

CUMBERLAND COLLEGE ANNUAL REPORT

2016-17



Vision

Cumberland College will be the preferred choice for education and training for adults in North Eastern Saskatchewan.

Mission

Cumberland College, in collaboration with partners, is committed to providing lifelong learning opportunities today, that prepare individuals and communities for tomorrow.

Values

The following values support Cumberland College's work with students and communities. These values inform everything the college does.

Accessibility - Cumberland College believes accessibility is its core, fundamental value. For Cumberland College, accessibility means a number of things. It means having campuses in four communities throughout our region. It also means "reaching out" to other communities - and particularly First Nations and Métis communities – to offer programming on-site in a culturally-relevant manner (which ensures the accessibility of curriculum). Accessibility also means meeting students exactly where they are (in terms of their preparedness for post-secondary studies) – assessing their strengths, building upon these strengths, and moving students along toward their desired goals. In terms of accessibility, Cumberland College will strive to eliminate barriers to learners and to ensure all of our programs and services are as accessible as possible.

Learning-Centered - Cumberland College strives to be learner-centred, putting learners' needs first and foremost in everything we do. We are a learning organization wherein learning and the needs of the learner direct all College activities. All students, staff, and Board members are learners. We believe learning creates positive change and personal growth.

Innovative and Continuous Improvement - Cumberland College believes the spirit of innovation and continuous improvement is essential. Innovation is being open to and engaging in new ideas and ways of practice. Innovation is realized in the classroom through to the Boardroom resulting in learner success. Continuous improvement is realized through an ongoing engagement with Lean processes around excellence, efficiency, and quality.

Collaboration - Cumberland College is a collaborative organization and continually seeks to work in partnership and collaboration with other community groups and agencies, societies, and government departments to address the training and research needs in Northeast Saskatchewan. The College believes collaboration is a process of mutually respectful, shared decision-making.

Ethical Stewardship - Cumberland College practices ethical stewardship in the management of resources (human, physical, and financial) in a transparent, accountable manner in accordance with regulatory practices and the College's Code of Ethics.

High Quality Teaching - Cumberland College believes high quality teaching is central to the teaching and learning process and prides itself on providing high quality teaching to its learners. To facilitate high quality teaching, Cumberland College will support instructors in a variety of ways and encourage instructors to engage in professional development related to their instructional assignments.

Healthy and Engaged Employees - Healthy and engaged employees are critical to undertaking the core activities of Cumberland College. As such, Cumberland College believes in providing a healthy work environment which fosters creativity, happiness, and a general sense of satisfaction. Cumberland College also believes in promoting a strong sense of work-life balance.

Learning Organization - Cumberland College is a learning organization. As a learning organization Cumberland College is a place where people continually expand their capacity to create the results they truly desire, where new and expansive patterns of thinking are nurtured, where collective aspiration is set free, and where employees are continually learning to see the whole together.



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Letter of Transmittal

December 16, 2017

Honourable Herb Cox
 Minister of Advanced Education
 Room 307, Legislative Building
 2405 Legislative Drive
 Regina, SK S4S 0B3

Dear Minister Cox:

On behalf of the Cumberland 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 present our Annual Report for the year ending June 30, 2017.

We are proud of our achievements during this past fiscal year. These achievements reflect our commitment to providing quality lifelong learning opportunities which prepare individuals and communities for tomorrow.

Respectfully submitted,

Corinna Stevenson
 Chairperson, Board of Directors

Enclosure

Board of Directors



2016-17 Board of Directors

Front Row: Corinna Stevenson (Board Chairperson), Marcel Head, Sharon Meyer, Mike Botteril
Back Row: Tom Weegar

Missing: Jean Lidster and Joe Taylor

Board Appointments

Chairperson: Corinna Stevenson
Vice-Chairperson: Marcel Head

2016-17 Board Activities

Regular Board Meetings: 7
Special Board Meetings: 3
(1 AGM + 2 Friendship Forums)
Annual General Meeting: June 12, 2017

Board Highlights/Activities

The Cumberland College Board of Directors is committed to following best practices in corporate governance. We are a diversified Board of Directors with a wide range of expertise and we use that expertise to actively collaborate with management to broaden perspectives and analyze decision-making.

In 2016-2017, the Board implemented a number of best-practices in Board governance including:

- We undertake an annual self-evaluation of the performance functioning of the Board;
- We have an up-to-date Charter that clearly defines roles, responsibilities, and accountabilities;
- We have in place a policy review program, which ensures all policies are reviewed at least every three years, to reflect changes in compliance, business objectives, and risk tolerance; and
- The full Board actively engages in effective enterprise risk management (ERM).

This year's enhancements to our ERM program include clearly defined risk appetite that connect with strategy, a prioritized heat map, integrated quarterly risk reporting, and ERM education and awareness training for Board and management.

The Cumberland College Board of Directors is blessed to wholeheartedly serve students and our communities, both geographical and sectorial, through effective Board oversight and extensive consultation forums. We maintain a strong focus on ethical conduct and commitment to accountable and sustainable leadership. In this regard, transparency is key and communication essential.

The Cumberland College website provides extensive information about the Board, its mandate, and our directors. The Board is well-trained in corporate governance, with 80% of members having ProDir designations, and fully understands the strategic focus required of high-performing Boards evidenced by the successful completion of all objectives within our 2014-2017 strategic plan.

Cumberland College has a diversified Board of Directors with a wide range of expertise and we use that expertise to actively collaborate with management to broaden perspectives and analyze decision-making.

Message from the Chairperson and President

Cumberland College is a publicly-funded institution with a mission to provide, in collaboration with partners, quality lifelong learning opportunities today that prepare individuals and communities for tomorrow. As a college, we are committed to providing quality programs and services that are accessible, affordable, responsive, relevant, and flexible.

Education and training are fundamental to the advancement of individuals, communities, and society. Cumberland College plays a pivotal role in providing the education and training required by the citizens and communities in northeastern Saskatchewan and, consequently, the advancement of the socio-economic development in the region, province, and nation. This breadth and depth of involvement is a tribute to the faculty and staff of the College.

In 2016-17, Cumberland College finished year 3 of its 3-year Strategic Plan. The five strategic directions which the College undertook in this Strategic Plan included:

1. Indigenizing the College
2. New and Innovative Programs
3. Fundraising and Finding New Resources
4. Building and Enhancing Community Capacity
5. Strategic Enrollment Management (SEM)

These five Strategic Directions have done the College well and we remain provincial leader in a number of them.

Some highlights of the year are:

- All ABE and Technical Program students were offered practical application experiences to complement their studies and to increase their employability.
- The student satisfaction survey indicated that 93% of students rated their satisfaction with Learner Services support as either very good or excellent.
- ABE credit programs had a 78% Aboriginal participation rate, non-credit programs had a 68.5% Aboriginal participation rate, and University Studies had a 28.5% Aboriginal participation rate (the percentage of Aboriginal people within the Cumberland College region is 17%).
- Two Board governors completed the Pro Director Certification.
- The Cumberland College Board of Directors actively engaged with their communities through two Friendship Forums designed to bring together Mayor and Councils and Chief and Councils. The two Friendship Forums were held in Nipawin (November 2016) and Melfort (March 2017). Furthermore, four Board members attended the MLA Reception at the Legislature in Regina on Oct. 31, 2016 and the entire Board undertook an entrepreneurial spirit workshop at the Board retreat in June (to review and determine the manner in which Cumberland College can define and measure its entrepreneurial spirit).
- The College continued to evolve the maturity of our risk management capabilities; the risk governance process remains a strategic initiative for Cumberland College. This year Cumberland College utilized an Enterprise Risk Management Maturity Self-Assessment diagnostic which indicated the strength of our ERM program at 85%. New tools and additional program components, such as Risk Appetite Statements, prioritized heat maps, and risk dashboard reporting are adding to the ability of ERM to add strategic value to the decision-making of the College.



- As part of the College's Strategic Enrollment (SEM) initiative, Cumberland College once again focused on the recruitment piece, helping ensure students had purchased their texts (and other resources), secured their financing, and fully enrolled well before the start of classes (for example, the College used an innovative texting program to regularly communicate with students). As a result of these SEM initiatives, for the second year in a row, Cumberland College experienced 100% enrollment (full enrollment) in both Adult Basic Education (ABE) and Technical Programs on all campuses.
- Through the generous support of the RBC Foundation, Cumberland College developed and implemented its first Elders-in-Residence initiative. As a result, a First Nations and Métis Elder are now available on each campus for two days per week.

As a result of these initiatives, Cumberland College had a strong and successful year in 2016-17. The Board is proud to present the College's 2016-17 Annual Report.

Sincerely,

Ms. Corinna Stevenson
Chairperson, Board of Directors

Dr. Thomas Weegar
President

Operating Environment

After a number of years of steady growth, the Saskatchewan economy continued to plateau in 2016-2017. The recent drop in the economy was largely due to declining commodity prices (including the price of oil and other natural resources). Nevertheless, enrolment in Cumberland College's programs continued to be solid, and for the second year in a row, Cumberland College achieved full enrolment (100% enrolment) in both Adult Basic Education (ABE) and Technical Programs (this has never happened before at the College). As a result of strong Strategic Enrolment Management (SEM) Plan, the demand for technical and skilled training programs continued to be high, highlighting the need for the programs which Cumberland College offered to its region.

While Saskatchewan's economy plateaued, a number of other provinces experienced a decrease in economic growth (particularly in Alberta). As a result, most provincial funding allocations to post-secondary institutions were significantly reduced (or at best did not keep up with inflation).

In spite of a 5% reduction in operational funding in 2016-17, Cumberland College continued to meet the demand of augmented training needs by leveraging resources through partnerships and maximizing capacity. Thus, we were able to use a portion of the funding we had received from the International Minerals and Innovation Institute (IMII) to both purchase electrical equipment and to expand our program offerings. As well, Cumberland College continued to focus on programming partnerships with Indigenous communities and addressing the ABE waitlist by leveraging funding available through First Nations resources. The College also began the final year (year four) of its innovative, Bachelor of Education in Nipawin. This B.Ed. program was undertaken in partnership with both the University of Regina and the North East School Division (NESD) and started year four in September 2016 with 32 students.

Cumberland College also embarked on the final year of its three-year Strategic Plan. This Strategic Plan involves five significant Strategic Directions (these Strategic Directions are described more fully in the following section). As a result of these five Strategic Directions, Cumberland College is providing a leadership role provincially in a number of key areas: Indigenizing the College, Strategic Enrolment Management, and Enterprise Risk Management. Through these initiatives, Cumberland College continues to "break new ground" in terms of how it serves Indigenous and non-Indigenous communities throughout its region.

As a result of continued strong enrolment in 2016-2017, the campuses at Melfort, Tisdale, and Nipawin are utilized to full capacity. In fact, in some instances, to undertake community-based programming we have had to rent facilities external from our campuses. Certainly expansion of future programming will require renting space in the various communities.



University Students

Strategic Plan

In 2016-17, the College was in year three of its three-year Strategic Plan (2014-2017). Through our strategic planning process, Cumberland College came forward with five significant Strategic Directions:

- **Developing an Indigenizing the College Initiative** – Cumberland College is the only college in the Saskatchewan system which has specifically decided to embark upon an Indigenizing the College initiative.
- **Undertaking New and Innovative Programs** – this is the cornerstone of what Cumberland College does.
- **Fundraising and Finding New Resources** – this will allow Cumberland College to continue to diversify its revenue base.
- **Building Community and Enhancing Community Capacity** – this may include a number of initiatives, and Applied Research is certainly key to this Strategic Direction.
- **Undertaking a Strategic Enrolment Management (SEM) Initiative** – Cumberland College is “leading the charge” in Saskatchewan around this particular initiative.

As a result of these five Strategic Directions, Cumberland College is providing leadership within the provincial college system around a number of key initiatives including Indigenizing the College, Strategic Enrolment Management, and Enterprise Risk Management. As well, the College is “breaking new ground” in terms of how it serves communities including First Nation and Métis communities throughout its region.

In the past year, Cumberland College has achieved a number of significant milestones around the Strategic Plan as follows:

Strategic Direction #1 – Indigenizing the College

- Cumberland College continued to solidify the operations of the First Nations and Métis Advisory Council (FNMAC) to oversee the Indigenizing the College process and to provide cultural guidance to the College. In early 2017, the FNMAC completed a strategic planning process to better indicate how it might provide cultural leadership to Cumberland College.
- The College continued to implement a number of Indigenous components into our graduation ceremonies including the Métis National Anthem, a First Nations Victory Song and Honour Song (with four-point drummers), and an Elder’s welcome.
- Cumberland College Advisors and Employment Advisors facilitated Guiding Circles Career Planning workshops in several ABE classrooms (Guiding Circles uses innovative strategies such as story-telling to help students make positive self-reflections to discover how their talents and personal attributes will help them in school and the workplace. The career planning workshop utilizes resources and ideas specific to Indigenous students but the holistic ‘circle’ approach is applicable to anyone and is highly respectful of all individuals).
- Cumberland College implemented the first year of its Elders-in-Residence program through a grant from the RBC Foundation

Strategic Direction #2 – New and Innovative Programs

- An academic Program Planning Council, now in year two of its creation, continues to oversee and approve the development of academic programs and courses at Cumberland College.
- The College offered two Continuing Care Assistant (CCA) Programs to specifically meet the needs of KTHR employees who need training to become properly certified.

Strategic Direction #3 – Fundraising/Finding New Resources

- Cumberland College continues to tell its story to students, the general public and funders through regular advertising, news releases, social media posts, trade shows, and presentations. Every effort is made to feature current students in promotional items and recruitment events.
- Cumberland College’s Marketing Department and Learner Services created a section on the College website to highlight alumni success stories. This web page will be used as a marketing and recruitment strategy but also as an opportunity to acknowledge the success of our students, programs, and the College to potential funders.
- Various proposals were developed to secure funding for the Elders-in-Residence Program, Family Literacy, supports for students with disabilities, employment programming for Labour Market Services clients, Pathways to Early Childhood Careers, and the Cumberland College Scholarship Program.
- In partnership with the North East School Division, a Celebration of Indigenous Art Calendar was developed featuring student artwork. Proceeds from the sale of the calendars was used towards a scholarship for a NESD student furthering their education at Cumberland College.
- Cumberland College, in partnership with Saskatoon Tribal Council, conducted a Lunch ‘n Learn for students on funding opportunities for post-secondary education.
- At the annual Awards Ceremony, 86 students received 105 awards totalling \$115,214

Strategic Direction #4 – Building Community and Enhancing Community Capacity

- Cumberland College held two Friendship Forums to bring together Mayor and Councils and Chief and Councils around common community issues. One Friendship Forum was held in Nipawin (November 2016) and one Forum was held in Melfort (March 2017).
- Cumberland College students in Melfort volunteered twice per month in the Marguerite Riel Centre Community Soup Kitchen. Students gained both a practical understanding of institutional cooking and an understanding of how to contribute to the well-being of the community and those needing the benefits of a free lunch program.
- Cumberland College once again purchased a “colour table” in the second annual Rotary Club of Nipawin’s

Colour Run held on Saturday, June 3, 2017. Four College staff and their children came out to throw “Cumberland College Green” corn-starch dust as the runners passed by. For a second year in a row, runners reported Cumberland College was “the best colour table” of the entire 5-km run!

Strategic Direction #5 – Strategic Enrolment Management (SEM)

- Two Community Outreach Worker positions were created to support ABE students in their home communities. The intention with these positions is to create partnerships between the ABE team and the community supports in our partner Indigenous communities to work to retain and graduate Indigenous ABE learners at a higher rate.
- Once again, due to the strength of Cumberland College’s Strategic Enrolment Management initiatives, the College was 100% full in both Adult Basic Education (ABE) and Technical Programs. This is the second year in a row this has happened at Cumberland College, and is a first for the College.

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First Nations and Métis Advisory Council

During the 2016-17 year, the Cumberland College First Nations and Métis Advisory Council (FNMAC) continued to provide guidance to Cumberland College and also undertook a strategic planning process to determine how it might best provide cultural leadership to the College. The purpose of this Council is four-fold:

1. to provide guidance and direction on important college initiatives such as Indigenizing the College and Elders-in-Residence;
2. to provide feedback to Cumberland College as to how the College is perceived to be serving the communities it serves and how it may better serve these communities;
3. to encourage dialogue between First Nations and Métis communities about what is happening within their communities and how Cumberland College can support these initiatives; and
4. to allow Cumberland College information (about programs, services, news, etc.) to be distributed (through Advisory Council members) to the community (in this role, the Cumberland College First Nations and Métis Advisory Council members will serve as ambassadors for the College).

The FNMAC is composed of representatives from each of the First Nations and Métis communities within the Cumberland College region. These communities include the following:

- Red Earth Cree Nation
- Shoal Lake Cree Nation
- James Smith Cree Nation
- Chakastaypasin Cree Nation
- Peter Chapman Cree Nation
- Muskoday First Nation
- Little Red First Nation
- Kinistin Saulteaux First Nation
- Cumberland House Cree Nation*
- Métis Eastern Region I
- Métis Eastern Region II
- Métis Western Region II
- Gabriel Dumont Institute
- East Side LIMB
- North East School Division

The FNMAC is also represented by the College through the President, Board Chair, Executive Assistant (who is the Council's recorder), the Manager of ABE, the Director of Programs and Services, and a College Board member. As a result, the FNMAC is directly connected with both the President's office and the Board of Directors of Cumberland College. The Council met five times over the 2016-2017 fiscal year and provided a great deal of support and advice to Cumberland College. In particular, the FNMAC provided the following to Cumberland College:

- Knowledge around how to implement Indigenous components (Elder's welcome, Métis National Anthem, First Nations Victory Song and Honour Song) into Cumberland College graduation ceremonies.



- Knowledge around how to implement an Elders-in-Residence initiative at all campuses of Cumberland College.
- Updated and revised the FNMAC Terms of Reference. This Terms of Reference has been requested to be shared by the University of Regina and other regional colleges.

CiCan Indigenous Education Protocol

In 2016-2017, Cumberland College continued to be highly committed to the Colleges and Institutes Canada (CiCan) Indigenous Education Protocol (Cumberland College originally signed the Protocol in Ottawa at a national ceremony on December 3, 2014. The College then hosted a public community signing on Sept. 24, 2015).

The Indigenous Education Protocol includes a number of aspirational statements which Cumberland College supports and upholds strongly. These statements are as follows:

1. Commit to making Indigenous education a priority.
2. Ensure governance structures recognize and respect Indigenous peoples.
3. Implement intellectual and cultural traditions of Indigenous peoples through curriculum and learning approaches relevant to learners and communities.
4. Support students and employees to increase understanding and reciprocity among Indigenous and non-Indigenous peoples.
5. Commit to increasing the number of Indigenous employees with ongoing appointments, throughout the institution, including Indigenous senior administrators.
6. Establish Indigenous-centred holistic services and learning environments for learner success.
7. Build relationships and be accountable to Indigenous communities in support of self-determination through education, training, and applied research.



Elders-In-Residence

In 2016-17, Cumberland College began to build its capacity to implement an Elders-in-Residence initiative. To do this, the College worked very closely with the First Nations and Métis Advisory Council (FNMAC) to ensure we were selecting our Elders appropriately, that the Elders represented their respective communities well, and that the Elder-in-Residence initiative was properly constituted.

The Elders-in-Residence initiative at Cumberland College was made possible through a generous grant through the RBC Foundation. The RBC Foundation understands the importance of the Cumberland College Elders-in-Residence initiative to students, faculty, and staff, and they were very positive on supporting this initiative.

Overview of Elders-in-Residence Initiative

The Elders-in-Residence initiative was designed to facilitate two Elders to be on each campus one day per week. On each campus, we selected both a First Nation and a Métis Elder. Each Elder was scheduled to be on each campus one day per week (so since there are two Elders, there was to be an Elder on each campus two days per week) – typically a Monday or a Tuesday and a Thursday or a Friday (depending upon the needs of students). The Elders were asked to be on campus throughout the mid-day, from 11:00 am through to 3:00 pm. In this manner, the Elders could walk around the campus, meet with students, and interact with them during their lunch breaks.

Elders also quickly started providing Lunch and Learn workshops on campus over the lunch breaks. Topics for these workshops included the following:

1. Lunch and Learn topics:
 - a. Meaning of the Métis National Anthem
 - b. Symbolism of the Métis Sash
 - c. Teachings of the Medicine Wheel
 - d. History of Kinistin Saulteaux Nation
 - e. Traditional ways of parenting in the Métis culture
 - f. The impact of residential schools and some current support programs
 - g. Traditional Saulteaux Ceremonies
 - h. Traditional parenting using the moss bag, bonnet, and cradle board
 - i. Making bannock
2. Weekly smudge on the Tisdale Campus (approx. 10-15 students and staff attend each time)
3. Traditional beading lessons on the Nipawin Campus

Elders-in-Residence as Reconciliation

The implementation of the Cumberland College Elders-in-Residence initiative was also important to honour and follow the Truth and Reconciliation Commission's (TRC) Calls to Action which were delivered in 2015. In a number of ways, the Elders-in-Residence initiative, and the support by the RBC Foundation, are an acknowledgement of the importance of reconciliation and healing from an Elder perspective.

The development of Cumberland College's Elder-in-Residence initiative followed three phases as follows:

Phase 1 – Elders-in-Residence Capacity Development

In the Summer and Fall of 2016, Cumberland College began developing its capacity to undertake an Elders-in-Residence initiative. This involved discussing the initiative with the FNMAC, developing a terms of reference for the initiative, and connecting with other post-secondary institutions (Nicola Valley Institute of Technology in BC and Sask Polytechnic in Saskatchewan) which had strong Elders-in-Residence programs to learn from their experiences.

Phase 2 – Elder Identification and Training

In the mid-Fall of 2016, Cumberland College began identifying and approaching Elders who the FNMAC had identified as potentially strong candidates for the Elders-in-Residence initiative. Elders were approached with an offering of tobacco and were informed of the spirit and intent of the Elders-in-Residence initiative. An Elder orientation and training day was organized in the early Winter of 2017, and 21 Elders from throughout the Cumberland College region expressed an interest in taking part in the initiative. When the orientation and training day occurred, and despite inclement winter weather, all 21 Elders arrived and participated in the workshop. Clearly, this was an initiative for which there was very strong community interest to partner with Cumberland College!

Phase 3 – Introduce Elders to College Campuses

Once the Elders had been selected and trained for their Elders-in-Residence position at Cumberland College, in the early Spring of 2017, we organized "meet and greet" sessions for Elders to be introduced to Campus students and staff. This was done over the lunch hour, and it was also intended to be undertaken slowly and gently so that Elders would become accustomed to the college environment and students and staff could be introduced to the Elders and their background.

As soon as the Elders became comfortable with being on Campus, they began holding workshops with students. These workshops immediately became popular with students and staff and were well-attended.

Summary

The Cumberland College Elders-in-Residence program is the only initiative of its kind within the Sask College system. Since its inception in 2016, the Elders have become involved in all student graduation ceremonies on each Campus. In its first year, and through the generous support of the RBC Foundation, the Elders-in-Residence initiative promotes reconciliation and healing and has become firmly-established at all three campuses at Cumberland College. The Elders enjoy their time on campus and the students and staff are thrilled with the opportunity to interact with them.



Learner Services – Supporting College, Students, Alumni, and Staff on a foundation based on Strategic Enrollment Management

Cumberland College prides itself on being a learner-centered institution. As such, the Department of Learner Services is dedicated to listening to our student body and responding to their needs. Learner Services delivers supports that complement the role of faculty in helping students achieve their academic and personal goals. We strive to improve each student's experience through our commitment to offer relevant, empowering, and accessible support services. At Cumberland College, we believe student success and positive outcomes are enhanced by an inclusive learning environment rich in academic support with links to community and social opportunities. Much effort is made to meet the student where they are at, foster community partnerships, and support a smooth transition to school.

To anticipate and respond to learner needs in an effective and timely manner, Learner Services, as part of the Strategic Enrollment Management (SEM) Strategy, followed a data-driven SEM Plan that was integrated into the entire College community. Internal collaboration, as well as a case-management approach with external organizations and Indigenous partners, were crucial to maintaining quality support services. Advisors and Employment Advisors responded to both the individual and collective needs of students by implementing a holistic approach to services that recognized the value of addressing both academic and personal barriers impacting goal attainment.

During the 2016-17 program year, Learner Services continued to offer supports and experiential programs that reinforced the College's Strategic Directions and focused on the retention and success of students. As an institution, Cumberland College has its own definition of student success but recognizes that students will also have their own definition of what it means to be successful based on their life and school experiences. As such, Learner Services sought to provide experiences and opportunities for students for both institutional and student definitions of success to be realized.

Five areas of support were targeted during 2016-17:

Increase Retention and Success

- We recognize the more connected students feel to their campus and broader community, the greater chance of student retention. As a result, priority was given to early contact and multiple touch points with students throughout the application and registration process. The intention was early identification of potential barriers and early referral to supports to help with the transition to school. Learner Services staff met with over 1,210 students to assist with barriers related to retention.
- SEM specific data, from the Student Satisfaction Survey, was used to generate ideas for enhanced Student Enrollment Management practices.
- Career Planning and Learning Strategy workshops continued to be offered earlier in the program year to assist students with goal setting and academic planning as research links both to student retention and success. Contacts were made with 3,035 students for academic support and 1,307 students attended various workshops throughout the year.

Improve Student Wellness and Inclusion

- Special activities that provided campus and program orientation, fostered inclusion, and promoted school-life balance were offered throughout the year. Attendance in all the activities reached over 4,160 students in total.
- Nine Lunch and Learn sessions were made available to students on topics such as Addictions, Mental Health, FASD, Parenting, Violence, Healthy Relationships, Teachings of the Medicine Wheel, Resiliency, and Community Resources.
- Physical Activity events such as volleyball, yoga, curling, and walking groups were scheduled at lunch time to provide students an opportunity to socialize and participate in practices of healthy living.
- Cultural and artist activities such as craft days, traditional beading, and painting were also made available at lunch for students.
- A Nutrition Program was offered at each campus ensuring students had basic nutrition during the day. A student at each campus location was employed to oversee the daily logistics of the Nutrition Program.
- The Elder-in-Residence program was launched spring 2017 with six Elders joining the Learner Services team. A special meet and greet lunch was held as an opportunity for all students and staff to meet our Métis and First Nation Elders. A Métis and First Nation Elder will be available two days a week at each of our three campus locations.

Support Transition to the Workforce

- Employment Advisors continued to support students and alumni with making connections to employment opportunities. Contacts were made with 3,156 learners supporting work essential skill development.
- Employer panels were arranged on each campus with the intent of heightening awareness of the local labour market and current hiring practices.
- Students attended employment fairs and participated in job-site tours specific to their career plan.
- Each student in Adult Basic Education was provided with a minimum of one practical application experience such as a work placement, job shadow, or volunteer opportunity relevant to his/her career plan.
- Two Start SMART with Work Essential Skills Programs were delivered targeting adults with multi barriers who were seeking entry-level employment. Both programs were in response to local employers' concerns with vacancies and high turn-over.

Improve Community Connections

- It is recognized that students learn and grow from participating in community-life experiences. As members of both the campus and external communities, students were provided with opportunities to foster connect- edness, develop leadership skills, become ambassadors of the College, enhance awareness of community services, and network with potential employers.
- The #Cumberlandcares Volunteer program moved into year two with the same level of participation and enthusiasm as year one. Students volunteered in a variety of community events such as Stuff-A-Bus Commu- nity Food Drive, the Good Food Box, Habitat for Humanity, Winter Festival of Lights, Partners to End Poverty Project, the Northeast Outreach Walk a Mile in Her Shoes event, the RedDress Project, Orange Shirt Day, and Suicide Awareness Coalition, to name a few.

- Support workers from Kinistin Saulteaux Nation (KSN), Saskatoon Tribal Council (STC), and Cumberland College formed a working committee focused on collaboratively supporting the retention and success of KSN students who are attending programs at Cumberland College. The Akaménimōg Committee, which means “working together” in Saulteaux, met three times in the 2016-17 year to develop a terms of reference and to participate in a case management process.
- Learner Services advisors made 1,612 contacts with, and referrals to, outside agencies and 4,438 contacts with internal staff in support of student retention and success.

Alumni Development

- The Alumni Success Stories Program was launched on the Cumberland website in November 2016 at the General Staff meeting. Alumni from all program areas were celebrated in a special section of our website.
- Alumni are mentors, role models, and College ambassadors. The SEM Strategy Team and Learner Services continued to seek best practices to engage Cumberland alumni in all areas of the College. Former students were invited to share success stories with current students and discuss strategies to overcome barriers.



***Learner Services staff
made 18,134 contacts
during the 2016-17
program year.***

First Nations Programming

- Actively responding to the needs of the region

Cumberland College provided a number of programs in partnership with First Nations communities. Adult Basic Education programs were delivered at Little Red First Nation and Muskoday First Nation. ABE off-reserve programming was provided for the communities of Shoal Lake Cree Nation and Red Earth Cree Nation at the Nipawin campus and James Smith Cree Nation at the Melfort campus. An Employment Readiness and Life Skills program (CODE - Creating Opportunities for Desirable Employment) was offered at Kinistin Saulteaux Nation for unemployed youth ages 18-24 years. Post-secondary programming included social work classes in partnership with Red Earth, Shoal Lake, and Cumberland House First Nations which were held in Nipawin.

***37% of Cumberland
College's student body
self-declared as being of
Indigenous ancestry.***



Adult Basic Education (ABE) – Providing the foundation for future growth and development

Adult Basic Education (ABE) is a vital service provided by Cumberland College to North East Saskatchewan. ABE provides learners an opportunity to improve academic success, complete a Grade 12 education, and build confidence. Graduates of ABE programming have taken the first step to making transformational changes in their lives. The skills developed in ABE create an opportunity for many marginalized people in the region to improve their lives and the lives of their families. From ABE, many students move on to more meaningful employment or post-secondary education at the technical or university levels. Cumberland College is committed to continuing to provide accessible ABE programming to all the people of our region, including hosting ABE within Indigenous communities within the region.

Location	ABE Levels
James Smith Cree Nation	Level 2/3
Muskoday First Nation	Level 4
Nipawin Campus (includes Red Earth and Shoal Lake Cree Nation students)	Levels 2, 3, and 4
Melfort Campus (includes James Smith Cree Nation Level 4 students)	Levels 2/3 and 4
Tisdale Campus (includes Kinistin Saulteaux Nation and Yellow Quill First Nation students)	Levels 2/3 and 4

ABE Credit Programs had a 78% Indigenous student participation enrollment rate



Adult Basic Education Students, Tisdale

Technical Programs – Meeting the skills needs of Saskatchewan

Cumberland College provided a number of Technical Programs to meet the emerging needs of Saskatchewan, to address the province's skills shortage, and to actively meet the training needs of the region. Programs were provided throughout the region in partnership with local employers. These programs included a Retail Meat Specialist program in Prince Albert (in partnership with Sask Polytech), Emergency Medical Responder, and two Early Childhood Education Level 1 programs for daycare employees throughout the region. In partnership with Kelsey Trail Health Region, two Continuing Care Assistant (CCA) programs were delivered for their employees.

As well, the College provided a number of Technical Programs throughout the region including the Office Administration and Business Certificate Programs in our Business Center in Tisdale, Industrial Mechanics and Electrician Applied Certificate Programs (in partnership with the International Minerals Innovative Institute [IMII] and Western Economic Diversification [WED]) in our Trades Center in Nipawin, and the Continuing Care Assistant Certificate and Practical Nurse Diploma Programs at our Health Center in Melfort.

Through the New and Innovative Programming Strategic Initiative Team, the College offered other Adult Basic Education Transition to Employment or Post-Secondary Training opportunities in three of our locations. The focus was trades in the Nipawin location, health care in Melfort, and office training in Tisdale.

In the fall of 2016, all technical programs were filled to capacity as a result of the College's Strategic Enrollment Management initiative.



Industrial Mechanics Student

Bachelor of Education and University Studies – Access to university at your doorstep!

Cumberland College students have the advantage of working toward a university degree while residing in their home community. A wide range of first-and, upper-year classes are offered annually from the University of Saskatchewan (U of S) and the University of Regina (U of R). First-year students often find the transition to university-level studies much easier with the numerous support services provided at Cumberland College. The smaller class sizes, access to professors and advisors, plus additional services such as writing workshops help explain our completion rate of over 95%.

Ten courses are delivered annually via face-to-face instruction at the Melfort Campus. Several additional U of S and U of R courses are offered via videoconference, online, and televised delivery at all three campuses. These courses are designed to allow students to undertake first-year courses locally in Arts and Science, Agriculture, Education, and fulfill the entry requirements for Medicine, Law, Nursing, Nutrition, Pharmacy, and several other degrees. In some cases, student can even complete full degrees in their home community.

In 2016-17, Cumberland College delivered the fourth and final year of the Bachelor of Education (B. Ed.) degree program in Nipawin. Hosted in partnership with the University of Regina, the B.Ed. program was designed to address access to teacher training for local students and the recruitment and hiring needs of the North East School Division (NESD). The program was a tremendous success with 29 students graduating in the spring.

The Bachelor of Education program was a tremendous success with 29 students graduating in the spring of 2017.



Bachelor of Education Graduates

Continuing Studies and Contract Training – Responding to the local needs of industry and employers

Cumberland College’s Continuing Studies and Contract Training is designed to be relevant and responsive to the emerging training needs of industry and employers in the region. Through meeting with employers to determine their training requirements, Cumberland College puts in place a variety of short-term training programs to ensure our local workforce is safe, current, and professional.

During the 2016-17 academic year, Cumberland College provided a number of training initiatives through Continuing Studies including Continuing Care Assistant for Kelsey Trail Health Region employees (2 programs), U of R Leadership and Management Professional Certificates, Early Childhood Education Level I (2 programs), IA Truck Driver Training (3 programs), Welding for Farmers, First Aid and CPR, Fall Protection, WHMIS, Confined Space, H2S Alive, Transportation of Dangerous Goods, PART, TLR, Food Safe, and other computer workshops (among other courses).

Fundamental workplace skills were also provided for Canada-Saskatchewan Labour Market Services clients through a Workforce Development Agreement. Besides safety training, customer services programs such as WorldHost Fundamentals and Serve It Right were popular.

99% of students rated their satisfaction with the quality of instruction as either satisfied or very satisfied.



Scholarships – Investing in student success

Cumberland College is proud to offer a generous scholarship and awards program. As part of our commitment to student success, over \$110,000 in scholarships and awards is awarded annually. Students pursuing post-secondary training at Cumberland College are eligible to apply for two categories of awards: entrance awards and general awards. Twenty \$2,000 entrance awards are allocated each spring to students entering full-time Technical or University programming. General awards are allocated in February to students attending Adult Basic Education, Technical, or University programs and are based on categories such as academic achievement, financial need, and community involvement.

With sincere gratitude, Cumberland College would like to acknowledge the generosity of the many businesses, organizations, service clubs, and individuals who contributed towards the 2016-17 Awards Programs. A special thanks to the generous support of the Ministry of Advanced Education’s Saskatchewan Innovation and Opportunity Scholarship Fund for providing matching funds for a number of our scholarships, our Scholarship and Awards program would not be possible with their support.

In 2016-17, 86 Cumberland College students received 105 awards totaling over \$115,000.

Matching Fund Donor

Ministry of Advanced Education who provides matching funds to all non-crown corporation donations.

Platinum Level Donors (\$5000 +)

Cumberland College Board of Directors
Walker Wood Foundation
Viterra

Gold Level Donors (\$1000 - \$4999)

Chernoff Family Foundation
Emmanuel Charitable Foundation
Fabmar Communications
John Barron Community Trust
Katherine Montgomery Community Trust
Kelsey Trail Health Authority
Lily Street Foundation (Gordon & Jill Rawlinson)
Melfort and District Chamber of Commerce
Melfort Physicians Group
Melfort Rotary Club
Nipawin Lions
Nipawin Royal Purple Lodge No. 67
Scotiabank
Town of Nipawin

Silver Level Donors (\$500 - \$999)

City of Melfort
Cornerstone Credit Union
Cumberland College Staff
Cumberland Cares Fundraising
Diamond North Credit Union
JBN Promotions
John Bob Farm Equipment
Kinette Club of Nipawin
Lynn Verklan
Melody Motors
Pineland Co-op
Prairie North Coop
R.M. of Flett’s Springs No. 429
R.M. of Kinistino No. 459
R.M. of Star City No. 428
Royal Lepage Renaud Realty
Tisdale Kinsmen
Town of Kinistino
Town of Tisdale
Wayne Cochran
YBEX (Newsask Youth Business Excellence)

Friends of Cumberland Donors (up to \$499)

Allied Chiropractic Health Centre
Beeland Coop
Carson and Company Law Offices
Charlie’s Charters
Community Futures Newsask
Ferne Warner Memorial
Golden Grain Bakery
Gus’ Greek Ribs
Kinette Club of Melfort
Mary Ellen Davis
Melfort Knights of Columbus
Smith Agencies Ltd.
Tisdale Eye Care Centre
Tisdale Lanes
Tisdale Lion L’s
Tisdale Recorder and Parkland Review Staff
Winmar Property Restoration Specialists



In 2016-17, 86 Cumberland College students received 105 awards totaling over \$115,000.

Human Resources

Human Resources

Human resource levels for 2016-2017 were 52.20 FTEs (7.39 out-of-scope and 44.81 in-scope), down slightly from 2015-16 (54.58 FTEs). The reduced FTEs were a result of the provincial government hiring-freeze affecting the recruitment/hiring efforts of a full-time ABE Manager and vacancy management resulting in the reorganization of the department when unable to fill a vacancy. To satisfy the supervisory and managerial function requirements in *The Saskatchewan Employment Act*, four managers transitioned from in-scope to out-of-scope on July 1, 2016.

Recruitment of qualified employees to fill positions, including instructors for Technical Programs, continues to be a challenge as most candidates seek ongoing employment opportunities, not short-term and part-time contract positions. As well, candidates tend to prefer positions in close proximity to larger communities.

Cumberland College continually works toward a representative workforce. In 2016-17, the Aboriginal employment rate at the College was 14%, which is a decline from the previous three-year (2013-14 to 2015-16) baseline average of 14.46%.

Employee retention is important at Cumberland College and each year staff – both administrative and instructional – receive recognition through long-term service awards. In 2016-17, eighteen staff received long-term service awards as follows: six staff for 5 years, six staff for 10 years, four staff for 15 years, and two staff for 25 years.

Professional Development

During the 2016-17 fiscal year, as part of Cumberland College's deficit reduction plan, the College froze faculty and staff Professional Development accounts. While this was a necessity to balance the budget, Cumberland College believes that community colleges, as the epitome of a "learning organization," should honour and reward professional development for all of its faculty and staff.



Cumberland College Staff 2016-17

Administration

Tom Weegar	President & Chief Executive Officer
Lynn Verklan	Director of Finance and Administration
Bobbi Gray	Director of Program and Services
Jennifer Youzwa/ Leah Terry	Executive Assistant
Catharine Lamy	Human Resources Assistant
Amanda Scott	Accounting Technician
Denise Blomquist	Accounting Clerk
Carla Teichreb	Accounts Payable/Receivable Clerk

Program Staff

Linda Kerslake/ Teri Thompson	Manager, Adult Basic Education
Lois Preete Rebecca Bryson Marie Crozon	On-Reserve Project Manager Coordinator, ABE Program Assistant, ABE
Joy Solsten Debbie Grassing Sarah Haidey	Manager, Technical Programs Coordinator, Technical Programs Program Assistant, Technical Programs
Brenda Mellon Lynette Gerski	Manager, Marketing and Continuing Studies Program Assistant, Marketing and Continuing Studies
Corinne Lam Ma Jackie Masich/ Brenda Ives Sherilyn Coates Brandy Wicks/ Lindsey Moskal Tara Nelson Shauna Lariviere Stacey Lutz Lynda McPhee	Manager, Learner Services Advisor Advisor Advisor Employment Advisor Student and Employment Advisor Start Smart Job Coach/Coordinator Coordinator, LINC/ESL
Trudi Webster Chris Filbey Lindsey Moskal/ Gwen Pearce	Recruitment and Development Coordinator Programmer Programmer
Alicia Garlock/ Lynn Colyn Lisa Neufeld Stacey Lutz	Site Attendant Site Attendant Site Attendant
Gloria Rommel/ Norine Little Brenda Nakonieczny Heidi Groat/ Stacey Lutz	Receptionist Receptionist Receptionist

Rebecca Cross	Registrar
Cory Teale Troy Curtis Jennifer McFall	Information Technology Analyst Information Technology Assistant Technical Support
Doug Smith Marilou Aquino	Facility Maintenance Janitor

Instructional Staff

Teri Thompson/ Alicia Garlock Carolyn Stailing MacKenzie Kleiboer Brandie Trew Samantha Ouellette Dennis Wiebe Kathie Jones Lori Constant Rose Krushelniski Wayne Muir Cheryl Sproule Betty Reiter Debbie Zazelenchuk Eric Adair Marc Caron	Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor Adult Basic Education Instructor
Lynda McPhee MacKenzie Kleiboer Tara Nelson	LINC Instructor LINC Instructor LINC Instructor
Shirley Mandin Elaine Gallo John Charles/ Cheryl Piprell Lindsey Moskal/ Ariel Brown Ramona Matyjanka/ Emily Trew Barry Shefernack	Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education Instructor Aide, Adult Basic Education
Andrea Staples Jeannine Hinrichsen	Practical Nursing Instructor Practical Nursing Instructor
Nancy Graham/ Candice Hesje-Luchinski	Office Education Instructor
Dawn Schumilas/ Candice Hesje-Luchinski	Business Certificate Instructor
Carroll Joyes Ann Boxall Twila Yackel	Continuing Care Assistant Instructor Continuing Care Assistant Instructor Continuing Care Assistant Instructor
Gerald Neudorf	Industrial Mechanics Instructor

Note: A contract wherein individuals are employed for less than 240 hours or 25 occasions are not included.

Financial Performance

In fiscal year 2016-17, Cumberland College experienced a surplus of revenues in excess of expenditures of \$172,493. This surplus is calculated using a Public Sector Accounting Board (PSAB) standard which is the format in which the financial statements have been prepared. This surplus also includes amortization of \$169,274 which was \$275,726 less than budgeted, a result of a change in estimate of useful life for new construction. The budget for the College was completed and submitted to the Ministry of Advanced Education and was projected as a \$1,028,114 deficit, including \$445,000 amortization.

The variance between the approved budget and PSAB actual was \$1,200,607. This was a result of a number of variables including an aggressive deficit management plan, vacancy management, new revenue contracts and grants, and the combination of other immaterial items, plus additional funding coming from carry-over which is not recognized as revenue under PSAB.

Internally-restricted reserves have been increased from 2015-16 by \$324,952, which mostly included skills training revenue recognized in the current year but was used in the previous fiscal year. The balance of the internally restricted reserves is allocated to specific projects and is shown in Note 15 of the financial statements.

A deficit budget has been approved for 2017-18 of \$162,824, or a small surplus of \$2,289, removing amortization of \$165,213. The College maintains unrestricted reserves of 3% of total budgeted operating revenues which currently sit at \$200,000.



Performance Measures

University

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment	88.0	100.0	85.0
Participation Rate % of Total College Enrollment	14.1%	15.3%	15.2%
Student Enrollment (Expressed in FLE's)	56.4	55.0	46.9
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in University courses)	22.4%	23.0%	28.2%

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

ABE Non-credit

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment (includes casual: distinct bodies)	163.7	138.0	120.0
Student Enrollment (expressed in Full Load Equivalents)	57.1	30.1	38.1
Completers (Full and Part time only: Casual not included)	87.7	89.9	75.0
Completion Rate (% of those completed, casual not included)	54.6%	56.0%	62.5%

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

ABE Credit

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment (includes casual: distinct bodies)	235.0	192	235
Student Enrollment (expressed in Full Load Equivalents)	196.3	160.5	188.1
Participation Rate (% of total College enrollment)	38.8%	44.6%	42.8%
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in programs)	80.9%	82.9%	77.9%
Graduates (full-time and part-time: Casual not included)	77.0	80.85	64.0
Graduates (full-time)	72.7	76.34	59.0
Graduates (part-time)	5.7	5.99	5.0
Graduation Rate (% of those graduated, part-time and full-time only casual not included)	32.8%	33.6%	26.7%
Graduation Rate (% of full-time students graduated)	39.0%	40.0%	38.1%
Graduation Rate (% of part-time students graduated)	9.0%	9.2%	5.9%
Proportion of Aboriginal Graduates (among all graduates)	80.9%	82.9%	68.8%
Aboriginal Graduation Rate (among aboriginal enrolments)	32.8%	33.6%	23.5%
Completers (full-time and part-time only, casual not included)	58.7	61.64	56.0
Completion Rate (% of those completed; casual not included)	24.9%	25.5%	23.3%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	50.4%	51.7%	100.0%
Aboriginal Employment Rate (among aboriginals only)	45.9%	47.0%	100.0%
Pursuing Further Training (based on number contacted)	31.0	32.55	35.0
Pursuing Further Training (% of those contacted)	77.5%	81.4%	100.0%
Pursuing Further Training Among Abor Grads Rate (among aboriginals only)	76.9%	80.7%	100.0%

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

Skills Training Non-Credit

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment (includes casual: distinct bodies)	161.0	45	141
Student Enrollment (expressed in Full Load Equivalents)	6.6	1.3	6.0

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

Institute Credit

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment (includes casual: distinct bodies)	247.7	209.0	202
Student Enrollment (expressed in Full Load Equivalents)**	115.6	98.6	95.7
Participation Rate (% of total College enrollment)	40.3%	27.4%	32.3%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)	31.7%	32.5%	32.6%
Graduates (full-time and part-time: casual not included)	72.0	73.8	52.0
Graduation Rate (% of those graduated, full time and part time only casual not included)	29.7%	30.5%	28.7%
Graduation Rate of those eligible to graduate	56.7%	58.1%	68.4%
Graduation Rate (Full-time students only)	55.4%	56.8%	52.7%
Graduation Rate of those eligible to graduate (full-time students only)	64.4%	66.0%	64.5%
Graduation Rate (Part-time students only)***	10.1%	10.4%	3.1%
Graduation Rate of those eligible to graduate (part-time students only)	50.4%	51.7%	100.0%
Proportion of Aboriginal Graduates (among all graduates)	25.3%	25.9%	28.3%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among Aboriginal enrollments)	23.7%	24.3%	25.0%
Completers (full-time and part time only, casual not included)	112.7	115.5	96.0
Completion Rate (% of those completed; casual not included)	45.0%	46.1%	43.2%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	77%	78.7%	82.1%
Aboriginal Employment Rate (% of Aboriginal graduates contacted who were employed; does not include those in further training)	54.9%	56.3%	80.0%
Pursuing Further Training (based on number contacted)	4.0	4.1	3.00
Pursuing Further Education (% of those contacted)	39.4%	40.4%	37.5%
Rate of Aboriginal Graduates Going on to Further Training (% calculated among Aboriginal Graduates)	11.1%	11.4%	75.0%

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

** Sask Polytech Distance FLEs are not being included as of 2015-16

***The part time graduation rate is low because very few of the part-time students were eligible to graduate.

Industry Credit

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target	2016-17 Actual
Total Enrollment (distinct bodies)	414	306.0	294
Full-Time and Part-Time Enrollment	42.0	40.0	55.0
Casual Enrollment	372.0	266.0	239.0
Student Enrollment (expressed in Full Load Equivalent)	12.2	9.6	10.3
Participation Rate (% of total College Enrollment)	6.8%	2.7%	9.8%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)**	30.2%	31.0%	23.6%
Graduates (full-time and part-time)	22.0	38.0	49.0
Graduation Rate (% of those graduated, casual not included)	94.6%	95.0%	89.1%
Proportion of Aboriginal Graduates (among all graduates)**	31.9%	32.7%	24.5%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among aboriginal enrollments)	100.0%	100.0%	92.3%
Completers (full-time and part-time)	2.0	2.0	6.0
Completion Rate (% of those completed; casual not included)	5.4%	5.0%	10.9%

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

Learner Services

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target
Student Satisfaction Surveys (very good to Excellent)	90.9%	93.1%
Number of Scholarships and Bursaries (actual number awarded)	82	100
Value of Scholarships and Bursaries (actual amount awarded)	\$ 101,051.33	\$ 110,000.00

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

Participant Hours

Performance Measure	3 Yr. Avg. Baseline*	2016-17 Target
Participant Hours	292061	299362
Number of Youth (30 years of age and under) enrolled	736	754
Number of Learners enrolled in skills training programs	797	817
Exam invigilations (distance learning)	388	
Total Exam invigilations (CAAT, ACUPLACER, GED & Distance)	760	
Total Learner Services Contacts	9146	

*3 Year Baseline includes program years: 2013-14, 2014-15, 2015-16

Cumberland College Student Enrollments 2016-2017

Total Student Enrollment											
Program Groups		Number of Students Enrolled									
		2016-17				% change in FLEs	2015-16				
		FT	PT	Casual	FLEs		FT	PT	Casual	FLEs	
SKILLS TRAINING	Institute Credit										
	Institute Credit - Sask Polytech	93	88*	0.0	94.74	-29.4%	87	168	0	134.18	
	Institute Credit - Other	0	8	13.0	1.02	0.0%	0	7	14	1.02	
	Total Institute Credit	93	96	13	95.76	-29.2%	87	175	14	135.20	
	Industry Credit	0	55	239	10.33	16.1%	0	20	353	8.90	
	Non-Credit	0	39	102	5.90	7.3%	0	31	90	5.50	
TOTAL SKILLS TRAINING		93	190	354	111.99	-25.1%	87	226	457	149.59	
ADULT BASIC EDUCATION	BE Credit										
	Adult 12	93	47	0.0	109.22	-9.2%	108	36	0	120.23	
	BE 10	56	32	0.0	71.2	27.2%	42	29	0	55.93	
	Academic GED	6	6	0.0	7.72	-3.1%	8	5	0	7.97	
	Total BE Credit	155	85	0	188.10	2.2%	158	70	0	184.12	
	BE Non-Credit										
	Employability/Life Skills										
English Language Training	37	12	0.0	9.5	-18.0%	45	15	0	11.56		
General Academic Studies	18	53	0.0	28.6	-40.8%	32	40	0	48.31		
Total BE Non-Credit	55	65	0	38.07	-36.4%	77	55	0	59.87		
TOTAL ADULT BASIC EDUCATION		210	150	0	226.17	-7.3%	235	125	0	243.99	
UNIVERSITY											
	TOTAL UNIVERSITY	41	44	0	46.94	-0.9%	50	18	0	47.38	
TOTAL ENROLLMENT		344	384	354	385.10	-12.7%	372	369	457	440.97	

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

* decrease in numbers because 2015-16 year has numbers from both ABE transitions programs, also an additional PCP, esthetician, youth care worker, and electrical program.

Student Enrollment: Melfort Campus										
Program Groups		Number of Students Enrolled								
		2016-17				% change in FLEs	2015-16			
		FT	PT	Casual	FLEs		FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	44	62	0	48.61	-12.2%	27	78	0	55.38
	Industry Credit	0	30	136	5.96	85.2%	0	3	143	3.22
	Non-Credit	0	6	37	0.80	-53.4%	0	9	11	1.71
	TOTAL SKILLS TRAINING	44	98	173	55.37	-8.2%	27	90	154	60.31
ADULT BASIC EDUCATION	ABE Credit									
	Adult 12	38	14	0	45.08	-12.3%	39	16	0	51.41
	BE 10	27	14	0	37.94	146.2%	11	14	0	15.41
	Total ABE Credit	65	28	0	83.02	24.3%	50	30	0	66.81
	ABE Non-Credit									
	English Language Training	22	9	0	5.44	-1.8%	21	4	0	5.54
	General Academic Studies	0	27	0	3.34	-84.1%	13	16	0	21.04
Total ABE Non-Credit	22	36	0	8.78	-67.0%	34	20	0	26.58	
TOTAL ADULT BASIC EDUCATION	87	64	0	91.80	-1.7%	84	50	0	93.39	
UNIVERSITY										
	TOTAL UNIVERSITY	17	21	0	18.60	42.0%	12	16	0	13.10
TOTAL ENROLLMENT		148	183	173	165.78	-0.6%	123	156	154	166.80

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Tisdale Campus										
Program Groups		Number of Students Enrolled								
		2016-17				% change in FLEs	2015-16			
		FT	PT	Casual	FLEs		FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit									
	Sask Polytech	26	4	0	26.26	-13.7%	22	30	0	30.45
	Other	0	8	13	1.02	0.0%	0	7	14	1.02
	Total Institute Credit	26	12	13	27.28	-13.3%	22	37	14	31.47
	Industry Credit	0	0	48	1.22	-37.3%	0	0	103	1.95
Non-Credit	0	27	34	3.52	1057.8%	0	1	6	0.30	
TOTAL SKILLS TRAINING	26	39	95	32.02	-5.0%	22	38	123	33.72	
ADULT BASIC EDUCATION	ABE Credit									
	Adult 12	17	13	0	19.58	-23.3%	21	11	0	25.55
	BE 10	11	9	0	9.35	-44.4%	15	8	0	16.82
	Total ABE Credit	28	22	0	28.94	-31.7%	36	19	0	42.37
	ABE Non-Credit									
	Employability/Life Skills	15	3	0	4.04	10.0%	15	8	0	3.67
	English Language Training	0	13	0	0.80	46.4%	0	3	0	0.55
General Academic Studies										
Total ABE Non-Credit	15	16	0	4.84	14.8%	15	11	0	4.22	
TOTAL ADULT BASIC EDUCATION	43	38	0	33.78	-27.5%	51	30	0	46.58	
UNIVERSITY										
	TOTAL UNIVERSITY	0	3	0	0.40	-84.0%	1	6	0	2.50
TOTAL ENROLLMENT		69	80	95	66.19	-20.1%	74	74	123	82.80

Student Enrollment: Nipawin Campus										
Program Groups		Number of Students Enrolled								
		2016-17				% change in FLEs	2015-16			
		FT	PT	Casual	FLEs		FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	23	22	0	19.87	-48.8%	38	58	0	38.83
	Industry Credit	0	24	64	3.15	-15.5%	0	16	114	3.73
	Non-Credit	0	6	35	1.58	-54.6%	0	20	76	3.49
	TOTAL SKILLS TRAINING	23	52	99	24.60	-46.6%	38	94	190	46.05
ADULT BASIC EDUCATION	ABE Credit									
	Adult 12	40	23	0	44.55	3.0%	48	9	0	43.27
	BE 10	18	10	0	23.87	0.7%	16	7	0	23.70
	Academic GED	6	6	0	7.72	-3.1%	8	5	0	7.97
	Total ABE Credit	64	39	0	76.14	1.6%	72	21	0	74.94
	ABE Non-Credit									
	General Academic Studies	18	13	0	24.45	-9.0%	19	21	0	26.87
Total ABE Non-Credit	18	13	0	24.45	-9.0%	19	21	0	26.87	
TOTAL ADULT BASIC EDUCATION	82	52	0	100.59	-1.2%	91	42	0	101.81	
UNIVERSITY										
	TOTAL UNIVERSITY	24	21	0	27.94	-12.1%	34	5	0	31.78
TOTAL ENROLLMENT		129	125	99	153.13	-14.8%	163	141	190	179.64

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Program Groups	Equity Participation Enrollments																									
	2016-17												2015-16													
	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		
	Institute Credit	37	23	0	4	4	0	4	0	0	4	2	0	0	96	89	0	32	75	0	5	3	0	1	11	0
Sask Polytech	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	
Other	37	24	1	4	4	0	4	0	0	4	2	0	0	96	97	13	32	76	0	5	3	0	1	11	0	
Total Institute Credit	0	13	33	0	0	5	0	5	0	8	3	8	0	0	55	239	0	5	61	0	6	1	6	0	0	14
Industry Credit	0	14	9	0	0	1	0	1	0	1	1	1	0	0	39	102	0	9	17	0	1	1	1	0	3	1
Total Non-Credit	37	51	43	4	4	6	4	6	4	6	6	9	0	96	191	354	32	90	78	5	7	1	14	15	0	
TOTAL SKILLS TRAINING	64	39	0	2	1	0	13	8	0	0	0	0	0	93	47	0	86	25	0	0	3	0	10	5	0	
ABE Credit:	47	26	0	1	1	0	6	5	0	5	0	0	0	56	32	0	36	23	0	0	1	0	7	0	0	
Adult 12	6	5	0	0	0	0	0	0	0	0	0	0	6	6	6	0	6	0	0	0	0	0	0	0	0	
Adult 10	117	70	0	3	2	0	19	13	0	19	13	0	0	155	85	0	128	48	0	0	4	0	17	12	0	
Academic GED	0	0	0	3	1	0	0	0	0	0	0	0	37	12	0	0	0	0	0	0	0	0	0	0	0	
Total ABE Credit	17	43	0	3	2	0	0	8	0	8	0	0	55	65	0	2	31	27	0	2	0	2	3	0	0	
TOTAL ADULT BASIC EDUCATION	134	113	0	6	4	0	19	21	0	19	21	0	210	150	0	2	159	75	0	2	4	0	19	15	0	
ABE Non-Credit:	0	0	0	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Employability/Life Skills	17	43	0	0	1	0	0	8	0	8	0	0	18	53	0	0	31	27	0	0	0	0	2	3	0	
English Language Training	17	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
General Academic Studies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total ABE Non-Credit	134	113	0	3	2	0	0	8	0	8	0	0	55	65	0	2	31	27	0	2	0	2	3	0	0	
TOTAL ADULT BASIC EDUCATION	6	18	0	5	2	0	0	1	0	1	0	0	41	44	0	14	5	0	0	0	0	0	0	0	0	
TOTAL UNIVERSITY	177	182	43	15	10	6	23	28	9	23	28	9	347	385	354	205	170	78	9	9	7	20	15	0		
TOTAL ENROLLMENT	372	369	457																							

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Program Groups	Student Success																												
	2016-17												2015-16																
	Total Students Completed						Total Students Graduated						Total Going to Further Training						Total Employed						Total Going to Further Training				
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					
	Institute Credit	13	56	0	50	3	0	26	23	0	3	5	0	0	108	0	54	6	0	28	13	0	6	29	0				
Sask Polytech	0	8	13	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na	na					
Other	13	64	13	50	3	0	26	23	0	3	5	0	19	108	0	54	6	0	28	13	0	6	29	0					
Total Institute Credit	0	2	3	0	49	230	0	8	0	0	0	0	0	1	23	0	19	335	0	0	0	0	0	0					
Industry Credit	0	31	101	na	na	na	na	na	na	na	na	na	0	30	90	na	na	na	na	na	na	na	na	na					
Total Non-Credit	13	97	117	50	52	230	26	31	0	3	5	0	19	139	113	54	25	335	28	13	0	6	29	0					
TOTAL SKILLS TRAINING	32	6	0	33	2	0	4	1	0	31	4	0	29	3	0	56	0	0	12	1	0	34	1	0					
ABE Credit:	7	4	0	26	2	0	0	0	0	27	2	0	14	4	0	16	0	0	1	0	1	0	24	0					
Adult 12	4	3	0	0	1	0	0	0	0	1	0	0	3	0	0	1	0	0	0	0	0	0	0	0					
Adult 10	43	13	0	59	5	0	4	1	0	59	6	0	46	7	0	73	1	0	13	1	0	58	5	0					
Academic GED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Total ABE Credit	20	2	0	na	na	na	na	na	na	na	na	na	31	1	0	na	na	na	na	na	na	na	na	na					
Basic Education Non-Credit:	12	41	0	0	0	0	0	1	0	10	22	0	25	15	0	na	na	na	0	0	0	6	3	0					
Employability/Life Skills	32	43	0	0	0	0	0	1	0	10	22	0	56	16	0	0	0	0	0	0	0	6	3	0					
English Language Training	75	56	0	59	5	0	4	2	0	69	28	0	102	23	0	73	1	0	13	1	0	64	8	0					
General Academic Studies	21	41	0	16	8	0	na	na	na	na	na	na	19	17	0	na	na	na	na	na	na	na	na	na					
Total ABE Non-Credit	145	194	117	135	57	230	30	33	0	72	33	0	145	179	113	135	26	335	41	14	0	70	37	0					
TOTAL ADULT BASIC EDUCATION	6	18	0	5	2	0	0	1	0	1	0	0	4	5	0	14	5	0	0	0	0	0	0	0					
TOTAL UNIVERSITY	177	182	43	15	10	6	23	28	9	23	28	9	347	385	354	205	170	78	9	9	7	20	15	0					
TOTAL ENROLLMENT	372	369	457																										

Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

NeuPath Group, PC Inc.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Cumberland College

We have audited the accompanying financial statements of Cumberland College, which comprise the statement of financial position as at June 30, 2017 and the statements of operations and accumulated surplus(deficit), changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cumberland College as at June 30, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Nipawin, Saskatchewan
September 25, 2017


Chartered Accountants

Statement 1

Cumberland College
Statement of Financial Position
as at June 30, 2017

	June 30 2017	June 30 2016
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 3,147,723	\$ 2,769,741
Accounts receivable (Note 4)	71,606	102,995
Total Financial Assets	3,219,329	2,872,736
Liabilities		
Accounts payable and accrued liabilities (Note 6)	148,940	104,155
Accrued salaries and benefits (Note 7)	173,842	177,117
Deferred revenue (Note 8)	60,733	81,069
Liability for employee future benefits (Note 9)	128,500	127,800
Total Liabilities	512,015	490,141
Net Financial Assets (Net Debt)	2,707,314	2,382,595
Non-Financial Assets		
Tangible capital assets (Note 10)	5,255,724	5,408,183
Prepaid expenses	27,461	27,228
Total Non-Financial Assets	5,283,185	5,435,411
Accumulated Surplus (Note 15)	\$ 7,990,499	\$ 7,818,006
Contractual obligations (Note 16)		
Contingent liability (Note 17)		

Approved on Behalf of the Board




Director

Director

	2017 Budget (Note 13)	2017	2016
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 4,727,534	\$ 4,888,368	\$4,815,822
Other	118,640	113,680	258,833
Federal government			
Grants	120,285	100,273	80,835
Other revenue			
Administrative recoveries	-	9,871	8,822
Contracts	227,301	326,770	445,075
Interest	40,000	34,199	34,083
Rents	-	1,675	1,535
Resale items	114,880	108,514	133,232
Tuition	712,831	660,396	822,388
Donations	78,000	70,473	48,140
Other	11,500	38,415	37,215
Total revenues	6,151,581	6,352,634	6,687,780
Expenses (Schedule 3)			
General	3,013,502	2,463,437	2,823,588
Skills training	1,335,888	1,263,587	1,584,134
Basic education	1,880,082	1,673,694	1,825,875
Services	357,881	292,738	555,382
University	428,014	376,811	382,478
Scholarships	153,527	109,874	117,050
Student housing	-	-	-
Total expenses	7,178,675	6,180,141	7,178,288
Surplus (Deficit) for the Year from Operations	(1,028,114)	172,493	(480,488)
Accumulated Surplus, Beginning of Year	7,818,006	7,818,006	8,308,502
Accumulated Surplus, End of Year	\$ 6,789,892	\$ 7,990,499	\$7,818,008

Cumberland College			
Statement of Changes in Net Financial Assets			
as at June 30, 2017			
	2017 Budget (Note 13)	2017	2016
Net Financial Assets, Beginning of Year	\$ 2,302,595	\$ 2,382,595	\$ 2,451,002
Surplus (Deficit) for the Year from Operations	(1,028,114)	172,493	(480,488)
Acquisition of tangible capital assets	(288,500)	(16,815)	(43,900)
Net loss (gain) on disposal of tangible capital assets	-	-	14,673
Amortization of tangible capital assets	445,000	189,274	450,856
Acquisition of prepaid expenses	-	(233)	-
Use of prepaid expenses	-	-	300
Change in Net Financial Assets	(869,614)	324,719	(68,467)
Net Financial Assets, End of Year	\$ 1,512,981	\$ 2,707,314	\$ 2,382,595

Statement 3

Cumberland College
Statement of Cash Flows
for the year ended June 30, 2017

Statement 4

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

	2017	2016
Operating Activities		
Surplus (deficit) for the year from operations	\$ 172,493	\$ (490,496)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	169,274	450,858
Net (gain) loss on disposal of tangible capital assets	-	14,673
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	31,389	88,286
Increase (decrease) in accrued salaries and benefits	(3,275)	(1,873)
Increase (decrease) in accounts payable and accrued liabilities	44,785	(130,084)
Increase (decrease) in deferred revenue	(20,336)	(62,984)
Increase (Decrease) in Liability for Employee Future Benefits	700	600
Decrease (increase) in prepaid expenses	(233)	300
Cash Provided (Used) by Operating Activities	394,797	(130,692)
Capital Activities		
Cash used to acquire tangible capital assets	(16,815)	(43,900)
Cash Provided (Used) by Capital Activities	(16,815)	(43,900)
Increase (Decrease) in Cash and Cash equivalents	377,982	(174,592)
Cash and Cash Equivalents, Beginning of Year	2,769,741	2,944,333
Cash and Cash Equivalents, End of Year	\$ 3,147,723	\$ 2,769,741

1. PURPOSE AND AUTHORITY

Cumberland College (the College) was established by Saskatchewan Order in Council #34/75 dated January 14, 1974.

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting standards for government reporting entities. The accounting standards followed for government not-for-profit organizations is the CPA Canada Public Sector Accounting (PSA) Handbook.

College Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity.

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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

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

- the liability for employee future benefits of \$128,500 (2016 - \$127,800) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- useful lives of tangible capital assets and related amortization for buildings, leasehold improvements, furniture and equipment and vehicles because actual experience may differ from historical estimations and assumptions;
- allowance for doubtful accounts of \$7,576 (2016 - \$21,800) because actual collections of accounts receivable may differ from estimated collections.

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 a material change in the amounts recognized or disclosed.

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits and accounts payable and accrued liabilities.

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

i) **Fair Value**

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

As at June 30, 2017 and June 30, 2016 the College did not own any portfolio investments in equity instruments.

ii) **Cost or Amortized Cost**

All other financial assets and financial liabilities are measured at cost or amortized cost.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

Financial Assets

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

Cash and Cash Equivalents consist of cash and bank deposits.

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.

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.

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method prorated 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.

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 College does not capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible capital assets are recorded at their fair value at the date of receipt.

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

Buildings	20 to 50 years
Leasehold improvements	20 years
Furniture, equipment and computers	3 to 10 years
Automotive equipment	5 years
System development	3 years

The estimated useful life for newly constructed buildings was changed from 20 to 50 years in 2016-17. The useful life was reviewed and changed to better reflect a more appropriate useful life of newly constructed buildings. This change in estimate of useful life resulted in the amortization expense being \$228,810 less than if the useful life had not been changed.

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

Assets that have a historical or cultural significance, such as works of art and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services such as insurance premiums, membership fees, Workers' Compensation premiums, advertising, rent etc., which will provide economic benefits in

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

Employee Pension Plans

Multi-Employer Defined Benefit Plans

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

- i) Teachers and other employees holding a teaching certificate participate in 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.

Revenue Recognition

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

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

- i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.
- ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.
- iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.
- iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses

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

Contingent Liabilities

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

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates costs. The College's cash and cash equivalents consist solely of cash and bank deposits.

4. ACCOUNTS RECEIVABLE

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

	2017	2016
Provincial government:		
Advanced Education/Economy	\$ 9,070	\$ 19,977
Federal government	34,986	41,201
Other receivables	35,126	63,617
	<u>79,182</u>	<u>124,795</u>
Allowance for Doubtful Accounts	(7,576)	(21,800)
	<u>\$ 71,606</u>	<u>\$ 102,995</u>

5. BANK INDEBTEDNESS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$100,000 that bears interest at bank prime less 0.5% per annum. This line of credit is authorized by a borrowing resolution by the Board and is secured by a general security agreement. The balance drawn on the line of credit at June 30, 2017 was \$nil (2016 - \$nil).

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017	2016
Trade payables and accrued liabilities	\$ 136,665	\$ 77,848
Deposits	12,275	26,307
	\$ 148,940	\$ 104,155

7. ACCRUED SALARIES AND BENEFITS

	2017	2016
Accrued vacation salaries	\$ 173,842	\$ 177,117

8. DEFERRED REVENUE

	June 30, 2016	Additions during the year	Revenue recognized in the year	June 30, 2017
International Minerals Innovation Institute	\$ 62,244	-	22,865	39,379
Tuition	18,825	-	18,825	-
Ministry of the Economy	-	10,805	8,784	2,021
RBC Grant	-	25,000	5,667	19,333
	\$ 81,069	35,805	56,141	\$ 60,733

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

9. LIABILITY FOR FUTURE BENEFITS

The College provides accumulating non-vested sick leave benefits to its employees. Significant assumptions include an estimate of inflation, discount rate, employee demographics and sick leave usage of active employees. 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, 2017	June 30, 2016
Actuarial valuation (extrapolation) date	(June 30, 2017)	(June 30, 2016)
Long-term assumptions used:		
Salary escalation rate	1.50%	1.50%
Discount Rate	1.9%	1.9%
Expected average remaining service life (years)	10.7	10.7
	2017	2016
Liability for Employee Future Benefits		
Accrued Benefit Obligation – beginning of year	\$ 113,400	\$ 131,200
Current period benefit cost	17,500	16,600
Valuation effect	-	(20,700)
Interest cost	2,200	2,500
Benefits payments	(17,600)	(18,900)
Actuarial (gains) losses	-	2,700
Actuarial Benefit Obligation – end of the year	111,500	113,400
Unamortized Net Actuarial Gains (Losses)	13,000	14,400
Liability for Employee Future Benefits	\$ 128,500	\$ 127,800
	2017	2016
Employee Future Benefits Expense		
Current period benefit cost	\$ 17,500	\$ 16,600
Amortization of net actuarial (gain) loss	(1,400)	300
Benefit cost	16,100	16,900
Interest cost on unfunded employee future benefit obligation	2,200	2,500
Total Employee Future Benefit Expense	\$ 18,300	\$ 19,400

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

10. TANGIBLE CAPITAL ASSETS

	Buildings	Leasehold Improvements	Furniture, Equipment and computers	Automotive Equipment	System Development	Total 2017	Total 2016
Tangible Capital Assets - at Cost:							
Opening Balance at Start of Year	\$8,176,278	\$ 65,425	\$ 954,243	\$ 37,725	\$ 32,384	\$ 9,267,055	\$ 9,259,095
Additions/Purchases	-	-	15,815	-	-	15,815	43,900
Deposits	-	-	-	-	-	-	(55,459)
Closing Balance at End of Year	\$8,176,278	\$ 65,425	\$ 970,058	\$ 37,725	\$ 32,384	\$ 9,283,871	\$ 9,267,055
Tangible Capital Assets - Accumulated							
Opening Balance at Start of Year	\$2,855,530	\$ 15,884	\$ 988,722	\$ 15,503	\$ 32,384	\$ 3,898,023	\$ 3,429,708
Amortization of the period	135,044	3,321	23,364	7,595	-	169,224	451,956
Deposits	-	-	-	-	-	-	(21,289)
Closing Balance at End of Year	\$2,990,574	\$ 19,205	\$ 1,012,086	\$ 23,098	\$ 32,384	\$ 4,078,347	\$ 3,908,073
Net Book Value:							
Opening Balance at Start of Year	\$5,320,748	\$ 49,541	\$ 15,521	\$ 22,222	\$ -	\$ 5,408,032	\$ 5,829,387
Closing Balance at End of Year	\$5,185,704	\$ 46,220	\$ 957,972	\$ 14,627	\$ -	\$ 5,255,734	\$ 5,408,183
Change in Net Book Value	\$ 135,044	\$ 3,321	\$ 5,598	\$ 7,595	\$ -	\$ 152,669	\$ 421,739

11. EMPLOYEE PENSION PLANS**Multi-Employer Defined Benefit Plans**

- 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:

	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active College members	16	0	16	16
Member contribution rate (percentage of salary)				
Integrated rate	11.3%			10.2%/6.05%
Non-integrated rate	13.5%			12.4%/7.85%
Member contributions for the year	\$119,725	\$0	\$119,725	\$109,835

- ii) Municipal Employee's Pension Plan (MEPP)

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

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

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

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

Details of the MEPP are as follows:

	2017	2016
Number of active College members	41	53
Member contribution rate (percentage of salary)	8.15%	8.15%
College contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 187,344	\$192,436
College contributions for the year	\$ 187,344	\$192,436

12. 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 includes close monitoring of overdue accounts. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The College is also exposed to credit risk from cash and cash equivalents. The College manages this credit risk by dealing solely with reputable banks and financial institutions. The College invests surplus funds to earn investment income with the objective of maintaining safety of principal and providing liquidity to meet cash flow requirements.

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CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

12. RISK MANAGEMENT (continued)

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 continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities.

	June 30, 2017			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	\$ 86,921	\$ 86,921	\$ -	\$ -
Accounts payable and accrued liabilities	\$ 148,940	\$ -	\$ -	\$ -
Total	\$ 235,861	\$ 86,921	\$ -	\$ -

iii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure is limited to cash and cash equivalents. The College also has an authorized bank line of credit of \$100,000 with interest payable monthly at a rate of prime less 0.5%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2017 or June 30, 2016.

The College minimizes these risks by:

- holding cash in an account at a Canadian financial institution, denominated in Canadian currency
- investing surplus cash in variable rate savings accounts
- managing cash flows to minimize utilization of its bank line of credit

13. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the Board of Directors on June 27, 2016 and the Minister of Advanced Education on July 28, 2016.

14. RELATED PARTIES

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

Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at the exchange amounts with approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

Related Parties	2017	2016
	Revenues:	
Kelsey Trail Health Region	20,515	68,059
Ministry of Central Services	52,470	52,057
Ministry of Economy/Advanced Education	9,004,098	5,017,598
North East School Division	291,325	219,759
Sask Apprenticeship and Trade Certification Commission	0	-
Saskatchewan Polytechnic	16,164	14,882
Sask Workers Compensation Board	17,502	8,648
Sask Power	-	12,570
University of Saskatchewan	1,073	1,260
University of Regina	2,491	3,647
	\$ 9,945,608	\$ 5,398,475

(continues)

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

14. RELATED PARTIES (continued)

	2017	2016
Expenses:		
Association of Sask Regional Colleges	\$ 19,084	\$ 30,419
Kelsey Trail Health Region	440	4,277
Ministry of Central Services	81,886	52,732
Ministry of Finance	1,412	7,310
Municipal Employees Pension Plan	485,112	387,005
North East School Division	129,447	131,210
Other Regional Colleges	5,900	10,636
Sask Apprenticeship & Trade Certification Commission	-	20
Sask Energy	12,362	11,778
Sask Power	83,981	33,107
SGI	2,184	4,189
Saskatchewan Polytechnic	921,728	635,874
Saskatchewan Teachers Superannuation Commission	3,736	12,020
Sask Workers Compensation Board	13,002	14,288
Sask Tel/Sask Tel Mobility	45,027	45,618
Saskatchewan Transportation Company	119	38
Saskatchewan Tourism	1,995	2,724
Sun West School Division	1,900	2,500
Technical Safety Authority of Saskatchewan	189	183
University of Saskatchewan	15,294	55,062
University of Regina	226,909	221,500
	<u>\$ 1,250,339</u>	<u>\$ 1,662,490</u>

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

14. RELATED PARTIES (continued)

	2017	2016
Accounts Receivable:		
Ministry of Advanced Education/Economy	\$ 6,070	\$ 19,977
Other Regional Colleges	-	1,456
Sask Polytechnic	14,785	58
Saskatchewan Workers' Compensation Board	-	334
University of Regina	-	95
	<u>\$ 20,855</u>	<u>\$ 21,920</u>
Accounts Payable and Accrued Liabilities:		
Ministry of Central Services	\$ 1,464	\$ 2,981
Municipal Employees Pension Plan	-	27
North East School Division	12,970	12,147
Other Regional Colleges	146	1,100
Sask Polytechnic	705	-
	<u>\$ 15,085</u>	<u>\$ 16,205</u>

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

The College received long distance telephone services between major centres from SaskTel, a related party, at reduced rates available to Government agencies.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2017

15. 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 such as for program development, human resources, capital reserves, etc. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

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

Details of accumulated surplus are as follows:

*Schedule of Accumulated Surplus
for the year ended June 30, 2017*

	June 30 2016	Additions During the Year	Reductions During the Year	June 30 2017
Invested in Tangible Capital Assets				
Net Book Value of Tangible Capital Assets	\$ 5,408,183	\$ 18,815	\$ (169,274)	\$5,255,724
Less: Debt owing on Tangible Capital Assets	-	-	-	-
	<u>5,408,183</u>	<u>18,815</u>	<u>(169,274)</u>	<u>5,255,724</u>
Designated for Tangible capital asset expenditures				
Melfort campus development	246,500	-	-	246,500
Melfort campus	342,420	-	-	342,420
Nipawin facility	187,358	-	(6,599)	180,759
	<u>776,278</u>	<u>-</u>	<u>(6,599)</u>	<u>769,679</u>
Other				
Operations	56,728	64,687	-	121,415
Programs and Services	218,333	236,362	-	454,695
ABE	248,464	-	(33,264)	213,200
ABE on reserve	170,844	-	(54,264)	116,680
ESL	-	10,450	-	10,450
Skills Training	-	337,757	(236,362)	101,395
Learner support	378,494	-	-	378,494
Scholarships-ministry	-	22,525	-	22,525
Scholarships-donors	18,120	13,242	-	29,362
Building operating maintenance	100,000	-	-	100,000
Preventative maintenance renewal	22,000	-	(22,000)	-
Professional development	9,957	-	(7,582)	2,375
Initiatives	214,505	-	-	214,505
	<u>1,433,545</u>	<u>885,023</u>	<u>(363,472)</u>	<u>1,765,096</u>
Total internally restricted surplus	<u>2,209,823</u>	<u>685,023</u>	<u>(360,671)</u>	<u>2,534,775</u>
Unrestricted Operating Surplus	<u>200,000</u>	<u>701,838</u>	<u>(701,838)</u>	<u>200,000</u>
Total Accumulated Surplus from Operations	<u>\$ 7,818,008</u>	<u>\$1,403,678</u>	<u>\$(1,231,183)</u>	<u>\$ 7,990,400</u>

16. CONTRACTUAL OBLIGATIONS

Significant operating lease obligations of the College are as follows:

	2018	2019
Copier Leases:	\$ 15,584	3,896
	<u>\$ 19,480</u>	

17. CONTINGENT LIABILITY

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the Municipal Employees Pension Plan, relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. The outcome of this action is not determinable as at the date of reporting and, accordingly, no provision has been made in these financial statements for any liability that may result.

18. SUBSEQUENT EVENT

The College entered into a five year lease agreement effective May 2, 2016 with the Ministry of Economy, Labour Market Services (LMS) whereby the College provided rental space to LMS. Subsequently, the College agreed to terminate the lease effective July 31, 2017 in return for the college being compensated in the amount of \$127,973.

Cumberland College
Statement of Revenues and Expenses by Fund (Continued)
For the year ended June 30, 2017

	2017 Actual					2017 Budget	2016 Actual
	2017 Actual		2017 Budget		2016 Actual		
	Actual	Change	Budget	Change			
Revenue (Schedule 2)							
Federal government	\$1,281,551	\$1,281,551	\$1,281,551	\$ -	\$ -	\$ 5,002,948	
Federal government	-	-	-	-	-	\$ 4,046,374	
Federal government	-	-	-	-	-	\$ 5,049,322	
Other	148,123	203,483	233,325	2,825	3,773	1,532,889	
Total Revenue	<u>1,429,674</u>	<u>1,485,034</u>	<u>1,514,876</u>	<u>2,825</u>	<u>3,773</u>	<u>11,591,549</u>	
Expenses (Schedule 3)							
Agency contracts	-	213,388	233,854	146,539	723	4,000	
Admin salaries	149,224	-	-	-	-	206,125	
Equipment	45,514	1,424	5,428	1,325	5,855	1,213	
Facilities	200,874	1,265	1,029	2,627	265	756	
Information technology	33,893	6,128	-	1,822	-	-	
Operating	207,548	43,822	45,228	28,228	17,252	16,877	
Personal services	1,254,028	59,327	1,283,622	145,922	189,827	81,541	
Total Expenses	<u>2,069,077</u>	<u>109,927</u>	<u>1,588,536</u>	<u>174,117</u>	<u>206,752</u>	<u>346,878</u>	
Surplus (Deficit)	<u>\$ 360,600</u>	<u>\$ 385,107</u>	<u>\$ 926,340</u>	<u>\$ 1,708</u>	<u>\$ 1,026</u>	<u>\$ 1,144,671</u>	
For the year	<u>\$ 1,429,674</u>	<u>\$ 1,485,034</u>	<u>\$ 1,514,876</u>	<u>\$ 2,825</u>	<u>\$ 3,773</u>	<u>\$ 11,591,549</u>	

Statement of Revenues by Fund (Continued)
For the year ended June 30, 2017

	2017 Actual					2017 Budget	2016 Actual
	2017 Actual		2017 Budget		2016 Actual		
	Actual	Change	Budget	Change			
Revenue (Schedule 2)							
Operating grants	\$2,489,756	\$ -	\$ -	\$ -	\$ -	\$ 2,002,579	
Program grants	2,388,612	74,000	74,000	-	-	2,074,052	
Capital grants	-	-	-	-	-	-	
Contracts	4,000,000	-	-	-	-	4,000,000	
Other	46,000	-	-	-	-	52,182	
Total Revenue	<u>8,924,368</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>8,078,713</u>	
Expenses (Schedule 3)							
Operating grants	877,228	-	-	-	-	38,855	
Program grants	1,253,426	-	-	-	-	38,855	
Capital grants	-	-	-	-	-	-	
Contracts	4,000,000	-	-	-	-	4,000,000	
Other	46,000	-	-	-	-	52,182	
Total Expenses	<u>5,376,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,471,892</u>	
Surplus (Deficit)	<u>3,547,714</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>3,606,821</u>	
For the year	<u>\$ 8,924,368</u>	<u>\$ 74,000</u>	<u>\$ 74,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,591,549</u>	

Statement of Revenues by Fund (Continued)
For the year ended June 30, 2017

	2017 Actual					2017 Budget	2016 Actual
	2017 Actual		2017 Budget		2016 Actual		
	Actual	Change	Budget	Change			
Revenue (Schedule 2)							
Operating grants	\$2,489,756	\$ -	\$ -	\$ -	\$ -	\$ 2,002,579	
Program grants	2,388,612	74,000	74,000	-	-	2,074,052	
Capital grants	-	-	-	-	-	-	
Contracts	4,000,000	-	-	-	-	4,000,000	
Other	46,000	-	-	-	-	52,182	
Total Revenue	<u>8,924,368</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>8,078,713</u>	
Expenses (Schedule 3)							
Operating grants	877,228	-	-	-	-	38,855	
Program grants	1,253,426	-	-	-	-	38,855	
Capital grants	-	-	-	-	-	-	
Contracts	4,000,000	-	-	-	-	4,000,000	
Other	46,000	-	-	-	-	52,182	
Total Expenses	<u>5,376,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,471,892</u>	
Surplus (Deficit)	<u>3,547,714</u>	<u>74,000</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>3,606,821</u>	
For the year	<u>\$ 8,924,368</u>	<u>\$ 74,000</u>	<u>\$ 74,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,591,549</u>	

Cumberland College
Statement of Expenses by Functional Area
For the year ended June 30, 2017

	2017 Budget Actual										2017 Total Expenses Actual	2016 Total Expenses Actual	2015 Total Expenses Actual	
	2017 Budget		2017 Actual		2017 Budget		2017 Actual		2017 Total Expenses Actual	2016 Total Expenses Actual				2015 Total Expenses Actual
	Sal	Rec	Sal	Rec	Sal	Rec	Sal	Rec						
Agency Contracts														
Contracts														
Information														
Equipment (non-capital)														
Repairs and maintenance														
Facilities														
Building supplies														
Grounds														
Janitorial														
Rentals														
Repairs and maintenance building														
Utilities														
Information Technology														
Computer services														
Equipment (non-capital)														
Materials & supplies														
Repairs and maintenance info														
Software (non-capital)														
Operating														
Advertising														
Association fees & dues														
Bank fees														
Computer services														
In-service (includes PD)														
Insurance														
Materials & supplies														
Printing, freight & courier														
Printing & copying														
Professional services														
Rentals														
Subscriptions														
Telephone & fax														
Travel														
Other														
Personal Services														
Employee benefits														
Honoraria														
Salaries														
Other														
Total Expenses														

Cumberland College
Statement of General Expenses by Functional Area (Includes 4)
For the year ended June 30, 2017

	2017 General Actual				2017 Total General Actual	2017 Total General Budget	2016 Total General Actual
	Expenditure	Operating and Administration	Facilities and Equipment	Information Technology			
Agency Contracts							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information							
Equipment (non-capital)	-	-	1,569	-	1,569	15,000	16,372
Rentals	324	-	37,165	1,156	38,645	51,500	43,413
Repairs and maintenance	-	-	5,265	-	5,265	1,100	461
	324	-	43,999	1,156	45,518	68,000	60,246
Facilities							
Building supplies	-	-	25,586	-	25,586	17,150	22,057
Grounds	-	-	4,356	-	4,356	5,364	11,168
Janitorial	-	-	18,790	-	18,790	18,430	18,968
Rentals	-	-	78,655	-	78,655	100,000	95,550
Repairs and maintenance building	-	-	22,736	-	22,736	46,712	13,208
Utilities	-	-	58,555	-	58,555	61,463	58,516
	-	-	208,678	-	208,678	249,953	219,907
Information Technology							
Computer services	-	-	-	-	-	15,000	7,571
Equipment (non-capital)	-	-	-	7,076	7,076	36,500	51,857
Materials & supplies	-	148	-	1,347	1,495	2,500	1,685
Repairs and maintenance	-	75	-	-	75	3,000	-
Software (non-capital)	-	-	-	25,253	25,253	32,571	22,963
	-	223	-	33,676	33,899	139,571	84,116
Operating							
Advertising	-	16,175	-	-	16,175	41,500	57,808
Association fees & dues	13,543	3,087	-	-	16,630	35,195	36,632
Bank fees	-	(30)	-	-	(30)	-	(18,320)
Financial services	-	9,385	-	-	9,385	9,000	11,651
In-service (includes PD)	-	10,435	-	-	10,435	57,050	52,280
Insurance	1,773	27,079	-	-	28,852	33,219	30,957
Materials & supplies	1,056	19,484	-	492	21,072	32,210	32,916
Printing, freight & courier	-	8,149	-	-	8,149	5,400	11,339
Printing & copying	-	1,181	-	-	1,181	9,000	4,064
Professional services	-	35,385	-	-	35,385	50,570	29,955
Rentals	-	9,041	-	-	9,041	10,000	-
Subscriptions	-	2,748	-	-	2,748	550	1,363
Telephone & fax	-	30,643	-	403	30,643	29,000	32,640
Travel	7,771	38,165	-	870	46,806	68,750	55,347
Other	5,000	5,166	-	-	11,166	22,500	22,781
	29,183	216,684	-	1,771	247,648	404,867	362,458
Personal Services							
Employee benefits	212	240,586	-	25,783	270,581	264,574	259,556
Honoraria	11,465	4,960	-	-	16,445	45,395	15,673
Salaries	-	1,324,346	-	147,038	1,471,385	1,395,802	1,455,381
Other	-	-	-	-	-	-	-
	11,787	1,569,891	-	176,603	1,758,420	1,706,851	1,731,610
Total General Expenses	\$ 41,214	\$ 1,785,808	\$ 421,950	\$ 213,465	\$ 2,463,437	\$ 3,019,992	\$ 2,923,966

Glossary of Terms

Academic GED: Academic skills development that prepares individuals to write the GED exams

ABE: Adult Basic Education- Academic skills development that leads to certification at a grade 10 or grade 12

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

AE: Advanced Education

Apprenticeship & Trade: Education and training certified through the Apprenticeship and Trade Commission

ASRC: Association of Saskatchewan Regional Colleges

B. Ed.: Bachelor of Education

CMHC: Canadian Mortgage and Housing Corporation

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

CICan: Colleges and Institutes Canada.

CCA: Community Care Aide

Community/Individual Non-Credit: Education and training that leads to or enhances a person's employability or enhances community and/or social development but does not result in credentials or certification recognized by an industry, association, sector, regulatory body, or licensing agency

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: An individual 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

FNMAC: First Nations and Métis Advisory Council

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 216 hours of scheduled class time for the academic year.

GED: General Education Development: A series of exams that are written to determine 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

IMII: International Minerals Innovative Institute

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: Learning which may include some form of evaluation but does not result in certification by a recognized body

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

RFP: Request for proposal

SARN: Saskatchewan Action Research Network

Services: The formal act (activities which are tracked) of helping, providing assistance, and/or advice

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.

SSHRC: Social Sciences and Humanities Research Council


U of R: University of Regina

U of S: University of Saskatchewan

WED: Western Economic Diversification



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