evanik, Jennifer  
Evans, Barbara  
Evans, Sharon  
Everitt, Jason  
Fedorowich, Eugene  
Ferguson, Raymond  
Franck, Edward

Janitor  
Instructor, Fire  
Facilitator  
Instructor, Early Childhood Education  
Program Assistant  
Receptionist  
Counselor  
Instructor, Adult Basic Education  
Instructor, Adult Basic Education  
Receptionist  
Instructor, Early Childhood Education  
Facilitator  
Receptionist  
Instructor, English as an Additional Language  
Facilitator  
Clerical  
Instructor  
Instructor, Business  
Receptionist  
Registration Clerk  
Coordinator, Post Secondary Programs  
Program Assistant  
Instructor  
Instructor Aide  
Instructor, Adult Basic Education  
Instructor Aide  
Instructor, Adult Basic Education  
Invigilator  
Instructor, Business  
Instructor, Practical Nursing  
Instructor, Practical Nursing  
Instructor, English as an Additional Language  
Program Assistant  
Counselor  
Instructor  
Instructor, Continuing Care Assistant  
Instructor, Office Education  
Invigilator  
Instructor, Adult Basic Education (Online)  
Instructor, Fire  
Instructor Aide  
Instructor, Adult Basic Education  
Counselor  
Instructor, Adult Basic Education  
Counselor  
Receptionist  
Instructor, Practical Nursing  
Program Assistant  
Instructor, Fire  
Instructor, Business  
Instructor, Fire  
Instructor, Industrial Mechanics

Fraser-Bailey, Katherine  
Friday, Alfred  
Fulton, Scott  
Gabriel, Tracy  
Gascho, Glenda  
Gerein, Ron  
Gessner, Mavis  
Glowa, Rosemarie  
Glowa, Jason  
Gorchynski, Gail  
Gulash, Kurt  
Haberstock, Jeanette  
Hall, Michael  
Haskell, Ronald  
Heshka, Linda  
Heshka, Terry  
Heshka, Dale  
Hnatuik, Sandi  
Hnidey, Mitch  
Hollinger, Kristyn  
Holstein, Dale  
Hourd, Ed  
Hozjan, Ron  
Hudym, Nick  
Hughes, Earl  
Hull, Jennifer  
Irving, Cam  
Jansen, Linda  
Jensen, Alma  
Jolly-Maxie, Susan  
Jordens, Elodie  
Jordens, Tom  
Kaeding, Michelle  
Karcha, Kurt  
Katchuk, Natasha  
Kaur, Navjot  
Kazakoff, Dean  
Kerr, Neil  
Keyowski, Deborah  
Kolisnek, Carol  
Kopan, Lonny  
Kosteroski, Christopher  
Kostyshyn, Sheldon  
Kraynick, Karen  
Kyle-Zwirsky, Kim  
Lacroix, Herb  
Landels, Darrell  
Lenderbeck, Eleanor  
Leppington, Dwight  
Lerat, Matthew  
Linden, Cheryl  
Lipoth, Sarah  
Littlewolfe, Marion  
Litvanyi, Greg  
MacDonald, Gordon  
Machnee, Gwen  
Mampe, Maria  
Marfleet, Cheryl  
Mathewson, Derek  
Maupin, Karen  
McColl, Ginger  
McDonald, Kathleen  
McDowell, Eric  
Miller-Kitch, Dana  
Milligan, Erin

Janitor  
Instructor  
Facilitator  
Instructor, Practical Nursing  
Receptionist  
Instructor, Carpentry  
Instructor, Business  
Counselor  
Instructor, Fire  
Coordinator, Essential Skills  
Instructor, Fire  
Instructor Sub  
Instructor, Business  
Instructor, Power Engineering  
Coordinator, Adult Basic Education  
Instructor, Adult Basic Education  
Instructor  
Receptionist  
Instructor Aide  
Accounting Clerk  
Coordinator, Trades  
Business & Training Representative  
Instructor  
Instructor, Industrial Mechanics  
Invigilator  
Janitor  
Casual  
Payroll Technician  
Program Assistant  
Facilitator  
Instructor  
Instructor Sub  
Program Assistant  
Information Technician Assistant  
Coordinator, Marketing  
Instructor  
Instructor, Industrial Mechanics  
Facilitator  
Receptionist  
Instructor Aide  
Instructor, Fire  
Senior Admissions Officer  
Systems Administrator  
Instructor, Continuing Care Assistant  
Facilitator  
Facilitator  
Business & Training Representative  
Instructor, Continuing Care Assistant  
Instructor, Industrial Mechanics  
Instructor, Fire  
Invigilator  
Instructor Aide  
Program Assistant  
Instructor, Fire  
Instructor, Power Engineering  
Coordinator, University & Applied Research  
Instructor Aide  
Instructor, Continuing Care Assistant  
Instructor, Adult Basic Education  
Instructor, Continuing Care Assistant  
Instructor, English as an Additional Language  
Instructor, Adult Basic Education  
Instructor Aide  
Instructor Aide  
Receptionist

# EMPLOYEE LIST CONTINUED

Mogenson, Tyrone	Instructor, Fire	Vranai, Donna	Instructor, Business
Montbriand, Krista	Instructor Aide	Wagner, Brendan	Communications Officer
Moore, Terri-Lynn	Invigilator	Wark, Cal	Facilitator
Morris, Charlotte	Program Assistant	Wasylyniuk, Karrie	Receptionist
Morrison, Cam	Instructor, Power Engineering	Waugh, Betty-Anne	Receptionist
Mortimer, Bob	Instructor, Heavy Equipment Operator	Weinheimer, Susan	Counselor
Murray, Ernest	Instructor Aide	Weston, Scott	Instructor, Fire
Muzyka, Dennis	Instructor, Industrial Mechanics	Whiting, Jill	Program Assistant
Nagy, Bradley	Instructor, Power Engineering	Williamson, Benjamin	Instructor, Mining
Napoleoni, Twila	Instructor Sub	Wilson, Wendy	Coordinator, Post Secondary Programs
Neudorf, Shane	Janitor	Wishlow, Karen	Receptionist
Neyedley, Donna	Facilitator	Wolkowski, Cynthia	Program Assistant
Nicholson, Fred	Instructor, English as an Additional Language	Wright, James	Instructor, Adult Basic Education
O'Hagan, Francis	Instructor Sub	Wylie, Ruth	Invigilator
O'Hagan, Marguerite	Instructor, Adult Basic Education	Yacishyn, Gerry	Instructor, Adult Basic Education
Olson, Steven	Instructor	Yuzicapi, Dianne	Facilitator
Oucharek, Joan	Invigilator	Zelinski, Ashley	Receptionist
Palmer, Natasha	Instructor, Aide	Zorn, Carolee	Instructor, Medical Terminology
Patzwald, Garth	Instructor, Industrial Mechanics	Zurburg, Richard	Facilitator
Pearen, Lawrence	Coordinator, Emergency Services		
Penner, Nathan	Manger, Technology		
Phung, Sylvia	Instructor Aide		
Pollock, Oney	Instructor, Continuing Care Assistant		
Prokop, Patricia	Instructor, Adult Basic Education		
Purich, Margaret	Instructor, Adult Basic Education		
Puritch, Mel	Instructor, Power Engineering		
Ritchie, Stuart	Instructor, Power Engineering		
Ritchie, Heather	Instructor Aide		
Rittinger, Nichol	Facilitator		
Rohatensky, Jackie	Instructor, Practical Nursing		
Rokosh, Sharon	Accounting Clerk		
Rose, Brad	Instructor, Adult Basic Education		
Rurak, Sharon	Program Assistant		
Rusnak, Janna-Lea	Instructor, Practical Nursing		
Ryder, Kenneth	Receptionist		
Sabo, Marsha	Facilitator		
Sausser, Tamara	Instructor, Early Childhood Education		
Scheffler, Jacqueline	Facilitator		
Schofer, Brittany	Instructor Aide		
Scutchings, Richard	Instructor, Heavy Equipment Operator		
Seidler, Keith	Instructor Aide		
Selin, Raynold	Instructor, Industrial Mechanics		
Shabatoski, Michelle	Instructor Aide		
Shankowsky, Gwyneth	Counselor		
Sharp, Mildred	Instructor, Continuing Care Assistant		
Shields, Sylvie	Receptionist		
Shul, Bernice	Receptionist		
Simington, Tyler	Instructor Aide		
Springford, Katherine	Coordinator, Academics & Student Services		
Stackhouse, Jennifer	Instructor Aide		
Starr, Gail	Counselor		
Stevely, Terence	Instructor, Security Guard		
Streelasky, Carol	Instructor Sub		
Streliaoff, Phyllis	Instructor Aide		
Sykes, Brittany	Instructor Aide		
Sylvester, Brad	Facilitator		
Thompson, Sharon	Receptionist		
Thompson, Donald	Instructor Aide		
Tocker, Terry	Instructor, English as an Additional Language		
Torfason, Ivan	Casual		
Trafananko, Chelsea	Instructor, Continuing Care Assistant		
Trebish, Katherine	Instructor, Adult Basic Education		
Tropin, John	Instructor		
Unrau, Amanda	Instructor Sub		
Usenkova, Eleonora	Instructor, English as an Additional Language		







# FINANCIAL STATEMENTS

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# I. STATEMENT OF RESPONSIBILITY



**YOUR Answer...**

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

## **Statement of Management Responsibility**


The 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 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 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 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 financial statements.

  
Chief Executive Officer

  
Director, Finance & Administration

**September 4, 2015**

[www.parklandcollege.sk.ca](http://www.parklandcollege.sk.ca)  
Toll free 1.866.783.6766

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Canora, SK, S0A 0L0  
Tel: 306.563.6808

Box 850, 501 Kennedy Drive  
Esterhazy, SK, S0A 0X0  
Tel: 306.745.2678

Box 398, 740 Sioux Avenue  
Fort Qu'Appelle, SK, S0G 1S0  
Tel: 306.332.5416

Box 790, 200 Block 9th Avenue East  
Melville, SK, S0A 2P0  
Tel: 306.728.4471

200 Prystal Way  
Yorkton, SK, S3N 4G4  
Tel: 306.783.6566

# II. AUDITORS' REPORT

*Miller Moar Grodecki Krekewich & Chorney*  
*Chartered Professional Accountants*

## INDEPENDENT AUDITORS' REPORT

To Members of the Board  
Parkland College  
MELVILLE, Saskatchewan

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the Parkland College which comprise the statement of financial position as at June 30, 2015 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Parkland College as at June 30, 2015 and the results of its operations, changes in net financial assets and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

*Miller Moar Grodecki Krekewich & Chorney*

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY  
Chartered Professional Accountants

Melville, Saskatchewan  
September 4, 2015

# III. STATEMENT OF FINANCIAL POSITION

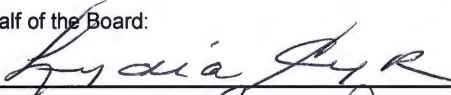

## STATEMENT 1

**Parkland College  
Statement of Financial Position  
as at June 30, 2015**

	30-Jun 2015	30-Jun 2014 (Note 21)
<b>Financial Assets</b>		
Cash and cash equivalents (Note 4)	\$ 4,606,718	\$ 2,976,067
Accounts receivable (Note 5)	952,602	1,812,463
Portfolio investments (Note 6)	590,606	584,481
<b>Total Financial Assets</b>	<u>6,149,925</u>	<u>5,373,012</u>
<b>Liabilities</b>		
Bank indebtedness (Note 7)	650,000	-
Accrued salaries and benefits (Note 8)	372,621	378,002
Accounts payable and accrued liabilities (Note 9)	2,963,210	1,872,724
Deferred revenue (Note 10)	463,064	204,010
Liability for employee future benefits (Note 11)	260,600	247,200
Long-term debt (Note 12)	7,973	55,809
<b>Total Financial Liabilities</b>	<u>4,717,468</u>	<u>2,757,745</u>
<b>Net Financial Assets</b>	<u>1,432,458</u>	<u>2,615,267</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 13)	19,186,875	6,162,742
Prepaid expenses (Note 14)	289,513	75,284
<b>Total Non-Financial Assets</b>	<u>19,476,389</u>	<u>6,238,026</u>
<b>Accumulated Surplus (Note 19)</b>	<u>\$ 20,908,846</u>	<u>\$ 8,853,293</u>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations	\$ 20,908,846	\$ 8,853,293
<b>Total Accumulated Surplus</b>	<u>\$ 20,908,846</u>	<u>\$ 8,853,293</u>

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

On behalf of the Board:

Director

Director/CFO



# IV. STATEMENT OF OPERATIONS

## STATEMENT 2

**Parkland College**  
**Statement of Operations and Accumulated Surplus**  
**for the year ended June 30, 2015**

	2015 Budget (Note 16)	2015 Actual	2014 Actual (Note 21)
<b>Revenues (Schedule 2)</b>			
Provincial government			
Grants	\$ 6,186,027	\$ 6,721,127	\$ 6,164,506
Other	5,974,631	8,614,386	1,213,586
Federal government			
Grants	95,000	-	-
Other	547,137	276,648	300,320
Other revenue			
Administrative recoveries	-	-	-
Contracts	1,886,206	2,510,509	1,867,378
Interest	40,000	59,189	56,750
Rents	33,100	9,675	10,978
Resale items	357,844	246,974	222,169
Tuition	3,776,338	2,103,069	2,620,840
Donations	1,408,283	3,560,275	1,349,520
Other	568,804	508,483	370,806
Total revenues	<u>20,873,370</u>	<u>24,610,335</u>	<u>14,176,853</u>
<b>Expenses (Schedule 3)</b>			
General	4,835,559	4,071,704	5,986,640
Skills training	5,238,516	4,419,181	4,254,189
Basic education	3,826,698	2,920,394	2,326,508
University	770,202	616,168	355,803
Services	463,649	321,110	395,944
Scholarships	195,750	205,763	149,368
Development	-	462	152
Total expenses	<u>15,330,373</u>	<u>12,554,782</u>	<u>13,468,603</u>
Surplus for the Year from Operations	<u>5,542,997</u>	<u>12,055,553</u>	<u>708,250</u>
Accumulated Surplus, Beginning of Year	<u>8,853,293</u>	<u>8,853,293</u>	<u>8,145,045</u>
Accumulated Surplus, End of Year	<u>\$ 14,396,291</u>	<u>\$ 20,908,846</u>	<u>\$ 8,853,293</u>

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

# V. STATEMENT OF CHANGES IN NET ASSETS

## STATEMENT 3

**Parkland College**  
**Statement of Changes in Net Financial Assets**  
**as at June 30, 2015**

	2015 Budget (Note 17)	2015 Actual	2014 Actual
<b>Net Financial Assets, Beginning of Year</b>	\$ 2,615,267	\$ 2,615,267	\$ 4,252,685
<b>Surplus for the Year from Operations</b>	5,542,997	12,055,553	708,250
Acquisition of tangible capital assets	(8,430,789)	(13,527,012)	(2,993,705)
Proceeds on disposal of tangible capital assets	-	4,500	-
Net (gain) on disposal of tangible capital assets	-	(4,500)	-
Amortization of tangible capital assets	515,000	502,879	510,488
Acquisition of prepaid expenses	(75,000)	75,284	212,835
Use of prepaid expenses	100,000	(289,513)	(75,284)
	<u>267,476</u>	<u>1,432,456</u>	<u>2,615,269</u>
<b>Change in Net Financial Assets</b>	<u>(2,347,791)</u>	<u>(1,182,810)</u>	<u>(1,637,416)</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 267,476</u>	<u>\$ 1,432,458</u>	<u>\$ 2,615,267</u>

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

# VI. STATEMENT OF CASH FLOWS

## STATEMENT 4

**Parkland College  
Statement of Cash Flows  
for the year ended June 30, 2015**

	2015	2014
<b>Operating Activities</b>		
Surplus for the year from operations	\$ 12,055,553	\$ 708,250
Non-cash items included in surplus		
Amortization of tangible capital assets	502,879	510,488
Net (gain) on disposal of tangible capital assets	(4,500)	-
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	859,862	(542,512)
(Decrease) in accrued salaries and benefits	(5,381)	(73,722)
Increase in accounts payable and accrued liabilities	1,103,886	1,460,589
Increase (decrease) in deferred revenue	259,054	(253,508)
(Increase) decrease in prepaid expenses	(214,230)	137,551
<b>Cash Provided by Operating Activities</b>	<u>14,557,123</u>	<u>1,947,135</u>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(13,527,012)	(2,993,705)
Proceeds on disposal of tangible capital assets	4,500	-
<b>Cash (Used) by Capital Activities</b>	<u>(13,522,513)</u>	<u>(2,993,705)</u>
<b>Investing Activities</b>		
Cash used to acquire portfolio investments	(265,266)	(587,803)
Proceeds from disposal of portfolio investments	259,141	521,187
<b>Cash (Used) by Investing Activities</b>	<u>(6,125)</u>	<u>(66,616)</u>
<b>Financing Activities</b>		
Proceeds from issuance of long-term debt	-	95,672
Repayment of long-term debt	(47,836)	(39,863)
<b>Cash Provided by Financing Activities</b>	<u>(47,836)</u>	<u>55,809</u>
<b>Increase (Decrease) in Cash and Cash equivalents</b>	980,649	(1,057,377)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>2,976,067</u>	<u>4,033,446</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 3,956,717</u>	<u>\$ 2,976,067</u>
<b>Represented on the Financial Statements as:</b>		
Cash and cash equivalents	\$ 4,606,718	\$ 2,976,067
Bank indebtedness	(650,000)	-
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 3,956,717</u>	<u>\$ 2,976,067</u>

# VII. NOTES TO THE FINANCIAL STATEMENTS

## PARKLAND COLLEGE Notes to the Financial Statements for the year ended June 30, 2015

### 1. PURPOSE AND AUTHORITY

Parkland 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).

#### (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.

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

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

- the liability for employee future benefits of \$260,600 (June 30, 2014 - \$247,200) 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.

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.

**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.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**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.

**Portfolio Investments** consist of debt investments quoted in an active market. These investments are reported at fair value, and any associated transaction costs are expensed upon initial recognition. Measurement gains or losses on fair value are recorded as income or expense on the consolidated statement of operations in the period the gain or loss occurs.

**(e) Liabilities**

Liabilities 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 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



**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

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.

**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.

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
Buildings	20 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.

**PARKLAND COLLEGE**  
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**for the year ended June 30, 2015**

**(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.

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.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity 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.

**3. ADOPTION OF NEW ACCOUNTING POLICY**

On July 1, 2014, Parkland College adopted Public Sector Accounting Board standard PS 3260 *Liability for Contaminated Sites*. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. The standard requires the recognition of a liability for the remediation of contaminated sites in the financial statements when the recognition criteria outlined in the standard is met.

The adoption of PS 3260 has not resulted in any changes to the measurement and recognition of liabilities in Parkland College's 2015 financial statements.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**4. CASH AND CASH EQUIVALENTS**

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

	<b>June 30 2015</b>	<b>June 30 2014</b>
Cash and bank deposits	\$ 4,606,718	\$ 2,976,067
<b>Cash and cash equivalents</b>	<b>\$ 4,606,718</b>	<b>\$ 2,976,067</b>

**5. ACCOUNTS RECEIVABLE**

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

	<b>June 30 2015</b>	<b>June 30 2014</b>
Provincial government:	\$ -	\$ -
Advanced Education/Economy	37,888	796,964
Other	9,187	59,028
Federal government	380,363	218,910
Other receivables	531,206	740,677
	958,643	1,815,579
Less: Allowance for doubtful accounts	(6,042)	(3,115)
<b>Accounts receivable, net of allowances</b>	<b>\$ 952,602</b>	<b>\$ 1,812,463</b>

**6. PORTFOLIO INVESTMENTS**

	<b>June 30 2015</b>		<b>June 30 2014</b>	
<b>Portfolio Investments in the fair value category:</b>	<u><b>Cost</b></u>	<u><b>Fair Value</b></u>	<u><b>Cost</b></u>	<u><b>Fair Value</b></u>
<i>Provincial Government Bonds</i>	\$ -	\$ -	\$ 581,263	\$ 584,476
<i>Mutual Funds</i>	590,601	590,601		
<i>Credit Union Shares</i>	5	5	5	5
<b>Total portfolio investments reported at fair value</b>	<b>590,606</b>	<b>590,606</b>	<b>581,268</b>	<b>584,481</b>
<b>Total portfolio investments</b>	<u><b>\$ 590,606</b></u>		<u><b>\$ 584,481</b></u>	

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**7. BANK INDEBTEDNESS**

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$5,300,000 that bears interest at Bank prime rate less 0.80% per annum. This line of credit is authorized by a borrowing resolution by the Board and was approved by the Minister of Advanced Education on November 4, 2014. The balance drawn on the line of credit at June 30, 2015 was \$650,000 at an interest rate of 2.35% (June 30, 2014 – Nil).

**8. ACCRUED SALARIES AND BENEFITS**

	June 30 2015	June 30 2014
Accrued Salaries	\$ 133,472	\$ 86,432
Accrued Vacation	239,149	291,570
<b>Accrued salaries and benefits</b>	<b>\$ 372,621</b>	<b>\$ 378,002</b>

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	June 30 2015	June 30 2014
Accounts payable	\$ 2,897,167	\$ 1,816,270
Scholarships	36,069	33,349
Other	29,974	23,105
<b>Accounts payable and accrued liabilities</b>	<b>\$ 2,963,210</b>	<b>\$ 1,872,724</b>

**10. DEFERRED REVENUE**

	June 30 2014	Addition during the year	Revenue recognized in the year	June 30 2015
<b>Other deferred revenue:</b>				
<i>Student tuitions</i>	\$ 184,565	\$ 402,493	\$ 184,565	\$ 402,493
<i>Other</i>	19,445	60,571	19,445	60,571
	204,010	463,064	204,010	463,064
<b>Deferred revenue</b>	<b>\$ 204,010</b>	<b>\$ 463,064</b>	<b>\$ 204,010</b>	<b>\$ 463,064</b>



**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**11. 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:

	<b>June 30 2015</b>	<b>June 30 2014</b>
Actuarial valuation date	30-Jun-12	30-Jun-12
Long-term assumptions used:		
Salary escalation rate (percentage)	1.75%	1.75%
Discount rate (percentage)	2.30%	2.80%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	8.75	8.75

	<b>June 30 2015</b>	<b>June 30 2014</b>
<b>Liability for Employee Future Benefits</b>		
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 250,300</b>	<b>\$ 236,300</b>
Current period benefit cost	46,900	46,300
Interest cost	7,100	6,700
Benefit payments	(41,000)	(39,000)
Actuarial gains / Losses	4,500	-
Plan Amendments	-	-
<b>Accrued Benefit Obligation - end of year</b>	<b>267,800</b>	<b>250,300</b>
<b>Unamortized Net Actuarial Gains / Losses</b>	<b>(7,200)</b>	<b>(3,100)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 260,600</b>	<b>\$ 247,200</b>

	<b>June 30 2015</b>	<b>June 30 2014</b>
<b>Employee Future Expense</b>		
Current period benefit cost	<b>\$ 46,900</b>	<b>\$ 46,300</b>
Amortization of net actuarial gain / loss	400	400
Plan amendments	-	-
<b>Benefit cost</b>	<b>47,300</b>	<b>46,700</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>7,100</b>	<b>6,700</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 54,400</b>	<b>\$ 53,400</b>

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**12. LONG-TERM DEBT**

		June 30 2015	June 30 2014
<b>Details of Long-Term Debt:</b>			
Capital Loans:		-	-
		-	-
Other Long-Term Debt:			
Capital Leases	RCAP Leasing - VOIP	7,973	55,809
Other LT Debt		-	-
		7,973	55,809
<b>Total Long Term Debt</b>		<b>\$ 7,973</b>	<b>\$ 55,809</b>

<b>Principal repayments over the next 5 years are estimated as follows:</b>					
	Capital Loans	Capital Leases	Other LT Debt	Total	
2016	\$ -	\$ 7,973	\$ -	\$ 7,973	
2017	-	-	-	-	
2018	-	-	-	-	
2019	-	-	-	-	
2020	-	-	-	-	
Thereafter	-	-	-	-	
<b>Total</b>	<b>\$ -</b>	<b>\$ 7,973</b>	<b>\$ -</b>	<b>\$ 7,973</b>	

<b>Principal and interest payments on the long-term debt are as follows</b>					
	Capital Loans	Capital Leases	Other LT Debt	2015	2014
Principal	\$ -	\$ 47,836	\$ -	\$ 47,836	\$ 39,864
Interest	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 47,836</b>	<b>\$ -</b>	<b>\$ 47,836</b>	<b>\$ 39,864</b>

**13. TANGIBLE CAPITAL ASSETS**

	Land	Buildings	Furniture and Equipment	Computer Hardware	System Development	Vehicles	Leasehold Improv	Work in Progress	2015	2014
<b>Tangible Capital Assets - at Cost:</b>										
Opening Balance at Start of Year	\$ 14,000	\$ 6,908,783	\$ 239,566	\$ 454,509	\$ 184,999	\$ 89,927	\$ 24,765	\$ 2,831,254	\$10,747,802	\$ 7,754,097
Additions/Purchases	2,240,000	-	-	37,728	15,540	21,564	25,091	11,187,089	13,527,012	2,993,705
Disposals	-	-	-	-	-	(30,927)	-	-	(30,927)	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>2,254,000</b>	<b>6,908,783</b>	<b>239,566</b>	<b>492,237</b>	<b>200,539</b>	<b>80,564</b>	<b>49,856</b>	<b>14,018,343</b>	<b>24,243,887</b>	<b>10,747,802</b>
<b>Tangible Capital Assets - Amortization:</b>										
Opening Balance at Start of Year	-	3,836,613	178,329	386,193	95,547	66,327	22,051	-	4,585,059	4,074,571
Amortization for the Period	-	345,325	15,487	58,632	62,741	16,113	4,580	-	502,879	510,488
Disposals	-	-	-	-	-	(30,927)	-	-	(30,927)	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance at End of Year</b>	<b>N/A</b>	<b>4,181,938</b>	<b>193,816</b>	<b>444,825</b>	<b>158,288</b>	<b>51,512</b>	<b>26,631</b>	<b>N/A</b>	<b>5,057,011</b>	<b>4,585,059</b>
<b>Net Book Value:</b>										
Opening Balance at Start of Year	14,000	3,072,170	61,237	68,316	89,452	23,600	2,714	2,831,254	6,162,743	3,679,527
Closing Balance at End of Year	2,254,000	2,726,845	45,749	47,412	42,251	29,052	23,225	14,018,343	19,186,875	6,162,742
<b>Change in Net Book Value</b>	<b>\$ 2,240,000</b>	<b>\$ (345,325)</b>	<b>\$ (15,487)</b>	<b>\$ (20,904)</b>	<b>\$ (47,201)</b>	<b>\$ 5,452</b>	<b>\$ 20,511</b>	<b>\$11,187,089</b>	<b>\$13,024,132</b>	<b>\$ 2,483,216</b>

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
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**14. PREPAID EXPENSES**

	<b>June 30</b>	<b>June 30</b>
	<b>2015</b>	<b>2014</b>
Insurance	\$ 29,057	\$ 29,927
Rent	319	19,158
Program Costs	38,721	26,199
Development Charges	192,000	-
Equipment	29,416	-
<b>Prepaid expenses</b>	<b>\$ 289,513</b>	<b>\$ 75,284</b>

**15. 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.

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:

	<b>2015</b>			<b>2014</b>
	<b>STRP</b>	<b>STSP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active College members	12	2	14	17
Member contribution rate (percentage of salary)				
Integrated rate	9.10%	6.05%		7.80% / 6.05%
Non-integrated rate	11.30%	7.85%		10.00% / 7.85%
<b>Member contributions for the year</b>	<b>\$ 101,052</b>	<b>\$ 9,061</b>	<b>\$ 110,113</b>	<b>\$ 108,847</b>

**PARKLAND COLLEGE**  
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ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	<b>2015</b>	<b>2014</b>
Number of active College members	103	102
Member contribution rate (percentage of salary)	8.15%	8.15%
College Contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 349,481	\$ 363,138
College contributions for the year	\$ 349,481	\$ 363,138

## **16. 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

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
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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, 2015 and June 30, 2014 was:

	June 30, 2015		June 30, 2014	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 453,425	\$ -	\$ 1,068,593	\$ -
0-30 days	283,661	-	303,343	-
30-60 days	50,348	-	35,973	-
60-90 days	110,143	-	257,099	-
Over 90 days	61,067	6,042	150,571	3,115
Total	\$ 958,643	\$ 6,042	\$ 1,815,579	\$ 3,115
Net	\$ 952,602		\$ 1,812,463	

**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, 2015			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Bank Indebtedness	\$ 650,000	\$ -	\$ -	\$ -
Accrued salaries and benefits	133,472	239,149	-	-
Accounts payable and accrued liabilities	2,963,584	-	-	-
Long-term debt	7,973	-	-	-
Total	\$ 3,755,029	\$ 239,149	\$ -	\$ -

**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 bank line of credit of \$200,000 with interest payable annually at a rate of prime less 0.60% and an authorized bank line of credit of \$5,300,000 with interest payable annually at a rate of prime less 0.80%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on the lease facility as of June 30, 2015.



**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
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There was a \$650,000 balance outstanding on the credit facility as of June 30, 2015.

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

## **17. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board on May 12, 2014 and the Minister of Advanced Education on July 14, 2014.

## **18. RELATED PARTIES**

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below.

	June 30 2015	June 30 2014
<b>Revenues:</b>		
Ministry of Advanced Education/Economy		
Operating	\$ 7,835,513	\$ 7,254,755
Capital	7,595,300	20,000
	<b>\$ 15,430,813</b>	<b>\$ 7,274,755</b>
<b>Expenses:</b>		
Saskatchewan Polytechnic	\$ 524,908	\$ 615,201
University of Saskatchewan	127,856	141,957
University of Regina	178,387	111,170
SaskTel	103,775	81,855
SaskPower and Sask Energy	27,769	18,526
Saskatchewan Central Services	123,454	102,797
	<b>\$ 1,086,148</b>	<b>\$ 1,071,506</b>

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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.

**19. 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 account. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

The College does not maintain separate bank accounts for the internally restricted amounts.

**PARKLAND COLLEGE**  
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Details of accumulated surplus are as follows:

	June 30 2014	Additions during the year	Reductions during the year	June 30 2015
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 6,162,742	\$ 13,527,012	\$ 502,879	\$ 19,186,875
Less: Debt owing on Tangible Capital Assets	55,809	-	47,836	7,973
	<b>6,106,933</b>	<b>13,527,012</b>	<b>455,043</b>	<b>19,178,902</b>
<b>Internally Restricted Operating Surplus</b>				
<b>Capital projects:</b>				
Designated to tangible capital asset expenditures:				
Trades & Technology Centre	1,276,345	10,998,462	13,427,089	(1,152,281)
<b>Student Health &amp; Dental</b>	-	8,317	-	8,317
<b>Student Account</b>	-	6,916	-	6,916
<b>Scholarship Funds:</b>				
Good Spirit REDA Scholarship Fund	11,168	-	1,500	9,668
Entrance Scholarship Fund	7,792	15,650	6,750	16,692
Staff Scholarship Fund	2,602	2,431	3,000	2,033
Golf Tournament Scholarship Fund	56,813	34,386	44,203	46,996
Clay Serby Scholarship Fund	2,214	-	1,000	1,214
Internal Scholarship Fund	3,165	27,045	24,900	5,310
TD Bank Scholarship Fund	5,000	5,000	5,000	5,000
Yorkton Tribal Council Scholarship	141,943	-	22,130	119,813
<b>Total Restricted Scholarship Funds</b>	<b>230,698</b>	<b>84,512</b>	<b>108,483</b>	<b>206,727</b>
<b>Total Internally Restricted Funds</b>	<b>1,507,043</b>	<b>11,082,974</b>	<b>13,535,572</b>	<b>(930,321)</b>
<b>Internally Restricted Funds by Government of Saskatchewan</b>				
Preventive Maintenance and Renewal (PMR)	37,797	95,300	68,337	64,760
Applied Research Carryforward	2,748	-	2,748	-
ABE On-Reserve Carryforward	27,697	83,590	27,697	83,590
ABE Online Carryforward	-	18,343	-	18,343
ABE Traditional Carryforward	-	137,184	-	137,184
Enhanced Learner Supports Carryforward	-	74,228	-	74,228
ECE Carryforward	34,917	22,847	34,917	22,847
Ag Operator Carryforward	34,026	-	34,026	-
ABE On-Reserve Funding	74,103	74,103	74,103	74,103
ABE Funding	212,490	212,484	212,490	212,484
ABE Online Funding	75,000	75,000	75,000	75,000
ESL Funding	21,588	21,624	21,588	21,624
Skills Training Funding	380,862	486,801	380,862	486,801
<b>Total Internally Restricted Funds by Government of Saskatchewan</b>	<b>901,227</b>	<b>1,301,504</b>	<b>931,767</b>	<b>1,270,964</b>
<b>Total Restricted Funds</b>	<b>2,408,270</b>	<b>12,384,478</b>	<b>14,467,339</b>	<b>340,643</b>
<b>Unrestricted Operating &amp; Surplus</b>	<b>338,090</b>	<b>13,445,833</b>	<b>12,394,623</b>	<b>1,389,301</b>
<b>Total Accumulated Surplus from Operations</b>	<b>8,853,293</b>	<b>39,357,324</b>	<b>27,317,004</b>	<b>20,908,846</b>
<b>Total Accumulated Surplus</b>	<b>\$ 8,853,293</b>	<b>\$ 39,357,324</b>	<b>\$ 27,317,004</b>	<b>\$ 20,908,846</b>

The purpose and nature of each Internally Restricted Fund is as follows:

- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.
- Capital projects include future funds for the development of the Trades & Technology Centre. This fund was overdrawn by \$1,152,281 as of June 30, 2015.
- Student Health & Dental include funds designated for future use of premium increases.
- Student account include funds designated for future use of student events.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

**20. 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 year-to-year agreement. The agreement covers use of the facility and grounds with annual rental of \$50,512. The agreement contains an option to renew at the end of the initial lease term.
- Offices
  - Administration office and classrooms, Melville, Saskatchewan, located in the Melville Comprehensive School, under a ten-year lease which expires August 31, 2017. Terms of the lease require Parkland College to pay for its proportional share of the operating costs of the building.
  - Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office, under a five-year lease agreement which expires August 31, 2015. Terms of the lease provide for annual payment of \$12,000 plus applicable taxes.
  - Branch office and two classrooms, Kamsack, Saskatchewan, located in the Crowstand Centre, under a lease agreement that expires June 30, 2016. Terms of the lease provide for monthly rental of \$1,407 plus applicable taxes.
  - Branch office space, Yorkton, Saskatchewan, located at 32 Smith Street, under a five-year lease agreement that expires September 30, 2015. Terms of the lease provide for annual payment of \$54,840 plus applicable taxes.
- Equipment
  - RCAP Leasing Inc. covering one photocopier located at Yorkton location until May 2016. Terms of the lease call for monthly rental payments of \$392 plus applicable taxes.
  - RCAP Leasing Inc. covering one photocopier located in Melville location until April 2019. Terms of the lease call for monthly rental payments of \$171 plus applicable taxes.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

- Vehicles
  - Toyota Canada: two Toyota Camry vehicles and one Toyota Sienna have been leased for a five-year term ending June 2016. Monthly lease payments for the three vehicles total \$1,078 plus applicable taxes.

	Operating Leases				Capital Leases	
	Office Rental	Copier Leases	Vehicles	Total Operating	RCAP Leasing VOIP	Total Capital
<b>Future minimum lease payments:</b>						
2016	\$ 32,594	\$ 6,364	\$ 12,936	\$ 51,894	\$ 7,973	\$ 7,973
2017	-	2,052	-	2,052	-	-
2018	-	2,052	-	2,052	-	-
2019	-	1,710	-	1,710	-	-
2020	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
	32,594	12,178	12,936	57,708	7,973	7,973
<b>Interest and executory costs</b>	-	-	-	-	N/A	N/A
<b>Total Lease Obligations</b>	<b>\$ 32,594</b>	<b>\$ 12,178</b>	<b>\$ 12,936</b>	<b>\$ 57,708</b>	<b>\$ 7,973</b>	<b>\$ 7,973</b>

- 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. 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 \$2,311 including taxes.

## **21. CHANGE IN ACCOUNTING POLICY**

The following tables present the consolidation between Parkland College and 580673 Saskatchewan Ltd., operating as Western Trade Training Institute (WTTI). WTTI was accounted for as a Government Business Enterprise in the prior year. WTTI has a protocol agreement with Saskatchewan Apprenticeship to apprentice and upgrade training for crane and hoist operator trades and sub trades.

**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

<b>(i) Reconciliation of the July 1, 2014 Statement of Financial Position</b>	<b>July 1, 2014</b>	<b>Adjustments</b>	<b>Consolidated July 1, 2014</b>
<b>FINANCIAL ASSETS</b>			
Cash and cash equivalents	\$ 2,884,697	\$ 91,370	\$ 2,976,067
Accounts receivable	1,798,389	14,075	1,812,464
Portfolio Investments	584,481	-	584,481
Investment in 580673 Saskatchewan Ltd.	175,000	(175,000)	-
<b>TOTAL FINANCIAL ASSETS</b>	<b>5,442,568</b>	<b>(69,556)</b>	<b>5,373,012</b>
<b>LIABILITIES</b>			
Bank indebtedness	-	-	-
Accrued salaries and benefits	378,002	-	378,002
Accounts payable and accrued liabilities	1,856,847	15,877	1,872,724
Deferred revenue	204,010	-	204,010
Employee future benefits	247,200	-	247,200
Long-term debt	55,809	-	55,809
<b>TOTAL LIABILITIES</b>	<b>2,741,867</b>	<b>15,877</b>	<b>2,757,746</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,700,700</b>	<b>(85,433)</b>	<b>2,615,266</b>
<b>NON-FINANCIAL ASSETS</b>			
Tangible capital assets	6,162,742	-	6,162,742
Prepaid expenses	75,095	189	75,284
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>6,237,837</b>	<b>189</b>	<b>6,238,026</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 8,938,537</b>	<b>\$ (85,244)</b>	<b>\$ 8,853,293</b>
<b>ACCUMULATED SURPLUS IS COMPRISED OF:</b>			
Accumulated surplus from operations	8,938,537	(85,244)	8,853,293
Accumulated remeasurement gains and losses	-	-	-
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 8,938,537</b>	<b>\$ (85,244)</b>	<b>\$ 8,853,293</b>



**PARKLAND COLLEGE**  
**Notes to the Financial Statements**  
**for the year ended June 30, 2015**

<b>(ii) Reconciliation of the July 1, 2014</b>			
<b>Statement of Operations</b>	<b>July 1, 2014</b>	<b>Adjustments</b>	<b>Consolidated July 1, 2014</b>
<b>REVENUES</b>			
Provincial government			
Grants	\$ 6,164,506	\$ -	\$ 6,164,506
Other	1,110,249	103,337	1,213,586
Federal Government			
Grants	-	-	-
Other	300,320	-	300,320
Other revenue			
Administrative recoveries	-	-	-
Contracts	1,748,350	119,028	1,867,378
Interest	56,677	73	56,750
Rents	10,978	-	10,978
Resales items	222,169	-	222,169
Tuition	2,620,840	-	2,620,840
Donations	1,349,520	-	1,349,520
Other	370,806	-	370,806
<b>TOTAL REVENUES</b>	<b>13,954,414</b>	<b>222,439</b>	<b>14,176,853</b>
<b>EXPENSES</b>			
General	5,737,201	249,438	5,986,639
Skills Training	4,254,189	-	4,254,189
Basic education	2,326,508	-	2,326,508
University	355,803	-	355,803
Services	395,944	-	395,944
Scholarships	149,368	-	149,368
Development	152	-	152
<b>TOTAL EXPENSES</b>	<b>13,219,165</b>	<b>249,438</b>	<b>13,468,603</b>
<b>SURPLUS (DEFICIT) FROM OPERATIONS</b>	<b>735,249</b>	<b>(26,999)</b>	<b>708,250</b>

# VIII. SCHEDULE OF REVENUES & EXPENSES BY FUNCTION

## SCHEDULE 1

Parkland College  
Schedule of Revenues and Expenses by Function  
for the year ended June 30, 2015

	General	2015 Actual						2015		2014				
		Skills Training		Basic Education		Services		University	Scholarships		Development			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel					Credit		
Revenues (Schedule 2)														
	\$ 3,381,984	\$ 1,986,422	\$ 53,466	\$ 1,459,022	\$ 590,386	\$ 259,721	\$ -	\$ 7,232	\$ 97,280	\$ 7,500,000	\$ 15,335,513	\$ 12,160,658	\$ 7,378,092	
	Provincial government													
	Federal government													
	548,508	2,246,434	738,759	979,297	88,927	46,194	96,688	669,931	84,512	3,498,925	8,998,174	8,070,575	6,493,440	
Total Revenues	3,930,492	4,232,855	792,225	2,438,319	955,961	305,915	96,688	677,163	181,792	10,998,925	24,610,335	20,873,370	14,176,853	
Expenses (Schedule 3)														
	7,652	818,590	358,601	-	-	-	-	433,598	-	-	1,618,441	\$ 1,683,097	\$ 1,605,545	
	502,879	-	-	-	-	-	-	-	-	-	502,879	515,000	510,488	
	Amortization													
	166,043	52,510	23,022	5,357	2,005	-	-	-	-	-	248,936	405,106	315,823	
	343,539	92,771	19,617	17,151	37,183	-	-	3,061	-	-	513,322	565,741	499,148	
Facilities														
	63,051	69,915	5,806	32,900	889	-	-	3,577	-	-	176,137	269,765	211,519	
Information technology														
	737,475	560,141	89,390	91,983	146,814	229	30,492	18,481	205,763	462	1,881,230	2,367,993	2,190,067	
Operating														
	2,251,066	1,924,606	404,212	1,846,428	739,694	45,796	244,593	157,451	-	-	7,613,836	9,523,671	8,136,013	
Personal services														
Total Expenses	4,071,704	3,518,533	900,647	1,993,819	926,575	46,025	275,085	616,168	205,763	462	12,554,782	15,330,373	13,468,604	
Surplus (Deficit) for the year	\$ (141,212)	\$ 714,322	\$ (108,422)	\$ 444,500	\$ 29,386	\$ 259,890	\$ (178,397)	\$ 60,995	\$ (23,971)	\$ 10,998,462	\$ 12,055,553	\$ 5,542,997	\$ 708,250	

# IX. SCHEDULE OF REVENUES BY FUNCTION

## SCHEDULE 2

**Parkland College**  
**Schedule of Revenues by Function**  
**for the year ended June 30, 2015**

	General	2015 Revenues Actual										2015 Total Revenues Actual	2015 Total Revenues Budget	2014 Total Revenues Actual
		Skills Training		Basic Education		Services		Scholarships	University	Development				
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				Credit			
Provincial Government/ Advanced Education/ Economy	\$ 3,124,299	\$ 16,822	\$ -	\$ 12,658	\$ 136,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,153,780	\$ 4,195,412	\$ 3,048,616	
	-	1,625,385	-	1,446,364	-	259,721	-	-	-	-	3,472,048	1,970,615	3,095,890	
	95,300	-	-	-	-	-	-	-	-	-	95,300	20,000	20,000	
	3,219,599	1,648,207	-	1,459,022	136,578	259,721	-	-	-	-	6,721,127	6,186,027	6,164,506	
	162,385	321,796	53,466	-	453,808	-	-	7,232	-	-	998,688	1,012,916	1,145,530	
	-	18,419	-	-	-	-	-	-	-	-	18,419	361,715	-	
	3,381,984	1,986,422	53,466	1,459,022	590,386	259,721	-	7,232	-	-	7,738,233	7,560,658	7,710,036	
Other provincial	-	-	-	-	-	-	-	-	-	-	7,597,280	4,600,000	68,057	
Total Provincial	3,381,984	1,986,422	53,466	1,459,022	590,386	259,721	-	7,232	-	-	15,335,513	12,160,658	7,378,092	
Federal Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	276,648	-	-	-	-	276,648	547,137	300,320	-
Total Federal	-	-	-	-	-	276,648	-	-	-	-	276,648	642,137	300,320	
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Admin recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracts	211,781	979,145	358,365	-	1,625	-	84,496	-	-	2,510,509	1,886,206	1,867,378	-
	Interest	36,027	-	-	-	-	-	-	-	-	59,189	40,000	56,750	-
	Rents	9,675	-	-	-	-	-	-	-	-	10,978	33,100	10,978	-
	Resale items	3,870	222,103	14,844	2,190	1,275	-	-	2,693	-	246,974	357,844	222,169	-
	Tuition	138,542	1,021,681	364,130	9,850	4,175	-	-	564,691	-	2,103,069	3,776,338	2,620,840	-
	Donations	-	-	-	-	-	-	-	-	-	3,560,275	1,408,283	1,349,520	-
	Other	148,613	23,505	1,420	92,160	81,853	46,194	12,191	102,547	-	508,483	568,804	370,806	-
	Total Other	548,508	2,246,434	738,759	979,297	88,927	46,194	96,688	689,931	-	8,998,174	8,070,575	6,498,440	-
Total Revenues	\$ 3,930,492	\$ 4,232,855	\$ 792,225	\$ 2,438,319	\$ 955,961	\$ 305,915	\$ 96,688	\$ 677,163	\$ 181,792	\$ 24,610,335	\$ 20,873,370	\$ 14,176,853	-	

# X. SCHEDULE OF EXPENSES BY FUNCTION

## SCHEDULE 3

Parkland College  
Schedule of Expenses by Function  
for the year ended June 30, 2015

	General (Schedule 4)	2015 Expenses Actual										2015 Total Expenses Actual	2015 Total Expenses Budget	2014 Total Expenses Actual	
		Skills Training		Basic Education		Services		University	Scholarships	Development					
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				Credit				
<b>Agency Contracts</b>															
Contracts	\$ 7,652	\$ 818,590	\$ 358,601	\$ -	\$ -	\$ -	\$ -	\$ 433,598	\$ -	\$ -	-	-	\$ 1,489,892	\$ 1,605,545	
Instructors													193,205	-	
	7,652	818,590	358,601	-	-	-	-	433,598	-	-	-	-	1,683,097	1,605,545	
<b>Amortization</b>															
<b>Equipment</b>															
Equipment (non-capital)	970	-	-	841	-	-	-	-	-	-	-	-	15,500	24,318	
Rental	103,397	52,510	23,022	-	2,005	-	-	-	-	-	-	-	336,829	234,268	
Repairs and maintenance	61,676	-	-	4,516	-	-	-	-	-	-	-	-	52,777	57,237	
	166,043	52,510	23,022	5,357	2,005	-	-	-	-	-	-	-	405,106	315,823	
<b>Facilities</b>															
Building supplies	10,678	17	-	-	-	-	-	-	-	-	-	-	13,700	17,803	
Grounds	16,308	-	-	-	-	-	-	-	-	-	-	-	14,812	11,947	
Janitorial	33,476	-	-	-	-	-	-	-	-	-	-	-	33,476	23,654	
Rental	243,457	33,341	19,149	17,151	37,183	-	-	3,061	-	-	-	-	395,923	355,795	
Repairs & maintenance buildings	16,270	59,374	-	-	-	-	-	-	-	-	-	-	88,400	52,771	
Utilities	23,349	39	469	-	-	-	-	-	-	-	-	-	23,857	37,178	
	343,539	92,771	19,617	17,151	37,183	-	-	3,061	-	-	-	-	565,741	499,148	
<b>Information Technology</b>															
Computer services	5,180	-	-	-	-	-	-	-	-	-	-	-	34,800	19,807	
Data communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment (non-capital)	-	41,174	4,677	9,629	889	-	-	3,577	-	-	-	-	156,200	91,640	
Materials & supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	(8)	
Repairs & maintenance buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Software (non-capital)	57,871	28,741	1,129	23,271	-	-	-	-	-	-	-	-	78,765	100,079	
	63,051	69,915	5,806	32,900	889	-	-	3,577	-	-	-	-	269,765	211,519	
<b>Operating</b>															
Advertising	115,588	61,002	20,920	13,109	6,678	-	-	1,273	-	-	-	-	220,232	242,233	
Association fees & dues	47,644	946	-	117	315	-	-	-	-	-	-	-	52,955	54,048	
Bad debts	6,192	-	-	-	-	-	-	-	-	-	-	-	4,000	(3,935)	
Financial services	40,655	-	-	-	-	-	-	-	-	-	-	-	50,000	41,104	
In-service (includes PD)	4,503	4,221	145	5,342	3,294	-	-	645	-	-	-	-	114,577	48,485	
Insurance	37,866	4,538	6,829	-	-	-	-	-	-	-	-	-	48,514	46,877	
Materials & supplies	107,633	158,568	24,182	27,212	52,445	-	-	13,074	2,425	16	-	-	487,831	550,941	
Postage, freight & courier	18,446	8,479	128	14	886	-	-	-	94	-	-	-	385,554	33,365	
Printing & copying	12,453	159	-	-	1,910	-	-	-	-	-	-	-	34,530	14,031	
Professional services	173,766	56,823	3,963	13,616	62,676	-	-	11,590	-	-	-	-	322,769	401,392	
Resale items	9,298	222,216	13,261	1,223	5,675	-	-	1,831	-	-	-	-	355,726	272,683	
Subscriptions	1,911	-	-	-	-	-	-	-	-	-	-	-	1,911	3,269	
Telephone & fax	63,457	4,075	1,357	4,944	1,570	-	-	458	-	-	-	-	75,860	81,075	
Travel	98,063	39,114	18,605	26,406	11,356	-	-	15,982	1,268	-	-	-	270,730	271,919	
Other	-	-	-	-	-	-	-	-	-	-	-	-	205,747	132,580	
	737,475	560,141	89,390	91,983	146,814	-	-	18,481	205,763	462	-	-	2,367,993	2,190,067	
<b>Personal Services</b>															
Employee benefits	309,076	249,133	49,187	181,449	87,042	-	-	23,679	-	-	-	-	1,265,062	971,461	
Honoraria	13,455	-	-	3,000	24,380	-	-	-	-	-	-	-	221,355	70,821	
Salaries	1,920,773	1,675,473	350,690	1,659,495	608,141	-	-	130,752	-	-	-	-	7,313,903	7,040,072	
Other	7,761	-	-	2,485	20,121	-	-	3,020	-	-	-	-	723,352	53,659	
	2,251,066	1,924,606	404,212	1,846,428	739,684	-	-	157,451	-	-	-	-	9,523,671	8,136,013	
<b>Total Expenses</b>	\$ 4,071,704	\$ 3,518,533	\$ 900,647	\$ 1,993,819	\$ 926,575	-	\$ 46,025	\$ 275,085	\$ 616,168	\$ 205,763	\$ 462	\$	\$ 15,330,373	\$ 13,468,604	

# XI. SCHEDULE OF GENERAL EXPENSES

## SCHEDULE 4

### Parkland College Schedule of General Expenses by Functional Area for the year ended June 30, 2015

	2015 General Actual				2015	2015	2014
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
<b>Agency Contracts</b>							
Contracts	\$ -	\$ 7,652	\$ -	\$ -	\$ 7,652	\$ 93,600	\$ 75,268
Instructors	-	-	-	-	-	180,000	-
	-	7,652	-	-	7,652	273,600	75,268
<b>Amortization</b>	-	502,879	-	-	502,879	515,000	510,488
<b>Equipment</b>							
Equipment (non-capital)	-	-	970	-	970	2,500	4,469
Rental	-	-	103,397	-	103,397	115,927	109,152
Repairs and maintenance	-	-	61,676	-	61,676	49,777	52,164
	-	-	166,043	-	166,043	168,204	165,784
<b>Facilities</b>							
Building supplies	-	-	10,678	-	10,678	13,700	17,466
Grounds	-	-	16,308	-	16,308	12,812	9,588
Janitorial	-	-	33,476	-	33,476	17,500	23,594
Rental	-	-	243,457	-	243,457	267,672	252,754
Repairs & maintenance buildings	-	-	16,270	-	16,270	88,400	52,698
Utilities	-	-	23,349	-	23,349	20,500	18,176
	-	-	343,539	-	343,539	420,584	374,275
<b>Information Technology</b>							
Computer services	-	5,180	-	-	5,180	30,000	10,067
Data communications	-	-	-	-	-	-	-
Equipment (non-capital)	-	-	-	-	-	108,000	22,528
Materials & supplies	-	-	-	-	-	-	-
Rental	-	-	-	-	-	-	(8)
Repairs & maintenance buildings	-	-	-	-	-	-	-
Software (non-capital)	-	12,334	1,326	44,212	57,871	33,105	36,096
	-	17,514	1,326	44,212	63,051	171,105	68,683
<b>Operating</b>							
Advertising	635	114,953	-	-	115,588	117,300	128,068
Association fees & dues	42,863	4,741	40	-	47,644	51,135	53,473
Bad debts	-	6,192	-	-	6,192	4,000	(3,935)
Financial services	-	40,655	-	-	40,655	50,000	40,952
In-service (includes PD)	-	4,288	-	215	4,503	35,809	35,082
Insurance	-	3,929	33,937	-	37,866	37,000	40,813
Materials & supplies	-	24,709	56,581	26,344	107,633	124,450	138,017
Postage, freight & courier	-	655	17,569	222	18,446	16,660	19,215
Printing & copying	-	10,818	1,635	-	12,453	19,500	11,491
Professional services	44,529	122,230	-	7,007	173,766	199,900	260,771
Resale items	-	9,298	-	-	9,298	11,000	10,682
Subscriptions	-	1,152	759	-	1,911	2,050	3,269
Telephone & fax	-	12,641	49,995	821	63,457	64,000	74,454
Travel	22,287	74,382	372	1,022	98,063	124,050	169,284
Other	-	-	-	-	-	-	(6,834)
	110,314	430,644	160,887	35,631	737,475	856,854	974,803
<b>Personal Services</b>							
Employee benefits	-	255,847	31,470	21,759	309,076	351,504	508,523
Honoraria	13,455	-	-	-	13,455	29,105	15,779
Salaries	-	1,624,557	150,144	146,073	1,920,773	2,011,602	3,266,747
Other	-	7,761	-	-	7,761	38,000	26,290
	13,455	1,888,166	181,613	167,832	2,251,066	2,430,211	3,817,339
<b>Total General Expenses</b>	\$ 123,768	\$ 2,846,854	\$ 853,408	\$ 247,674	\$ 4,071,704	\$ 4,835,559	\$ 5,986,640





# GLOSSARY OF TERMS

**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.

**GED:** General Educational Development

**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

**SCN:** Saskatchewan Communications Network

**Sask Polytech:** Saskatchewan Polytechnic (formerly Saskatchewan Institute of Applied Science and Technology).

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







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