



Coalition Purpose, Vision, Mission and Values

OUR PURPOSE

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

OUR VISION

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

OUR MISSION

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

OUR VALUES

We are:

Catalytic

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

We engage our learners, staff and partners in timely and meaningful ways to ensure that we are able to quickly understand their needs and address them. We use all available resources to evaluate needs and plan responses to achieve the best outcomes. We collaboratively create solutions that foster growth while not negatively impacting stakeholders or the Coalition.

Relevant

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

We cultivate strong partnerships with our communities and employers to ensure that we are delivering the programs, training and services most needed now and in the future. We are proactive and committed to continuous research, planning and collaboration. We not only offer the right programs, training, and services, but also deliver them in the best possible modality, utilizing the most up-to-date curricula that are socially, culturally, and technologically responsive.

Responsive

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

We address opportunities and challenges in a timely fashion. We collaborate with employers to help them articulate their needs and to develop solutions to meet those needs. We anticipate change and prepare learners, employers, and communities for such change.

Accountable

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

We have been entrusted with the hopes and dreams of stakeholders and utilize resources received from governments, learners, staff, and partners in a way that provides the outcomes desired by these stakeholders. The Coalition pledges to steward the resources so that the promises made to stakeholders are realized. It recognizes that it is responsible to provide high-quality education to learners, working environments for staff, and engagements for partners.

Innovative

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

We seek to understand challenges by engaging with learners, staff, and partners to identify root causes of challenges. Staff take initiative to collaborate with subject matter experts to research and brainstorm creative, efficient, and effective solutions. Novel results are attained that meet stakeholder goals, adhere to Coalition protocols, and are mutually beneficial to stakeholders and the Coalition.

Sustainable

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

We seek to meet the social needs of our regions by helping learners develop knowledge and skills that will enable them to move to more independence through meaningful employment or further education. We are fiscally responsible and seek to increase alternative revenues to enable us to increase our impact. We seek to minimize our environmental impact by being responsible stewards of the land, water, and air.

Inclusive

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

We embrace a way of thinking and acting that celebrates diversity and cultivates an educational community which is responsive, informed, accepting, respectful, and supportive. We ensure equal opportunities and access to quality, representative education and support services that diminish barriers and challenges that may lead to exclusion. Regardless of gender, ethnicity, language, health status, economic status, religion, disability, lifestyle, and other forms of difference, all are welcome to contribute to and participate in every aspect of learning together.

WE ARE ... STRONGER TOGETHER!





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Letter of Transmittal

November 5, 2021

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

Dear Minister Makowsky:

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 submit the Annual Report for the year ending June 30, 2021.

Respectfully submitted,

Corinna Stevenson
 Chairperson, Board of Directors

Board of Directors



Back Row (l-r): Marcel Head, Lori Kidney and Brian Hicke Front Row (l-r): Ray Sass, Corinna Stevenson and Wendy Becenko

2020-21 Board of Directors

Corinna Stevenson (Co-Chair), Ray Sass (Co-Chair), Lori Kidney, Marcel Head, Brian Hicke, Wendy Becenko

Board Activities

Regular Board Meetings: 8

Governance and Risk Committee Meetings: 4

Finance and HR Committee Meetings: 4

Special Board Meetings: 2

Annual General Meeting: June 9, 2021

Board Appointments

Co-Chairperson - Corinna Stevenson

Co-Chairperson - Ray Sass

Board Highlights/Activities

The 2020-21 business year started and ended with the presence of the COVID pandemic. The Board continued to provide consistent, principled and far-sighted leadership to Management while entrusting Management with the responsibility of managing through the pandemic.

The Cumberland Board of Governors governed the College as required by legislation and its fiduciary obligations, and continued to collaborate closely with the Parkland Board to guide the two colleges to develop common vision, mission, values, and strategic goals and objectives. Highlights of the year include:

1. Approval, and attending the launch, of the Coalition Strategic Plan 2020-25.
2. Re-signing the President to a second two-year term.
3. Re-signing the Employer Agreement with Parkland which delineates the protocols related to sharing of the President and CEO.
4. Developing Budget Principles to guide development of the 2021-22 annual budget.
5. Supported the re-organizations of Cumberland and Parkland and the creation of Chief "X" Officers.
6. The election of Marcel Head as Chief of Shoal Lake First Nation, which unfortunately led to him resigning from the Board due to time constraints.
7. Significant development of a robust Enterprise Risk Management framework, including Risk Appetite statements, with Coalition executives and managers.

The Board Co-Chairs continued their advocacy work on creating a more efficient and effective regional college system with the Association of Saskatchewan Regional Colleges. Discussions were held with a number of colleges interested in exploring options.

In 2021-22 the Board will continue providing governance guidance as the colleges transition to a post-COVID world. It will also monitor progress on the Coalition Strategic Plan 2020-25 and continue to advocate for closer relationships with likeminded colleges.

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

Message from the President and Chairperson

Another exceptional year for Cumberland College as it successfully dealt with the COVID-19 pandemic, strengthened its collaboration with Parkland College through the Coalition, effected a re-organization and launched the Coalition Strategic Plan 2020-25.

Cumberland is a publicly-supported regional college that leads change in its region to enhance the social, economic and environmental sustainability of its communities, employers, students, staff and other stakeholders. As a college that is catalytic, relevant, responsive, accountable, innovative, sustainable and inclusive, the college continued its mission “To enrich the lives and futures of our learners and communities in a blended learning and working environment.”

As a publicly-funded institution, the College is committed to providing quality programs and services in northeast Saskatchewan that are accessible, affordable, responsive, relevant, and flexible, and that advance the socio-economic development in the region, province and nation.

Some highlights of the year are:

1. Supporting continued growth of the Coalition through launching the Coalition Strategic Plan 2020-25 and establishing strategic plan implementation teams.
2. Ending the year below budget, despite lower tuition revenues and COVID expenses.
3. Completing all academic programs, including the first offering of the Lakeland College General Agriculture Certificate.
4. The first joint Coalition program, Office Administration, was delivered in blended format to students at Cumberland and Parkland, with instructors shared as well.
5. Student Satisfaction - 98.5% with advising services, 98.5% with friendly inclusive atmosphere, 100% with physical comfort, 100% with non-instructional staff being helpful, respectful and friendly, 98.5% with community connections.
6. ABE credit programs had an 81.2% Aboriginal participation rate with ABE Aboriginal Graduates representing 54% of all ABE Graduates. Institute Credit programs had 33.8% Aboriginal participation rate and University Studies had a 36% Aboriginal participation rate (the percentage of Aboriginal people within the Cumberland College region is 17%).
7. Learner Services saw a 6% increase in student contacts with 30,236 Learner Services contacts, reflecting the focus on student retention and success by holistically supporting students. This increase is partly due to COVID-19 and the heroic efforts of staff to support students during this stressful time.
8. Signing a new agreement that recognized the college’s ownership stake in the Tisdale RecPlex facility.
9. Successful applications for the Bell Let’s Talk program, a New Horizons for Seniors grant to support our Indigenous elders and seniors in our communities, and an Indian Brotherhood grant for indigenization initiatives.



The Board and College staff are proud to present the College’s 2020-21 Annual Report. The pages of this annual report tell the story of our student and community successes through pictures, graphics and numbers and we encourage you to read on and join us in celebrating our successes.

Sincerely,

Dr. J. Mark A. Hoddenbagh
President and CEO

Ms. Corinna Stevenson
Chairperson, Board of Directors

Operating Environment

The 2020-21 business year started with a whimper due to COVID-19 stopping almost all on-campus activity. It ended with a mild fizz as some on-campus activity had resumed, but not nearly at the same level as pre-COVID.

Cumberland College's budget projection was that it would operate at a significant deficit due to the impact of increased operational costs due to COVID protocols and reduced student numbers, especially tuition-paying students, due to COVID. Through prudent fiscal management, the College recorded an actual deficit of \$215,327 or \$33,680, after removal of amortization. This is a testament to the dedication of our staff to monitor revenues and expenses during this difficult time.

Academic program numbers were reduced to allow programs to operate in a blended modality with enhanced COVID-19 safety measures. Many students enjoyed the additional flexibility the blended delivery provided. University student enrolments in Cumberland course sections were high as the universities sought to balance class sizes as all students studied remotely. The second year of the new two-year Business Diploma from Lakeland College was successfully completed, as was the first intake of the Agricultural Technician certificate program brokered from Lakeland College.

With COVID restrictions in many of our partnering Indigenous communities, on-reserve delivery was drastically curtailed; however, we were still able to offer programming as the College was able to provide students with laptops so that they could study remotely. Most programs were offered in a blended modality; face-to-face instructions was delivered in classrooms set up to facilitate social distancing.

Cumberland and Parkland completed and launched the Coalition Strategic Plan 2020-25 which introduced the E-Shaped Learner model which focuses on helping students develop technical, employability, entrepreneurial and electronic literacy skills. A major thrust is to move beyond preparing students for graduation to preparing them for employment or further education.

Facilities efforts were concentrated on implementing COVID protocols and preparing classrooms, offices and common spaces for use by students and staff. Custodial staff did a phenomenal job in carrying out enhanced cleaning protocols. Information Technology made seminal contributions to our success in navigating COVID by providing laptops to every student who needed one, boosting the usability of our Learning Management System, and supporting the move to a web conference way of learning and working.

The Coalition has a successful second year with great collaboration between the colleges in responding to COVID through the development of common documents, templates and protocols. Coalition staff focused on student recruitment and creating Evidenced-Based Decision-Making models and protocols.

The Coalition contributed greatly to the regional college system. Staff lead or participated in various tables and working groups including Senior Academic Officers, Senior Business Officers, Human Resources Committee, COVID Scenario Planning and Brokerage renewal.

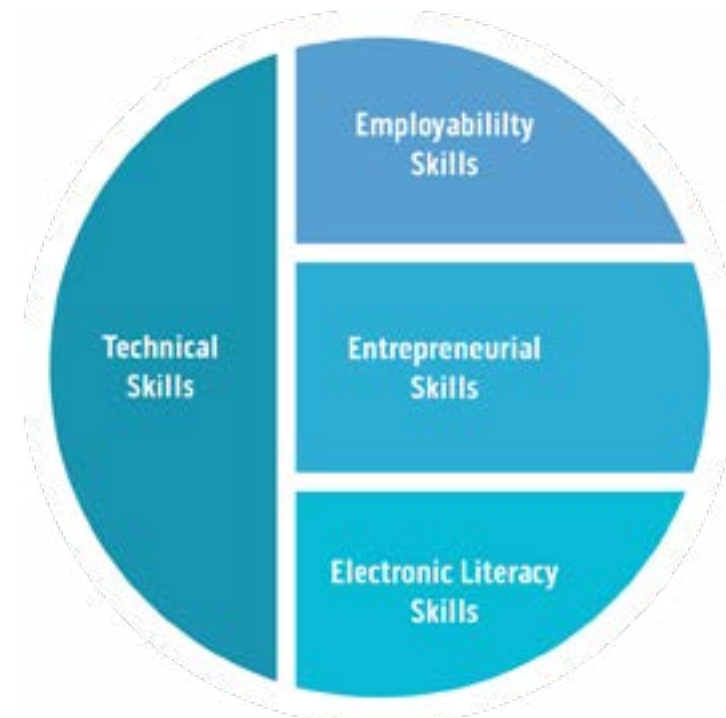


Primary Care Paramedic Student

Coalition Strategic Plan 2020-25

The strategic plan was publicly launched on March 1, 2021 through a virtual event attended by some 250 participants. The plan was developed through consultations in 16 communities across our combined region, with Indigenous representatives and with internal stakeholders, including students and staff. The plan introduced the “E-Shaped Learner” model, which delineates the four areas in which the Coalition seeks to develop learners – this includes students, staff, employers and community members. This model is an integral part of the Coalition brand.

The plan includes three Goals with six supporting Objectives covering four pillars. An update on each Objective is given below, along with the Chief “X” Officer stewarding each Objective.



Goal #1

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

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

The Employer Engagement Objective Steering Committee worked on the above three initiatives during the year. Research was completed to explore EE and Work Integrated Learning (WIL) models within national and international post-secondary systems. WIL categories were established to guide and define our framework. Baseline data was collected throughout academic programs to assess the coalition’s current levels of employer engagement and work integrated learning opportunities. A Terms of Reference was also established for the upcoming Sector Advisory Councils.

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

The Partnership Model Objective Steering Committee worked on the first initiative, completing a partnership model canvas that is aligned with developing an innovation ecosystem. The Indigenous and Employer engagement strategies will be folded into the model when that work is completed.

Goal #2

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

- Objective 3:** Contribute to building an innovation culture in learners, staff, and partners through training and practical experiences
- Pillar:** Catalyst
- Steward:** Chief Human Resources and Facilities Officer
- Initiatives:**
1. Inspire a culture of innovation through experimentation in technology enabled teaching, learning, and working
 2. Develop and implement a robust Blended Working Strategy that supports innovation, training and practical experiences

The Objective Steering Committee began gathering data through the Coalition Employee Engagement survey to support the following initiatives; defining an Innovation Strategy, increasing applied research opportunities for staff and learners, and supporting staff physical and physiological needs. We completed preliminary work to develop a Blended Working Strategy that will support learner success.

- Objective 4:** Use evidence-based decision making to drive decisions regarding programs, infrastructure, staffing, and training to ensure student success
- Pillar:** Student Success
- Steward:** Chief Finance and Technology Officer
- Initiatives:**
1. Develop methodology and costing models to inform decision making.
 2. Develop a comprehensive data management strategy.

The Objective Steering Committee commenced work on two initiatives in Year One of the five-year strategic plan with data collection, data evaluation, gap analysis, and research. Through the research, the Committee has prioritized the development of models for program selection and cancellations and evaluation of revenue streams and grant submission vetting. This work will also inform the development of a comprehensive data management strategy, including data storage and retention.

Goal #3

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

- Objective 5:** Create and implement programming and services to develop “E-Shaped Learners”
- Pillar:** Student Success
- Steward:** Chief Foundational Skills and Learner Services Officer
- Initiatives:**
1. Collect baseline data on types of programs & services and current ‘E-Shaped Learners’ programs and services in each category.
 2. Gather baseline data on current blended learning initiatives.
 3. Collect data on current employer satisfaction with skill level of graduates.

The Objective Steering Committee collected baseline data on the types of ‘E-Shaped Learner’ and blended learning opportunities currently available to learners. The ‘E-Shaped Learner’ model and blended learning was successfully rolled out across the Coalition. The development of an Employer Satisfaction with the Skill Level of Graduates Survey to inform future programs and services blended learning and ‘E-Shaped Learner’ opportunities, will be deployed across the Coalition in the fall of 2021.

- Objective 6:** Create and implement a comprehensive marketing, recruitment, and retention strategy that strengthens the Coalition brand and engages learners from prospective students to alumni
- Pillar:** Marketing and Branding
- Steward:** Chief Partnerships and Business Development Officer
- Initiatives:**
1. Increase the number of enrollments in post-secondary education
 2. Create the Coalition Brand
 3. Create a comprehensive marketing, recruitment, retention and alumni engagement strategy

The Objective Steering Committee began and developed a Coalition Recruitment Strikeforce that developed strategies and marketing campaigns to address the low application number. This Strikeforce will continue to meet at strategic times throughout the academic year. The Objective Steering Committee will pull together two Initiative Working Groups consisting of Coalition staff to serve as focus groups as the Coalition Brand is developed and to assist in the development of the comprehensive marketing, recruitment and retention strategy.

Commitment to Reconciliation and Indigenous Education

Cumberland College continues its commitment to Indigenization, decolonization and reconciliation initiatives and activities dedicated to:

- Making Indigenous education a priority;
- Ensuring governance structures recognize and respect Indigenous peoples;
- Implementing intellectual and cultural traditions of Indigenous peoples through curriculum and learning approaches relevant to learners and communities;
- Supporting students and employees to increase understanding and reciprocity among Indigenous and non-Indigenous peoples;
- Increasing the number of Indigenous employees with ongoing appointments, throughout the institution, including Indigenous senior administrators;
- Establishing Indigenous-centered holistic services and learning environments for success; and,
- Building relationships and being accountable to Indigenous communities in support of self-determination through education, training, and applied research.

First Nation and Métis Advisory Council (FNMAC):

Cumberland College recognizes that a greater understanding of Indigenous history, culture, and traditional ways will help build positive relationships that in turn create opportunities for growth. The FNMAC is composed of representatives from each of the First Nation and Métis communities within the College region with additional representation from Elders, Gabriel Dumont Institute, the Northeast School Division, and Eastside LIMB. To ensure Cumberland College actualizes its commitments to Indigenous Education, the First Nation and Métis Advisory Council meets quarterly to:

1. Provide guidance and direction on important College initiatives such as Indigenizing the College and the Elder-in-Residence (EIR);
2. Give feedback to the College as to how the College is perceived to be serving the communities it serves and how it may better serve these communities;
3. Encourage dialogue between First Nation and Métis communities about what is happening within their communities and how Cumberland College can support these initiatives; and
4. Distribute Cumberland College information on programs, services, and events to First Nation partners via Advisory Council members.



Smudge



Elder-in-Residence Program (EIR):

Elders and Traditional Knowledge Keepers continued to be instrumental in guiding staff and students in the understanding of First Nation and Métis' ways of knowing, nourishing the seeds of truth and reconciliation at Cumberland College and in the communities we serve. During the pandemic, knowledge was shared via traditional and virtual delivery formats. The Student Engagement Coordinator was instrumental in supporting Elders' needs when planning for various activities. The following events were made possible by the National Indian Brotherhood and New Horizon for Seniors grants:

- Four seasonal events were chosen as an opportunity to reflect on the ways Indigenous cultures have shaped our collective history. Orange Shirt Day, Aboriginal Veteran's Day, Family Literacy Day (Traditional Story Telling) , and International Women's Day with a focus on Missing and Murdered Indigenous Women and Girls (MMIWG);
- Smudging and the Significance of Ceremony - the presentation was live-streamed followed by an on-campus smudge. All participants were given a smudge kit blessed by an Elder;
- Traditional Medicines Presentation and video with a focus on sweetgrass and tobacco;
- Four Winds Canoe Symbol Teaching and Art Demonstration - Métis Elder discussed the meaning of the Four Winds Canoe Symbol and led an art workshop teaching others how to create the symbol. Each student was given a package of supplies needed to create their own symbol. The event was live-streamed so students could participate from home;
- History and importance of the Indigenous Drum workshop - recorded live and shared with students. The drumming group also recorded Honor and Victory songs to be played as part of the virtual graduation ceremony;
- Drum-making workshop live demonstration streamed to all campus locations. All students were given a drumming kit to make their own drum;
- Traditional Beading Workshops were held at lunchtime via pre-recorded videos with the Elder. In addition, the Elder demonstrated beading poppies for Aboriginal Veteran's Day. All participants were given a kit to make their own poppy.
- Cross-Cultural Communications classroom presentation made available to all program areas via live stream.
- STR8 Up live-streamed presentation - focus on using traditional teachings to help people liberate themselves from gangs and criminal street lifestyles.
- Anti-bullying Pink Shirt Campaign - presentation on traditional teachings related to resiliency and facing adversity.
- 4 Seasons of Reconciliation - Cumberland Parkland Coalition Board, Executive, and appointed program managers/chairs participated in the training and then met virtually for a ½ day follow-up workshop on Reconciliation and Indigenous Engagement. Each participant was given a small Métis sash lapel pin, a pouch of tobacco with a card speaking to the meaning of tobacco, and a handout explaining the Truth and Reconciliation Calls to Action with a link to the website. Former Cumberland College Board Member Sharon Meyer spoke about her story growing up as an Indigenous person and her perception of being a treaty person.

Twenty-two Indigenous cultural activities were presented to staff and students in the spirit of truth and reconciliation.



This project is funded in part by the Government of Canada's New Horizons for Seniors Program.



Inclusive Programming - A Welcoming Place for All

Cumberland College continued its commitments to Indigenous engagement, programming for newcomers, and to hosting international students. The Leading the Conversation Around Inclusion Committee, in partnership with Learner Services, initiated several new activities to expand the College's diversity, equity, and inclusion efforts. The *Inclusive Excellence Principles* were central to laying the foundation for a broader focus and to forging a culture of respect and belonging for all. These principles, which are grounded in our mission and vision statements, were shared with all staff and with our coalition partners to act as a guide as we go about our daily routines both individually and collectively. Many activities and initiatives were conducted to ensure our community is one where everyone feels welcome, valued, and respected:

Visible Inclusion

- Welcome signs comprised of many languages were placed on each campus and were also shared as virtual backgrounds for online meetings;
- Ally Stickers, rainbow flags, and sidewalks were made prominent on each campus. Virtual Pride backgrounds were used by staff for online meetings during Pride month;
- *Every Child Matters* displays honoring those lives impacted by residential schools were created;
- Mental Health Awareness week saw multiple campus support walls with a collage of *Bell Let's Talk* bubbles speaking to stigma reduction and supporting those impacted by mental health;
- Treaty medals and Medicine Wheel graphics incorporating Cumberland College's vision statement are displayed on each campus;
- Métis flags and sash are displayed on each campus.

Inclusion Education

- Out Saskatoon - workshop on the LGBTQ2S+community;
- Two-Spirited people—virtual workshop on understanding diversity via a traditional Indigenous lens;
- Mental Health Awareness and Stigma Reduction - virtual training using *The Inquiring Minds* from the Canadian Mental Health Association;
- *Not Myself Today Campaign* - weekly virtual activities related to personal wellness;
- Peer Mentorship Program - partnered with *Healthy Campus SK* and U of S to deliver resources on mental health and well-being;
- Anti-Racism - two staff members took training offered in partnership with SK Intercultural Association and the Anti-Racism Network, and SK Association of Immigration Settlement and Integration Agencies.

Building Partnerships

- *Healthy Campus SK* - participated in monthly meetings exploring opportunities for provincial collaboration in student support services with a holistic lens;
- *Bell Let's Talk* - Cumberland was one of two SK post-secondary institutions to receive grant funds for a gap analysis of our mental health services in relation to the Canadian National Standard. Project to begin fall 2021;
- Indigenous partnerships - Akaménimōg Committee and First Nation Métis Advisory Council both fulfill an advisory role ensuring alignment with traditional ways of being.



Learner Services – Creating Opportunities for Exceptional Learning Experiences

Learner Services is committed to increasing student engagement, retention, and satisfaction by providing quality, holistic, learner-centered support services that are responsive to student needs and empower the development of academic, career, and personal goals. Learner Service programs are designed to ensure all students have access to the tools they need to be successful students. Supports are intended to foster student engagement, build campus community, and reduce barriers that impede well-being and learning. Accessible services are designed to meet the student where they are at as they transition to school and then onto the world of work. Nine dedicated staff of advisors and outreach workers support academic, career, financial, personal life management, and employment readiness needs from initial contact through to alumni status.

The global pandemic required a transformation of services to connect with students in new ways. Our commitment to student support services did not waiver. The year focused on adaptation and optimization. A blended service delivery model was launched to ensure student support options would be offered both remotely and in person. The model re-envisioned ways to streamline advising processes offering appointments and workshops face to face, by phone, and via video conferencing thus addressing barriers related to safety concerns, access, large geographical distances, and a one-size-fits-all service model. Document signing processes were transitioned to online, eliminating the need for in-person signing. A student newsletter, online support database, virtual coffee chat groups, and weekly virtual wellness sessions were all created to keep students engaged and informed. Adapted delivery also allowed for student support outside regular school hours. Staff also appreciated the improved self-care and work-life balance that flexibility afforded. The ability to connect virtually increased opportunities for professional development and collaborative meetings with other colleges and community partners. The blended service delivery model will continue to be used and refined, moving into the new program year. Challenges created by insufficient internet access and limited privacy in living environments negatively impacted aspects of the virtual service delivery model.



Commitment to campus inclusion and community building placed priority on providing equal opportunity for all students in an environment where everyone felt comfortable participating in all aspects of their education. Equity, diversity, and inclusion have been at the heart of program delivery. Priority is given to creating early contact and ensuring multiple touchpoints with students throughout the application and registration process to support a positive transition to school. Best practices correlate student retention to connect with their campus community and with the opportunity to engage both inside and outside the classroom. A variety of activities and workshops

were delivered virtually to all students to meet those needs. Wellness workshops, Indigenous cultural teachings, and community engagement events all saw a significant rate of participation with the additional option for virtual delivery. Over 20 workshops were delivered to over 500 participants including students, staff, faculty, and board. Grant funding from RBC realized the development of an online work-readiness program. For the first time in our history, Cumberland College could address the accessibility of students in remote areas by delivering a program to multiple communities at the same time. 100% of participants completed the program. Differentiated learning supports were delivered to those students with disabilities. Thirty-one students self-identified with a disability that would impact learning. This is well below half the number reflected in the five-year average. Accommodations included special exam sittings, extended writing time, access to scribes, tutors, and readers, and arranging specialized software and equipment. Services were delivered virtually or face-to-face in support of a student’s unique needs.



Language Instruction for Newcomers to Canada - helping to build strong communities and diversified economies

English as a Second Language (ESL) training was provided to 23 learners, in four different communities, during 2020-21. Numbers were significantly down from the previous year due to travel restrictions during the pandemic. Nineteen additional learners were assessed and referred to either LINC Home Study or Online English. Countries of origin included Nicaragua, Ukraine, Philippines, India, China, Moldova, Korea, Mexico, Russia, and Vietnam. English language proficiency, school experiences, cultural backgrounds, and pathways to Canada all differed. The college strived to respond to differing needs and circumstances and to provide flexible and accessible language programs that would accommodate varying work schedules and language abilities. All learners were assessed and consulted for appropriate placement levels. Part-time classes with daytime and evening hours, and referral to online programming were provided as options to address the unique needs of each learner. In response to the pandemic, program offerings included a mixture of face-to-face Portfolio Based Language Assessment (PBLA) classes, conversation circles, and blended remote delivery classes utilizing Teams, ESL Library, and Moodle. Staff received professional development in Moodle Basics, cyber security, Teams, Office 365, and Smartboard applications to support the new blended delivery model.

All ESL programs were designed to provide immigrants with the opportunity to learn English language skills necessary to achieve their personal goals, participate in their communities and workplaces, and contribute to the growth of the province. Commitment to utilizing real-life experiences and authentic documents, artifacts, and materials were incorporated whenever possible. Participation in activities such as cultural and sporting events, visiting museums, attending virtual lectures and business tours were made possible when safety protocols allowed. LINC classes were offered in Melfort six hours per week. 100% of participants reported that language training helped them meet their goals. LINC classes focused on the academic, social and cultural aspects of the English language development through Portfolio-Based Language Assessment (PBLA) in reading, writing, listening, and conversation following the Canadian Language Benchmarks (CLB). Conversation Circles in Hudson Bay, Nipawin, and Tisdale concentrated on community connections with speaking and listening skill development through socialization and conversational English. In all three programs, 100% of students surveyed said the classes met their language training needs.

The College continued to network with community partners and organizations to understand barriers faced by newcomers. At the forefront of discussion were the challenges created by large geographical areas, small pockets of learners, students who worked full-time, and lack of internet access in rural remote areas. In response, the College implemented an itinerant tutor for those students unable to travel to larger centers or qualify for online learning programs. The new service was offered 6 hours per week. Initial uptake was lower than expected as face-to-face support tutor sessions were very limited during the pandemic. Also, a significant number had limited technology skills or internet access for online support.





Adult Basic Education (ABE) & Essential Skills: Building capacity for the future

Adult Basic Education and Essential Skills programming is essential to meet the needs of Northeast Saskatchewan. ABE and Essential Skills programming provide the upskilling necessary for participants to enter the job market. ABE and Essential Skills participants often identify their programming as being transformational. Their learning experiences provide them with the skills to enter the job market or post-secondary education and build self-efficacy and self-confidence to build stronger opportunities for themselves and their families.

In 2020-21 Cumberland College ran ABE programs in four communities, James Smith Cree Nation, Melfort, Nipawin, and Tisdale, serving the populations of communities across the Northeast, including Carrot River, Choiceland, Codette, Hudson Bay, Kinistin Saulteaux Nation, Kinistino, Pakwaw Lake, Porcupine Plain, Red Earth Cree Nation, Shoal Lake Cree Nation, Star City, St. Brieux, White Fox, Yellow Quill First Nation, and Zenon Park. There were over 200 students enter ABE programming in 2020-21, with over 55 students graduating, half planning to move into post-secondary education, and just over 100 students returning to complete ABE programming in the fall of 2021. Students leave ABE for a wide variety of reasons, and in this last year, many of those reasons were related to health and wellness with the pandemic interfering directly (personal health concerns, family health, and loss of family due to COVID-19) and indirectly with some communities not having access to daycare or school classrooms for their children. The College saw just over 4% of leavers identifying employment-related reasons for their exit.

The 2020-21 academic year saw many programming changes and improvements as we moved into the pandemic and worked to provide high-quality programming to students who were not able to attend programming face-to-face on a regular basis. Students persevered through difficult conditions, including personal and family illness, community lockdowns, absence of school programming for their children, lack of daycare, mental health struggles, physical and social isolation, learning new technology, and working remotely to continue their education. The College will work to keep the best of what we learned in the pandemic as we start our journey into blended learning and will continue to build on our successes in facilitating student access, providing instruction and tutor support in an online environment, and searching out the perfect blend of online and face to face access.

The ABE and Essential Skills department continues to provide opportunities for the ABE students as well as the public to upskill by facilitating standardized exams, such as the GED, SAT, and LPN exams. Cumberland College facilitated GED exams for our students throughout the pandemic months and to the public as restrictions allowed. The College had over 24 individual writers complete over 40 exams in the 2020-21 year. Certification exams were provided for Practical Nurses to become Licensed Practical Nurses and 31 SAT exams were facilitated for high school students and local athletes in the region to applying to colleges in other provinces and countries.

Post-secondary Education: Advancing Knowledge. Shaping the Future

Post-secondary Education programming at Cumberland College strives to meet the needs of employers, stakeholders, and students in the Northeast region of the province. Programming is driven by information and feedback from a variety of sources, including the College's annually-prepared *Regional Needs Analysis*, interest from potential students, advisory councils, and stakeholder feedback. We are proud of the diverse and relevant programs that are offered at Cumberland College, and continue to work hard to ensure that we are addressing regional needs in a collaborative and innovative manner.

University Programming

Cumberland College students continue to have the opportunity to work toward a university degree while residing in their home communities. A wide range of first and upper-year classes are offered annually from the University of Saskatchewan (USask) 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 and tutor supports continue to be instrumental in our exceptional learning experience.

Despite the challenges present by the COVID pandemic, University total student enrollments for 2020-2021 were up with 131 students registered along with a 34% Aboriginal participation rate. Twenty-seven courses were delivered via virtual instruction. Offerings were designed to allow students to undertake undergraduate studies in a wide range of degree areas. The diverse course selection allowed students to pursue courses with numerous possible academic and career options in mind.

In 2020-2021, Cumberland College delivered the final year of the Bachelor of Education (B.Ed.) degree cohort program in Melfort with 26 students successfully completing their degrees. 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 local school divisions and First Nations.

The *Indigenous Access Transition Education Certificate* (IATEC) was offered in partnership with First Nations University of Canada through a partnership with the James Smith Cree Nation. Ten students completed this program designed to prepare for further post-secondary studies while receiving introductory university credits. All students who completed the IATEC program have indicated plans to continue their post-secondary education journey in a wide range of areas, including social work and teaching.

College Programming

Even though a worldwide pandemic presented Cumberland College with several unique challenges through the duration of the 2020-2021 academic year, students were given the opportunity to pursue a wide range of Applied Certificate, Certificate, and Diploma programs. Programs were provided throughout the region with a strong focus on responding to the unique needs of stakeholders in the area. Cumberland adapted to the many demands and obstacles presented by the pandemic and successfully completed all programs with an overall completion/graduation rate of 81.7 % for those eligible to do so.

Health Care

Health care training needs of the region were met through programming designed to maintain and replenish the demanding role of employees in this field. These programs included both Practical Nursing Diploma and Continuing Care Assistant Certificate programs. Cumberland's focus in this area was clearly based on stakeholder demand, student interest, and diversity of opportunity. Additionally, programs aimed at an ongoing call for strong family supports were provided by way of Early Childhood Education (ECE) and Youth Care Worker programs. We continue to be proud of the high level of health programming delivered at the College.

Trades

Specific, trades-based training was provided in the form of 2 separate iterations of Applied Certificate programs in Carpentry. This allowed the College to address the need for tradespeople in the region. Trades programming continues to be an area of strength at Cumberland.

Business

The demand for trained employees with strong business knowledge was addressed through the Office Administration Certificate program; and, the final year of the first offering of the Business Diploma program, through Lakeland College, was also provided to students. A particular source of pride was the successful implementation and completion of shared programming in Office Administration with our coalition partners at Parkland College; this has forged a path for future shared programming opportunities in the coalition and across the province. This programming furnished a variety of employers and other stakeholders throughout the area with work-ready employees, equipped to take on the challenges presented in this diverse and demanding workforce. A strong focus on business-related programming continues to be a source of pride for the College.

Other Industry Needs

Meeting the needs of the agricultural sector of the region and the province was addressed through the College's first-ever offering of the Agriculture Sciences Certificate. The first of its kind, to be offered by a Saskatchewan Regional College, the program was realized through a new partnership with Lakeland College's Vermilion campus. The College looks to expand the program through a unique partnership with three other regional colleges, starting in 2022.

Cumberland College prides itself on providing varied, dynamic, relevant, and innovative post-secondary programming. The increasingly distinct needs of the Northeast region continue to motivate the organization to further expand our focus, with an increased list of unique opportunities being explored for the near future.



Business Development and Continuing Education – Responding to the needs of industry and employers

Cumberland College’s Business Development Team delivers Continuing Education and Contract Training programs designed to be relevant and responsive to the emerging training needs of industry and employers in the region. Short-term training programs are delivered to ensure the local workforce is safe, current, and professional.

During the 2020-21 academic year, Cumberland College provided a wide variety of training initiatives including: 1A Truck Driver (Mandatory Entry-Level Training), safety training (H2S Alive, Fall Protection, Confined Space, and Ground Disturbance), First Aid and CPR, PART, TLR, Food Safe, Workplace Etiquette, Service First, Power Engineering, Pesticide Applicator, customized computer training, plus other courses.

Cumberland College’s Business Development Team met frequently with their counterparts at Parkland College to share information and plan programming as a Coalition. The colleges collaborated to deliver a few short courses and plan to explore additional offerings in the coming year.

Fundamental workplace skills were also provided for Career Services clients through Workforce Development and Training Voucher agreements. Continuing Care Assistant modules, Early Childhood Education Level I, Driver Education, and safety training courses were popular for the Career Services clients.

A new Employer Engagement position was added in 2020-21 to connect with employers to discuss work-integrated learning opportunities and training needs. A database of over 1000 employers was developed to gather information for future partnerships and program opportunities. Cumberland College plans to build upon its tradition of providing relevant training and supports for business by increasing employer engagement in the coming year.

A database of over 1000 employers was developed to gather information for future partnerships and program opportunities.



Scholarships – Investing in student success

As part of Cumberland College's commitment to student success, the College is proud to offer a generous scholarship and awards program. Students pursuing post-secondary training at Cumberland College are eligible to apply for two categories of awards: entrance scholarships and general awards. Up to twenty \$2,000 entrance scholarships are allocated each spring to students entering full-time College or University programming. General awards are allocated in February 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 2020-21 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 scholarships. The Scholarship and Awards program would not be possible without their support.

In 2020-21, 64 Cumberland College students received 82 awards totaling \$93,850

Matching Fund Donor

Ministry of Advanced Education via the Saskatchewan Innovation and Opportunity Fund

Platinum Level Donors (\$5000 +)

Walker Wood Foundation
Chernoff Family Foundation

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

Cervus Equipment John Deere
Cornerstone Credit Union
Cumberland College Fundraising
Melfort Physicians Group
Melody Motors
Jim Pattison Broadcasting Group
John Barron/Kay Montgomery Community Trust
The Rotary Club of Melfort
Nipawin Lions
Nipawin Royal Purple Lodge No. 67
Town of Kinistino

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

Beeland Coop
City of Melfort
Cumberland College Staff
Diamond North Credit Union
JBN Promotions
Lake Country Coop
Lynn Verklan
Melfort Kinettes
Nipawin Kinettes
Prairie North Coop
R.M. of Flett's Springs No. 429
R.M. of Kinistino No. 459
R.M. of Star City No. 428
Sarah Cochran Memorial
Tisdale Kinsmen
Tisdale Lion L's
Town of Tisdale

Friends of Cumberland Donors (up to \$499)

Carson and Company Law Offices
Ferne Warner Memorial
Gus' Greek Ribs Family Restaurant
Mark Hoddenbagh
Melfort Knights of Columbus
Neupath Group, Chartered Professional Accountants
Newsask Community Futures Development Group
SGEU Education Sector
Smith Agencies Ltd.
YBEX (Newsask Youth Business Excellence)

Through the generous support of donors and the Saskatchewan Innovation and Opportunity Scholarship program, \$93,850 in scholarships and awards were presented to Cumberland College University and College students.



Lexie Gulka, Entrance Scholarship Recipient

Human Resources

Staffing

Human resource levels for 2020-21 were 60.33 full-time equivalents (FTE) positions and 85 employees, up from 2019-20 (51.82 FTEs). This increase is attributed to the addition of training days for instructional staff to deliver training via a blended delivery fashion and the requirement for increased cleaning staff.

Recruitment of qualified employees to fill positions, including instructors for Technical Programs, continues to be a challenge as most candidates are in search of 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 2020-21, the Aboriginal employment rate at the College was 19.57%, which is an increase from the previous three-year (2017-18 to 2019-20) baseline average of 16.73%.

Long Service Recognition

Employee retention is important at Cumberland College. In 2020-21, 48% of staff had 5 or more years of service. Each year staff (both administrative and instructional employees) receive recognition through long-term service awards. In 2020-21, nine staff received long-term service awards, two staff for 5 years, four for 10 years, and three for 15 years; two staff retirements were also recognized.

Employee Engagement

Ensuring employees are engaged is a priority at Cumberland College, as such the College conducts an annual Employee Engagement Survey. The 2020-21 survey results indicated 69% of employees are positively engaged at work.

Professional Development

During the 2020-21 fiscal year, \$20,000 was allocated for College Designated Professional Development, and Personal Professional Development equalling 1% of employee salary was reinstated after prior-year budget cuts. Cumberland College provided Instructional Staff with 3 days of Microsoft Teams and technology training to ensure staff had the skills needed to deliver programming via a blended modality. In addition to this training, the College hired an Instructional Designer. This position was established to support the College's virtual campus with a specific focus on training and instructional design, along with supporting instructors in their blended classrooms and with learning management systems. The Instructional Designer provided staff with 216 in-person or virtual training opportunities.

All ABE Instructors and Instructor Aides completed Moodle certification, via Moodle HQ. Staff completed online privacy training. Advisors and ABE Instructors also attended virtual conferences, various staff attended and presented at the 2021 CIGAN Conference and received training and attended events around mental health.

The Instructional Designer provided staff with 216 in-person or virtual training opportunities.



Cumberland College Staff 2020-21

Administration

Mark Hoddenbagh	President/CEO
Lynn Verklan	Vice President of Finance and Administration
Bobbi Gray	Vice President of Academics
Jennifer Youzwa	Executive Assistant/Corporate Secretary
Catharine Lamy	Human Resources Assistant
Amanda Scott	Controller
Denise Blomquist	Accounting Clerk
Carla Teichreb	Accounts Payable/Receivable Clerk

Program Staff

Teri Thompson Tim Verklan Rene McKay/ Heidi Groat	Chair, Adult Basic Education & Essential Skills Coordinator, Adult Basic Education Program Assistant, ABE
Jeff Fisher Rebecca Bryson Kim Cross/Michelle Ferland-Murphy Marie Crozon	Chair, Post-Secondary Education Coordinator, Post-Secondary Education Coordinator, Post-Secondary Education Program Assistant, Post-Secondary Education
Corinne Lam Ma Brandie Trew Brandy Wicks Lindsey Moskal Tara Nelson Gene Mak Tara Larsen Brenda Hadland Tara Nelson Gene Mak Lynda McPhee Sherilyn Coates Stacey Lutz	Manager, Learner Services & ESL Advisor Advisor Advisor Advisor Advisor Advisor Outreach Worker Outreach Worker Coordinator, LINC/ESL Student Engagement Coordinator Future Launch Project Coordinator
Brenda Mellon Lynette Gerski Trudi Webster Chris Filbey Linda Bird	Manager, Business Development Marketing Coordinator Recruitment and Development Coordinator Corporate Training Coordinator Employer Engagement Coordinator
Norine Little Brenda Nakonieczny	Receptionist Receptionist

Heidi Groat/ Remelyn Mendoza	Receptionist
Rebecca Cross Sarah Haidey	Manager, Institutional Strategy & Safety Registrar
Cory Teale Troy Curtis	Information Technology Analyst Information Technology Assistant
Doug Smith	Facility Maintenance
Marilou Aquino Juvy Aquino	Janitor Janitor
Louise Brazier/ Bridget Cain/ Donna Ritthaler	Invigilator
Rene McKay	Exam Reader

Instructional Staff

Kara Lengyel	Instructional Designer
Carolyn Stailing Aaron Muenchow Mackenzie Kleiboer Tania Figurski Kathie Jones Lori Constant Lynn Case Eric Adair Nancy Graham Betty Reiter 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
Caroline Lindman Bridget Cain Stacey Lutz Ronda McQuarrie Michelle Ferland-Murphy Mackenzie Thompson Megan Ernst	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
Grace Thomson	LINC Instructor
Sherilyn Coates Kate McCorrison Lynda McPhee Michelle Ferland-Murphy	Conversation Circle Facilitator Conversation Circle Facilitator Conversation Circle Facilitator Itinerant Language Tutor
Michelle Ferland-Murphy/ Chelsey Stonestand	IATEC & University Tutor

Stacey Lutz Cheryl Herman Tara Larsen	Technology Facilitator Technology Facilitator Literacy Program Facilitator
Jeannine Hinrichsen/ Ashley Smith Angela Turton/ Leah Kirzinger	Practical Nursing Instructor Practical Nursing Adjunct Clinical Instructor
Dawn Schumilas/ Victoria Jurgens/ Kris Little/ Audrey McMillan	Business Diploma Instructor
Karissa Little	Business Diploma Tutor
Daniel Ferre	Agriculture Certificate Instructor
Selene Weisberg/ Jen Zentner Selene Weisberg Michelle Ferland-Murphy	Office Administration Instructor Office Administration Facilitator Office Administration Tutor
Carroll Joyes Anne Boxall/ Norma Stephanson Kim Garchinski Chidimma Opara	Continuing Care Assistant Instructor Continuing Care Assistant Instructor Continuing Care Assistant Instructor Continuing Care Assistant Instructor
Russ Case	Carpentry Instructor
Aaron Muenchow	Early Childhood Education Instructor, Level II
Norma Stephanson	Youth Care Worker Instructor
Grace Thomson	Early Childhood Education Instructor, Level I
Norma Stephanson	Early Childhood Education Instructor, Level I
Kevin Ackerman	Power Engineering Instructor (Fireman's Level)
Brenda Ives Stacey Lutz Stacey Lutz Kim Cross Kara Lengyel	Work Essential Skills Instructor Work Essential Skills Instructor Digital Literacy Instructor Customized Computer Instructor Customized Computer Instructor

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

Financial Performance

In fiscal year 2020-21, Cumberland College experienced a deficit of expenditures in excess of revenues of (\$215,327). This deficit is calculated using a Public Sector Accounting Board (PSAB) standard which is the format in which the financial statements have been prepared. The deficit is a result of a combination of factors including surpluses in program funding for cancelled programs during COVID, planned over-expenditure of operating funding in salaries and operations, reduced travel during COVID, and amortization expense. The original budget for the College was completed and submitted to the Ministry of AE and was projected as a (\$790,573) deficit including \$205,000 amortization.

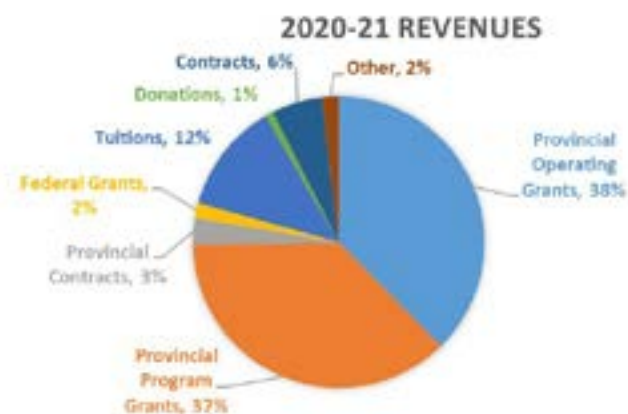
Internally restricted reserves have been decreased from 2019-20 by \$101,473, which included Skills Training and ESWP revenue not used in 2020-21, purchase of vehicles and technology, operating deficit, and coalition initiatives. The internally restricted reserves are shown in Note 14 of the financial statements.

A deficit budget for 2021-22 of (\$853,432), including \$215,000 for amortization has been conditionally approved as the ongoing magnitude and duration of COVID-19 is uncertain. The College maintains unrestricted reserves of 3% of total budgeted operating revenues which currently sit at \$200,000.

CUMBERLAND COLLEGE

Financial Statements

Year ended June 30, 2021





Independent Auditor's Report

Management's Responsibility for Financial Reporting

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

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

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

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

J. Mark A. Hoddenbagh, President & CEO

Lynn Verklan, VP-Finance and Administration

Nipawin, Saskatchewan
September 23, 2021

To the Board of Directors of Cumberland College:

Opinion

We have audited the financial statements of Cumberland College (the "College"), which comprise the statement of financial position as at June 30, 2021, and the statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2021, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statements of the College for the year ended June 30, 2020 were audited by another firm of Chartered Professional Accountants, who expressed an unmodified opinion in their Auditor's Report dated September 30, 2020.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report *continued*

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

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

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

Prince Albert, Saskatchewan

September 23, 2021

MNP LLP

Chartered Professional Accountants

Statement 1

**Cumberland College
Statement of Financial Position
as at June 30, 2021**


	June 30 2021	June 30 2020
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 4,385,679	\$ 4,218,916
Accounts receivable (Note 4)	158,538	136,623
Total Financial Assets	4,544,217	4,355,539
Liabilities		
Accounts payable and accrued liabilities (Note 6)	234,502	225,344
Accrued salaries and benefits (Note 7)	252,496	209,823
Deferred revenue (Note 8)	197,072	940
Liability for employee future benefits (Note 9)	135,500	131,200
Total Liabilities	819,570	567,307
Net Financial Assets	3,724,647	3,788,232
Non-Financial Assets		
Tangible capital assets (Note 10)	5,204,118	5,315,075
Prepaid expenses	32,711	73,496
Total Non-Financial Assets	5,236,829	5,388,571
Accumulated Surplus (Note 14)	\$ 8,961,476	\$ 9,176,803
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 14)	\$ 8,961,476	\$ 9,176,803
Total Accumulated Surplus	\$ 8,961,476	\$ 9,176,803
Contractual Rights (Note 15)		
Contractual Obligations (Note 16)		

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

Approved on Behalf of the Board



Director



President & CEO

Statement 2

Cumberland College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2021

	2021 Budget	2021	2020
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 4,869,000	\$ 5,022,500	\$4,998,600
Other	184,600	199,424	197,401
Federal government			
Grants	135,207	110,341	95,704
Other revenue			
Administrative recoveries	-	3,805	2,250
Contracts	532,695	378,047	209,752
Interest	120,000	50,209	100,825
Rents	21,000	-	2,400
Resale items	3,650	32,641	23,749
Tuition	637,573	827,310	859,435
Donations	46,000	59,764	47,110
Other	32,200	37,846	86,659
Total revenues	6,581,926	6,721,887	6,623,886
Expenses (Schedule 3)			
General	2,958,144	2,907,792	2,630,454
Skills training	1,344,009	1,446,450	1,451,152
Basic education	2,026,417	1,696,908	1,692,820
Services	406,490	425,554	348,700
University	545,439	363,160	433,640
Scholarships	92,000	97,350	100,800
Total expenses	7,372,499	6,937,214	6,657,566
(Deficit) Surplus for the Year from Operations	(790,573)	(215,327)	(33,680)
Accumulated Surplus, Beginning of Year	9,176,803	9,176,803	9,210,483
Accumulated Surplus, End of Year	\$ 8,386,230	\$ 8,961,476	\$9,176,803

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

Statement 3

Cumberland College
Statement of Changes in Net Financial Assets
as at June 30, 2021

	2021 Budget	2021	2020
Net Financial Assets, Beginning of Year	\$ 3,788,232	\$ 3,788,232	\$ 3,732,237
Surplus (Deficit) for the Year from Operations	(790,573)	(215,327)	(33,680)
Acquisition of tangible capital assets	(235,000)	(100,193)	(70,993)
Proceeds on disposal of tangible capital assets	-	2,500	-
Net loss (gain) on disposal of tangible capital assets	-	(2,500)	-
Write-down of tangible capital assets	-	-	-
Amortization of tangible capital assets	205,000	211,150	206,145
Use (Acquisition) of prepaid expenses	-	40,785	(45,477)
Change in Net Financial Assets	(820,573)	(63,585)	55,995
Net Financial Assets, End of Year	\$ 2,967,659	\$ 3,724,647	\$ 3,788,232

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

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

Statement 4

Cumberland College
Statement of Cash Flows
for the year ended June 30, 2021

	2021	2020
Operating Activities		
Surplus (deficit) for the year from operations	(215,327)	\$ (33,680)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	211,150	206,145
Net (gain) loss on disposal of tangible capital assets	(2,500)	-
Write-down of tangible capital assets	-	-
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	(21,915)	(18,547)
Increase (decrease) in accrued salaries and benefits	42,673	39,652
Increase (decrease) in accounts payable and accrued liabilities	9,158	4,000
Increase (decrease) in deferred revenue	196,132	(80,468)
Increase (Decrease) in Liability for Employee Future Benefits	4,300	3,700
Decrease (increase) in prepaid expenses	40,785	(45,477)
Cash Provided (Used) by Operating Activities	264,456	75,325
Capital Activities		
Cash used to acquire tangible capital assets	(100,193)	(70,993)
Proceeds on disposal of tangible capital assets	2,500	-
Cash Provided (Used) by Capital Activities	(97,693)	(70,993)
Increase in Cash and Cash equivalents	166,763	4,332
Cash and Cash Equivalents, Beginning of Year	4,218,916	4,214,584
Cash and Cash Equivalents, End of Year	\$ 4,385,679	\$ 4,218,916
Represented on the Financial Statements as:		
Cash and cash equivalents	\$ 4,385,679	\$ 4,218,916
Bank indebtedness	-	-
Cash and Cash Equivalents, End of Year	\$ 4,385,679	\$ 4,218,916

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

1. PURPOSE AND AUTHORITY

Cumberland College (formerly Cumberland Regional 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. 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.

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 \$135,500 (2020 - \$131,200) 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 \$7,915 (2020 - \$4,932) 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

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Notes to Financial Statements
Year Ended June 30, 2021

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

conditions, occurring within one fiscal year, could require a material change in the amounts recognized or disclosed.

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, 2021 and June 30, 2020 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.

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

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

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Employee Pension Plans

Multi-Employer Defined Benefit Plans

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

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

Revenue Recognition

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

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

- i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.
- ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.
- iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.
- iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

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.

Accounting Standards Not Yet in Effect

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following standards will become effective as follows:

- i) PS 3280 Asset Retirement Obligations (effective July 1, 2022), a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset.
- ii) PS 3400 Revenue (effective July 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

The College has adopted PS 3280 Asset Retirement Obligations effective July 1, 2021 and plans to adopt PS 3400 Revenue on the effective date and is currently analyzing the impact this will have on these 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.

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

4. ACCOUNTS RECEIVABLE (continued)

	2021	2020
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 15,785	\$ 6,736
Federal government	36,916	48,244
Other receivables	113,752	86,575
	166,453	141,555
Allowance for Doubtful Accounts	(7,915)	(4,932)
	\$ 158,538	\$ 136,623

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, 2021 was \$nil (2020 - \$nil).

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Trade payables and accrued liabilities	\$ 234,502	\$ 199,644
Deposits	-	25,700
	\$ 234,502	\$ 225,344

7. ACCRUED SALARIES AND BENEFITS

	2021	2020
Accrued vacation salaries	\$ 252,496	\$ 209,823

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

8. DEFERRED REVENUE

	June 30, 2020	Additions during the year	Revenue recognized in the year	June 30, 2021
Bell Let's Talk	\$ -	\$ 25,000	\$ -	\$ 25,000
Minister of Immigration and Career Training	-	36,410	28,144	8,266
RBC Grant	940	-	96	844
Tuition Deposits	-	162,962	-	162,962
	\$ 940	\$224,372	\$ 28,240	\$197,072

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, 2021	June 30, 2020
Actuarial valuation (extrapolation) date	(June 30, 2018)	(June 30, 2018)
Long-term assumptions used:		
Salary escalation rate	1.50%	1.50%
Discount Rate	2.10%	2.10%
Expected average remaining service life (years)	11.0	11.0
	2021	2020
Liability for Employee Future Benefits		
Accrued Benefit Obligation – beginning of year	\$ 151,500	\$ 149,300
Current period benefit cost	21,100	20,700
Valuation effect	-	-
Interest cost	3,200	3,100
Benefits payments	(21,500)	(21,600)
Actuarial (gains) losses	-	-
Actuarial Benefit Obligation – end of the year	154,300	151,500
Unamortized Net Actuarial Gains (Losses)	(18,800)	(20,300)
Liability for Employee Future Benefits	\$ 135,500	\$ 131,200

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

9. LIABILITY FOR FUTURE BENEFITS (continued)

	2021	2020
Employee Future Benefits Expense		
Current period benefit cost	\$ 21,100	\$ 20,700
Amortization of net actuarial (gain) loss	1,500	1,500
Benefit cost	22,600	22,200
Interest cost on unfunded employee future benefit obligation	3,200	3,100
Total Employee Future Benefit Expense	\$ 25,800	\$ 25,300

10. TANGIBLE CAPITAL ASSETS

	Buildings	Leasehold Improvements	Furniture, Equipment and computers	Automotive Equipment	System Development	Work-In-Progress	Total 2021	Total 2020
Tangible Capital Assets - at Cost:								
Opening Balance at Start of Year	\$ 8,219,643	\$ 473,881	\$ 1,016,583	\$ 168,360	\$ 32,384	\$ -	\$ 9,910,851	\$ 9,839,859
Additions/Purchases	-	-	22,908	29,960	-	47,326	100,193	70,993
Disposals	-	-	-	(13,331)	-	-	(13,331)	-
Closing Balance at End of Year	\$ 8,219,643	\$ 473,881	\$ 1,039,491	\$ 184,989	\$ 32,384	\$ 47,326	\$ 9,997,713	\$ 9,910,851
Tangible Capital Assets - Amortization								
Opening Balance at Start of Year	\$ 3,396,874	\$ 69,798	\$ 1,001,673	\$ 95,047	\$ 32,384	\$ -	\$ 4,595,776	\$ 4,389,631
Amortization of the period	136,712	23,694	18,625	32,119	-	-	211,150	206,145
Disposals	-	-	-	(13,331)	-	-	(13,331)	-
Closing Balance at End of Year	\$ 3,533,586	\$ 93,492	\$ 1,020,298	\$ 113,835	\$ 32,384	\$ -	\$ 4,793,595	\$ 4,595,776
Net Book Value:								
Opening Balance at Start of Year	\$ 4,822,769	\$ 404,083	\$ 14,910	\$ 73,313	\$ -	\$ -	\$ 5,315,075	\$ 5,450,228
Closing Balance at End of Year	4,686,057	380,389	19,193	71,154	-	47,326	5,204,118	5,315,075
Change in Net Book Value	\$ 136,712	\$ 23,694	\$ (4,283)	\$ 2,159	\$ -	\$ (47,326)	\$ 110,956	\$ 135,152
Disposal:								
Historical Cost	\$ -	\$ -	\$ -	\$ 13,331	\$ -	\$ -	\$ 13,331	\$ -
Accumulated Amortization	-	-	-	(13,331)	-	-	(13,331)	-
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Price of Sale	-	-	-	2,500	-	-	2,500	-
Gain(Loss) on Disposal	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -

11. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

i) Saskatchewan Teachers' Retirement Plan (STRP):

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

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

11. EMPLOYEE PENSION PLANS (continued)

Details of the contributions to this plan for the College's employees are as follows:

	2021	2020
Number of active College members	14	13
Member contribution rate (percentage of salary)		
Integrated rate	9.5%	9.5%
Non-integrated rate	11.7%	11.7%
Member contributions for the year	\$112,091	\$92,784

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. The contribution rate for both employees and employers increased from 8.15% to 9.0% on July 1, 2018.

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:

	2021	2020
Number of active College members	46	42
Member contribution rate (percentage of salary)	9.0%	9.0%
College contribution rate (percentage of salary)	9.0%	9.0%
Member contributions for the year	\$249,018	\$209,005
College contributions for the year	\$249,018	\$209,005

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Notes to Financial Statements
Year Ended June 30, 2021

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

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 aging of accounts receivable at June 30, 2021 and June 30, 2020 was:

	June 30, 2021		June 30, 2020	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 99,418	\$ -	\$ 55,038	\$ -
30-60 Days	-	-	8,571	-
60-90 Days	-	-	1,528	-
Over 90 Days	14,334	7,915	21,438	4,932
Government receivables	52,701	-	54,980	-
Total	\$ 166,453	\$ 7,915	\$ 141,555	\$ 4,932
Net	\$ 158,538		\$ 136,623	

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.

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.

12. RISK MANAGEMENT (continued)

The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2021			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	\$ 126,248	\$ 126,248	\$ -	\$ -
Accounts payable and accrued liabilities	234,502	-	-	-
Total	\$ 360,750	\$ 126,248	\$ -	\$ -

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, 2021 or June 30, 2020.

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 24, 2020, and the Minister of Advanced Education on September 10, 2020. The budget figures are unaudited.

14. 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, or designated assets, are included in the accumulated surplus presented in the statement of financial position.

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

Details of accumulated surplus are as follows:

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

14. ACCUMULATED SURPLUS (continued)

Cumberland College Schedule of Accumulated Surplus for the year ended June 30, 2021				
	June 30 2020	Additions During the Year	Reductions During the Year	June 30 2021
Invested in Tangible Capital Assets				
Net Book Value of Tangible Capital Assets	\$ 5,315,075	\$ 100,193	\$ (211,150)	5,204,118
Less: Debt owing on Tangible Capital Assets	-	-	-	-
	<u>5,315,075</u>	<u>100,193</u>	<u>(211,150)</u>	<u>5,204,118</u>
Designated Assets				
Capital Projects:				
Melfort campus development	246,500	-	-	246,500
Melfort campus	341,463	-	-	341,463
Nipawin facility	180,759	-	-	180,759
Preventative Maintenance and Renewal	14,993	-	(14,993)	0
	<u>783,715</u>	<u>-</u>	<u>(14,993)</u>	<u>768,722</u>
Other:				
Operations	414,342	-	(210,405)	203,937
Vehicles	70,000	-	(29,960)	40,040
Enterprise Resource Planning System	143,000	143,000	-	286,000
Technology	120,000	-	(6,052)	113,948
Programs and Services	308,123	-	-	308,123
ABE	132,193	-	(132,193)	-
ABE on reserve	337,668	-	(138,871)	198,797
ESWP	-	177,205	-	177,205
ESL	-	-	-	-
Skills Training	419,421	116,899	-	536,320
Learner support	374,994	5,000	(3,476)	376,518
Scholarships-ministry	20,825	-	(20,825)	-
Scholarships-donors	19,401	21,438	-	40,839
Building operating maintenance	100,000	-	-	100,000
Professional development	75,000	39,918	-	114,918
Elder in Residence- New Horizons	24,888	25,000	(5,607)	44,281
Strategic Initiatives	128,157	-	-	128,157
Coalition Initiatives	190,000	-	(70,447)	119,553
Staff Contingency	-	-	-	-
	<u>2,878,012</u>	<u>528,460</u>	<u>(617,836)</u>	<u>2,788,636</u>
Total	<u>3,661,727</u>	<u>528,460</u>	<u>(632,829)</u>	<u>3,557,358</u>
Unrestricted Operating Surplus	<u>200,000</u>	<u>628,653</u>	<u>(628,653)</u>	<u>200,000</u>
Total Accumulated Surplus from Operations	<u>\$ 9,176,802</u>	<u>\$ 1,257,306</u>	<u>\$ (1,472,632)</u>	<u>\$ 8,961,476</u>

15. CONTRACTUAL RIGHTS

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

The College has the following contractual rights:

	2022	2023	2024	2025	Total
Program Delivery	\$112,087	\$115,120	\$116,526	\$117,979	\$461,712
Total Contractual Rights	\$112,087	\$115,120	\$116,526	\$117,979	\$461,712

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

	2022	2023	2024	2025	Total
Melfort Lease	\$84,047	-	-	-	\$84,047
Total Contractual Obligations and Commitments	\$84,047	-	-	-	\$84,047

17. RELATED PARTIES

These financial statements include transactions with related parties. The college is related to all Saskatchewan Crown Agencies such as ministries, corporations, board, and commissions under the common control of the Government of Saskatchewan, as well as its key management personnel and close family members. Additionally, the College is related to organizations where they have key management personnel and/or close family members in common.

(a) 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. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

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

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

CUMBERLAND COLLEGE
Notes to Financial Statements
Year Ended June 30, 2021

Cumberland College
Schedule of Revenues and Expenses by Function (Schedule 1)
for the year ended June 30, 2021

18. STATEMENT OF REMEASUREMENT GAINS AND LOSSES

The financial statements do not include a Statement of Remeasurement Gains and Losses since there were no unrealized changes in fair value.

19. COVID-19 DISCLOSURE

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

	2021 Actual											2021 Actual	2021 Budget	2020 Actual	
	General	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing				
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel								
Revenues (Schedule 2)															
Provincial government	\$ 2,551,500	\$ 816,246	\$ 186,754	\$ 1,400,000	\$ 45,000	\$ 199,424	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 5,221,924	\$ 5,053,600	\$ 5,196,001
Federal government	-	-	-	-	110,341	-	-	-	-	-	-	-	110,341	135,207	95,704
Other	174,686	281,741	412,000	350	38,220	21,847	-	401,014	59,764	-	-	-	1,389,622	1,393,118	1,332,180
Total Revenues	2,726,186	1,097,987	598,754	1,400,350	193,561	221,271	-	401,014	82,764	-	-	-	6,721,887	6,581,926	6,623,886
Expenses (Schedule 3)															
Agency contracts	-	60,534	263,617	1,090	511	1,350	-	222,726	-	-	-	-	549,828	428,614	671,027
Amortization	208,650	-	-	-	-	-	-	-	-	-	-	-	208,650	205,000	206,145
Equipment	109,915	708	1,026	1,449	4,061	982	189	377	-	-	-	-	118,707	102,774	65,209
Facilities	185,713	14,509	325	9,249	3,321	-	-	10,440	-	-	-	-	223,557	286,297	221,369
Information technology	87,792	464	-	60,716	4,502	-	-	-	-	-	-	-	153,474	189,792	134,882
Operating	280,952	85,685	29,393	22,449	10,549	28,944	860	37,193	-	-	-	-	496,025	680,664	588,028
Personal services	2,034,770	780,850	209,339	1,424,029	154,982	308,185	85,044	92,424	97,350	-	-	-	5,186,973	5,479,358	4,770,906
Total Expenses	2,907,792	942,750	503,700	1,518,982	177,926	339,461	86,093	363,160	97,350	-	-	-	6,937,214	7,372,499	6,657,566
Surplus (Deficit) for the year	\$ (181,606)	\$ 155,237	\$ 95,054	\$ (118,632)	\$ 15,635	\$ (118,190)	\$ (86,093)	\$ 37,854	\$ (14,586)	\$ -	\$ -	\$ -	\$ (215,327)	\$ (790,573)	\$ (33,680)

Cumberland College
Schedule of General Expenses by Functional Area (Schedule 4)
for the year ended June 30, 2021

	2021 General Actual				2021 Total General Actual	2021 Total General Budget	2020 Total General Actual
	Governance	Operating and Administration	Facilities and Equipment	Information Technology			
Agency Contracts							
Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization							
Amortization Expense	-	211,150	-	-	211,150	205,000	206,145
Loss (Gain) on Disposal of Asset	-	(2,500)	-	-	(2,500)	-	-
	-	208,650	-	-	208,650	205,000	206,145
Equipment							
Equipment (non-capital)	-	-	19,396	51,935	71,331	12,000	14,417
Rental	-	-	35,795	1,892	37,687	54,184	44,350
Repairs and maintenance	-	-	897	-	897	740	-
	-	-	56,088	53,827	109,915	66,924	58,767
Facilities							
Building supplies	-	-	13,785	-	13,785	21,700	14,153
Grounds	-	-	4,596	-	4,596	7,800	6,644
Janitorial	-	-	30,210	-	30,210	33,822	21,624
Rental	-	-	61,970	-	61,970	66,700	55,273
Repairs & maintenance buildings	-	-	22,721	-	22,721	20,753	19,145
Utilities	-	-	52,431	-	52,431	70,000	61,985
	-	-	185,713	-	185,713	220,775	178,824
Information Technology							
Computer services	-	-	-	20,322	20,322	15,357	5,741
Equipment (non-capital)	-	947	-	20,317	21,264	9,310	59,030
Materials & supplies	-	-	-	15,086	15,086	-	14,399
Repairs & maintenance	-	-	-	-	-	4,000	-
Software (non-capital)	-	1,073	-	30,047	31,120	35,725	22,037
	-	2,020	-	85,772	87,792	64,392	101,207
Operating							
Advertising	102	18,844	-	-	18,946	15,200	11,945
Association fees & dues	3,702	2,536	-	-	6,238	4,171	6,182
Bad debts	-	4,504	-	-	4,504	-	4,667
Financial services	-	22,328	-	34	22,362	18,360	18,252
In-service (includes PD)	260	-	-	-	260	5,450	735
Insurance	2,157	34,571	-	-	36,728	35,535	34,574
Materials & supplies	184	62,276	-	-	62,460	42,970	50,435
Postage, freight & courier	-	7,389	-	61	7,450	6,200	6,723
Printing & copying	-	410	-	-	410	3,150	608
Professional services	5,307	37,590	-	-	42,897	46,019	60,313
Resale items	-	1,344	-	-	1,344	2,000	1,872
Subscriptions	-	1,079	-	-	1,079	2,400	372
Telephone & fax	-	48,654	-	725	49,379	46,492	45,617
Travel	571	17,545	-	1,857	19,973	90,891	66,377
Other	-	6,922	-	-	6,922	28,937	8,112
	12,283	265,992	-	2,677	280,952	347,775	316,785
Personal Services							
Employee benefits	487	307,021	-	26,157	333,665	380,846	285,622
Honoraria	10,935	2,627	-	-	13,562	31,710	18,148
Salaries	-	1,520,921	-	143,068	1,663,989	1,576,288	1,434,759
Other	-	23,554	-	-	23,554	64,434	30,196
	11,422	1,854,123	-	169,225	2,034,770	2,053,278	1,768,725
Total General Expenses	\$ 23,705	\$ 2,330,785	\$ 241,801	\$ 311,501	\$ 2,907,792	\$ 2,958,144	\$ 2,630,454

Performance Measures

University

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment	111.7	106.0	131.0
Participation Rate % of Total College Enrollment	19.0%	19.0%	25.4%
Student Enrollment (Expressed in FLE's)	64.3	73.5	45.9
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in University courses)	38.0%	38.6%	31.3%

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

Industry Credit

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment (distinct bodies)	296	348	240
Full-Time and Part-Time Enrollment	30.7	16.0	31.0
Casual Enrollment	265.7	269.7	209.0
Student Enrollment (expressed in Full Load Equivalent)	8.1	8.5	8.3
Participation Rate (% of total College Enrollment)	5.0%	5.1%	6.0%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)**	35.0%	35.5%	19.4%
Graduates (full-time and part-time)	28.0	28.4	29.0
Graduation Rate (% of those graduated, casual not included)	93.0%	94.4%	93.6%
Proportion of Aboriginal Graduates (among all graduates)**	37.0%	37.6%	20.7%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among aboriginal enrollments)	100.0%	100.0%	100.0%
Completers (full-time and part-time)	4.0	3.8	2.0
Completion Rate (% of those completed; casual not included)	12.0%	11.4%	6.5%

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

Skills Training Non-Credit

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment (includes casual: distinct bodies)	185.7	35	47
Student Enrollment (expressed in Full Load Equivalents)	6.0	1.2	7.0

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

Institute Credit

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment (includes casual: distinct bodies)	214	144	163
Student Enrollment (expressed in Full Load Equivalents)**	103.46	84.29	70.6
Participation Rate (% of total College enrollment)	37.0%	37.6%	31.7%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)	35.0%	35.5%	43.6%
Graduates (full-time and part-time: casual not included)	51.0	51.8	49.00
Graduation Rate (% of those graduated, full time and part time only casual not included)**	23.8%	24.2%	30.1%
Graduation Rate of those eligible to graduate	63.3%	64.2%	81.7%
Graduation Rate (Full-time students only)	53.2%	54.0%	63.0%
Graduation Rate of those eligible to graduate (full-time students only)	62.8%	63.7%	81.0%
Graduation Rate (Part-time students only)***	8.8%	8.9%	5.3%
Graduation Rate of those eligible to graduate (part-time students only)	80.1%	81.3%	86.0%
Proportion of Aboriginal Graduates (among all graduates)	17.0%	17.3%	20.4%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among Aboriginal enrollments)	14.0%	14.2%	14.1%
Completers (full-time and part time only, casual not included)	85.3	57.9	68.0
Completion Rate (% of those completed; casual not included)	40.2%	40.8%	41.7%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	82%	83.2%	82.4%
Aboriginal Employment Rate (% of Aboriginal graduates contacted who were employed; does not include those in further training)	61.0%	61.9%	75.0%
Pursuing Further Training (based on number contacted)	1.0	1.02	0.0
Pursuing Further Education (% of those contacted)	19.0%	19.3%	0.0%
Rate of Aboriginal Graduates Going on to Further Training (% calculated among Aboriginal Graduates)	6.0%	6.1%	0.0%

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

**The graduation rate decreased this year with a number of carryover programs and even more programs where students complete, not graduate.

***The part time graduation rate is low as few part-time students are eligible to graduate.

ABE Non-credit

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment (includes casual: distinct bodies)	145	68	62
Student Enrollment (expressed in Full Load Equivalents)	55.4	25.3	21.8
Completers (Full and Part time only: Casual not included)	89.0	41.9	48.0
Completion Rate (% of those completed, casual not included)	61.0%	62.0%	77.4%

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

ABE Credit

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Total Enrollment (includes casual: distinct bodies)	230	99	190
Student Enrollment (expressed in Full Load Equivalents)	167.9	87.6	141.7
Participation Rate (% of total College enrollment)	39.0%	39.6%	36.9%
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in programs)	82.0%	83.2%	79.5%
Graduates (full-time and part-time: Casual not included)	59.0	59.9	46.00
Graduates (full-time)	54.0	54.8	44.00
Graduates (part-time)	3.0	3.0	2.0
Graduation Rate (% of those graduated, part-time and full-time only casual not included)**	27.0%	27.4%	24.2%
Graduation Rate (% of full-time students graduated)	35.0%	35.5%	31.7%
Graduation Rate (% of part-time students graduated)	4.0%	4.1%	3.9%
Proportion of Aboriginal Graduates (among all graduates)	69.0%	70.0%	80.4%
Aboriginal Graduation Rate (among aboriginal enrolments)	22.0%	22.3%	24.5%
Completers (full-time and part-time only, casual not included)	72.0	73.1	42.0
Completion Rate (% of those completed; casual not included)	32.0%	32.5%	22.1%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	68.0%	69.0%	53.3%
Aboriginal Employment Rate (among aboriginals only)	49.0%	49.7%	57.1%
Pursuing Further Training (based on number contacted)	26.0	26.4	18.0
Pursuing Further Training (% of those contacted)	78.0%	79.2%	69.2%
Pursuing Further Training Among Abor Grads Rate (among aboriginals only)	77.0%	78.2%	70.0%

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

** As K-12 courses are being added into ANE level 3 there are fewer students eligible to graduate.

Learner Services

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Student Satisfaction Surveys (very good to Excellent)	99.7%	100.0%	100.0%
Number of Scholarships and Bursaries (actual number awarded)	90.3	91.2	82.0
Value of Scholarships and Bursaries (actual amount awarded)	\$104,100	\$105,141	\$93,850

*3 Year Baseline includes program years: 2015-16, 2016-17, 2017-18

Participant Hours

Performance Measure	3 Yr. Avg. Baseline*	2020-21 Target	2020-21 Actuals
Participant Hours	261999	225729	190077
Number of Youth (30 years of age and under) enrolled	671	580	494
Number of Learners enrolled in skills training programs	584	445	450
Exam invigilations (distance learning)	429	434	95
Total Exam invigilations (ACUPLACER, GED & SAT's)	469	473	139
Total Learner Services Contacts	23009	23239	30236

*3 Year Baseline includes program years: 2017-18, 2018-19, 2019-20

Cumberland College Student Enrollments 2020-21

Total Student Enrollment									
Program Groups		Number of Students Enrolled							
		2020-21				2019-20			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit								
	Institute Credit - Sask Polytech	24	118	0	58.47	70	146	2	97.73
	Institute Credit - Lakeland	21	0	0.0	12.09	14			7.47
	Total Institute Credit	45	118	0	70.56	84	146	2	105.20
	Industry Credit	0	31	209	8.32	0	15	223	5.99
ADULT BASIC EDUCATION	Non-Credit	0	34	13	6.71	0	3	12	0.74
	TOTAL SKILLS TRAINING	45	183	222	85.59	84	164	237	111.93
	BE Credit								
	Adult 12	86	35	0.0	81.63	129	67	0.0	134.68
	BE 10	53	16	0.0	60.06	45	8	0.0	47.68
UNIVERSITY	Academic GED								
	Total BE Credit	139	51	0	141.69	174	75	0	182.36
	BE Non-Credit								
	Employability/Life Skills								
	English Language Training	30	2	0.0	6.11	37	7	0.0	8.58
ADULT BASIC EDUCATION	General Academic Studies	26	4	0.0	15.65	61	16	0.0	43.33
	Total BE Non-Credit	56	6	0	21.76	98	23	0	51.91
	TOTAL ADULT BASIC EDUCATION	195	57	0	163.45	272	98	0	234.27
	TOTAL UNIVERSITY	43	88	0	45.86	62	46	0	71.60
	TOTAL ENROLLMENT	283	328	222	294.9	418	308	237	417.8

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

Student Enrollment: Melfort Campus									
Program Groups		Number of Students Enrolled							
		2020-21				2019-20			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	7	57	0	29.26	44	50	2	58.34
	Institute Credit - Lakeland	11	0	0.0	7.33	14			7.47
	Industry Credit	0	25	100	5.60	0	11	120	3.25
	Non-Credit	0	0	3	0.17	0	1	3	0.18
	TOTAL SKILLS TRAINING	18	82	103	42.36	58	62	125	69.24
ADULT BASIC EDUCATION	ABE Credit								
	Adult 12	32	9	0	32.60	68	17	0	70.64
	BE 10	14	3	0	13.92	3	0	0	1.76
	Total ABE Credit	46	12	0	46.53	71	17	0	72.40
	ABE Non-Credit								
English Language Training	2	0	0	0.67	11	0	0	3.46	
General Academic Studies					19	0	0	16.30	
Total ABE Non-Credit	2	0	0	0.67	30	0	0	19.76	
TOTAL ADULT BASIC EDUCATION	48	12	0	47.20	101	17	0	92.16	
UNIVERSITY									
	TOTAL UNIVERSITY	43	74	0	43.06	46	35	0	56.70
TOTAL ENROLLMENT		109	168	103	132.62	205	114	125	218.09

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

Student Enrollment: Nipawin Campus									
Program Groups		Number of Students Enrolled							
		2020-21				2019-20			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	8	38	0	11.77	19	56	0	24.36
	Industry Credit	0	0	71	1.73	0	0	73	1.73
	Non-Credit	0	4	9	0.77	0	2	8	0.50
	TOTAL SKILLS TRAINING	8	42	80	14.27	19	58	81	26.58
ADULT BASIC EDUCATION	ABE Credit								
	Adult 12	37	24	0	32.60	37	48	0	39.46
	BE 10	28	12	0	33.57	38	8	0	43.58
	Academic GED								
	Total ABE Credit	65	36	0	66.18	75	56	0	83.04
ABE Non-Credit									
English Language Training	7	2	0	2.16	7	3	0	0.55	
General Academic Studies	26	4	0	15.65	31	13	0	15.92	
Total ABE Non-Credit	33	6	0	17.81	31	13	0	15.92	
TOTAL ADULT BASIC EDUCATION	98	42	0	83.99	106	69	0	98.96	
UNIVERSITY									
	TOTAL UNIVERSITY	0	9		1.50	13	15	0	13.60
TOTAL ENROLLMENT		106	93	80	99.76	138	142	81	139.15

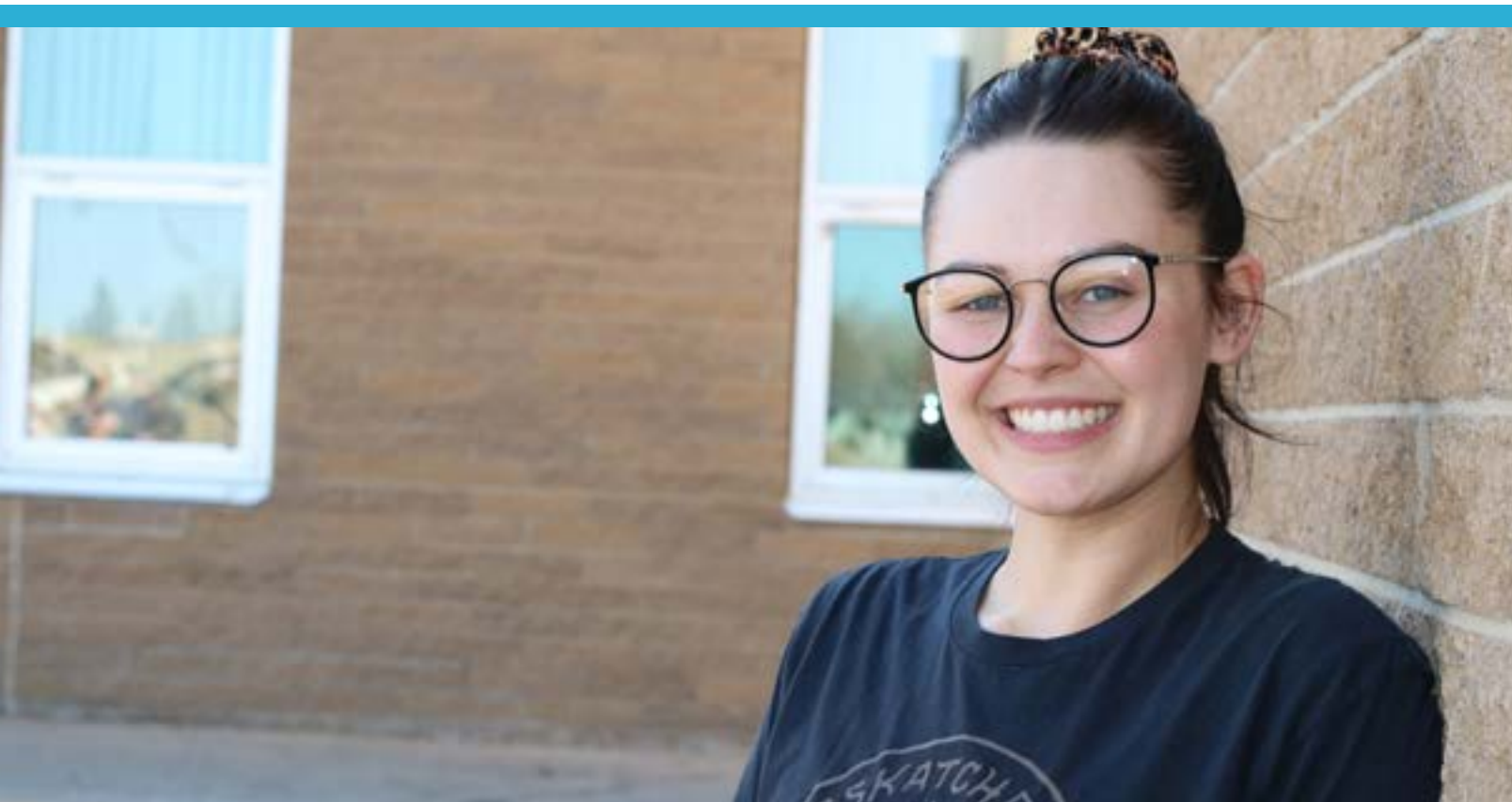
Key: FT = Full Time; PT = Part Time; FLE = Full Load Equivalent

Student Enrollment: Tisdale Campus									
Program Groups		Number of Students Enrolled							
		2020-21				2019-20			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit								
	Sask Polytech	9	23	0	17.44	7	41	0	15.03
	Lakeland	10	0	0	4.76				
	Total Institute Credit	19	23	0	22.20	7	41	0	15.03
	Industry Credit	0	0	54	0.99	0	3	45	1.01
	Non-Credit	0	30	2	5.77	0	0	1	0.07
	TOTAL SKILLS TRAINING	19	53	56	28.96	7	44	46	16.11
ADULT BASIC EDUCATION	ABE Credit								
	Adult 12	17	3	0	16.43	24	2	0	24.58
	BE 10	11	1	0	12.56	4	0	0	2.34
	Total ABE Credit	28	4	0	28.99	28	2	0	26.92
	ABE Non-Credit								
	Employability/Life Skills								
	English Language Training	21	0	0	3.28	19	6	0	4.56
	General Academic Studies					11	3	0	11.11
	Total ABE Non-Credit	21	0	0	3.28	30	9	0	15.68
	TOTAL ADULT BASIC EDUCATION	49	4	0	32.27	58	11	0	42.60
UNIVERSITY									
	TOTAL UNIVERSITY	0	5	0	1.30	1	4	0	1.30
TOTAL ENROLLMENT		68	62	56	62.53	66	59	46	60.00

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

Equity Participation Enrollments																									
Program Groups		Number of Students Enrolled																							
		2020-21												2019-20											
		Aboriginal			Visible Minority			Disability			Total Enrollment			Aboriginal			Visible Minority			Disability			Total Enrollment		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
SKILLS TRAINING	Institute Credit																								
	Sask Polytech	10	57	0	2	9	0	1	8	0	24	123	0	30	59	0	4	5	0	3	6	0	73	151	2
	Lakeland	9	0	0	0	0	0	1	0	0	26	0	0	7	0	0	0	0	0	0	0	0	14	0	0
	Total Institute Credit	19	57	0	2	9	0	2	8	0	50	123	0	37	59	0	4	5	0	3	6	0	87	151	2
	Industry Credit	0	6	31	0	2	5	0	0	8	0	31	209	0	5	50	0	1	10	0	1	15	0	15	223
	Skills Training Non-Credit	0	13	2	0	0	0	0	2	0	0	35	13	0	0	1	0	0	0	0	0	0	0	3	12
	TOTAL SKILLS TRAINING	19	76	33	2	11	5	2	10	8	50	189	222	37	64	51	4	6	10	3	7	15	87	169	237
ADULT BASIC EDUCATION	ABE Credit:																								
	Adult 12	63	30	0	2	0	0	6	0	0	86	35	0	96	63	0	0	1	0	6	3	0	129	67	0
	Adult 10	43	14	0	0	0	0	3	3	0	53	16	0	43	8	0	0	0	0	3	0	0	45	8	0
	Academic GED																								
	Total ABE Credit	106	44	0	2	0	0	9	3	0	139	51	0	139	71	0	0	1	0	9	3	0	174	75	0
	ABE Non-Credit:																								
	Employability/Life Skills																								
	English Language Training	0	0	0	6	2	0	0	0	0	30	2	0	0	0	0	3	0	0	0	0	0	37	7	0
General Academic Studies	25	4	0	0	0	0	4	0	0	26	4	0	58	16	0	1	0	0	9	1	0	61	16	0	
	Total ABE Non-Credit	25	4	0	6	2	0	4	0	0	56	6	0	58	16	0	4	0	0	9	1	0	98	23	0
	TOTAL ADULT BASIC EDUCATION	131	48	0	8	2	0	13	3	0	195	57	0	197	87	0	4	1	0	18	4	0	272	98	0
UNIVERSITY																									
	TOTAL UNIVERSITY	24	19	0	1	11	0	0	12	0	43	88	0	21	18	0	3	0	0	3	3	0	62	46	0
TOTAL ENROLLMENT		174	143	33	11	24	5	15	25	8	288	334	222	255	169	51	11	7	10	24	14	15	421	313	237

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



Student Success																									
Program Groups		Number of Students Enrolled																							
		2020-21												2019-20											
		Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training		
		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
SKILLS TRAINING	Institute Credit																								
	Sask Polytech	2	64	0	18	14	0	15	42	0	0	7	0	9	115	2	33	5	0	18	52	0	1	5	0
	Other	2	0	0	17	0	0	13	0	0	7	0	0												
	Total Institute Credit	4	64	0	35	14	0	28	42	0	7	7	0	9	115	2	33	5	0	18	52	0	1	5	0
	Industry Credit	0	7	53	0	29	171	0	11	0	0	0	0	0	2	31	0	14	188	0	5	0	0	0	0
	Total Non-Credit	0	33	12	0	0	0	0	1	0	0	0	0	0	3	12	0	0	0	0	0	0	0	0	0
TOTAL SKILLS TRAINING	4	104	65	35	43	171	28	54	0	7	7	0	9	120	45	33	19	188	18	57	0	1	5	0	
ADULT BASIC EDUCATION	ABE Credit:																								
	Adult 12	20	3	0	25	1	0	16	0	0	7	1	0	45	33	0	50	1	0	10	2	0	31	26	0
	Adult 10	19	0	0	19	1	0	4	0	0	22	1	0	15	0	0	23	0	0	1	0	0	31	0	0
	Academic GED																								
	Total ABE Credit	39	3	0	44	2	0	20	0	0	29	2	0	60	33	0	73	1	0	11	2	0	62	26	0
	Basic Education Non-Credit:																								
	Employability/Life Skills				na	na	na	na	na	na	na	na	na	31	0	0	na	na	na	na	na	na	na	na	na
	English Language Training	25	0	0	na	na	na	na	na	na	na	na	na	31	0	0	na	na	na	na	na	na	na	na	na
General Academic Studies	23	0	0	na	na	na	0	0	0	8	0	0	40	0	0	0	0	0	3	0	0	20	0	0	
Total ABE Non-Credit	48	0	0	0	0	0	0	0	0	8	0	0	71	0	0	0	0	0	3	0	0	20	0	0	
TOTAL ADULT BASIC EDUCATION	87	3	0	44	2	0	20	0	0	37	2	0	131	33	0	73	1	0	14	2	0	82	26	0	
UNIVERSITY																									
	TOTAL UNIVERSITY	16	84	0	20	5	0	na	na	na	na	na	na	27	51	0	0	0	0	na	na	na	na	na	na
TOTAL ENROLLMENT		107	191	65	99	50	171	48	54	0	44	9	0	167	204	45	106	20	188	32	59	0	83	31	0

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

Student Success by Equity Participation																					
Program Groups		Number of Students Enrolled																			
		2020-21									2019-20										
		Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability				
		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G		
SKILLS TRAINING	Institute Credit																				
	Institute Credit - Sask Polytech	67	23	10	11	5	1	10	3	2	89	43	15	9	5	0	9	6	1		
	Institute Credit - Other	10	0	5	0	0	0	1	0	1											
	Total Institute Credit	77	23	15	11	5	1	11	3	3	89	43	15	9	5	0	9	6	1		
	Industry Credit	39	15	34	7	2	5	8	2	8	55	3	51	11	1	10	16	1	15		
	Total Non-Credit	15	15	0	0	0	0	2	2	0	1	1	0	0	0	0	0	0	0		
TOTAL SKILLS TRAINING	131	53	49	18	7	6	21	7	11	145	47	66	20	6	10	25	7	16			
ADULT BASIC EDUCATION	ABE Credit:																				
	Adult 12	93	8	19	2	1	1	6	3	2	159	66	32	1	0	0	9	4	3		
	Adult 10	57	13	17	0	0	0	6	0	3	51	14	22	0	0	0	3	0	2		
	Academic GED																				
	Total ABE Credit	150	21	36	2	1	1	12	3	5	210	80	54	1	0	0	12	4	5		
	ABE Non-Credit:																				
	Employability/Life Skills																				
	English Language Training	0	0	0	8	4	0	0	0	0	0	0	0	3	2	0	0	0	0		
General Academic Studies	29	23	0	0	0	0	4	3	0	74	39	0	1	1	0	10	5	0			
Total ABE Non-Credit	29	23	0	8	4	0	4	3	0	74	39	0	4	3	0	10	5	0			
TOTAL ADULT BASIC EDUCATION	179	44	36	10	5	1	16	6	5	284	119	54	5	3	0	22	9	5			
UNIVERSITY																					
	TOTAL UNIVERSITY	43	31	5	12	12	0	12	12	0	39	28	0	3	2	0	6	4	0		
TOTAL ENROLLMENT		353	128	85	40	24	7	49	25	16	468	194	120	28	11	10	53	20	21		

Key: E = Enrollment; C = Completers; G = Graduates

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.

B. Ed.: Bachelor of Education

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

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

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

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

ECE: Early Childhood Education

EMP: Emergency Measures Plan

ESL: English as a Subsequent Language

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

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

LINC: Language Instruction for Newcomers to Canada

MMIWG: Missing and Murdered Indigenous Women and Girls

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

OSD: Orange Shirt Day

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

PBLA: Portfolio Based Language Assessment

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

PSAB: Public Sector Accounting Benchmark

PTA: Provincial Training Allowance

SAO: Senior Academic Officer

SBO: Senior Business Officer

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.

U of R: University of Regina

U of S/USask: University of Saskatchewan

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