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Letter of Transmittal

November 4, 2022

Parkland College
200 Prystai Way
Yorkton, SK S3N 4G4

Minister Gordon S. Wyant
Minister of Advanced Education
Room 307, Legislative Building
2405 Legislative Drive
Regina, SK S4S 0B3

Dear Minister Wyant,

On Behalf of the Parkland College Board of Directors, Management and Staff, and in accordance with Section 16 of the **Regional Colleges Act** and Section 19 of the **Regional Colleges Regulations**, I am pleased to submit the Annual Report for the year ending June 30, 2022.

Respectfully submitted,

Ray Sass
Chairperson, Board of Directors

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About the College

Our Purpose

To provide education and training to address regional labour market needs, prepare learners for employment and further education, and support the sustainable social, environmental, and economic development of our employers and communities.

Our Vision

Our Colleges are stronger together. We will work to shape the future of rural, northern, and remote communities by providing top notch learning opportunities that will lead to local and global employment and growth.

Our Mission

To enrich the lives and futures of our learners and communities in a blended learning and working environment.

We are Catalytic

We lead change in our colleges and communities resulting in rapid social, economic and environmental advances.

We are Relevant

We offer programs, training and services that align with the current and future needs of our learners, staff and partners.

We are Responsive

We address questions, challenges and opportunities presented by our learners, staff, and partners in a timely and comprehensive manner.

We are Accountable

We fulfill our commitments to our learners, staff, and partners to use our resources responsibly to deliver high-quality blended learning and blended working experiences.

We are Innovative

We source, develop, and implement creative solutions to well-defined challenges, resulting in improved products, processes, and services that better meet learner, staff, and partner needs with reduced resource inputs.

We are Sustainable

We manage to ensure the long-term viability of our social, economic, and environmental resources.

We are Inclusive

We treat all learners, staff, and partners with dignity and respect to empower them to achieve personal success and realize their goals.

Our Values

The 2021-2022 year was one we will reflect on and remind ourselves of the perseverance, accomplishments, service, and resilience demonstrated by our College. We continued to adapt and navigate through the COVID-19 pandemic and the pressures affecting lower student enrollment, new program development, building an innovative culture, and fiscal sustainability.

The academic year was different from past years with a mix of hybrid, fully remote, and face-to-face programming. Partnerships with our employers, industry, and communities looked a bit different as well. What was the same was our focus and priority on our mandate and our commitment to providing quality programs and services to east central Saskatchewan. We are very proud of and thankful for our employees' consistent dedication, passion, and commitment to serving our learners and communities.

The Board and staff are proud to present the College's 2021-22 Annual Report. The pages of this report demonstrate the highlights of our student, staff and community successes.

Join us in celebrating these accomplishments.



Mr. Ray Sass
Chair, Board of Governors



Alison Dubreuil
Interim President and CEO
Vice President, People & Culture

Some highlights from the 2021-22:

- Continued focus on the Coalition Strategic Plan 2020-2025.
- Year-end financial statements supporting a below budget deficit of \$1,712,997, despite lower tuition and training revenues.
- Second year offering a joint Coalition program, Office Administration. This certificate program was delivered fully remote to deliver quality education to students at Cumberland and Parkland. 92% of learners indicate they would recommend this program to others.
- Received \$1.35 million in Applied Research grants, allowing for work on 82 projects with 25 agencies. Some of this funding will be distributed over several years.
- Return to face-to-face graduation ceremonies after a two-year hiatus due to COVID-19.
- 94% of Parkland College students indicated they were satisfied with their overall college experience.
- Collaboration of Coalition joint staff activities that celebrated employees, showed appreciation and recognition of their service, and increased professional development opportunities.
- ABE credit programs had an 81.2% Aboriginal participation rate with ABE Aboriginal Graduates representing 54% of all ABE Graduates. Institute Credit programs had a 33.8% Aboriginal participation rate and University Studies had a 36% Aboriginal participation rate.
- Parkland College students travelled to Mexico as part of the Global Skills Opportunity Initiative where students learned and experienced diverse culture. International Indigenous Youth Internship Program provided an opportunity to students to engage in international research.
- Learner Services delivered twelve Mental Health First Aid Basic training to learners in Saskatchewan and internationally.
- Successful partnerships resulting in grants with National Indian Brotherhood and The Government of Canada's New Horizons for Seniors Program, allowing for increased educational opportunities on ReconciliAction, Inclusion, Diversity and Equity.
- Increase in seats for the University of Saskatchewan Bachelor of Science Nursing Program to help address the province-wide nursing shortage with increased training opportunities.



Ray Sass
Yorkton



Corinna Stevenson
Melfort



Lori Kidney
Tisdale



Brian Hicke
Melville



Wendy Becenko
Kamsack

The Board of Governors maintained its focus on setting the strategic directions for the College and management. The Board provided accountability for activities of the Pilot Coalition between Parkland College and Cumberland College to the public and to the Ministry of Advanced Education, in accordance with *The Regional Colleges Act and Regulations*.

Highlights of the year include:

- Monitoring and evaluating the results of the Coalition Strategic Plan 2020-25.
- Monitoring of the Coalition Enterprise Risk Management Framework and reporting.
- Monitoring of Employee Engagement Survey results and recommendations.
- Reviewed and revised the Board of Governors-developed Budget Principles to guide the 2022-23 annual budget.
- Supported the re-organizations of Cumberland College and Parkland College and the creation of seconded out-of-scope management positions.

- 8 Regular Board Meetings
- 3 Governance and Risk Committee Meetings
- 3 Finance and HR Committee Meetings
- 2 Joint Committee Meetings
- 1 Special Joint Board Meetings

Board Appointments

Co-Chairperson: Corinna Stevenson
Co-Chairperson: Ray Sass

June 9, 2022 Annual General Meeting

Cumberland College and Parkland College formed a coalition in June 2019 to explore collaborative leadership. The goal was to serve as a pilot to inform the regional college system. In the last three years, we have learned that a united college would better promise an innovative and sustainable future for rural, northern, and Indigenous learners, employers, and communities. In January of 2022, we communicated the intent to map out a merger path for our colleges.

The 2022-2023 academic year will include stakeholder engagement with meaningful input that will shape the development of a merger proposal and our vision for a united college.

We have a bold vision and are proud of the leadership at our colleges that are working to ensure we are catalytic, relevant, and sustainable for our learners and communities.



Early upon entering the second year of the Strategic Plan and COVID-19, the Board of Governors identified two main strategic priorities of focus:

- 1. Use evidence-based decision making to drive decisions regarding programs, infrastructure, staffing, and training to ensure student success.
- 2. Create and implement a comprehensive marketing, recruitment, and retention strategy that strengthens the Coalition brand and engages learners from prospective students to alumni.

Highlights are outlined within this report.

Goal 1

The Coalition will develop an educational, inclusive, and innovative ecosystem that engages all learners and staff, and creates abiding partnerships with employers, Indigenous peoples, and communities.

Objective 1	Create and implement a comprehensive employer engagement strategy that is mutually beneficial to learners, staff, and partners
Pillar	Employer-Focused
Steward	Vice President, External Relations
Initiatives	<ul style="list-style-type: none">1. Develop an employer engagement strategy2. Establish advisory committees to engage employers in: program selection, delivery, and graduate employability3. Develop a Work-Integrated Learning (WIL) strategy

Several Employer Engagement strategies were reviewed but the development of the strategy was delayed to focus on the Partnership Model, ensuring the Employer Engagement strategy supported the overarching model. Parkland representatives participated in the Cumberland Agriculture Advisory Council meetings throughout the year. WIL framework was initiated and information from programs was gathered.

Objective 2	Implement a partnership model that supports the mission of the Coalition while aligning with the needs of our employer, community, and Indigenous stakeholders
Pillar	Catalyst
Steward	Vice President, External Relations
Initiatives	<ul style="list-style-type: none">1. Complete a Partnership Model Canvas2. Develop a Partnership Model that will include an Indigenous Engagement and Employer Engagement Strategy

The Business Development department drafted a Partnership Model, including the purpose, guiding principles and process of partnership development. The model is intended to guide all partner relationships and identify partnership activities. Further development and implementation of the model will progress in the next academic year.

Goal 2

The Coalition will be an exemplar to rural and regional colleges on how the whole can be greater than the sum of the parts.

Objective 3	Contribute to building an innovation culture in learners, staff, and partners through training and practical experiences
Pillar	Catalyst
Steward	Vice President, People & Culture
Initiatives	<div>1. Inspire a culture of innovation through experimentation in technology enabled teaching, learning, and working</div> <div>2. Develop and implement a robust Blended Working Strategy that supports innovation, training and practical experiences</div>

Applied Research policies were approved to establish principles for maintaining high standards for research to set out the authority, responsibilities and procedures for employees engaged in research. Baseline data was collected on the capability of innovation in our culture and innovation competency of staff through the annual Employee Engagement Survey. The committee identified and supported physical and physiological employee needs in a blended working environment.

Objective 4	Use evidence-based decision making to drive decisions regarding programs, infrastructure, staffing, and training to ensure student success
Pillar	Student Success
Steward	Vice President, Finance, Facilities & IT
Initiatives	<div>1. Develop methodology and costing models to inform decision making</div> <div>2. Develop a comprehensive data management strategy</div>

The Evidence Based Decision Making Committee developed models for Program Proposals, Corporate Training, and Go – No-Go Program Decisions. These three models were piloted with potential new program development with implementation set for the 2022-2023 year.

Goal 3

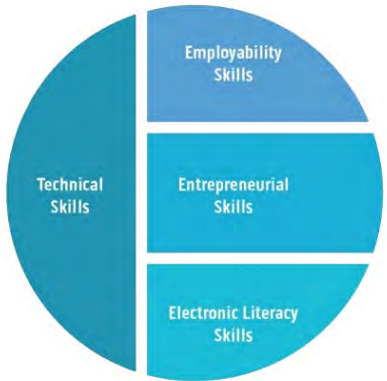
The Coalition will be recognized for significantly improving learner preparedness for employment through implementation of blended learning and the “E-Shaped Learner” model.

Objective 5	Create and implement programming and services to develop “E-Shaped Learners”
Pillar	Student Success
Steward	Vice President, Programs, Students & Indigenous
Initiatives	<div>1. Collect baseline data on types of programs and services and current ‘E-Shaped Learners’ programs and services in each category</div> <div>2. Gather baseline data on current blended learning initiatives</div> <div>3. Collect data on current employer satisfaction with skill level of graduates</div>

The focus of the E-Learning Strategic Plan committee was to collate the data gathered from the Employer Satisfaction survey sent out in the fall of 2021 and the baseline data on current state. In 2021-22 we began work on creating common E-Learning experiences through both colleges. We worked with the Employer Satisfaction survey results and shared the information across programming with the goal to develop plans to address the needs of employers throughout our respective regions.

Objective 6	Create and implement a comprehensive marketing, recruitment, and retention strategy that strengthens the Coalition brand and engages learners from prospective students to alumni
Pillar	Marketing and Branding
Steward	Vice President, External Relations
Initiatives	<div>1. Increase the number of enrollments in Post-Secondary Education</div> <div>2. Create the Coalition Brand</div> <div>3. Create a comprehensive marketing, recruitment, retention and alumni engagement strategy</div>

The priority for the Marketing and Branding pillar was focused on the joint website development. Parkland and Cumberland college embarked on the development of a joint website sharing the platform and design language to create consistent and intuitive website navigation, set to launch in 2023.



The “E-Shaped Learner” model delineates the four areas in which the Coalition seeks to develop learners – this includes students, staff, employers and community members. This model is an integral part of the Coalition brand.



The 2021-2022 academic year began slowly with many programs returning to face-to-face program delivery with COVID-19 restrictions and protocols. By mid-Fall, the colleges implemented a Proof of Vaccination policy to align protocols to public health authority. The joint pandemic response committee professionally and safely navigated our colleges and learners throughout the year.

Academic programs experienced reduced numbers in the ABE and post-secondary programs due to impacts of the pandemic. Some students did extremely well in the online world. Despite year two of the pandemic, Parkland was able to provide education to 69 International students. We learned that face-to-face instruction is valuable and necessary for our remote and rural learners and communities.

The Saskatchewan Regional Colleges and Gabriel Dumont Institute began working together on an exciting project to implement a common system to replace all the institutions' Finance and Human Resource systems as well as the soon-to-be obsolete SIS (Student Information System).

Parkland College's budget projection was that it would operate another year at a significant deficit due to the impact of increased operational costs, reduced student numbers, and reduced revenue generation. Through prudent fiscal management, the College recorded an actual minor deficit of \$417,230.

Mid-year, the Government of Saskatchewan announced a multi-year funding investment that will provide funding certainty to the colleges over the next four years. The funding agreement put our colleges in a better and consistent financial position to be stronger together through the sharing of resources and subject matter expertise that will enhance our programming, services to learners, and our contribution to our communities and business partners.

The Board of Governors announced the intent to merge Parkland and Cumberland Colleges, effective July 1, 2023. Preliminary work began on planning and implementation and ensure both colleges are robust and offer diverse programming to recruit and retain more students.

The Coalition had an inspiring but ambitious third year resulting in great collaboration between the colleges, aligning policies and procedures, offering joint programs and initiatives, partnering for staff development opportunities, and shared website development. Leadership realized there were more opportunities that could be capitalized on to reduce operating complexities and challenges.

Effective October 2021, Parkland, Cumberland, and Great Plains Colleges established a formal International Recruitment and Admissions partnership. The partnership allowed these three colleges to build from their foundational knowledge and collective expertise to successfully attract international students to their programs in rural Saskatchewan in a more independent and cost-effective manner.

The partnership became known as “Saskatchewan Colleges” within the international education sector. Under this brand, we are building our global reputation as a great place to live, work, and study. As a result, Saskatchewan Colleges are contributing to the Government of Saskatchewan’s Growth Plan and International Education strategy and goals in a collaborative and effective way. Saskatchewan’s Growth Plan to 2030 focuses on “Developing an Agile and Integrated Education and Training System” by “Extending Saskatchewan’s post-secondary footprint into global markets to provide Saskatchewan-developed international education and training” (pp. 30-31).

Saskatchewan Colleges are also supporting the Saskatchewan Growth Plan goals of population growth and labour force development. The province strives to grow to 1.4 million residents with 100,000 more people working by keeping more youth in Saskatchewan and increasing immigration to the province with an 85% immigration retention (p. 9). Our partnership is dedicated to aligning our program offerings to unmet labour market demand and creating strong connections to the colleges and communities. Consequently, our international students and programs contribute positively to rural sustainability and satisfy the needs of our local economies. For example, programs with high labour market needs often do not have sufficient domestic demand to run the program in a cost-effective way. In these cases, by supplementing with international enrolments, access to programs is actually increased for domestic students and programs are delivered at greater capacity.

Through joint marketing and recruiting initiatives under a provincial banner, we are forging a reputation to the benefit of each individual college while maintaining our own identities through the delivery of programs and services. To date, the partnership has successfully recruited international students to the three partner institutions, decreased our reliance on external agencies for student recruitment, and built capacity within the college system for navigating the complex work of international education. This model also demonstrates how others may collaborate in the future.

One of the key successes we have seen in the first year of this partnership has been the diversification of the home countries of our students. In the upcoming year, we will welcome students from seven different countries to Cumberland and Parkland, creating a rich and diverse learning environment that benefits both domestic and international students.

The Saskatchewan Colleges partnership has been impactful in its first year by establishing one larger voice in international education and we look forward to growing success in the future.



Parkland College System-Wide Key Performance Measures

KEY PERFORMANCE INDICATOR #1			
Number of Student Enrolments - expressed in terms of full load equivalents (FLE) for all credit and non-credit programs	2021-2022 Baseline (FLE's)	2021-2022 Target (FLE's)	2021-2022 Results (FLE's)
1a) Skills Training - Institute Credit (Includes SK Polytech, Other, Apprenticeship)	308	350	247
b) Skills Training - Industry Credit	23	17	30
c) Skills Training - Non-Credit	25	20	17
d) Basic Education - Credit	168	130	113
e) Basic Education - Non-Credit	84	73	57
f) University - Credit	122	131	114

FLE = Full Load Equivalent

- The total participant hours divided by the accepted full load factor (FLE divisor) for a program group.
(Basic Education - Credit – 131,139.49 participant hours / 700 = 187.34 FLE)

KEY PERFORMANCE INDICATOR #2			
Participation, Employment, and Continued to Take Further Training Rates for Aboriginal Students (in %'s, Credit Programs Only)	Baseline (%)	2021-2022 Target (%)	2021-2022 Results (%)
2A. Aboriginal Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	16	16	22
b) Skills Training - Industry Credit	19	15	15
c) Adult Basic Education - Credit	77	60	73
d) University - Credit	23	30	22
2B. Graduation Rates of Aboriginal Persons (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Graduates	10	11	12
ii) As % of Aboriginal Enrolments	48	50	42
b) Skills Training - Industry Credit			
i) As % of Graduates	13	-	8
ii) As % of Aboriginal Enrolments	100	-	33
c) Basic Education – Credit			
i) As % of Graduates	80	80	73
ii) As % of Aboriginal Enrolments	50	41	50
2C. Aboriginal Employment Rate			
a) Skills Training - Institute Credit (Full Time)	78	76	90
b) Skills Training - Industry Credit (Full Time)	6	-	100
c) Adult Basic Education - Credit (Full Time)	60	44	67
2D. Aboriginal Continued to Further Training			
a) Skills Training - Institute Credit (Full Time)	25	33	50
b) Skills Training - Industry Credit (Full Time)	6	-	-
c) Adult Basic Education - Credit (Full Time)	79	79	75

*prior to 20-21 we had no FT Industry Credit students – now includes Firefighter program

KEY PERFORMANCE INDICATOR #3			
Number of Graduates/Completers for all Credit Programs (In #'s of students)	2021-2022 Baseline (# of students)	2021-2022 Target (# of students)	2021-2022 Results (# of students)
3A. Number of Graduates			
a) Skills Training - Institute Credit (Full Time/Part Time)	181	246	169
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	72	100	40
c) Adult Basic Education - Credit (Full Time/Part Time)	93	106	57
3B. Number of Completers			
a) Skills Training - Institute Credit (Full Time/Part Time)	235	300	133
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	11	3	28
c) Adult Basic Education - Credit (Full Time/Part Time)	105	110	

Completer: Participant who successfully completes course requirements or remains to the end of the program
Graduate: Participant who successfully completes all course requirements resulting in achievement of certification by a recognized credit granting institution

KEY PERFORMANCE INDICATOR #4			
Participation, Employment, and Continued to Take Further Training Rates for All Students (in %'s, for Credit Programs Only)	Baseline (%)	2021-2022 Target (%)	2021-2022 Results (%)
4A. Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	42	45	43
b) Skills Training - Industry Credit	8	8	8
c) Adult Basic Education - Credit	26	27	23
d) University - Credit	24	20	26
4B. Graduation Rates of Students (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Enrolments	65	75	70
b) Skills Training - Industry Credit			
i) As % of Enrolments	89	-	80
c) Basic Education – Credit			
i) As % of Enrolments	50	45	50
4C. Employment Rate			
a) Skills Training - Institute Credit (Full Time)	86	90	92
b) Skills Training - Industry Credit (Full Time)	6	-	88
c) Adult Basic Education - Credit (Full Time)	50	56	74
4D. Continued to Further Training Rates			
a) Skills Training - Institute Credit (Full Time)	45	65	43
b) Skills Training - Industry Credit (Full Time)	6	-	75
c) Adult Basic Education - Credit (Full Time)	77	75	82

FT Industry Credit students – now includes Firefighter program

KEY PERFORMANCE INDICATOR #5			
	2021-2022 Baseline (\$'s)	2021-2022 Target (\$'s)	2021-2022 Results (\$'s)
Total Contractual Revenue (In Contract \$ Received)	\$1,212,500	1,412,288	1,278,093

Baseline

- The new Baseline is an average of Actual Results from the last three years of data

Note: KPI and Enrolment Charts #1 to 4 are for the 2021-2022 program year (Jul 1, 2021 to Jun 30, 2022). All report results as of October 1, 2022



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

		Actuals							
		2020-2021				2021-2022			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	166	116	1	213.88	131	131	-	196.87
	Other Suppliers	21	12	-	16.61	25	27	-	37.97
	Apprenticeship & Trade	23	-	-	8.22	35	-	-	12.53
	Total Institute Credit	210	128	1	238.71	191	158	-	247.37
	Industry Credit:								
	Total Industry Credit	18	58	686	31.75	15	51	643	30.05
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	-	61	1978	19.65	-	33	1975	17.10
TOTAL SKILLS TRAINING		228	247	2665	290.11	206	242	2618	277.42
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	92	36	-	82.20	74	59	-	86.56
	Adult 10	43	18	-	30.43	29	22	-	26.53
	Academic GED								
	Total ABE Credit	135	54	-	112.63	103	81	-	113.09
	ABE Non-Credit:								
	Employability/Life Skills	42	107	-	42.55	59	112	-	49.59
	English Language Training	-	35	-	6.61	0	41	-	6.92
	General Academic Studies								
	Literacy	-	27	-	2.16	-	-	-	-
	Total ABE Non-Credit	42	169	-	51.31	59	153	-	56.51
TOTAL ADULT BASIC EDUCATION		177	223	-	163.95	162	234	-	169.60
UNIVERSITY	Total University	61	161	-	88.63	84	130	-	114.42
TOTAL ENROLLMENT		466	631	2665	542.69	452	606	2618	578.55

See Glossary for definition of terms

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

TABLE 1A:
Enrollment by Program Groups for CANORA Campus

		Actuals							
		2020-2021				2021-2022			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	-	49	-	6.83	-	40	-	6.82
	Other	-	-	-	-	-	-	-	-
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	<i>Total Institute Credit</i>	-	49	-	6.83	-	40	-	6.82
	Industry Credit:								
	<i>Total Industry Credit</i>	-	-	11	.28	-	-	30	.67
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	<i>Total Non-Credit</i>	-	-	1	.01	-	-	5	.08
TOTAL SKILLS TRAINING		-	49	12	7.13	-	40	35	7.57
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	19	12	-	17.43	20	30	-	24.40
	Adult 10	14	4	-	8.95	12	10	-	10.71
	Academic GED								
	<i>Total ABE Credit</i>	33	16	-	26.38	32	40	-	35.11
	ABE Non-Credit:								
	Employability/Life Skills	9	38	-	11.92	15	27	-	18.82
	English Language Training	-	-	-	-	-	-	-	-
	General Academic Studies								
	Literacy	-	10	-	.72	-	-	-	-
	<i>Total ABE Non-Credit</i>	9	48	-	12.64	15	27	-	18.82
TOTAL ADULT BASIC EDUCATION		42	64	-	39.02	47	67	-	53.94
UNIVERSITY	<i>Total University</i>	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT		42	113	12	46.14	47	107	35	61.51

Note: Canora Campus includes Kamsack & area

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

TABLE 1B:
Enrollment by Program Groups for ESTERHAZY Campus

		Actuals							
		2020-2021				2021-2022			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Apprenticeship & Trade	23	-	-	8.22	35	-	-	12.53
	<i>Total Institute Credit</i>	23	-	-	8.22	35	-	-	12.53
	Industry Credit:								
	<i>Total Industry Credit</i>	-	2	303	5.53	-	1	213	4.71
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	<i>Total Non-Credit</i>	-	34	1859	16.27	-	16	1906	14.65
TOTAL SKILLS TRAINING		23	36	2162	32.32	35	17	2119	31.90
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12					-	-	-	-
	Adult 10					-	-	-	-
	Academic GED					-	-	-	-
	<i>Total ABE Credit</i>					-	-	-	-
	ABE Non-Credit:								
	Employability/Life Skills	-	-	-	-	-	-	-	-
	English Language Training	-	10	-	2.29	-	6	-	1.42
	General Academic Studies	-	-	-	-	-	-	-	-
	Literacy	-	-	-	-	-	-	-	-
	<i>Total ABE Non-Credit</i>	-	10	-	2.29	-	6	-	1.42
TOTAL ADULT BASIC EDUCATION			10		2.29	-	6	-	1.42
UNIVERSITY	<i>Total University</i>	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT		23	46	2162	32.32	35	23	2119	33.32

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

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

		Actuals							
		2020-2021				2021-2022			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	-	38	2	8.66	-	38	-	7.76
	Other	-	-	-	-	-	11	-	5.67
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	-	38	2	8.66	-	49	-	13.43
	Industry Credit:								
	Total Industry Credit	-	13	31	1.53	-	-	24	.53
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	-	-	11	.19	-	-	10	.12
	TOTAL SKILLS TRAINING	-	51	44	47.29	-	49	34	14.08
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	15	8	-	14.64	20	9	-	18.87
	Adult 10	13	3	-	7.64	-	-	-	-
	Academic GED								
	Total ABE Credit	28	11	-	22.29	20	9	-	18.87
	ABE Non-Credit:								
	Employability/Life Skills	17	32	-	14.61	27	26	-	21.14
	English Language Training	-	-	-	-	-	-	-	-
	General Academic Studies	-	-	-	-	-	-	-	-
	Literacy	-	-	-	-	-	-	-	-
	Total ABE Non-Credit	17	32	-	14.61	27	26	-	21.14
	TOTAL ADULT BASIC EDUCATION	45	43	-	36.90	47	35	-	40.01
UNIVERSITY	Total University	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT		45	94	44	47.29	47	84	34	54.08

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

TABLE 1D:
Enrollment by Program Groups for MELVILLE Campus

		Actuals							
		2020-2021				2021-2022			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	13	-	-	13.79	-	11	-	17.61
	Other	-	12	-	.85	-	-	-	-
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	13	12	-	14.64	-	11	-	17.61
	Industry Credit:								
	Total Industry Credit	18	19	33	16.79	15	17	37	15.44
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	-	9	-	.41	-	9	-	.59
	TOTAL SKILLS TRAINING	31	40	33	31.84	15	37	37	33.64
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	15	5	-	9.67	9	11	-	10.12
	Adult 10	2	3	-	1.74	-	-	-	-
	Academic GED								
	Total ABE Credit	17	8	-	11.42	9	11	-	10.12
	ABE Non-Credit:								
	Employability/Life Skills	-	-	-	-	-	-	-	-
	English Language Training	-	-	-	-	-	-	-	-
	General Academic Studies								
	Literacy	-	7	-	.28	-	-	-	-
	Total ABE Non-Credit	-	7	-	.28	-	-	-	-
	TOTAL ADULT BASIC EDUCATION	17	15	-	11.70	9	11	-	10.12
UNIVERSITY	Total University	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT		48	55	33	43.54	24	48	37	43.76

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

TABLE 1E:
Enrollment by Program Groups for YORKTON Campus

		Actuals							
		2020-2021				2021-2022			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	153	31	-	184.60	131	43	1	164.67
	Other	21	-	-	15.76	25	16	-	32.30
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	174	31	-	200.36	156	59	1	196.97
	Industry Credit:								
	Total Industry Credit	-	17	339	7.61	-	32	379	8.70
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	-	15	118	2.75	-	8	60	1.67
TOTAL SKILLS TRAINING		174	63	457	210.72	156	99	440	207.33
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	43	12	-	40.45	25	30	-	33.17
	Adult 10	14	8	-	12.10	17	12	-	15.82
	Academic GED								
	Total ABE Credit	57	20	-	52.55	42	42	-	48.99
	ABE Non-Credit:								
	Employability/Life Skills	16	37	-	16.01	17	59	-	9.63
	English Language Training	-	25	-	4.31	-	35	-	5.50
	General Academic Studies								
	Literacy	-	10	-	1.17	-	-	-	-
	Total ABE Non-Credit	16	72	-	21.49	17	94	-	15.13
TOTAL ADULT BASIC EDUCATION		73	92	-	74.04	59	136	-	64.12
UNIVERSITY	Total University	61	161	-	88.63	84	130	-	114.42
TOTAL ENROLLMENT		308	316	457	373.40	299	365	440	385.87

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

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

TABLE 2:
Equity Participation Enrollments by Program Groups for the Whole College

		Actuals																							
		2020-2021									2021-2022														
Program Groups		Aboriginal			Visible Minority			Disability			Total Enrollment			Aboriginal			Visible Minority			Disability			Total Enrollment		
SKILLS TRAINING	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	

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

The Human Resources department works collaboratively to provide effective services and support throughout the organization. Human Resources provides proactive advice and leadership in the areas of recruitment and selection, onboarding, training and development, employee engagement and recognition, and performance management.



Staffing

Parkland College employed 89 full-time equivalent (FTE) positions and 191 employees in 2021-2022.

As part of a strategy to deliver a balanced operating budget, as endorsed by the Coalition Board of Governors, A re-organization of Executive and Management positions took place in April and June, respectively. The Coalition Executive team was reduced from five Vice President positions to four, effective May 1, 2022.

The Coalition Management team was reduced from 20 positions to 16 and took effect July 1, 2022. Thirteen of the restructured positions to the Executive and Management team included the addition of secondment duties, whereby positions that were previously duplicated across both organizations are now being performed by one position for the Coalition.

Retention

Parkland College retained 89% of our employees. This reflects a positive work environment and culture and is consistent with our model whereby we want employees to join, stay, perform, and adapt.

Staff Recognition

Parkland College proudly recognized 33 employees for staff service awards and one retiree award at the Annual Staff Recognition event. The event recognizes employees for their dedication, commitment and service to adult education and our organization. We know showing appreciation and recognition to our most valuable asset drives results.

Employee Engagement

The annual Parkland College & Cumberland College joint Employee Engagement survey measures our employees' positive emotional attachment to the College. This year's results indicated that 58% of employees felt positively engaged at work. We know the strength of our culture drives organizational results.

Parkland College is committed to lifelong learning and the development and enrichment of employee knowledge, skills, and abilities. We know leadership development drives organizational results and staff retention.

Professional Development

- A virtual orientation training program was held in August with combined participation of over 100 attendees. Training opportunities included sessions on Mental Health Awareness, Technology, Health and Safety, Instructional Engagement Strategies, Learning Management Systems, and Violence Threat Risk Assessment (VTRA).
- As a first step in providing the foundation on the relationship between Canada, Indigenous Peoples, and the Truth and Reconciliation Commission of Canada (TRC), all staff were to complete the 4 Seasons of Reconciliation training through the First Nations University of Canada. In 2021-2022, the training completion rate was 97%.
- Two significant all-staff professional development opportunities were held between Parkland College and Cumberland College. Topics included *Empowering Balance and Well-being to Improve Performance, Engagement, Relationships and Results* and *Inspiring Workplaces: How to Create a Dynamic and Collaborative Culture that Drives Results*.
- The Teaching and Learning department organized and facilitated 17 Lunch & Learn training sessions on a variety of subject matters.

Human Resources Report

Position & Classification	No. of Employees	Full Time Equivalents
Executive		
President & CEO	1	0.5
VP, External Relations	1	1.0
VP, People & Culture	1	1.0
VP, Partnerships & Business Development	1	0.5
Manager, Business Development	1	1.0
Chair, Teaching & Learning	1	1.0
Chair, Post-Secondary Education	1	1.0
Chair, Adult Basic Education & Essential Skills	1	0.8
Manager, Learner Services & International Services	1	1.0
Manager, Technology & Security	1	1.0
Director, Finance & Corporate Services	1	1.0
Controller	1	0.7
Manager, Facilities	0	0.0
Director, Facilities & Safety	1	1.0
Manager, Human Resources	1	1.0
Human Resources Generalist	1	0.8
Executive Assistant	1	0.9
Position & Classification	No. of Employees	Full Time Equivalents
Employees		
Coordinator Level 7	10	8.4
Counsellor Level 7	8	5.3
Coordinator Level 6	4	2.8
Facilitator Level 6	7	1.9
Systems Administrator Level 6	1	1.0
Senior Admissions Officer Level 6	1	1.0
Job Coach Level 6	2	0.2
Payroll Technician Level 5	1	1.0
Network Administrator Level 5	1	1.0
Registration Clerk Level 5	1	1.0
Accounting Clerk Level 4	2	1.9
Program Assistant Level 4	10	8.1
Research Assistant Level 4	1	1.0
Clerical Level 3	6	2.5
Janitor Level 3	1	1.0
Clerical Level 2	2	0.1
Janitor Level 2	5	3.0
Fire Site Technician Level 2	2	0.2
Research Student Level 1	8	1.1
Instructors	91	31.5
Tutors/Aides	6	1.1
Invigilators	5	0.1
TOTALS	191	89.24

CRYSTAL AARRESTAD	Manager, Learner Services
PAUL ADAMS	Caretaker
ROXANNE ALSTAD	Program Assistant
DARREN ARSENEAULT	Instructor
COLETTE BABYAK	Clerical Support
LINDA BANGA	Instructor
WALTER BEAR	Instructor
RHONDA BERARD	Instructor
MATTHEW BETGE	Instructor
DARRYL BINKLEY	Instructor
TRACY BIRO	Instructor
MARLENE BLATTER	Instructor
CAROL BOBOWSKI	Invigilator
ROXANNE BOEKELDER	Coordinator, Essential Skills
CURTIS BOURGEOIS	Instructor
LISA BOYCHUK	Instructor Aide
PATTIE BOYCHUK	Registration Clerk
CURTIS BROOKS	Instructor
VENESSA BROUILLARD	Payroll Technician
CONNIE BROWN	Manager, Business Development
LISA CADIEUX DE LARIOS	Program Head, ABE
KENNETH CATTON	Instructor
WAYNE CLARK	Instructor
CAITLIN CMOC	Research Student
ERIN CODE	Instructor
JEAN DALES	Facilitator
BRENDA DANYLUK	Janitor
JUSTIN DAWSON	Instructor
DAVID DEDMAN	Instructor
KAMI DEPAPE	Vice President, External Relations
KAEL DEPAPE	Research Student
DARREN DESNOMIE	Instructor
JOEL DESROCHES	Instructor
LISA DIETRICH	Executive Assistant
KEN DOBRA	Instructor
SHANE DROSKY	Instructor
ALISON DUBREUIL	Vice President, People & Culture; Interim President & CEO
ROGER DUNCALFE	Instructor
MONICA DUTCHAK	Instructor
SHIRLEY DUTKA	Janitor
MICHELLE DZUBA	Instructor
KATIE ECKLUND	Senior Admissions Officer
EUNICE ERHAZE	Instructor
JENNIFER EVANIK	Program Assistant
SHARON EVANS	Program Assistant
BARBARA EVANS	Instructor
SHAWN FRANKFURT	Instructor
ROXANNE FRANKLIN	Instructor
KATHERINE FRASER-BAILEY	Janitor
BRITTANY FRICK	Chair, Teaching & Learning
GARRY GAWRYLIUK	Instructor Substitute
RYAN GILBERT	Instructor
ROSEMARIE GLOWA	Counsellor
GAIL GORCHYNSKI	Non-Credit Instructor, Invigilator
ANGELA GUSPODARYK	Instructor
MICHAEL HALL	Coordinator, Research
JACE HANSEN	Research Student
ANDRE HARRIS	Controller
LAURA HEINMILLER	Instructor
MARK HODDENBAGH	President & CEO (on leave)
DAVID HOEFT	Instructor
DALE HOLSTEIN	Coordinator, Post-Secondary
TIFFANY HOPE	Human Resources Generalist
JOHN EDWARD HOURD	Business & Training Representative
ANTHONY HUCKABAY	Instructor

Human Resources Report

ELAINE HULSE	Instructor
PAUL HUTFLOETZ	Instructor
CINDY JASAN	Instructor Aide
ALMA JENSEN	Program Assistant
JAIME JOHNSON	Instructor
LAURIE JOHNSON	Facilitator
RANDI JONES	Research Student
THOMAS JORDENS	Instructor Substitute
JEFFREY JUST	Instructor
EMMA JUST	Research Student
MICHELLE KAEDING	Program Assistant
KURT KARCHA	Network Administrator
CECILIA KEINICK	Counsellor
NEIL KERR	Instructor
DEBORAH KEYOWSKI	Receptionist
MEGAN KIRBY	Research Student
MANDI KOBYLKO	Manager, Human Resources
DAKOTA KOLOMAY	Research Student
SHELDON KOSTYSHYN	System Administrator
BRITTANY KOWALYSHYN	Coordinator, Recruitment & Engagement
CARMEN KRAYNICK	Program Assistant
HERB LACROIX	Instructor
MEGAN LEMCKE	Instructor
SHARON LEPITZKI	Invigilator
SHAWNA LESON	Instructor Substitute
SARAH LIPOTH	Instructor
LISA LIZOTTE	Instructor Substitute
DONAVAN LJUBIC	Instructor
BEVERLY LONSDALE	Vice President, Finance, Facilities & IT
GWEN MACHNEE	Coordinator, Applied Research
RACHAEL MACHNEE	Instructor Aide
ALESIA MALEC	Instructor
RACHEL MARTINUIK	Coordinator, Post-Secondary
DEREK MATHEWSON	Instructor
TAYLOR MCDILL	Counsellor
KATHLEEN MCDONALD	Instructor Aide
CHRISTOPHER MCKAY	Instructor
LILY MCKAY-CARRIERE	Coordinator, Research
PAUL MCMILLEN	Non-Credit Instructor
ALYNN MEBERG	Instructor
BLAINE MILLER	Instructor
STACEY MINKEN	Counsellor
THERESA MITCHELL	Instructor Substitute
TYRONE MOGENSEN	Instructor
KRISTA MONTBRIAND	Facilitator
CHARLOTTE MORRIS	Program Assistant
JAMES MORTON	Instructor
KENNETH MUSHKA	Instructor
DENNIS MUZYKA	Instructor
TWYLA NAPOLEONI	Instructor Substitute
JENNA NIEBERGALL	Chair, Post-Secondary Education
ZACKERY NIXEY	Fire Site Technician
KEVIN NOAH	Janitor
ROBERT NORDIN	Instructor
RACHEL NUSSBAUMER	Instructor
NANCY OGRODNICK	Instructor
ANNE OLAFSON	Coordinator, Recruitment & Engagement
PHYLLIS OLYNYK	Facilitator
BRIAN OMIECINSKI	Instructor
OLAYEMI OTUKOYA	Instructor
STACEY OWEN	Program Assistant
NAOMI PALEY	Senior Coordinator, Public Relations & Communications
MARIE PASCOE	Clerical Support
MAEBELLINE PASCUA	Coordinator, Corporate Training & Business Development

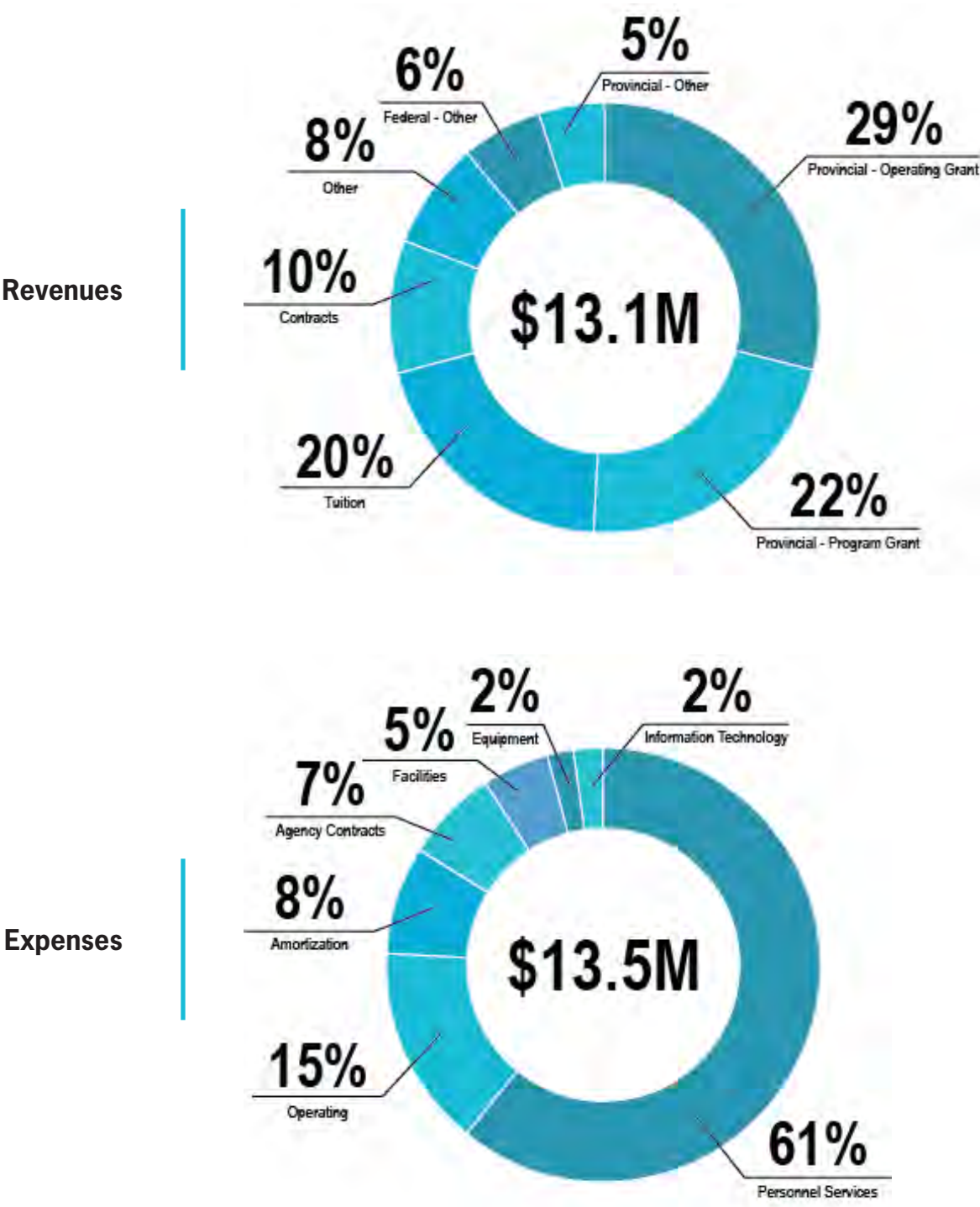
REBECCA PATTERSON	Receptionist
GARTH PATZWALD	Instructor
WILLIAM PAWLUK	Instructor
NATHANIEL PENNER	Manager, Technology & Security
KALEI PINNO	Research Student
AMY POOLE	Clerical Support
PATRICIA PROKOP	Instructor
MEL PURITCH	Instructor
MITCHELLE QUINTO	Instructor
ASIF RAHMAN	Instructor
DESTINY READER	Instructor
AMANDA REEVE	Coordinator, Essential Skills
JO-ANNE REID	Invigilator
RILEY RICE	Coordinator, Health and Safety
LAURETTA RITCHIE-MCINNES	Invigilator
CINDY ROBERTUS	Accounting Technician
JACKIE ROHATENSKY	Instructor
SHARON ROKOSH	Accounting Clerk
DAWN ROSE	Facilitator
CHANTEL RUF	Instructor
SHARON RURAK	Accounting Technician
KENNETH RYDER	Program Assistant
THOMAS SANGSTER	Instructor
TAMARA SAUSER	Instructor
JACQUELINE SCHEFFLER	Facilitator
DAWN SCHUMILAS	Instructor
RICHARD SCUTCHINGS	Instructor
JOHN SEREDA	Instructor
MILDRED SHARP	Instructor
JAMES SHAW	Instructor Aide
SYLVIE SHIELDS	Receptionist
JACQUELINE SKURAT	Facilitator
ERIN SOBKOW	Coordinator, Essential Skills
HEATHER SORESTAD	Research Assistant
KATHERINE SPRINGFORD	Instructor
GAIL STARR	Counsellor
CARLA STECIUK	Instructor
JENNA STOPPLER	Coordinator, Essential Skills
PHYLLIS STRELIOFF	Instructor Aide
AMY SVEINBJORNSON	Invigilator
BENJAMIN SWANSON	Counsellor
SHANNEEN TATARYN	Facilitator
ELAINE TEMPLETON	Program Assistant
SOPHIA THOMAS	Counsellor/Coordinator
TREENA TOUCHETTE	Janitor
KATHERINE TREBISH	Instructor
LANDON ULLRICH	Instructor
ELEONORA USENKOVA	Instructor
STEVEN VARIYAN	Instructor
TEREZA VASLYUK	Program Assistant
ANITA VINCENT	Chair, Adult Basic Education & Essential Skills
DONNA VRANAI	Coordinator, Emergency Services
MALENA VROOM	Director, Safety & Facilities Management
BRENDAN WAGNER	Coordinator, Marketing
CAL WARK	Instructor
KARRIE WASYLYNIUK	Receptionist
THOMAS WEIR	Instructor
DANA WILKINS	Vice President, Partnerships & Business Development
WENDYLEE WILSON	Coordinator, Trades & TTC
CYNTHIA WOLKOWSKI	Program Assistant
JULIE YURCHUK	Janitor
JENNIFER ZENTNER	Instructor/IA
RICHARD ZURBURG	Instructor



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Parkland College uses Public Sector Accounting Standards (PSAS) to prepare the financial statements. These statements are prepared on a consolidated basis and include Western Trade and Technology Institute (WTTI).

Annual Operations	For the year ended June 30, 2022, Parkland College recorded a consolidated deficit of \$417,230 compared to a deficit of \$1,474,738 as of June 30, 2021.
Accumulated Surplus	<p>The accumulated surplus includes the operating and capital funds. The accumulated surplus as of June 30, 2022 was \$19,565,657 compared to \$19,982,887 as of June 30, 2021. This includes assets which were purchased by the college. Designated assets totalled \$18,161,351 as of June 30, 2022 compared to \$19,133,005 as of June 30, 2021.</p> <p>Internally restricted reserves have decreased from 2020-21 by \$8,159 and externally restricted have increased from 2020-21 by \$952,073 due to program cancellation and new grants. The internally and externally restricted reserves are shown in Note 17 of the financial statements.</p>
Revenues	During the 2021-22 fiscal year, total revenues recorded were \$13,066,105. Revenues in 2020-21 were \$11,810,215. The 2021-22 revenue has increased \$1,255,890 (10.6%) over 2020-21. The majority of the increase was in federal grants, contracts, tuition and other.
Expenses	During the 2021-22 fiscal year, total expenses recorded were \$13,483,335. Expenses in 2020-21 were \$13,284,953. The 2021-22 expenses have increased \$198,382 (1.5%) over 2020-21. The majority of the decrease was in salaries and benefits expenses.
Capital	Capital investment for 2021-22 totalled \$147,368 compared to \$496,936 in 2020-21. Amortization expense in 2021-22 was \$1,119,024 and in 2020-21 was \$1,158,243.
Debt	Long-term debt in 2021-22 totalled \$874,757. This is related to the Trades and Technology Centre. Further information regarding this debt can be found in Note 11 of the June 30, 2022 audited consolidated financial statements.






Management’s Responsibility for Financial Reporting

The financial statements of Parkland College have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management’s estimates and judgements. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Parkland College’s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees, and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the College’s auditors to review significant accounting, reporting, and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board approves the financial statements. The Board also reviews the engagement or authorizes the re-appointment of the external auditors.

The financial statements have been audited on behalf of the College by MNP in accordance with Canadian generally accepted auditing standards.


Alison Dubreuil, Interim President & CEO
Yorkton, Saskatchewan
September 22, 2022


Beverly Lonsdale, Interim VP Finance, Facilities & IT

Independent Auditor's Report

To the Board of Directors of Parkland College.

Opinion

We have audited the financial statements of Parkland College (the "College"), which comprise the consolidated statement financial position as at June 30, 2022 and the consolidated statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the College to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Regina, Saskatchewan

September 22, 2022

MNP LLP
Chartered Professional Accountants



Parkland College
Consolidated Statement of Financial Position
as at June 30, 2022

Statement 1

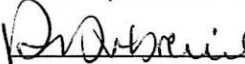
	30-Jun 2022	30-Jun 2021
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 4,344,572	\$ 3,919,729
Accounts receivable (Note 4)	638,142	204,144
Portfolio investments (Note 5)	5	5
Total Financial Assets	4,982,719	4,123,878
Liabilities		
Accrued salaries and benefits (Note 7)	501,313	509,788
Accounts payable and accrued liabilities (Note 8)	428,092	708,480
Deferred revenue (Note 9)	1,803,344	1,385,792
Liability for employee future benefits (Note 10)	287,900	272,700
Short-term debt	-	-
Long-term debt (Note 11)	874,757	896,273
Total Financial Liabilities	3,895,406	3,773,033
Net Financial Assets	1,087,313	350,845
Non-Financial Assets		
Tangible capital assets (Note 12)	18,161,351	19,133,005
Prepaid expenses (Note 13)	316,993	499,037
Total Non-Financial Assets	18,478,344	19,632,042
Accumulated Surplus (Note 17)	\$ 19,565,657	\$ 19,982,887
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	19,565,657	19,982,887
Total Accumulated Surplus	\$ 19,565,657	\$ 19,982,887

Contractual Obligations and Commitments (Note 18)
Contractual Rights (Note 20)

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

On behalf of the Board:

 Director

 Interim President & CEO

Statement 2			
Parkland College Consolidated Statement of Operations and Accumulated Surplus for the year ended June 30, 2022			
	2022 Budget (Note 16)	2022 Actual	2021 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 6,803,134	\$ 6,751,200	\$ 6,671,800
Other	251,682	625,374	557,015
Federal government			
Other	208,620	847,284	535,697
Other revenue			
Administrative recoveries	-	-	-
Contracts	1,622,523	1,278,093	1,053,793
Interest	31,540	27,488	25,791
Rents	39,000	2,410	7,000
Resale items	231,237	165,857	152,192
Tuitions	2,860,611	2,565,689	2,280,733
Donations	73,100	72,182	87,996
Other	510,691	730,529	438,198
Total revenues	12,632,138	13,066,105	11,810,215
Expenses (Schedule 3)			
General	6,060,357	6,007,467	6,288,315
Skills training	4,827,058	3,855,551	3,833,385
Basic education	2,412,265	2,112,181	2,303,409
University	498,635	578,177	671,703
Services	541,742	489,473	107,704
Scholarships	79,100	82,200	80,436
Development	-	-	-
Applied Research	343,207	358,285	-
Total expenses	14,762,365	13,483,335	13,284,953
Surplus (Deficit) for the Year from Operations	\$ (2,130,227)	\$ (417,230)	\$ (1,474,738)
Accumulated Surplus, Beginning of Year	\$ 19,982,887	\$ 19,982,887	\$ 21,457,625
Accumulated Surplus, End of Year	\$ 17,852,659	\$ 19,565,657	\$ 19,982,887

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

Statement 3			
Parkland College Consolidated Statement of Changes in Net Financial Assets as at June 30, 2022			
	2022 Budget (Note 16)	2022 Actual	2021 Actual
Net Financial Assets, Beginning of Year	\$ 350,845	\$ 350,845	\$ 1,417,692
Surplus (Deficit) for the Year from Operations	(2,130,227)	(417,230)	(1,474,738)
Acquisition of tangible capital assets	(173,002)	(147,370)	(496,936)
Loss on disposal of tangible capital assets	-	-	-
Amortization of tangible capital assets	1,025,000	1,119,024	1,158,243
(Acquisition) use of prepaid expenses	-	182,045	(253,416)
Change in Net Financial Assets	(1,278,229)	736,468	(1,066,847)
Net Financial Assets (Liability), End of Year	\$ (927,384)	\$ 1,087,311	\$ 350,845

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

Parkland College Consolidated Statement of Cash Flows for the year ended June 30, 2022		Statement 4	
	2022	2021	
Operating Activities			
Surplus (Deficit) for the year from operations	\$ (417,230)	\$ (1,474,738)	
Non-cash items included in surplus			
Amortization of tangible capital assets	1,119,024	1,158,243	
Loss on disposal of tangible capital assets	-	-	
Changes in non-cash working capital			
Decrease (increase) in accounts receivable	(433,998)	22,898	
Increase (decrease) in accrued salaries and benefits	(8,475)	84,964	
Increase (decrease) in accounts payable and accrued liabilities	(280,388)	124,564	
Increase (decrease) in liability for employee future benefits	15,200	7,400	
Increase (decrease) in deferred revenue	417,552	663,766	
Increase (decrease) in prepaid expenses	182,044	(253,416)	
Cash Provided by Operating Activities	593,728	333,681	
Capital Activities			
Cash used to acquire tangible capital assets	(147,370)	(496,936)	
Cash used by Capital Activities	(147,370)	(496,936)	
Financing Activities			
Purchase of investments	-	-	
Proceeds from issuance of long-term debt	-	-	
Repayment of long-term debt	(21,516)	(21,117)	
Cash used by Financing Activities	(21,516)	(21,117)	
Increase (Decrease) in Cash and Cash equivalents	424,842	(184,372)	
Cash and Cash Equivalents, Beginning of Year	3,919,729	4,104,101	
Cash and Cash Equivalents, End of Year	\$ 4,344,572	\$ 3,919,729	

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

1. PURPOSE AND AUTHORITY

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

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

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

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

(a) College Reporting Entity

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

(b) Measurement Uncertainty and the Use of Estimates

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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

- the liability for employee future benefits of \$287,900 (June 30, 2021 - \$272,700) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

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

(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, and long-term debt.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

- i) **Fair Value**
Fair value measurement applies to portfolio investments in equity and debt instruments that are quoted in an active market. Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.
- ii) **Cost or Amortized Cost**
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) Financial Assets

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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

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

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

(e) Liabilities

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

is recognized in the fiscal year in which the resources are used for the purpose specified.

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

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year.

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans

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

- i) Teachers who hold a valid certificate of qualifications or other authorization from the Ministry of Education participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(h) Revenue Recognition

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

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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

ii) Fees and Services

Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

(i) Expenses

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

(j) Re-measurement Gains and Losses

In accordance with Canadian public sector accounting standards issued by the Public Sector Accounting Board. A consolidated statement of re-measurement gains and losses has been omitted as there were no relevant transactions to report.

(k) Asset Retirement Obligation

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

3. CASH AND CASH EQUIVALENTS

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

	June 30 2022	June 30 2021
Cash and bank deposits	\$ 4,344,572	\$ 3,919,729
Cash and cash equivalents	\$ 4,344,572	\$ 3,919,729

4. ACCOUNTS RECEIVABLE

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

	June 30 2022	June 30 2021
Provincial government:		
Advanced Education/Immigration and Career Training	\$ -	
Other	185,065	65,769
Federal government	79,593	76,172
Other receivables	374,717	62,203
	639,375	204,144
Less: Allowance for doubtful accounts	(1,233)	-
Accounts receivable, net of allowances	\$ 638,142	\$ 204,144

5. PORTFOLIO INVESTMENTS

	June 30 2022		June 30 2021	
Portfolio Investments in the cost or amortized cost category:	Cost	Fair Value	Cost	Fair Value
Credit Union Shares	\$ 5	\$ 5	\$ 5	\$ 5
Total portfolio investments reported at cost or amortized cost	5	5	5	5

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

6. BANK INDEBTEDNESS

Bank indebtedness consists of a revolving lease line of credit with a maximum borrowing limit of \$140,000 with interest and repayment terms to be established at the time of drawdown. The balance drawn on the revolving lease line of credit at June 30, 2022 was Nil (June 30, 2021 – Nil).

7. ACCRUED SALARIES AND BENEFITS

	June 30 2022	June 30 2021
Accrued Salaries	\$ 192,718	\$ 183,668
Accrued Vacation	308,595	326,120
Accrued salaries and benefits	\$ 501,313	\$ 509,788

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2022	June 30 2021
Accounts payable	\$ 414,295	\$ 695,087
Scholarships	10,945	10,945
Other	2,852	2,448
Accounts payable and accrued liabilities	\$ 428,092	\$ 708,480

9. DEFERRED REVENUE

Deferred revenue amounts classified as other relate to amounts received for training contracts and applied research projects to be delivered in the 2022-23 fiscal year.

	June 30 2021	Addition during the year	Revenue recognized in the year	June 30 2022
Other deferred revenue:				
<i>Student tuitions</i>	\$ 1,289,816	\$ 1,729,322	\$ 1,289,816	\$ 1,729,322
<i>Other</i>	95,976	74,022	95,976	74,022
Deferred revenue	\$ 1,385,792	\$ 1,803,344	\$ 1,385,792	\$ 1,803,344

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. Significant assumptions include the discount rates based on the Saskatchewan provincial bond yields with similar maturities at the respective disclosure dates. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2022	June 30 2021
Actuarial valuation (extrapolation) date	(30-Jun-22)	(30-Jun-21)
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	2.10%	2.10%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	10.6	10.1

	June 30 2022	June 30 2021
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 297,200	\$ 291,300
Current period benefit cost	55,000	48,000
Interest cost	6,000	6,100
Benefit payments	(47,300)	(48,200)
Loss on accrued benefit obligation	(43,500)	-
Accrued Benefit Obligation - end of year	267,400	297,200
Unamortized Net Actuarial Gains / Losses	20,500	(24,500)
Liability for Employee Future Benefits	\$ 287,900	\$ 272,700

	June 30 2022	June 30 2021
Employee Future Expense		
Current period benefit cost	\$ 55,000	\$ 48,000
Amortization of net actuarial gain / loss	1,500	1,500
Benefit cost	56,500	49,500
Interest cost on unfunded employee future benefits obligation	6,000	6,100
Total Employee Future Benefits Expense	\$ 62,500	\$ 55,600

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

11. LONG-TERM DEBT

On May 4, 2022 the College amended its credit facility to include a term loan renewal of \$896,273, at a fixed rate of 4.17%. This loan has a 24 month term and all outstanding principal and interest is payable in full April 30, 2024. As at June 30, 2022, \$874,757 remains as outstanding on the term loan.

	June 30 2022	June 30 2021
Details of Long-Term Debt:		
Other Long-Term Debt:		
Capital Loan RBC - Term Loan	874,757	896,273
Total Long Term Debt	\$ 874,757	\$ 896,273

Principal and Interest repayments over the next year is estimated as follows:		
	Capital Loan	Total
2023	69,277	69,277
2024 - Payment at Loan Maturity	874,757	874,757
Total	\$ 944,034	\$ 944,034

Principal and interest payments on the long-term debt are as follows:			
	Capital Loan	2022	2021
Principal	\$ 21,516	\$ 21,516	\$ 21,117
Interest	22,169	22,169	22,568
Total	\$ 43,685	\$ 43,685	\$ 43,685

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

12. TANGIBLE CAPITAL ASSETS

	Land	Land Improv	Buildings	Machinery and Equipment	Furniture and Equipment	Computer Hardware	System Development	Leasehold Vehicles	Work in Progress	2022	2021
Tangible Capital Assets - at Cost:											
Opening Balance at Start of Year	\$2,261,815	\$674,310	\$22,303,810	\$2,082,238	\$804,116	\$1,636,995	\$481,122	\$120,351	\$466,120	\$47,326	\$30,878,203
Additions/Purchases	-	-	-	-	-	86,060	-	-	-	61,308	147,368
Disposals	-	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	-	-	-	-	-	36,601	-	-	(36,601)	-
Closing Balance at End of Year	2,261,815	674,310	22,303,810	2,082,238	804,116	1,723,055	517,723	120,351	466,120	72,033	31,025,571
Tangible Capital Assets - Amortization:											
Opening Balance at Start of Year	-	97,327	7,698,116	1,123,957	663,682	1,395,912	464,992	97,358	203,853	-	11,745,197
Amortization for the Period	-	16,858	609,837	208,224	32,265	181,584	20,265	5,748	44,243	-	1,119,024
Disposals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	-	114,185	8,307,953	1,332,181	695,947	1,577,496	485,257	103,106	248,096	-	12,864,221
Net Book Value:											
Opening Balance at Start of Year	2,261,815	576,983	14,605,694	958,280	140,434	241,083	16,130	22,993	262,267	47,326	19,133,005
Closing Balance at End of Year	2,261,815	560,124	13,995,858	750,057	108,169	145,559	32,467	17,245	218,024	72,033	18,161,351
Change in Net Book Value	\$ -	\$ (16,859)	\$ (609,836)	\$ (208,223)	\$ (32,265)	\$ (95,524)	\$ 16,337	\$ (5,748)	\$ (44,243)	\$ 24,707	\$ (971,654)

13. PREPAID EXPENSES

	June 30 2022	June 30 2021
Insurance	\$ 1,069	\$ 147,086
Rent	18,536	26,851
Program Costs	81,995	103,521
Development Charges	192,000	192,000
Equipment	13,887	14,301
WCB	9,506	15,278
Prepaid expenses	\$ 316,993	\$ 499,037

14. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

- 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:

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active College members	14	0	14	15
Member contribution rate (percentage of salary)				
Integrated rate	9.50%	6.05%		9.5% 6.05%
Non-integrated rate	11.70%	7.85%		11.70% 7.85%
Member contributions for the year	\$ 82,442		\$ 82,442	\$ 104,546

- 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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:

	2022	2021
Number of active College members	102	89
Member contribution rate (percentage of salary)	9.00%	9.00%
College Contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 445,920	\$ 453,036
College contributions for the year	\$ 445,920	\$ 453,036

15. RISK MANAGEMENT

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

- i) **Credit Risk**

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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

	June 30, 2022		June 30, 2021	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	\$ 316,077	\$ -	\$ 235,517	\$ -
30-60 days	201,722	-	25,212	-
60-90 days	(14,695)	-	3,592	-
Over 90 days	136,270	1,233	(60,177)	-
Total	\$ 639,374	\$ 1,233	\$ 204,144	\$ -
Net		\$ 638,141		\$ 204,144

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, 2022		
	Within 6 months	6 months to 1 year	1 to 5 years
Accrued salaries and benefits	\$ 192,718	\$ 308,595	\$ -
Accounts payable and accrued liabilities	428,092	-	-
Long-term debt	-	874,757	-
Total	\$ 620,810	\$ 1,183,352	\$ -

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, and bank indebtedness. The College also has an authorized revolving lease line of credit of \$140,000 with interest and repayment terms to be established at time

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

of drawdown, and an authorized term loan of \$874,757 repayable by consecutive annual blended payments of \$69,277 including interest, based on a remaining 228 month amortization. First payment is due April 30, 2023. This loan has a 24 month term and all outstanding principal and interest is payable in full April 30, 2024. Interest rate: 4.17% per annum. Amount eligible for prepayment is NIL. There was no balance outstanding on the revolving lease line of credit as of June 30, 2022 (June 30, 2021 – Nil). There was \$874,757 outstanding on the term loan (see Note 11 – Long-Term Debt) as of June 30, 2022 (June 30, 2021 - \$896,273).

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

16. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on April 29, 2021 and the Minister of Advanced Education on August 25, 2021.

17. ACCUMULATED SURPLUS

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

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

The College does not maintain separate bank accounts for the designated assets. Details of accumulated surplus are as follows:

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

Parkland College

	June 30 2021	Additions during the year	Reductions during the year	June 30 2022
Invested in Tangible Capital Assets - 290010:				
Net Book Value of Tangible Capital Assets	\$19,133,005	\$ 147,368	\$ 1,119,024	\$ 18,161,349
Less: Debt owing on Tangible Capital Assets	896,273	-	21,516	874,757
	18,236,732	147,368	1,097,508	17,286,592
Internally Restricted Operating Surplus - 290020				
Future Facility & Program Development	37,223	-	-	37,223
Coalition Initiatives	76,399	-	48,928	27,471
Systems Upgrade	286,000	-	-	286,000
Early Childhood Education - FHQTC	10,320	-	3,687	6,633
Student Events	67,486	25,132	-	92,618
Student Health & Dental	47,422	-	4,758	42,664
Scholarship Funds:				
Good Spirit REDA Scholarship Fund	1,168	-	1,000	168
Entrance Scholarship Fund	35,042	50,627	21,000	64,669
Staff Scholarship Fund	7,812	2,580	3,000	7,392
Golf Tournament Scholarship Fund	22,054	-	5,000	17,054
Clay Serby Scholarship Fund	214	-	-	214
Internal Scholarship Fund	9,152	13,975	13,100	10,027
TD Bank Scholarship	-	5,000	5,000	-
Emergency Bursary Program	26,600	-	-	26,600
Total Restricted Scholarship Funds	102,042	72,182	48,100	126,124
Total Internally Restricted Funds	626,892	97,314	105,473	618,733
Externally Restricted Funds by Government of Saskatchewan				
Preventive Maintenance and Renewal (PMR)	74,321	56,000	-	130,321
NIB Grant	-	50,000	7,701	42,299
NHSP Grant	-	24,952	907	24,045
Mitac Grant	-	60,000	22,995	37,005
NSERC Grant	156,389	-	78,659	77,730
ARTP NSERC Grant	-	220,000	34,294	185,706
ABE On-Reserve Carryforward	412,244	296,000	119,446	588,798
EAL Carryforward	35,035	45,000	75,387	4,648
ESWP Carryforward	133,455	200,000	148,391	185,064
YESS Carryforward	57,698	228,754	152,273	134,179
Bell Canada Carryforward	25,000	-	25,000	-
Under 22 Funding Carryforward	35,393	396,640	325,500	106,533
Industrial Mechanics Level 2 Carryforward	6,613	-	6,613	-
ABE Carryforward	213,000	844,000	692,266	364,734
Skills Training Carryforward	680,284	1,480,000	1,259,841	900,443
Total Externally Restricted Funds by Government of Saskatchewan	1,829,431	3,901,346	2,949,273	2,781,504
Total Restricted Funds	2,456,323	3,998,660	3,054,746	3,400,238
Unrestricted Operating Surplus	(710,167)	875,119	1,286,125	(1,121,173)
Total Accumulated Surplus from Operations	19,982,887	5,021,147	5,438,378	19,565,657
Total Accumulated Surplus	\$19,982,887	\$ 5,021,147	\$ 5,438,378	\$ 19,565,657

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

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

- Capital projects include future funds for the development of the Trades & Technology Centre, site development.
- Technology purchases includes funds designated for information technology and related capital items.
- Future Facility and Program Development includes future funds for the development of instructional facilities
- System Upgrades includes funds designated for future upgrades to finance, payroll, HR systems
- Coalition Initiatives includes funds designated for joint initiatives related to the coalition with Cumberland College
- Early Childhood Education (ECE)– FHQTC includes funds designated for future ECE programming for File Hills Qu’Appelle Tribal Council
- Student Events includes funds designated for student activities.
- Student Health & Dental include funds designated for future use of premium increases.
- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Operating and capital lease obligations, as follows:
- Instructional Facilities
 - Treaty Four Governance Centre, Fort Qu’Appelle, Saskatchewan, under a five year agreement which expires on January 01, 2026. The agreement covers use of the facility and grounds with annual rental of \$146,742 plus applicable taxes. The agreement contains an option to renew at the end of the initial lease term.
- Offices
 - Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office, under a yearly agreement. Terms of the lease provide for annual payment of \$12,000 plus applicable taxes.
 - Branch office and two classrooms, Kamsack, Saskatchewan, located in the Kamsack Mall, under a lease agreement that expires

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

January 31, 2027. Terms of the lease provide for monthly rental of \$4,091.

	Operating Leases		Capital Leases	
	Office Rental	Total Operating	RCAP Leasing VOIP	Total Capital
Future minimum lease payments:				
2023	\$ 194,434	194,434	-	-
2024	\$ 194,434	194,434	-	-
Thereafter	363,729	363,729	-	-
Total Lease Obligations	\$ 752,597	\$ 752,597	\$ -	\$ -

- Good Spirit School Division
 - The College has negotiated a 10-year operating agreement with the Good Spirit School Division. The agreement specifies the cost-sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2013, is reviewed annually, and adjusted for increases/decreases in costs, square footage, and services provided. Costs for 2021-22 were \$144,159, and fluctuate annually. After five (5) years the school division reserves the right to withdraw the division-owned space from the agreement, with one year’s notice, if operational needs require.
- Open Door Technology Inc.
 - Annual maintenance on Navision Software at approximately \$3,000 including taxes.

19. COLLECTIVE AGREEMENT

The current Collective Agreement between the Saskatchewan Regional Colleges and the Saskatchewan Government and General Employees’ Union expires on August 31, 2022.

20. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future. The College has the following contractual rights:

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2022

	June 30, 2022						Total
	2023	2024	2025	2026	2027	Thereafter	
Program Delivery - YESS Contract	\$ 229,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,938
Program Delivery - IRCC (EAL)	\$ 209,035	\$ 209,681	\$ 210,166	\$ -	\$ -	\$ -	\$ 628,882
Total Contractual Rights	\$ 438,973	\$ 209,681	\$ 210,166	\$ -	\$ -	\$ -	\$ 858,820

21. COVID-19 DISCLOSURE

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. Parkland College continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential impact on Parkland College’s financial position and operations.

Schedule 1
Parkland College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2022

	General	Skills Training		Basic Education		Services		University		Scholarships	Development	Applied Research	Total	Budget	Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit	Credit						
Revenues (Schedule 2)															
Provincial government	\$ 4,079,592	\$ 1,665,942	\$ -	\$ 1,260,000	\$ 200,000	\$ 129,939	\$ -	\$ -	\$ 41,100	\$ -	\$ -	\$ -	\$ 7,376,573	\$ 7,054,816	\$ 7,228,815
Federal government	24,952	-	-	61,800	353,948	186,584	-	-	-	-	-	220,000	847,284	208,620	535,697
Other	815,247	1,661,465	486,370	765,745	166,630	10,454	75	618,669	72,182	-	228	245,183	4,842,248	5,368,702	4,045,703
Total Revenues	4,919,791	3,327,407	486,370	2,087,545	720,578	326,977	75	618,669	113,282	-	228	465,183	13,066,105	12,632,138	11,810,215
Expenses (Schedule 3)															
Agency contracts	147,413	243,638	186,665	444	444	-	-	426,339	-	-	-	-	1,004,943	1,179,222	841,137
Amortization	1,119,024	-	-	-	-	-	-	-	-	-	-	-	1,119,024	1,025,000	1,158,243
Equipment	65,583	151,362	-	1,378	409	-	-	-	-	-	-	-	218,732	305,410	219,960
Facilities	647,095	35,468	-	43,098	6,000	-	-	-	-	-	-	7,624	739,285	726,384	712,737
Information technology	124,851	84,867	-	-	-	661	-	-	-	-	-	-	210,379	204,439	203,711
Operating	977,119	336,884	66,187	319,986	145,198	15,382	6,890	3,732	82,200	-	-	48,222	2,001,800	2,239,704	1,624,145
Personal services	2,926,382	2,351,103	399,377	1,302,746	292,478	442,126	24,415	148,106	-	-	-	302,439	8,189,172	9,082,206	8,525,020
Total Expenses	6,007,467	3,203,322	652,229	1,667,652	444,529	458,169	31,305	578,177	82,200	-	-	358,285	13,483,335	14,762,365	13,284,953
Surplus (Deficit) for the year															
	\$ (1,087,676)	\$ 124,085	\$ (165,859)	\$ 419,893	\$ 276,049	\$ (131,192)	\$ (31,230)	\$ 40,492	\$ 31,082	\$ -	\$ 228	\$ 106,898	\$ (417,230)	\$ (2,130,227)	\$ (1,474,738)

Schedule 2
Parkland College
Schedule of Revenues by Function
for the year ended June 30, 2022

	Skills Training		Basic Education		Services		University		Scholarships		Development		Applied Research		2022		2021	
	Credit		Non-credit		Learner Support		Credit		Credit		Credit		Research		Total Revenues		Total Revenues	
Provincial Government																		
Advanced Education/Immigration & Career Training	\$ 3,830,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,830,200	\$ 3,830,200	\$ 3,394,065	
Operating grants	-	1,480,000	-	1,140,000	200,000	45,000	-	-	-	-	-	-	-	-	2,865,000	2,943,934	3,123,735	
Program grants	56,000	-	-	-	-	-	-	-	-	-	-	-	-	-	56,000	56,000	154,000	
Capital grants	3,886,200	1,480,000	-	1,140,000	200,000	45,000	-	-	-	-	-	-	-	-	6,751,200	6,803,134	6,671,800	
Contracts	181,754	185,942	-	120,000	-	84,939	-	-	-	-	-	-	-	-	487,696	221,662	501,761	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,939	30,000	17,654	
Total Provincial	4,067,954	1,665,942	-	1,260,000	200,000	129,939	-	-	-	-	-	-	-	-	7,323,835	7,054,816	7,191,215	
Other provincial	11,638	-	-	-	-	-	-	-	41,100	-	-	-	-	-	52,738	-	37,600	
Total Provincial	4,079,592	1,665,942	-	1,260,000	200,000	129,939	-	-	41,100	-	-	-	-	-	7,376,573	7,054,816	7,228,815	
Federal Government																		
Other Federal	24,952	-	-	61,800	353,948	186,584	-	-	-	-	-	-	220,000	847,284	208,620	208,620	535,697	
Total Federal	24,952	-	-	61,800	353,948	186,584	-	-	-	-	-	-	220,000	847,284	208,620	208,620	535,697	
Other Revenue																		
Admin recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracts	52,745	115,000	255,219	729,429	59,080	-	-	-	-	-	-	-	66,620	1,622,523	31,540	31,540	1,053,793	
Interest	27,260	-	-	-	-	-	-	-	-	-	228	-	-	-	27,488	27,488	25,791	
Rents	2,410	-	-	-	-	-	-	-	-	-	-	-	-	-	2,410	39,000	7,000	
Resale items	3,204	146,870	15,543	-	-	-	240	-	-	-	-	-	-	-	165,857	231,237	152,191	
Tuition	467,247	1,315,716	162,216	11,760	3,000	-	605,750	-	-	-	-	-	-	-	2,860,611	2,860,611	2,280,733	
Donations	-	-	-	-	-	-	-	-	72,182	-	-	-	-	-	72,182	73,100	87,996	
Other	262,381	83,879	53,392	24,566	104,550	10,454	75	12,679	-	-	-	178,563	730,529	510,691	438,199	438,199	438,199	
Total Other	815,247	1,661,465	486,370	765,745	166,630	10,454	75	618,669	72,182	-	228	245,183	4,842,248	5,368,702	4,045,703	4,045,703	4,045,703	
Total Revenues	\$ 4,919,791	\$ 3,327,407	\$ 486,370	\$ 2,087,545	\$ 720,578	\$ 326,977	\$ 75	\$ 618,669	\$ 113,282	\$ -	228	\$ 465,183	\$ 13,066,105	\$ 12,632,138	\$ 11,810,215			

Expenses By Function

Schedule 3

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

	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Development	Applied Research	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel							
Agency Contracts	\$ 147,413	\$ 243,638	\$ 186,665	\$ 444	\$ 444	\$ -	\$ -	\$ 426,339	\$ -	\$ -	\$ -	\$ 1,004,943	\$ 1,179,222	\$ 841,137
Contracts	147,413	243,638	186,665	444	444	-	-	426,339	-	-	-	1,004,943	1,179,222	841,137
Amortization	1,119,024	-	-	-	-	-	-	-	-	-	-	1,119,024	1,025,000	1,158,243
Write-down tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	32,703	-	-	-	-	-	-	-	-	-	32,703	103,000	50,039
Equipment (non-capital)	54,885	100,351	-	-	-	-	-	-	-	-	-	157,023	83,010	117,103
Rental	18,308	18,308	-	1,378	409	-	-	-	-	-	-	29,006	119,400	52,818
Repairs and maintenance	65,563	151,362	-	1,378	409	-	-	-	-	-	-	218,732	305,410	219,960
Facilities	33,318	-	-	-	-	-	-	-	-	-	-	33,318	29,000	18,323
Building supplies	111,644	-	-	-	-	-	-	-	-	-	-	111,644	30,000	14,255
Grounds	26,731	-	-	-	-	-	-	-	-	-	-	26,731	49,250	65,921
Janitorial	292,204	35,145	-	43,098	6,000	-	-	-	-	7,624	-	384,071	412,634	395,021
Rental	58,813	-	-	-	-	-	-	-	-	-	-	58,813	89,500	106,989
Repairs & maintenance buildings	124,385	323	-	-	-	-	-	-	-	-	-	124,708	116,000	112,228
Utilities	647,095	35,468	-	43,098	6,000	-	-	-	-	7,624	-	739,285	726,384	712,737
Information Technology	5,719	-	-	-	-	-	-	-	-	-	-	5,719	8,000	6,280
Computer services	4,626	-	-	-	-	-	-	-	-	-	-	4,626	-	-
Data communications	3,009	-	-	-	-	-	-	-	-	-	-	3,009	11,579	70,323
Equipment (non-capital)	111,497	84,867	-	-	-	-	-	-	-	-	-	197,025	184,860	127,098
Repairs & maintenance buildings	124,851	84,867	-	-	-	-	-	-	-	-	-	210,379	204,439	203,711
Software (non-capital)	113,736	-	4,576	-	-	-	-	-	-	-	-	118,684	213,381	151,116
Advertising	21,653	-	-	-	-	-	-	-	-	-	-	21,913	23,600	24,978
Association fees & dues	1,233	-	-	-	-	-	-	-	-	-	-	1,293	2,500	648
Bad debts	63,727	-	-	-	-	-	-	-	-	-	-	63,727	90,720	67,005
Financial services	36,828	-	-	-	-	-	-	-	-	-	-	37,066	62,367	36,156
In-service (includes PD)	146,073	-	-	-	-	-	-	-	50	-	-	146,560	133,365	129,727
Insurance	113,848	171,917	7,782	147,575	43,673	10	-	2,756	3,879	-	34,475	535,174	517,494	408,144
Materials & supplies	6,738	20,743	341	266	259	-	-	-	-	-	-	28,347	22,750	14,630
Postage, freight & courier	37,690	6,709	38,187	147,865	99,284	-	-	650	-	-	-	37,690	16,950	23,099
Printing & copying	322,630	119,213	10,773	-	-	-	-	326	-	-	-	631,389	615,329	457,835
Professional services	3,995	6,709	38,187	147,865	99,284	-	-	-	-	-	-	13,044	134,307	94,968
Resale items	26,244	3,490	452	-	-	-	-	-	640	-	-	30,510	10,750	12,545
Subscriptions	47,121	1,903	1,299	3,150	45	-	-	-	-	-	155	55,475	71,610	76,811
Telephone & fax	35,403	12,909	2,777	20,653	1,927	-	-	-	1,202	-	548	77,465	132,160	48,283
Travel	-	-	-	-	-	-	-	-	1,119	-	-	82,200	89,100	78,200
Other	977,119	336,884	66,187	319,986	145,196	-	-	3,732	6,890	-	48,222	2,001,800	2,239,704	1,624,145
Personal Services	411,872	302,798	55,680	158,997	26,418	-	-	26,764	(2,852)	-	45,298	1,085,361	1,313,393	1,125,574
Employee benefits	2,910	-	-	1,950	86,984	-	-	-	-	-	1,294	101,538	169,496	117,552
Honoraria	2,505,670	2,044,976	342,938	1,121,642	178,918	-	-	121,342	27,217	-	265,090	6,971,133	7,477,821	7,250,321
Salaries	5,930	3,329	759	20,157	158	-	-	-	50	-	757	31,140	121,496	22,574
Other	2,926,382	2,351,103	399,377	1,302,746	292,478	-	-	148,106	24,415	-	302,439	8,189,172	9,062,206	8,525,020
Total Expenses	\$ 6,007,467	\$ 3,203,322	\$ 652,229	\$ 1,667,652	\$ 444,529	-	-	\$ 578,177	\$ 31,305	\$ -	\$ 350,285	\$ 13,483,355	\$ 14,762,365	\$ 13,284,953

General Expenses By Functional Area

Schedule 4

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

					2022	2022	2021
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 147,413	\$ -	\$ -	\$ 147,413	\$ 148,036	\$ 111,239
	-	147,413	-	-	147,413	148,036	111,239
Amortization	-	1,119,024	-	-	1,119,024	1,025,000	1,158,243
Write-down tangible capital assets	-	-	-	-	-	-	-
Equipment							
Equipment (non-capital)	-	-	-	-	-	2,000	1,785
Rental	-	2,235	52,650	-	54,885	83,010	98,958
Repairs and maintenance	-	6,234	4,464	-	10,698	89,700	17,324
	-	8,469	57,114	-	65,583	174,710	118,067
Facilities							
Building supplies	-	-	33,318	-	33,318	29,000	18,323
Grounds	-	-	111,644	-	111,644	30,000	14,255
Janitorial	-	1,253	25,478	-	26,731	49,250	65,921
Rental	-	12,669	279,535	-	292,204	286,639	294,320
Repairs & maintenance buildings	-	-	58,813	-	58,813	89,500	106,989
Utilities	-	-	124,385	-	124,385	109,500	109,031
	-	13,922	633,173	-	647,095	593,889	608,839
Information Technology							
Computer services	-	5,719	-	-	5,719	5,000	6,280
Data communications	-	-	-	4,626	4,626	-	-
Equipment (non-capital)	-	-	-	3,009	3,009	6,700	3,063
Software (non-capital)	2,646	4,859	5,274	98,718	111,497	71,560	81,240
	2,646	10,578	5,274	106,353	124,851	83,260	90,583
Operating							
Advertising	-	113,736	-	-	113,736	159,250	113,806
Association fees & dues	7,086	14,567	-	-	21,653	23,600	22,108
Bad debts	-	1,233	-	-	1,233	2,500	648
Financial services	-	63,727	-	-	63,727	90,720	67,005
In-service (includes PD)	213	35,043	-	1,572	36,828	60,497	34,596
Insurance	19,243	6,537	111,357	8,936	146,073	123,150	125,729
Materials & supplies	485	39,773	42,876	30,714	113,848	118,300	118,980
Postage, freight & courier	-	756	5,490	492	6,738	9,650	11,895
Printing & copying	-	6,575	31,115	-	37,690	15,550	23,099
Professional services	7,390	311,390	4,050	-	322,830	200,636	172,660
Resale items	-	3,995	-	-	3,995	8,000	2,352
Subscriptions	-	23,662	41	2,541	26,244	7,050	8,304
Telephone & fax	-	8,594	32,594	5,933	47,121	65,110	63,679
Travel	1,567	33,197	507	132	35,403	45,231	33,480
	35,984	662,785	228,030	50,320	977,119	929,244	798,343
Personal Services							
Employee benefits	463	257,378	112,337	41,694	411,872	462,391	490,536
Honoraria	810	2,100	-	-	2,910	17,335	2,335
Salaries	12,952	1,705,470	550,859	236,389	2,505,670	2,596,592	2,890,981
Other	80	5,850	-	-	5,930	29,900	19,149
	14,305	1,970,798	663,196	278,083	2,926,382	3,106,218	3,403,001
Total General Expenses	\$ 52,935	\$ 3,932,989	\$ 1,586,787	\$ 434,756	\$ 6,007,467	\$ 6,060,357	\$ 6,288,315

ABE: Adult Basic Education – Academic skills development that leads to certification at a Grade 10 (Adult 10) or Grade 12 (Adult 12) level

Adult Basic Education Credit: Learning that is certified by the Ministry of Education/Advanced Education

Blended Learning: Practice of using electronic and online media as well as traditional face-to-face instruction in teaching students

Blended Working: Way of working that combines on- and off-site working, as well as flexibility in when, and for how long, workers engage in work-related tasks

Casual Learner: A person taking courses within a program group that collectively totals less than 30 hours of scheduled time

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

Completed Successfully: A student who has successfully completed all requirements of a non-credit program

Credit: Learning which is certified by a recognized body

Distinct Learner: A person participating, over a program year, in one or more program sessions within a program group

Employability/Life Skills: Scheduled program-based activities with an emphasis on the development of personal and life skills necessary for employment

FLE (Full Load Equivalent): The total participant hours divided by the generally accepted full-load equivalent factor for a program group

FTE: Full time equivalency for staff

Full-Time Learner: A person taking courses that collectively require a minimum of 18 hours of scheduled class time per week, for a minimum period of 12 weeks. There are two exceptions to this definition: a) For Apprenticeship and Trade: a complete level (the length depends on the trade) is required; and b) For university

courses: a minimum of 234 hours (6 courses at 39 hours) of scheduled class time for the academic year.

GED: General Education Development is a series of exams that are written for Grade 12 equivalency

General Academic Studies: Academic skill development that prepares individuals to meet Adult 10 pre-requisites

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

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

Institute Credit: Education and training which leads to a credential (certificate, diploma, degree) from a recognized credit-granting agency

Non-Credit: Education and training that enhances a person's skill set but does not result in credentials or certification recognized by an industry, association, sector, regulatory body, or licensing agency

Participant Hours: The total time (in hours) that a student is actively involved in a program (course) session

Part-Time Learner: A person taking courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week

Program: A course of study based on a curriculum, plan, or system of academic and related activities that have a definite duration (hours/credit hours)

PSAB: Public Sector Accounting Benchmark

PTA: Provincial Training Allowance is a provincially funded monthly student allowance for eligible participants in

ABE, Essential Skills, and short-term Skills Training (ineligible for student loans)

Remote Learning: Learning where the student and the educator, or information source, are not physically present in a traditional classroom environment and most activity is online or in an alternate format. Remote Learning can occur synchronously with real-time interaction and collaboration, or asynchronously, with self-paced learning activities that take place independently of the instructor.

SAO: Senior Academic Officer

SBO: Senior Business Officer

STA: Skills Training Allowance is funding provided to institutions by the provincial government for the delivery of Skills Training programs

SIS: Student Information System – A computerized system used by the Regional Colleges for all student enrollment information. This system is also referred to as OCSM, or One Client Service Model. This system is also used by a number of other partners.

U of R: University of Regina

U of S: University of Saskatchewan

Work-Integrated Learning (WIL): A form of curricular experiential education that formally integrates a student's academic studies with quality experiences within a workplace or practice setting. WIL experiences include an engaged partnership of at least an academic institution, a host organization, and a student. WIL can occur at the course or program level and includes the development of student learning objectives and outcomes related to employability, agency, knowledge and skill mobility and life-long learning (as defined by CEWIL Canada).

WTTI: Western Trade Training Institute, a private vocational school owned by Parkland College but operating separately with its own board and employees



Canora Campus

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Box 776
Canora, SK S0A 0L0
306.563.6808

Esterhazy Campus

501 Kennedy Drive
Box 850
Esterhazy, SK S0A 0X0
306.745.2878

Fort Qu'Appelle Campus

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

Kamsack Campus

427 1st Street
Box 1690
Kamsack, SK S0A 1S0
306.542.4268

Melville Campus

200 Block 9th Avenue East
Box 790
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306.728.4471

Yorkton Main Campus

200 Prystai Way
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