

**CUMBERLAND COLLEGE ANNUAL REPORT**

**2021-22**





# Letter of Transmittal

November 7, 2022

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

Dear Minister Wyant:

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

Respectfully submitted,

Corinna Stevenson  
Chairperson, Board of Governors

# Coalition Purpose, Vision, Mission and Values

## OUR PURPOSE

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

## OUR VISION

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

## OUR MISSION

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

## 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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# Board of Directors



Corinna Stevenson  
Board Chairperson  
Melfort



Ray Sass  
Board Co-Chairperson  
Yorkton



Lori Kidney  
Board of Governor  
Tisdale



Brian Hicke  
Board of Governor  
Melville



Wendy Becenko  
Board of Governor  
Kamsack

## Board Activities

Regular Board Meetings: 8  
Governance and Risk Committee Meetings: 3  
Finance and HR Committee Meetings: 3  
Special Joint Board Meetings: 1  
Annual General Meeting: June 9, 2022

## Board Appointments

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

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

## Highlights of the year include:

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

Cumberland College and Parkland College formed a coalition in October 2018 to explore collaborative leadership. The goal was to serve as a pilot to inform the regional college system. In the last three years, we have learned that a united college would better promise an innovative and sustainable future for rural, northern and Indigenous learners, employers and communities. In January 2022, we communicated the intent to map out a merger path for our colleges.

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

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

# Message from the President and Chairperson

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

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

Some highlights of the year are:

1. Continued focus on the Coalition Strategic Plan 2020-2025.
2. Yearend financial statements supporting a below-budget deficit of \$93,856 despite lower tuition and training revenues.
3. Second year offering a joint Coalition program, Office Administration. This certificate program was delivered fully remote to deliver quality education to students at Cumberland and Parkland. 92% of learners indicate they would recommend this program to others.
4. Launch of the IATEC (Indigenous Access & Transition Education Certificate) course designed to prepare students for university level studies through a partnership with James Smith Cree Nation, First Nations University of Canada, University of Regina and Eastside Limb.
5. Partnerships with Bell Let's Talk and Royal Bank of Canada provided increased opportunities to students.
6. 86% of Cumberland College students indicated they were satisfied with their overall college experience.
7. Collaboration of Coalition joint staff activities that celebrated employees, showed appreciation and recognition of their service, and increased professional development opportunities.
8. ABE credit programs had an 80.8% Aboriginal participation rate with ABE Aboriginal Graduates representing 63.6% of all ABE Graduates. Institute Credit programs had 38.2% Aboriginal participation rate and University Studies had a 27.4% Aboriginal participation rate (the percentage of Aboriginal people within the Cumberland College region is 17 %).
9. Youth Care Work Certificate students completed a long and arduous multiyear journey due to the pandemic interruption of their practicums. The students persevered and completed their practicum despite the delays to attain well deserved certificates.
10. Two Cumberland College staff members were elected as co-presidents of the Advisor Association of Saskatchewan.



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



Corinna Stevenson  
Board Chairperson

11. Successful partnerships resulting in grants with National Indian Brotherhood and The Government of Canada's New Horizons for Seniors Program, allowing for increased educational opportunities on ReconciliAction, Inclusion, Diversity and Equity.
12. \$107,000 in scholarships were awarded to Cumberland College students.

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

Join us in celebrating these accomplishments.

Sincerely,

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

Ms. Corinna Stevenson  
Chairperson, Board of Directors



# Operating Environment

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

Academic programs experienced reduced numbers in the ABE and post-secondary programs due to impacts of the pandemic. Some students did extremely well in the online world; however, we learned that face-to-face instruction is valuable and necessary for our remote and rural learners and communities.

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

Cumberland College's budget projection was that it would operate another year at a significant deficit due to the impact of increased operational costs, reduced student numbers, and reduced revenue generation. Through prudent fiscal management, the College recorded an actual minor deficit of \$93,856.

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

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

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







University Students



# Coalition Strategic Plan 2020-25

Early upon entering the second year of the Strategic Plan and COVID-19, the Board of Governors identified two main strategic priorities of focus; “Use Evidence-Based Decision making to drive decisions regarding programs, infrastructure, staffing and training to ensure student success” and “Create and implement a comprehensive marketing, recruitment, and retention strategy that strengthens the Coalition brand and engages learners from prospective students to alumni”.

Highlights are outlined within this report.

## Goal #1

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

Objective 1:	Create and implement a comprehensive employer engagement strategy that is mutually beneficial to learners, staff and partners
Pillar:	Employer-Focused
Steward:	Vice President, External Relations
Initiatives:	<ol style="list-style-type: none"><li>1. Develop an employer engagement strategy</li><li>2. Establish advisory committees to engage employers in program selection, delivery, and graduate employability</li><li>3. Develop a Work Integrated Learning (WIL)</li></ol>

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

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

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



## Goal #2

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

**Objective 3:** Contribute to building an innovation culture in learners, staff, and partners through training and practical experiences

**Pillar:** Catalyst

**Steward:** Vice President, People & Culture

**Initiatives:**

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

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

**Objective 4:** Use evidence-based decision making to drive decisions regarding programs, infrastructure, staffing, and training to ensure student success

**Pillar:** Student Success

**Steward:** Vice President, Finance, Facilities & I.T.

**Initiatives:**

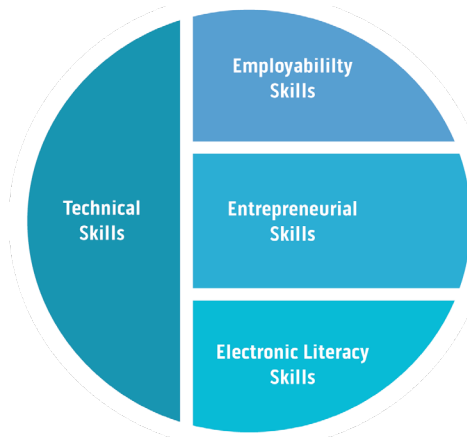
1. Develop methodology and costing models to inform decision making.
2. Develop a comprehensive data management strategy.

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

### Goal #3

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

**Objective 5:** Create and implement programming and services to develop “E-Shaped Learners”



Pillar: Student Success

Steward: Vice President, Programs, Students & Indigenous

Initiatives:

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

**Objective 6:** Create and implement a comprehensive marketing, recruitment, and retention strategy that strengthens the Coalition brand and engages learners from prospective students to alumni

Pillar: Marketing and Branding

Steward: Vice President, External Relations

Initiatives:

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







# Commitment to Inclusive Programming - A Welcoming Place for All

Cumberland College recognizes that our diversity adds value and makes us stronger. We embrace and appreciate the diversity within our institution and are committed to creating a campus community where all people feel valued and welcome. The newly formed Reconciliation, Inclusion, Diversity and Equity (RIDE) Council and Committees, in partnership with Learner Services and our coalition partners at Parkland College, developed a Terms of Reference and work plan based on the Circle of Courage and the guiding principles of reconciliation, inclusion, diversity and equity. The Inclusive Excellence Principles, previously adopted by the College, became central to laying the foundation for 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 throughout the year to ensure our community created and sustained an inclusive work and learning culture.

## 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 a Medicine Wheel graphic incorporating Cumberland College's vision statement are displayed on each campus;
- Each month a new flag was displayed in honour of various diversity groups or in relation to days of remembrance. Educational materials were displayed to support awareness.

## Reconciliation, Inclusion and Diversity 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;
- Reconciliation - All staff took Four seasons of Reconciliation training as part of their orientation. On-going opportunities for student and staff attendance at virtual workshops, such as the presentation by Chief Cadmus Delorme for Orange Shirt Day.

## Building Partnerships to support principles of RIDE

- 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.

## Reconciliation

- Cumberland College continued its commitment to Indigenization, decolonization and reconciliation initiatives and activities dedicated to placing Indigenous education as a priority and ensuring governance structures recognize and respect Indigenous Peoples.

- Cultural traditions of Indigenous Peoples were implemented through curriculum and learning approaches relevant to learners and communities;
- Students and employees were supported in pursuits to increase understanding and reciprocity among Indigenous and non-Indigenous peoples;
- HR focused on practices to increase the number of Indigenous employees throughout the institution, including Indigenous senior administrators;
- Elder-in-Residence program continued with priorities placed on Indigenous-centered holistic services and learning environments;
- Continued to prioritize enhanced relationships with Indigenous communities in support of self-determination through education, training, and applied research.

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*Cultural traditions of Indigenous Peoples were implemented through curriculum and learning approaches relevant to learners and communities*

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## Learner Services – Cultivating Opportunities for Learning and Building Community

Adaptability, resilience, and commitment are foundational to Learner Services. Staff are dedicated to increasing student engagement, retention, and satisfaction by providing quality, holistic, learner-centered support services responsive to student needs and empowering 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 a successful student. 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 students where they are as they transition to school and then onto the world of work. Ten 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.

As the global pandemic continued in 2021-22, so did the ever-changing restrictions and limitations on service delivery. Learner Services continued to adapt to the changing realities using a blended delivery model to optimize our connection to students. The model fostered safe and meaningful support services and access to student engagement activities vital to campus life. Advising services and workshops were offered face-to-face, by phone and via video conferencing, thus addressing barriers related to safety, access, large geographical distances, and the limitations of a one-size-fits-all service model. A student newsletter, online support database, virtual coffee chat groups and weekly virtual wellness sessions were all created, in addition to the traditional student engagement activities, to keep students connected and informed. Adapted delivery also allowed student support off campus and outside regular school hours. Challenges created by insufficient internet access and limited privacy in liv-



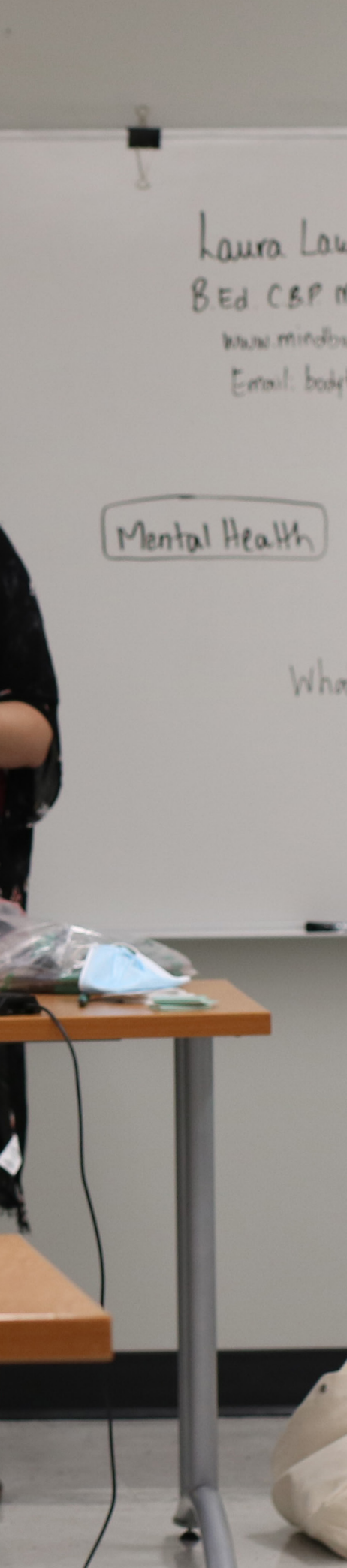












ing environments, among others, negatively impacted aspects of the virtual service delivery model. In response, Learner Services adopted a continuous improvement approach to service delivery using a data collection process to assess student demographics and to facilitate the necessary evolution of the service model. A student demographic survey was developed in partnership with our coalition partners at Parkland College. The survey will be delivered to all students fall 2022 with the goal of capturing cohort and campus-wide levels of need in relation to accessibility, mental health, general health, financial and personal barriers impacting academic success and school satisfaction. Survey data will be instrumental in creating a comprehensive student support plan. The challenges faced over the past year, and the new tools to address current barriers give us hope for those that remain ahead.

Beyond our holistic approach to addressing all aspects of student well-being, Learner Services also made a firm commitment to integrate the principles of reconciliation, inclusion, equity, and diversity (RIDE) into all we do. Priority was placed on providing equal opportunity for all students in an environment where everyone felt comfortable to participate in all aspects of their education. Central to the principles of RIDE was establishing early contact with students and ensuring multiple touch points throughout the application and registration process to support a positive transition to school. Best practices correlate student retention to connection 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. 15+ workshops were delivered to over 400 participants on topics ranging from Developing Personal Safety Plans, Safe Talk, Gratitude, Personality Dimensions, Study Skills, Rise and Shine to Guiding Circles and Career Planning. Differentiated learning supports were provided to those students with disabilities and/or accessibility concerns. Fifty-three students self-identified with a disability that would impact learning. Accommodations included special exam sittings, extended writing time, access to scribes, tutors, and readers, and arranging for specialized software and equipment.

The success of Learner Services has been correlated to our relationships with community partners and external support agencies. Learner Services staff participated in case management processes and made referrals to outside agencies for long-term mental health and addiction support thus extending the menu of support services. Grants and partnerships also increased student programming. Healthy Campus SK partnered in the delivery of the Peer Mentorship Program. Bell Let's Talk Kick-Off Grant resulted in an extensive review of our current mental health practices in relation to the National Standard. The New Horizons for Seniors Program Grant funded numerous activities related to RIDE and the development of a work-integrated learning program for students working with seniors and Elders to capture their memories in a local history book. RBC Future Launch funded a Student Mentor position tasked with mentoring the students working on the NHSP memoir project. Partnership with Gallivan and Associates saw the continuation of a comprehensive student health and dental plan for post-secondary students and the My Wellness Plan for all college students.

# Language Instruction for Newcomers to Canada - Building strong communities and diversified economies

English as a subsequent language (ESL) training was provided to 41 learners, in four different communities, during 2021-22. Numbers gradually increased during the year with immigration to the northeast improving with an influx of families from Ukraine. Thirty-five additional learners were assessed and referred to either LINC Home Study or Online English. Countries of origin included China, India, Korea, Mexico, Moldova, Nicaragua, Philippines, Russia, Ukraine, and Vietnam. English language proficiency, prior school experiences, cultural backgrounds, and pathways to Canada all differed. The college responded to differing needs by providing 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 offered as options to address the unique needs of each learner. Blended program delivery 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 to 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 six hours per week in Melfort from September to December and in Tisdale January to June. 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 speaking following the Canadian Language Benchmarks (CLB). Conversation Circles in Hudson Bay and Tisdale concentrated on community connections with speaking and listening skill development through socialization and conversational English. A summer conversation class was planned for July to meet the language training needs of Ukrainian families moving into the region.

The College continued to network with community partners and organizations to understand barriers faced by newcomers. The Hudson Bay Conversation Class participated in community meetings regarding the upheaval in Ukraine and how communities could provide support. The ESL students in that community were instrumental in bringing awareness to the issues newcomers face when moving to rural SK and to creating a fundraising program that supported Ukrainian families moving into the region. At the forefront of discussion, were the challenges created by large geographical areas, isolation, ability to fit in language classes with a full-time work schedule, lack internet access in rural in remote areas and cultural transitions. The itinerant tutor will continue to work with those students unable to travel to larger centers or qualify for online learning programs. Initial uptake was lower than expected due to the limitations imposed during the pandemic. It is hoped that with reduced health protocols, in-person tutor sessions will resume as intended.











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

Adult Basic Education and Essential Skills programming is integral to meeting the needs of Northeast Saskatchewan. 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, creating stronger opportunities for themselves and their families.

In 2021-22 Cumberland College ran ABE programs in five communities, James Smith Cree Nation, Little Red River First Nation, Melfort, Nipawin, and Tisdale, serving the populations of communities across the Northeast, including Carrot River, Choiceland, Christopher Lake, 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 entering ABE programming in 2021-22, with 44 students graduating. Of students contacted after programming, over 68% were employed, and over 45% intended to pursue further training. Students leave ABE for a wide variety of reasons. This 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. A program highlight illustrating the effectiveness of our new blended and online learning opportunities was our Melfort ABE 12 program which completed the year with an 81.5% completion rate.

The 2021-22 academic year saw us continue to make changes to provide high-quality programming to students who could not attend programming face-to-face regularly. Students again persevered through difficult conditions, including personal and family illness, community lockdowns, 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 and the public to upskill by facilitating standardized exams, such as the GED, SAT, and LPN exams. The College had 18 individual writers complete their GED. SAT exams were facilitated for 11 high school students and local athletes in the region to apply to colleges in other provinces and countries.

The 2021-22 program year also saw the ABE and Essential Skills department begin their work with CICAN on the Pathways to Supportive Care Assistant (SCA) Program. The need for more SCAs (equivalent to SK's Continuing Care Assistant) led CICAN and the Federal Government to develop this new program. Our ABE department worked with the community of Muskoday to complete seven students in this program in the fall, with students fully completing their work placements in the spring of 2022. Our College has continued its partnership with CICAN, and our stats will be available when we complete the program in November of 2022.

The Essential Skills department also worked with Yellow Quill community to provide online employability training and general academic upgrading. It created an add-on program for our Industrial Mechanics students to help build their math capacities prior to the program and to provide additional job readiness training to the graduates. 2021-22 saw ABE & ES partner with the Marguerite Riel Centre in Melfort to broaden our range of clients for ES programming. We offered an essential skills, employability and job readiness program with work placements to clients in Melfort and saw several students gain long-term employment.



# Post-secondary Education: Learners Today; Leaders Tomorrow

Post-secondary Education programming at Cumberland College endeavours to meet the needs of employers, stakeholders, and students in the province's Northeast region of the province. Programming is driven by information and feedback from various 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 pertinent programs that are offered at Cumberland College, and we strive to ascertain that we are addressing regional needs collaboratively and innovatively while continuing to ensure that a student-focused approach is at the forefront of our daily practice. As our coalition with Parkland College moves toward a merger, we are acutely aware of the need to ensure programming is relevant, effective, and efficient.

## 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), the University of Regina (U of R), and First Nations University of Canada (FNUUniv). 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, easy access to professors and advisors, plus additional services such as writing workshops and tutor supports continue to be instrumental in our exceptional learning experience.

University total student enrollments for 2021-2022 were 95 students registered, along with an increased Aboriginal participation rate of 38%. Twenty-three courses were delivered via blended/hybrid 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 outcomes.

In 2021-2022, Cumberland College delivered the first year of a Master of Education (M.Ed.) degree cohort program in Melfort. The program intends to allow students in the region an opportunity to pursue a graduate degree close to home with like-minded classmates. Hosted in partnership with the University of Saskatchewan, the M.Ed. program was designed to address access to advanced teacher training and educational advancement for local school divisions' and First Nations' employees.

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 and Eastside LIMB Outreach. This program is designed to prepare students for further post-secondary studies while receiving introductory university credits. Students who complete the IATEC program usually indicate plans to continue their post-secondary education journey in various areas, including social work and teaching.

## College Programming

Students from the Cumberland College region 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 all stakeholders in the area. Cumberland continues to adapt to many demands and challenges and strategically turn them into opportunities for our students. Thereto that, an overall completion/graduation rate of 79.1% for those eligible to do so was realized in 2021-2022.

## 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 and employer 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-related programming delivered at the College.

### Trades

Specific, trades-based training was provided in the form of two separate iterations of Applied Certificate programs, one Electrician and one Industrial Mechanics. 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 two different offerings of the Office Administration Certificate program; and, and the first year of the second consecutive 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 for the second straight year; this has forged a path for future shared programming opportunities in the coalition and across the province. This business 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 second 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 continuing partnership with Lakeland College's Vermilion campus. The College will be expanding the program through a unique partnership with three other regional colleges, Parkland College; Carlton Trail College; and Great Plains College, starting in Fall 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 a growing list of unique opportunities being explored for the near future in partnership with our coalition partners at Parkland College and beyond.





# 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 2021-22 academic year, Cumberland College provided a wide variety of training initiatives including: 1A Truck Driver (Mandatory Entry-Level Training), professional certificates, safety training (H2S Alive, Fall Protection, Confined Space, and Ground Disturbance), First Aid and CPR, PART, TLR, N95 Mask Fitting, Food Safe, Workplace Etiquette, Service First, Power Engineering, Pesticide Applicator, customized computer training, plus other courses.

Cumberland College's Business Development Team frequently met 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, Early Childhood Education, IA and Driver Education, and safety training courses were popular for the Career Services clients.

The Employer Engagement Coordinator continued to connect with employers to discuss work-integrated learning opportunities and training needs. A series of virtual employer panels were held to inform students and staff about various positions available throughout the region, the educational requirements, and the application procedures.

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

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# 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 can 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 March 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 2021-22 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 several scholarships. The Scholarship and Awards program would not be possible without their support.

In 2021-22, 81 Cumberland College students received 103 awards totalling over \$107,000.

## 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)

Brandt Agriculture  
City of Melfort  
Cornerstone Credit Union  
Jim Pattison Broadcasting Group  
Melfort Family Physicians Group  
Melfort Rotary Club  
Melody Motos  
Nipawin Lions  
Prairie North Coop  
The Allard Foundation  
Town of Kinistino  
Zach Moyer

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

Beeland Coop  
Cumberland College Staff  
Diamond North Credit Union  
Graham Family - Kelly Graham Memorial  
JBN Promotions  
Kinette Club of Melfort  
Kinette Club of Nipawin  
Lake Country Coop  
Lynn Verklan  
Nipawin Royal Purple Lodge No. 67  
R.M. of Kinistino No. 459  
R.M. of Flett's Springs No. 429  
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 Office  
Cumberland Cares Fundraising  
Ferne Warner Memorial  
Mark Hoddenbagh  
Melfort Knights of Columbus  
Newsask Community Futures Development Group  
SGEU Education Sector  
Westand Insurance Group Ltd  
YBEX (Newsask Youth Business Excellence)

***Through the generous support of donors and the Saskatchewan Innovation and Opportunity Scholarship program, \$107 200 in scholarships and awards were presented to Cumberland College University and College students.***





# Human Resources

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

## Staffing

Cumberland College employed fifty-six (56) full-time equivalent (FTE) positions and eighty-one (81) employees in 2021-2022.

Cumberland College continually works toward a representative workforce. In 2021- 2022, the Indigenous Ancestry employment rate at the College was 18.52%.

As part of a strategy to deliver a balanced operating budget, as endorsed by the Coalition Board of Governors, a reorganization of Executive and Management positions took place in April and June, respectively. The Coalition Executive team was reduced from five (5) Vice President positions to four (4), effective June 1, 2022. The Coalition Management team was reduced from twenty (20) positions to sixteen (16) and took effect July 1, 2022. Thirteen of the restructured positions to the Executive and Management team include secondment duties, whereby positions that previously duplicated across both organizations, are now being performed by one position for the Coalition

## Professional Development

Cumberland College is committed to lifelong learning and the development and enrichment of employee knowledge, skills, and abilities. We know leadership development drives organizational results. During the 2021-2022 year, \$20,000 was allocated for College Designated Professional Development.

- As a first step in providing the foundation on the relationship between Canada, Indigenous Peoples, and the Truth and Reconciliation Commission of Canada (TRC), all staff were required to complete the 4 Seasons of Reconciliation training through the First Nations University of Canada. In 2021-2022, the training completion rate was one hundred (100) percent. This training is now incorporated into the College's onboarding process for all new employees.
- Two significant all staff professional development opportunities were held between Parkland College and Cumberland College. Topics included; Empowering Balance and Well-being to Improve Performance, Engagement, Relationships and Results, and Inspiring workplaces: How to Create a Dynamic and Collaborative Culture that Drives Results.
- Advisors and ABE Instructors attended virtual conferences (including but not limited to AASK and SABEA). Other College employees were in attendance and provided presentations at the 2022 CICAN Conference.
- Workshops on technology use and were completed by Cumberland's Instructional Designer, covering a variety of subjects including Microsoft Suite, Zoom, Google Docs, Assistive Technologies, Attendance Databases, OneNote, Teams, Moodle and Brightspace .

## Employee Engagement

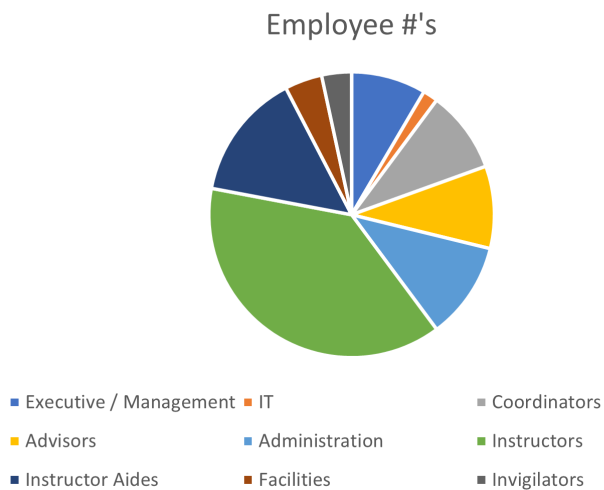
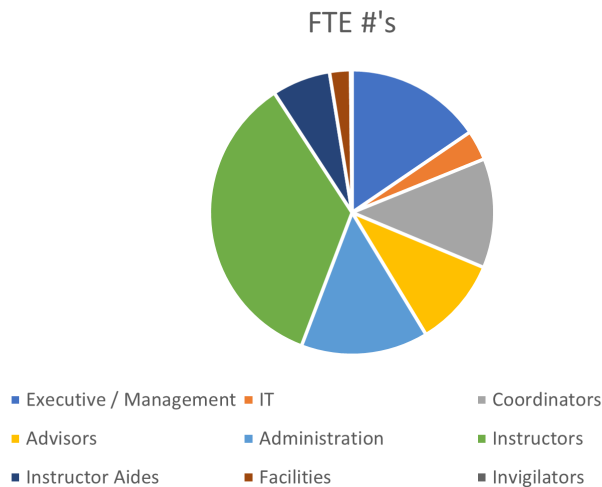
The annual Cumberland College & Parkland College joint Employee Engagement survey measures our employees' positive emotional attachment to the college. This year's results indicated that fifty-eight (58) percent of employees feel positively engaged at work. We know the strength of our culture drives organizational results.

## Staff Recognition

Cumberland College proudly recognized seventeen (17) employees for staff long service awards and two (2) retiree award at the Annual Staff Recognition event. The event recognizes employees for their dedication, commitment and service to adult education and our organization. We know showing appreciation and recognition to our most valuable assets, drives results.

## Retention

Cumberland College retained ninety-seven (97) percent of our employees. This reflects a positive work environment and culture and is consistent with our model whereby we want our employees to join, stay, perform, and adapt.





# Cumberland College Staff 2021-22

## Administration

Mark Hoddenbagh/	President/CEO (on leave)
Alison Dubreuil	Interim President/CEO, and Vice President, People & Culture
Lynn Verklan	Director Finance and Administration (on leave)
Bev Lonsdale	Interim VP Finance, Facilities & IT
Bobbi Gray	Vice President of Programs, Services and Indigenous (on leave)
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	Chair, Adult Basic Education & Essential Skills
Tim Verklan	Coordinator, Adult Basic Education
Heidi Groat/Rene McKay	Program Assistant, ABE
Alannah Cotterill	Economic Recovery Coordinator and Job Coach

Jeff Fisher	Chair, Post-Secondary Education
Rebecca Bryson	Coordinator, Post-Secondary Education
Michelle Ferland-Murphy/	Coordinator, Post-Secondary Education
Sabrina Lebel	
Marie Crozon/ Alannah	Program Assistant, Post-Secondary Education
Cotterill	

Corinne Lam Ma	Manager, Learner Services & ESL
Brandie Trew/Gene Mak	Advisor
Brandy Wicks	Advisor
Lindsey Moskal	Advisor
Tara Nelson	Advisor
Tara Larsen	Advisor
Brenda Hadland/Amy	Advisor
Constant	
Bruce Clements	Advisor
Tara Nelson	Outreach Worker
Julie Cassidy	Outreach Worker
Lynda McPhee	Coordinator, LINC/ESL
Sherilyn Coates	Student Engagement Coordinator
Hannah Watt	Student Mentor

Alexis Gerski	Site Attendant
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Brenda Mellon	Manager, Business Development
Lynette Gerski	Marketing Coordinator
Trudi Webster	Recruitment and Development Coordinator
Chris Filbey	Corporate Training Coordinator
Linda Bird	Employer Engagement Coordinator

Norine Little	Receptionist
Brenda Nakonieczny	Receptionist
Remelyn Mendoza	Receptionist

Rebecca Cross	Manager, Institutional Strategy & Safety	Ashley Smith/Pam Wassill/Elaine Hulse	
Sarah Haidey	Registrar	Leah Kirzinger	Practical Nursing Adjunct Clinical Instructor
Cory Teale	Information Technology Analyst	Sarah Castle	Practical Nursing Tutor
Troy Curtis	Information Technology Assistant		
Doug Smith	Facility Maintenance	Dawn Schumilas/Audrey McMillan/Karissa Little	Business Diploma Instructor
Marilou Aquino	Janitor		
Juvy Aquino	Janitor	Courtney Tremblay	Business Diploma Tutor
Joselito Barrete	Janitor		
Karen Julianes	Janitor	Daniel Ferre	Agriculture Certificate Instructor
Janice Witty	Invigilator	Nancy Graham	Office Administration Instructor
Keturah Adrian/Louise Brazier/Rene McKay	Exam Reader	Jen Zentner/Audrey McMillan/Selene Weisberg	Office Administration Instructor
Instructional Staff		Courtney Tremblay/Ashley Lewis	Office Administration Tutor
Kara Lengyel	Instructional Designer		
Carolyn Stailing	Adult Basic Education Instructor	Carroll Joyes/Norma Stephanson	Continuing Care Assistant Instructor
Aaron Muenchow	Adult Basic Education Instructor	Anne Boxall/Norma Stephanson	Continuing Care Assistant Instructor
Mackenzie Kleiboer/Kaegan Curtis	Adult Basic Education Instructor		
Tania Figurski	Adult Basic Education Instructor	Russ Case	Carpentry Instructor
Kathie Jones	Adult Basic Education Instructor		
Lori Constant	Adult Basic Education Instructor	Darren Wheeler	Electrical Instructor
Lynn Case	Adult Basic Education Instructor		
Eric Adair	Adult Basic Education Instructor	Aaron Muenchow	Early Childhood Education Instructor, L2
Cheryl Piprell	Adult Basic Education Instructor	Dale Seifert	Industrial Mechanics Instructor
Betty Reiter	Adult Basic Education Instructor		
Marc Caron	Adult Basic Education Instructor	Norma Stephanson	Youth Care Worker Instructor
Brayden Trites	Adult Basic Education Instructor		
Cheryl Sproule	Adult Basic Education/Student Support Centre Instructor	Grace Thomson	Early Childhood Education Instructor, L1
		Norma Stephanson	Early Childhood Education Instructor, L1
Caroline Lindman	Instructor Aide, Adult Basic Education	Keturah Adrian	Early Childhood Education Tutor
Bridget Cain	Instructor Aide, Adult Basic Education		
Ronda McQuarrie	Instructor Aide, Adult Basic Education	Kevin Ackerman	Power Engineering Instructor
Bruce Clements	Instructor Aide, Adult Basic Education		
Cheryl Sproule	Instructor Aide, Adult Basic Education	Ronanda Vandale	CCA Pathways Instructor
Grace Thomson/Lynda McPhee	LINC Instructor	Melissa Sawicki/Carroll Joyes	CCA Instructor Aide and Work Placement Supervisor
Sherilyn Coates	Conversation Circle Facilitator	Stacey Lutz	Work Readiness and GED Facilitator
Lynda McPhee	Conversation Circle Facilitator	Stacey Lutz	Work Essential Skills and Digital Literacy
Linda Bird	Itinerant Language Tutor	Facilitator	
Amy Constant	IATEC Tutor	Sharon Murray	Pre-Employment Carpentry Curriculum Developer
Erin Crakewich	University Tutor		
Bridget Cain	Literacy Program Facilitator		
Jeannine Hinrichsen/	Practical Nursing Instructor		

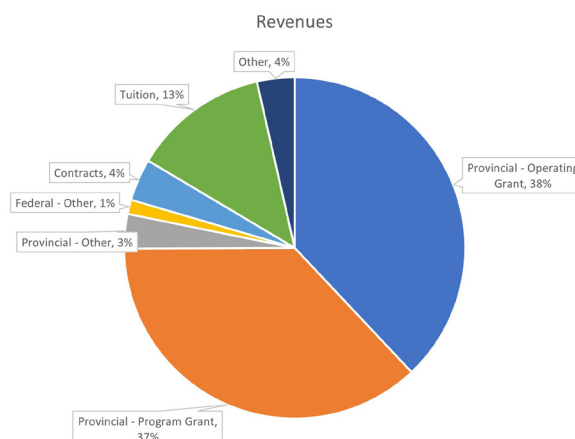
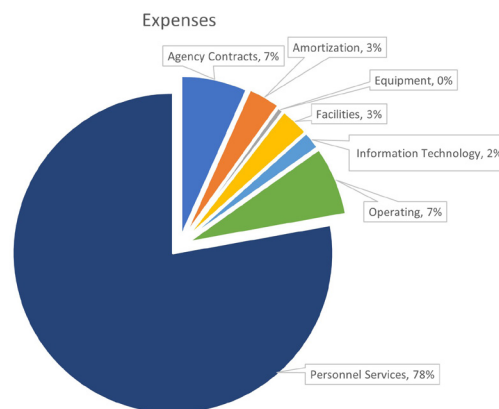
Note: A contract wherein individuals are employed for less than 240 hours or 25 occasions are not included.

# Financial Performance

In the fiscal year 2021-22, Cumberland College experienced a deficit of expenditures in excess of revenues of (\$93,856). 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 (\$853,432) deficit including \$215,000 amortization.

Internally restricted reserves have been decreased from 2020-21 by \$8,339, which included Skills Training and ESWP revenue not used in 2021-22, 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 2022-23 of (\$203,549), including \$211,423 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.





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**CUMBERLAND COLLEGE**

**Financial Statements**

**Year ended June 30, 2022**

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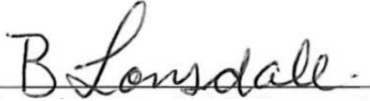
## Management's Responsibility for Financial Reporting

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.

  
Alison Dubreuil, Interim President & CEO  
Beverly Lonsdale, Interim VP Finance, Facilities & IT

Nipawin, Saskatchewan  
September 22, 2022

## Independent Auditor's Report

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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, 2022, 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, 2022, and the results of its operations 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.

### 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.



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 22, 2022

The logo for MNP LLP, featuring the letters 'MNP' in a large, bold, handwritten-style font, followed by 'LLP' in a smaller, all-caps, sans-serif font.

Chartered Professional Accountants

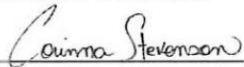
## Statement 1

**Cumberland College**  
**Statement of Financial Position**  
**as at June 30, 2022**

	June 30 2022	June 30 2021
<b>Financial Assets</b>		
Cash and cash equivalents (Note 3)	\$ 4,587,779	\$ 4,385,679
Accounts receivable (Note 4)	114,464	158,538
<b>Total Financial Assets</b>	<b>4,702,243</b>	4,544,217
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	228,334	234,502
Accrued salaries and benefits (Note 7)	278,216	252,496
Deferred revenue (Note 8)	337,610	197,072
Liability for employee future benefits (Note 9)	138,200	135,500
<b>Total Liabilities</b>	<b>982,360</b>	819,570
<b>Net Financial Assets</b>	<b>3,719,882</b>	3,724,647
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 10)	5,095,010	5,204,118
Prepaid expenses	52,728	32,711
<b>Total Non-Financial Assets</b>	<b>5,147,738</b>	5,236,829
<b>Accumulated Surplus (Note 14)</b>	<b>\$ 8,867,620</b>	\$ 8,961,476
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations (Note 14)	\$ 8,867,620	\$ 8,961,476
<b>Total Accumulated Surplus</b>	<b>\$ 8,867,620</b>	\$ 8,961,476
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



Interim President & CEO

## Statement 2

**Cumberland College**  
**Statement of Operations and Accumulated Surplus**  
**for the year ended June 30, 2022**

	2022 Budget	2022	2021
<b>Revenues (Schedule 2)</b>			
Provincial government			
Grants	\$ 5,157,400	\$ 5,219,400	\$5,022,500
Other	200,000	227,520	199,424
Federal government			
Grants	112,845	93,956	110,341
Other revenue			
Administrative recoveries	-	10,914	3,805
Contracts	122,000	277,810	378,047
Interest	48,000	62,946	50,209
Rents	21,000	-	-
Resale items	54,500	22,607	32,641
Tuition	961,580	898,440	827,310
Donations	46,000	96,216	59,764
Other	43,506	55,554	37,846
Total revenues	6,766,832	6,965,363	6,721,887
<b>Expenses (Schedule 3)</b>			
General	3,087,336	3,033,798	2,907,792
Skills training	1,831,328	1,529,654	1,446,450
Basic education	1,905,619	1,779,552	1,696,908
Services	461,329	415,623	425,554
University	242,651	193,392	363,160
Scholarships	92,000	107,200	97,350
Total expenses	7,620,264	7,059,219	6,937,214
(Deficit) Surplus for the Year from Operations	(853,432)	(93,856)	(215,327)
Accumulated Surplus, Beginning of Year	8,961,476	8,961,476	9,176,803
Accumulated Surplus, End of Year	\$ 8,108,044	\$ 8,867,620	\$8,961,476

*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, 2022**

	2022 Budget	2022	2021
<b>Net Financial Assets, Beginning of Year</b>	<b>\$ 3,724,647</b>	<b>\$ 3,724,647</b>	<b>\$ 3,788,232</b>
<b>Surplus (Deficit) for the Year from Operations</b>	(853,432)	<b>(93,856)</b>	(215,327)
Acquisition of tangible capital assets	(154,540)	<b>(116,816)</b>	(100,193)
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	215,000	<b>225,924</b>	211,150
Use (Acquisition) of prepaid expenses	(10,000)	<b>(20,018)</b>	40,785
<b>Change in Net Financial Assets</b>	<b>(802,972)</b>	<b>(4,766)</b>	<b>(63,585)</b>
<b>Net Financial Assets, End of Year</b>	<b>\$ 2,921,675</b>	<b>\$ 3,719,882</b>	<b>\$ 3,724,647</b>

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

## Statement 4

**Cumberland College**  
**Statement of Cash Flows**  
**for the year ended June 30, 2022**

	2022	2021
<b>Operating Activities</b>		
Surplus (deficit) for the year from operations	(93,856)	\$ (215,327)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	225,924	211,150
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	44,074	(21,915)
Increase (decrease) in accrued salaries and benefits	25,720	42,673
Increase (decrease) in accounts payable and accrued liabilities	(6,167)	9,158
Increase (decrease) in deferred revenue	140,538	196,132
Increase (Decrease) in Liability for Employee Future Benefits	2,700	4,300
Decrease (increase) in prepaid expenses	(20,017)	40,785
<b>Cash Provided (Used) by Operating Activities</b>	<b>318,916</b>	<b>264,456</b>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(116,816)	(100,193)
Proceeds on disposal of tangible capital assets	-	2,500
<b>Cash Provided (Used) by Capital Activities</b>	<b>(116,816)</b>	<b>(97,693)</b>
<b>Increase in Cash and Cash equivalents</b>	<b>202,100</b>	<b>166,763</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>4,385,679</b>	<b>4,218,916</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 4,587,779</b>	<b>\$ 4,385,679</b>
<b>Represented on the Financial Statements as:</b>		
Cash and cash equivalents	\$ 4,587,779	\$ 4,385,679
Bank indebtedness	-	-
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 4,587,779</b>	<b>\$ 4,385,679</b>

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

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

## 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 \$138,200 (2021 - \$135,500) 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 \$211 (2021 - \$7,915) because actual collections of accounts receivable may differ from estimated collections.

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



## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial Instruments

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

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

#### i) **Fair Value**

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

As at June 30, 2022 and June 30, 2021 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.

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

## 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.

## 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.



CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

## 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 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 plans to adopt the new and amended standard on the effective date and is currently analyzing the impact this will have on these financial statements.

### Asset Retirement Obligation

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

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

## 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.

	June 30 2022	June 30 2021
Cash and bank deposits	\$ 4,587,779	\$ 4,385,679
<b>Cash and cash equivalents</b>	<b>\$ 4,587,779</b>	<b>\$ 4,385,679</b>

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

#### 4. ACCOUNTS RECEIVABLE

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

	2022	2021
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 3,962	\$ 15,785
Federal government	33,009	36,916
Other receivables	77,704	113,752
	<b>114,675</b>	166,453
Allowance for Doubtful Accounts	(211)	(7,915)
	<b>\$ 114,464</b>	\$ 158,538

#### 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, 2022 was \$nil (2021 - \$nil).

#### 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Trade payables and accrued liabilities	\$ 228,334	\$ 234,502

#### 7. ACCRUED SALARIES AND BENEFITS

	2022	2021
Accrued vacation salaries	\$ 278,216	\$ 252,496

#### 8. DEFERRED REVENUE

	June 30, 2021	Additions during the year	Revenue recognized in the year	June 30, 2022
Bell Let's Talk	\$ 25,000	\$ -	\$ 25,000	\$ -
East Side Limb	-	193,334	77,973	115,361
Minister of Immigration and Career Training	8,266	11,250	12,320	7,196
RBC Grant	844	-	-	844
Red Earth First Nation	-	7,500	-	7,500
Tuition Deposits	162,962	206,709	162,962	206,709
	<b>\$197,072</b>	<b>\$593,293</b>	<b>\$278,255</b>	<b>\$337,610</b>

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

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, 2022	June 30, 2021
Actuarial valuation (extrapolation) date	June 30, 2022	(June 30, 2018)
Long-term assumptions used:		
Salary escalation rate	2.50%	1.50%
Discount Rate	3.90%	2.10%
Expected average remaining service life (years)	10.8	11.0

	2022	2021
Liability for Employee Future Benefits		
Accrued Benefit Obligation – beginning of year	\$ 154,300	\$ 151,500
Current period benefit cost	24,100	21,100
Valuation effect	27,600	-
Interest cost	3,800	3,200
Benefits payments	(26,700)	(21,500)
Actuarial (gains) losses	(16,700)	-
Actuarial Benefit Obligation – end of the year	166,400	154,300
Unamortized Net Actuarial Gains (Losses)	(28,200)	(18,800)
Liability for Employee Future Benefits	\$ 138,200	\$ 135,500

	2022	2021
Employee Future Benefits Expense		
Current period benefit cost	\$ 24,100	\$ 21,100
Amortization of net actuarial (gain) loss	1,500	1,500
Benefit cost	25,600	22,600
Interest cost on unfunded employee future benefit obligation	3,800	3,200
Total Employee Future Benefit Expense	\$ 29,400	\$ 25,800



CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

## 10. TANGIBLE CAPITAL ASSETS

	Buildings	Leasehold Improvements	Furniture, Equipment and computers	Automotive Equipment	System Development	Work-In- Progress	Total 2022	Total 2021
<b>Tangible Capital Assets - at Cost:</b>								
Opening Balance at Start of Year	\$8,219,643	\$ 473,881	\$ 1,039,491	\$ 184,989	\$ 32,384	\$ 47,326	\$ 9,997,713	\$ 9,910,851
Additions/Purchases		14,331	54,088	22,112	-	26,285	\$ 116,816	100,193
Disposals	-	-	-	-	-	-	\$ -	(13,331)
Closing Balance at End of Year	\$8,219,643	\$ 488,212	\$ 1,093,579	\$ 207,100	\$ 32,384	\$ 73,611	\$ 10,114,529	\$ 9,997,713
<b>Tangible Capital Assets - Amortization</b>								
Opening Balance at Start of Year	\$3,533,586	\$ 93,492	\$ 1,020,298	\$ 113,835	\$ 32,384	\$ -	\$ 4,793,595	\$ 4,595,776
Amortization of the period	136,712	24,411	28,260	36,541	-	-	\$ 225,924	\$ 211,150
Disposals	-	-	-	-	-	-	\$ -	(13,331)
Closing Balance at End of Year	\$3,670,298	\$ 117,903	\$ 1,048,558	\$ 150,376	\$ 32,384	\$ -	\$ 5,019,519	\$ 4,793,595
<b>Net Book Value:</b>								
Opening Balance at Start of Year	\$4,686,057	\$ 380,389	\$ 19,193	\$ 71,154	\$ -	\$ 47,326	\$ 5,204,118	\$ 5,315,075
Closing Balance at End of Year	4,549,344	370,310	45,021	56,724	-	73,611	\$ 5,095,010	5,204,118
Change in Net Book Value	\$ 136,712	\$ 10,079	\$ (25,828)	\$ 14,429	\$ -	\$ (26,285)	\$ 109,108	\$ 110,956
<b>Disposal:</b>								
Historical Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,331
Accumulated Amortization	-	-	-	-	-	-	-	(13,331)
Net Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Price of Sale	-	-	-	-	-	-	-	\$ 2,500
Gain(Loss) on Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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.

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

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

	<b>2022</b>	2021
Number of active College members	<b>16</b>	14
Member contribution rate (percentage of salary)		
Integrated rate	<b>9.5%</b>	9.5%
Non-integrated rate	<b>11.7%</b>	11.7%
Member contributions for the year	<b>\$120,527</b>	\$112,091

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:

	<b>2022</b>	2021
Number of active College members	<b>56</b>	46
Member contribution rate (percentage of salary)	<b>9.0%</b>	9.0%
College contribution rate (percentage of salary)	<b>9.0%</b>	9.0%
Member contributions for the year	<b>\$254,431</b>	\$249,018
College contributions for the year	<b>\$254,431</b>	\$249,018

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

## 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, 2022 and June 30, 2021 was:

	June 30, 2022		June 30, 2021	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 71,558	\$ -	\$ 99,418	\$ -
30-60 Days	600	-	-	-
60-90 Days	5,260	-	-	-
Over 90 Days	286	211	14,334	7,915
Government Receivables	36,971	-	52,701	-
Total	\$ 114,675	\$ 211	\$ 166,453	\$ 7,915
Net		\$ 114,464		\$ 158,538

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.



CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

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

	June 30, 2022			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	\$ 139,108	\$ 139,108	\$ -	\$ -
Accounts payable and accrued liabilities	228,334	-	-	-
Total	\$ 367,442	\$ 139,108	\$ -	\$ -

**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, 2022 or June 30, 2021.

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 April 29, 2021 and the Minister of Advanced Education on August 25, 2021. 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.

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

Details of accumulated surplus are as follows:

<b>Cumberland College</b>				
<b>Schedule of Accumulated Surplus</b>				
<b>for the year ended June 30, 2022</b>				
	June 30 2021	Additions During the Year	Reductions During the Year	June 30 2022
<b>Invested in Tangible Capital Assets</b>				
Net Book Value of Tangible Capital Assets	\$ 5,204,118	\$ 116,816	\$ (225,924)	5,095,010
Less: Debt owing on Tangible Capital Assets	-	-	-	-
	5,204,118	116,816	(225,924)	5,095,010
<b>Designated Assets</b>				
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	-	92,000	(68,419)	23,581
	768,722	92,000	(68,419)	792,303
Other:				
Operations	203,937	-	(21,251)	182,686
Vehicles	40,040	-	(22,112)	17,928
Enterprise Resource Planning System	286,000	-	-	286,000
Technology	113,948	-	-	113,948
Programs and Services	308,123	-	-	308,123
ABE	-	48,867	-	48,867
ABE on reserve	198,797	-	(170,994)	27,803
ESWP	177,205	-	(32,985)	144,220
Skills Training	536,320	204,806	-	741,126
Learner support	376,518	-	-	376,518
Scholarships-donors	40,839	24,966	-	65,805
Building operating maintenance	100,000	-	-	100,000
Professional development	114,918	-	(39,918)	75,000
Elder in Residence- New Horizons	44,281	25,000	(43,052)	26,229
Economic Recovery Program	-	68,964	-	68,964
Strategic Initiatives	128,157	-	-	128,157
Coalition Initiatives	119,553	-	(50,628)	68,925
	2,788,636	372,603	(380,941)	2,780,299
Total	3,557,358	464,603	(449,360)	3,572,602
<b>Unrestricted Operating Surplus</b>	200,000	581,428	(581,419)	200,009
<b>Total Accumulated Surplus from Operations</b>	\$ 8,961,476	\$ 1,162,846	\$ (1,256,703)	\$ 8,867,620

CUMBERLAND COLLEGE  
Notes to Financial Statements  
Year Ended June 30, 2022

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:

	2023	2024	2025	Total
Program Delivery	\$115,120	\$116,526	\$117,979	\$349,625
<b>Total Contractual Rights</b>	<b>\$115,120</b>	<b>\$116,526</b>	<b>\$117,979</b>	<b>\$349,625</b>

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

	2023	2024	2025	Total
Melfort Lease	84,149	-	-	84,149
<b>Total Contractual Obligations and Commitments</b>	<b>\$84,149</b>	<b>-</b>	<b>-</b>	<b>\$84,149</b>

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.



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.

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

	2022 Actual										2022		2021	
	Skills Training					Basic Education					Actual	Budget	Actual	Actual
	Credit	Non-credit	Credit	Non-credit	Services Learner	Counsel	Credit	Non-credit	University Scholarships	Development				
<b>Revenues (Schedule 2)</b>														
General	\$ 2,737,400	\$ 886,467	\$ 113,533	\$ 1,400,000	\$ 36,000	\$ 227,520	\$ -	\$ -	\$ 46,000	\$ -	\$ 5,446,920	\$ 5,357,400	\$ 5,221,924	
Provincial government	-	-	-	-	93,956	-	-	-	-	-	93,956	112,845	110,341	
Federal government	227,742	399,971	415,281	67,460	13,263	34,556	-	169,997	96,216	-	1,424,487	1,296,586	1,389,622	
Other	2,965,142	1,286,438	528,814	1,467,460	143,219	262,076	-	169,997	142,216	-	6,965,363	6,766,832	6,721,887	
<b>Total Revenues</b>														
<b>Expenses (Schedule 3)</b>														
Agency contracts	23,201	90,788	288,765	479	-	355	-	69,311	-	-	472,898	433,902	549,828	
Amortization	225,924	-	-	-	-	-	-	-	-	-	225,923	215,000	208,650	
Equipment	31,562	1,621	2,168	3,338	2,112	1,491	196	555	-	-	43,042	112,435	118,707	
Facilities	163,506	14,710	2,215	14,779	1,350	-	-	8,989	-	-	205,548	274,534	223,557	
Information technology	108,178	287	-	17,591	51	-	-	274	-	-	126,380	175,132	153,474	
Operating	305,284	94,010	18,483	29,251	5,215	35,018	1,218	3,327	-	-	491,805	715,213	496,025	
Personal services	2,176,143	848,764	167,844	1,584,491	120,899	291,382	85,964	110,936	107,200	-	5,493,623	5,694,048	5,186,973	
<b>Total Expenses</b>	3,033,798	1,050,180	479,475	1,649,929	129,627	328,246	87,378	193,392	107,200	-	7,059,219	7,620,264	6,937,214	
<b>Surplus (Deficit) for the year</b>	\$ (68,656)	\$ 236,259	\$ 49,341	\$ (182,466)	\$ 13,593	\$ (66,170)	\$ (87,377)	\$ (23,395)	\$ 35,016	\$ -	\$ (93,856)	\$ (853,432)	\$ (215,327)	

**Cumberland College**  
**Schedule of Revenues by Function (Schedule 2)**  
**for the year ended June 30, 2022**

General	2022 Revenues Actual										2022 Total Revenues Actual	2022 Total Revenues Budget	2021 Total Revenues Actual
	Skills Training		Basic Education		University Services		Scholarships Development		Student Housing				
	Credit	Non-credit	Credit	Non-credit	Counsel	Support	Credit						
Provincial Government													
Advanced Education/ Economy													
Operating grants	\$ 2,645,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645,400	\$ 2,628,400	\$2,529,500
Program grants	92,000	886,467	113,533	1,400,000	36,000	-	-	-	46,000	-	2,574,000	2,529,000	2,493,000
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,737,400	886,467	113,533	1,400,000	36,000	-	-	-	46,000	-	5,219,400	5,157,400	5,022,500
Contracts	-	-	-	-	-	124,640	-	-	-	-	124,640	200,000	199,424
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,737,400	886,467	113,533	1,400,000	36,000	124,640	-	-	46,000	-	5,344,040	5,357,400	5,221,924
Other provincial	-	-	-	-	-	102,880	-	-	-	-	102,880	-	-
Total Provincial	2,737,400	886,467	113,533	1,400,000	36,000	227,520	-	-	46,000	-	5,446,920	5,357,400	5,221,924
Federal Government													
Program grants	-	-	-	-	93,956	-	-	-	-	-	93,956	112,845	110,341
	-	-	-	-	93,956	-	-	-	-	-	93,956	112,845	110,341
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	93,956	-	-	-	-	-	93,956	112,845	110,341
Other Revenue													
Admin recovery	10,914	-	-	-	-	-	-	-	-	-	10,914	-	3,805
Contracts	132,500	-	(13,307)	67,460	13,000	184	-	77,973	-	-	277,810	122,000	378,047
Interest	62,946	-	-	-	-	-	-	-	-	-	62,946	48,000	50,209
Rents	-	-	-	-	-	-	-	-	-	-	-	21,000	-
Resale items	400	16,723	5,221	-	263	-	-	-	-	-	22,607	54,500	32,641
Tuitions	-	383,049	423,367	-	-	-	-	92,024	-	-	898,440	961,580	827,310
Donations	-	-	-	-	-	-	-	-	96,216	-	96,216	46,000	59,764
Other	20,982	200	-	-	-	34,372	-	-	-	-	55,554	43,506	37,846
Total Other	227,742	399,971	415,281	67,460	13,263	34,556	-	169,997	96,216	-	1,424,487	1,296,586	1,389,622
Total Revenues	\$ 2,965,142	\$ 1,286,438	\$ 528,814	\$ 1,467,460	\$ 143,219	\$ 262,076	\$ -	\$ 169,997	\$ 142,216	\$ -	\$ 6,965,363	\$ 6,766,832	\$ 6,721,887



Cumberland College  
Schedule of Expenses by Function (Schedule 3)  
for the year ended June 30, 2022

	2022 Expenses Actual													2022 Total Expenses Actual	2022 Total Expenses Budget	2021 Total Expenses Actual
	General (Schedule 4)	Skills Training		Basic Education		Non-credit	Learner Services		University Scholarships		Student Housing					
		Credit	Non-credit	Credit	Non-credit		Support	Counsel	Credit	Development						
<b>Agency Contracts</b>																
Contracts	\$ 23,201	\$ 90,788	\$ 288,764	\$ 477	\$ -	\$ 355	\$ -	\$ 69,311	\$ -	\$ -	\$ -	\$ 472,896	\$ 433,902	\$ 549,828		
<b>Amortization</b>																
Amortization Expense	225,924	-	-	-	-	-	-	-	-	-	-	225,924	215,000	211,150		
Loss (Gain) on Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,500)		
	225,924	-	-	-	-	-	-	-	-	-	-	225,924	215,000	208,650		
<b>Equipment</b>																
Equipment (non-capital)	-	-	-	-	-	-	-	-	-	-	-	-	15,750	75,361		
Rental	31,553	1,621	2,168	3,338	2,111	1,491	195	555	-	-	-	43,031	91,535	42,449		
Repairs and maintenance	9	-	-	-	-	-	-	-	-	-	-	9	5,150	897		
	31,562	1,621	2,168	3,338	2,111	1,491	195	555	-	-	-	43,041	112,435	118,707		
<b>Facilities</b>																
Building supplies	7,672	-	-	-	-	-	-	-	-	-	-	7,672	18,540	13,785		
Grounds	8,369	-	-	-	-	-	-	-	-	-	-	8,369	9,400	4,596		
Janitorial	21,624	-	-	-	-	-	-	-	-	-	-	21,624	29,900	30,210		
Rental	56,346	14,710	2,215	14,779	1,350	-	-	8,989	-	-	-	98,389	120,319	99,814		
Repairs & maintenance buildings	17,337	-	-	-	-	-	-	-	-	-	-	17,337	29,025	22,721		
Utilities	52,158	-	-	-	-	-	-	-	-	-	-	52,158	67,350	52,431		
	163,506	14,710	2,215	14,779	1,350	-	-	8,989	-	-	-	205,549	274,534	223,557		
<b>Information Technology</b>																
Computer services	18,498	-	-	1,468	51	-	-	-	-	-	-	20,017	19,382	23,458		
Equipment (non-capital)	50,163	287	-	15,420	-	-	-	-	-	-	-	65,870	91,550	80,966		
Materials & supplies	5,072	-	-	703	-	-	-	274	-	-	-	6,049	7,560	16,886		
Repairs & maintenance	-	-	-	-	-	-	-	-	-	-	-	-	8,255	-		
Software (non-capital)	34,445	-	-	-	-	-	-	-	-	-	-	34,445	48,385	32,164		
	108,178	287	-	17,591	51	-	-	274	-	-	-	126,381	175,132	153,474		
<b>Operating</b>																
Advertising	16,820	55,687	5,027	-	-	-	-	7,468	-	-	-	85,002	103,800	78,493		
Association fees & dues	7,247	1,037	250	-	921	800	135	-	-	-	-	10,390	11,624	9,945		
Bad debts	211	-	-	-	-	-	-	-	-	-	-	211	-	4,504		
Financial services	24,306	-	-	-	-	-	5	-	-	-	-	24,311	18,595	22,370		
In-service (includes PD)	903	-	-	-	-	663	-	-	-	-	-	1,566	21,293	615		
Insurance	36,165	610	-	-	-	-	-	-	-	-	-	36,775	36,840	37,339		
Materials & supplies	48,282	16,553	3,033	11,603	2,697	14,061	-	6,699	-	-	-	102,928	164,096	128,175		
Postage, freight & courier	8,866	75	-	56	226	60	-	1,500	-	-	-	10,783	9,800	8,332		
Printing & copying	9,695	-	-	-	-	39	-	-	-	-	-	9,734	11,920	460		
Professional services	78,063	-	-	8,237	-	-	-	(15,000)	-	-	-	71,300	57,433	57,897		
Resale items	130	16,981	5,742	-	-	881	-	-	-	-	-	23,734	57,850	33,119		
Subscriptions	3,403	143	-	-	-	-	-	-	-	-	-	3,546	2,560	3,129		
Telephone & fax	43,538	-	-	5,868	-	1,623	610	2,471	-	-	-	54,110	60,297	59,226		
Travel	25,213	2,924	4,420	2,478	1,122	1,137	468	189	-	-	-	37,951	106,900	29,665		
Other	2,442	-	11	1,009	249	15,754	-	-	-	-	-	19,465	52,205	22,756		
	305,284	94,010	18,483	29,251	5,215	35,018	1,218	3,327	-	-	-	491,806	715,213	496,025		
<b>Personal Services</b>																
Employee benefits	383,149	80,383	10,741	159,571	7,440	52,760	9,127	11,528	-	-	-	714,699	777,662	674,520		
Honoraria	15,585	-	-	-	-	1,000	-	-	107,200	-	-	123,785	125,085	111,150		
Salaries	1,720,460	768,380	157,103	1,423,904	113,459	237,622	76,837	99,408	-	-	-	4,597,173	4,719,457	4,377,496		
Other	56,949	-	-	1,016	-	-	-	-	-	-	-	57,965	71,845	23,807		
	2,176,143	848,764	167,844	1,584,491	120,899	291,382	85,964	110,936	107,200	-	-	5,493,623	5,694,048	5,186,973		
<b>Total Expenses</b>	\$ 3,033,798	\$ 1,050,180	\$ 479,474	\$ 1,649,927	\$ 129,625	\$ 328,246	\$ 87,377	\$ 193,392	\$ 107,200	\$ -	\$ -	\$ 7,059,219	\$ 7,620,264	\$ 6,937,214		

	2022 General Actual				2022	2022	2021
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
<b>Agency Contracts</b>							
Contracts	\$ -	\$ 23,201	\$ -	\$ -	\$ 23,201	\$ 25,000	\$ -
	-	23,201	-	-	23,201	25,000	-
<b>Amortization</b>							
Amortization Expense	-	225,924	-	-	225,924	215,000	211,150
Loss (Gain) on Disposal of Asset	-	-	-	-	-	-	(2,500)
	-	225,924	-	-	225,924	215,000	208,650
<b>Equipment</b>							
Equipment (non-capital)	-	-	-	-	-	12,000	71,331
Rental	-	-	28,716	2,837	31,553	51,510	37,687
Repairs and maintenance	-	-	9	-	9	500	897
	-	-	28,725	2,837	31,562	64,010	109,915
<b>Facilities</b>							
Building supplies	-	-	7,672	-	7,672	16,400	13,785
Grounds	-	-	8,369	-	8,369	9,400	4,596
Janitorial	-	-	21,624	-	21,624	28,500	30,210
Rental	-	-	56,346	-	56,346	64,100	61,970
Repairs & maintenance buildings	-	-	17,337	-	17,337	22,900	22,721
Utilities	-	-	52,158	-	52,158	67,000	52,431
	-	-	163,506	-	163,506	208,300	185,713
<b>Information Technology</b>							
Computer services	-	-	-	18,498	18,498	15,357	20,322
Equipment (non-capital)	-	-	-	50,163	50,163	31,200	21,264
Materials & supplies	540	1,280	-	3,252	5,072	3,810	15,086
Repairs & maintenance	-	-	-	-	-	3,000	-
Software (non-capital)	2,647	1,122	-	30,676	34,445	40,175	31,120
	3,187	2,402	-	102,589	108,178	93,542	87,792
<b>Operating</b>							
Advertising	-	16,820	-	-	16,820	17,200	18,946
Association fees & dues	3,590	3,657	-	-	7,247	6,402	6,238
Bad debts	-	211	-	-	211	-	4,504
Financial services	-	24,306	-	-	24,306	18,500	22,362
In-service (includes PD)	213	690	-	-	903	6,000	260
Insurance	452	35,713	-	-	36,165	36,590	36,728
Materials & supplies	-	48,250	-	32	48,282	48,170	62,460
Postage, freight & courier	-	8,791	-	75	8,866	5,100	7,450
Printing & copying	-	9,695	-	-	9,695	6,100	410
Professional services	-	78,063	-	-	78,063	57,433	42,897
Resale items	-	130	-	-	130	2,000	1,344
Subscriptions	-	3,403	-	-	3,403	2,510	1,079
Telephone & fax	-	42,927	-	611	43,538	50,443	49,379
Travel	182	23,914	-	1,117	25,213	71,441	19,973
Other	-	2,442	-	-	2,442	21,630	6,922
	4,437	299,012	-	1,835	305,284	349,518	280,952
<b>Personal Services</b>							
Employee benefits	404	355,416	-	27,329	383,149	383,926	333,665
Honoraria	8,535	7,050	-	-	15,585	24,585	13,562
Salaries	-	1,577,795	-	142,665	1,720,460	1,655,322	1,663,989
Other	-	56,949	-	-	56,949	68,133	23,554
	8,939	1,997,210	-	169,995	2,176,143	2,131,966	2,034,770
<b>Total General Expenses</b>	\$ 16,562	\$ 2,547,750	\$ 192,231	\$ 277,256	\$ 3,033,798	\$ 3,087,336	\$2,907,792

# Performance Measures

## University

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Total Enrollment	118.3	121.0	95.0
Participation Rate % of Total College Enrollment	21.0%	19.0%	17.6%
Student Enrollment (Expressed in FLE's)	56.3	67.8	38.6
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in University courses)	36.0%	36.5%	27.4%

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

## Industry Credit

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Total Enrollment (distinct bodies)	263	348	233
Full-Time and Part-Time Enrollment	24.0	16.0	36.0
Casual Enrollment	239.0	242.6	197.0
Student Enrollment (expressed in Full Load Equivalent)	7.2	8.5	7.9
Participation Rate (% of total College Enrollment)	4.0%	4.1%	6.7%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)**	34.0%	34.5%	52.8%
Graduates (full-time and part-time)	23.0	23.3	35.0
Graduation Rate (% of those graduated, casual not included)	94.0%	95.4%	97.2%
Proportion of Aboriginal Graduates (among all graduates)**	36.0%	36.5%	54.3%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among aboriginal enrollments)	100.0%	100.0%	100.0%
Completers (full-time and part-time)	2.0	1.9	1.0
Completion Rate (% of those completed; casual not included)	8.0%	7.6%	2.8%

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

\*\* COVID -19 Pandemic affected all industry credit courses from March 2020. All courses were cancelled leading to lower numbers

## Skills Training Non-Credit

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Total Enrollment (includes casual: distinct bodies)	51.3	25	59
Student Enrollment (expressed in Full Load Equivalents)	6.1	1.2	3.0

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

## Institute Credit

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Total Enrollment (includes casual: distinct bodies)	202	156	192
Student Enrollment (expressed in Full Load Equivalents)**	93.24	140.40	102.9
Participation Rate (% of total College enrollment)	36.0%	36.5%	35.3%
Aboriginal Participation Enrollment Rate (% of aboriginals enrolled in programs)	39.0%	39.6%	38.2%
Graduates (full-time and part-time: casual not included)	48.0	48.7	59.00
Graduation Rate (% of those graduated, full time and part time only casual not included)**	24.0%	24.4%	30.9%
Graduation Rate of those eligible to graduate	71.0%	72.1%	70.2%
Graduation Rate (Full-time students only)	58.0%	58.9%	45.0%
Graduation Rate of those eligible to graduate (full-time students only)	70.0%	71.1%	60.0%
Graduation Rate (Part-time students only)***	6.0%	6.1%	11.6%
Graduation Rate of those eligible to graduate (part-time students only)	95.0%	96.4%	92.0%
Proportion of Aboriginal Graduates (among all graduates)	12.0%	12.2%	13.6%
Aboriginal Graduation Rate (% of Aboriginal graduates calculated among Aboriginal enrollments)	8.0%	8.1%	11.0%
Completers (full-time and part time only, casual not included)	80.0	64.0	61.0
Completion Rate (% of those completed; casual not included)	41.0%	41.6%	32.5%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	83%	84.2%	85.7%
Aboriginal Employment Rate (% of Aboriginal graduates contacted who were employed; does not include those in further training)	62.0%	62.9%	91.7%
Pursuing Further Training (based on number contacted)	5.0	5.08	7.0
Pursuing Further Education (% of those contacted)	8.0%	8.1%	16.7%
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: 2019-19, 2020-21, 2021-22

\*\*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*	2021-22 Target	2021-22 Actuals
Total Enrollment (includes casual: distinct bodies)	145	75	104
Student Enrollment (expressed in Full Load Equivalents)	47.6	42.5	45.2
Completers (Full and Part time only: Casual not included)	79.0	69.0	59.0
Completion Rate (% of those completed, casual not included)	66.0%	62.0%	56.7%

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21



## ABE Credit

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Total Enrollment (includes casual: distinct bodies)	230	155	219
Student Enrollment (expressed in Full Load Equivalents)	146.8	87.6	146.8
Participation Rate (% of total College enrollment)	39.0%	39.6%	40.5%
Aboriginal Participation Enrollment Rate (% of Aboriginals enrolled in programs)	82.0%	83.2%	80.8%
Graduates (full-time and part-time: Casual not included)	53.0	53.8	44.00
Graduates (full-time)	54.0	54.8	41.00
Graduates (part-time)	3.0	3.0	3.0
Graduation Rate (% of those graduated, part-time and full-time only casual not included)**	24.0%	24.4%	20.1%
Graduation Rate (% of full-time students graduated)	34.0%	34.5%	35.3%
Graduation Rate (% of part-time students graduated)	3.0%	3.0%	8.8%
Proportion of Aboriginal Graduates (among all graduates)	72.0%	73.1%	63.6%
Aboriginal Graduation Rate (among aboriginal enrolments)	22.0%	22.3%	15.8%
Completers (full-time and part-time only, casual not included)	68.0	69.0	61.0
Completion Rate (% of those completed; casual not included)	31.0%	31.5%	27.9%
Employment Rate (% of graduates contacted who were employed; does not include those in further training)	55.0%	55.8%	68.4%
Aboriginal Employment Rate (among aboriginals only)	42.0%	42.6%	44.0%
Pursuing Further Training (based on number contacted)	22.0	22.3	5.0
Pursuing Further Training (% of those contacted)	76.0%	77.1%	45.5%
Pursuing Further Training Among Abor Grads Rate (among aboriginals only)	76.0%	77.1%	50.0%

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

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

## Learner Services

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Student Satisfaction Surveys (very good to Excellent)**	99.7%	100.0%	86%**
Number of Scholarships and Bursaries (actual number awarded)	81.0	81.8	103.0
Value of Scholarships and Bursaries (actual amount awarded)	\$92,333.33	\$93,257	\$107,200

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

\*\* New survey with different ratings and questions

## Participant Hours

Performance Measure	3 Yr. Avg. Baseline*	2021-22 Target	2021-22 Actuals
Participant Hours	230979	242528	229151
Number of Youth (30 years of age and under) enrolled	580	580	585
Number of Learners enrolled in skills training programs	521	445	484
Exam invigilations (distance learning)	194	196	142
Total Exam invigilations (ACUPLACER, GED & SAT's)	164	165	156
Total Learner Services Contacts	26308	26571	27185

\*3 Year Baseline includes program years: 2018-19, 2019-20, 2020-21

## Cumberland College Student Enrollments 2021-22

Total Student Enrollment									
Program Groups		Number of Students Enrolled							
		2021-22				2020-21			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	<b>Institute Credit</b>								
	Institute Credit - Sask Polytech	74	95	1	91.19	24	118	0	58.47
	Institute Credit - Lakeland	22	0	0.0	11.73	21	0	0.0	12.09
	<b>Total Institute Credit</b>	96	95	1	102.92	45	118	0	70.56
	Industry Credit	0	36	197	7.90	0	31	209	8.32
	Non-Credit	0	27	32	3.43	0	34	13	6.71
	<b>TOTAL SKILLS TRAINING</b>	96	158	230	114.25	45	183	222	85.59
ADULT BASIC EDUCATION	<b>BE Credit</b>								
	Adult 12	116	34	0.0	113.82	86	35	0.0	81.63
	BE 10	46	23	0.0	38.40	53	16	0.0	60.06
	Academic GED	0	0	0.0					
	<b>Total BE Credit</b>	162	57	0	152.22	139	51	0	141.69
	<b>BE Non-Credit</b>								
	Employability/Life Skills	11	22	0.0	15.48				
	English Language Training	28	5	0.0	11.63	30	2	0.0	6.11
	General Academic Studies	32	6	0.0	18.09	26	4	0.0	15.65
	<b>Total BE Non-Credit</b>	71	33	0	45.20	56	6	0	21.76
	<b>TOTAL ADULT BASIC EDUCATION</b>	233	90	0	197.42	195	57	0	163.45
UNIVERSITY									
	<b>TOTAL UNIVERSITY</b>	34	61	0	38.62	43	88	0	45.86
<b>TOTAL ENROLLMENT</b>		<b>363</b>	<b>309</b>	<b>230</b>	<b>350.3</b>	<b>283</b>	<b>328</b>	<b>222</b>	<b>294.9</b>

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

Student Enrollment: Melfort Campus									
Program Groups		Number of Students Enrolled							
		2021-22				2021-21			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	30	74		48.50	7	57	0	29.26
	Institute Credit - Lakeland	5	0	0.0	3.33	11	0	0.0	7.33
	Industry Credit	0	17	83	3.86	0	25	100	5.60
	Non-Credit					0	0	3	0.17
	<b>TOTAL SKILLS TRAINING</b>	35	91	83	55.69	18	82	103	42.36
ADULT BASIC EDUCATION	<b>ABE Credit</b>								
	Adult 12	28	4	0	27.08	32	9	0	32.60
	BE 10	4	2	0	2.48	14	3	0	13.92
	<b>Total ABE Credit</b>	32	6	0	29.56	46	12	0	46.53
	<b>ABE Non-Credit</b>								
	English Language Training	4	0	0	1.24	2	0	0	0.67
	Employability/Life Skills	7	17	0	12.25				
	General Academic Studies	0	0	0					
	<b>Total ABE Non-Credit</b>	11	17	0	13.49	2	0	0	0.67
	<b>TOTAL ADULT BASIC EDUCATION</b>	43	23	0	43.05	48	12	0	47.20
UNIVERSITY									
	<b>TOTAL UNIVERSITY</b>	34	61		38.62	43	74	0	43.06
<b>TOTAL ENROLLMENT</b>		<b>112</b>	<b>175</b>	<b>83</b>	<b>137.36</b>	<b>109</b>	<b>168</b>	<b>103</b>	<b>132.62</b>

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

\*\*University Enrolment stats are all under Melfort for 2021-22 as it was all campuses/online not individual this year\*\*

Student Enrollment: Nipawin Campus									
Program Groups		Number of Students Enrolled							
		2021-22				2020-21			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	Institute Credit - Sask Polytech	33	8	0	26.44	8	38	0	11.77
	Industry Credit	17	0	51	2.43	0	0	71	1.73
	Non-Credit	0	16	31	2.38	0	4	9	0.77
	<b>TOTAL SKILLS TRAINING</b>	50	24	82	31.25	8	42	80	14.27
ADULT BASIC EDUCATION	<b>ABE Credit</b>								
	Adult 12	77	24	0	67.78	37	24	0	32.60
	BE 10	33	18	0	27.96	28	12	0	33.57
	Academic GED								
	<b>Total ABE Credit</b>	110	42	0	95.74	65	36	0	66.18
	<b>ABE Non-Credit</b>								
	English Language Training	0	0	0	0.00	7	2	0	2.16
	General Academic Studies	32	6		18.08	26	4	0	15.65
	<b>Total ABE Non-Credit</b>	32	6	0	18.08	33	6	0	17.81
	<b>TOTAL ADULT BASIC EDUCATION</b>	142	48	0	113.82	98	42	0	83.99
UNIVERSITY									
	<b>TOTAL UNIVERSITY</b>	0	0	0	0.00	0	9		1.50
<b>TOTAL ENROLLMENT</b>		<b>192</b>	<b>72</b>	<b>82</b>	<b>145.07</b>	<b>106</b>	<b>93</b>	<b>80</b>	<b>99.76</b>

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

\*\*University Enrolment stats are all under Melfort for 2021-22 as it was all campuses/online not individual this year\*\*

Student Enrollment: Tisdale Campus									
Program Groups		Number of Students Enrolled							
		2021-22				2020-21			
		FT	PT	Casual	FLEs	FT	PT	Casual	FLEs
SKILLS TRAINING	<b>Institute Credit</b>								
	Sask Polytech	11	14	0	16.22	9	23	0	17.44
	Lakeland	17	0	0	8.40	10	0	0	4.76
	<b>Total Institute Credit</b>	28	14	0	24.62	19	23	0	22.20
	<b>Industry Credit</b>	0	0	71	1.61	0	0	54	0.99
	Non-Credit	0	9	0	0.44	0	30	2	5.77
	<b>TOTAL SKILLS TRAINING</b>	28	23	71	26.67	19	53	56	28.96
ADULT BASIC EDUCATION	<b>ABE Credit</b>								
	Adult 12	17	7	0	18.96	17	3	0	16.43
	BE 10	9	3	0	7.97	11	1	0	12.56
	<b>Total ABE Credit</b>	26	10	0	26.93	28	4	0	28.99
	<b>ABE Non-Credit</b>								
	Employability/Life Skills	4	5	0	3.23				
	English Language Training	24	5	0	10.38	21	0	0	3.28
	General Academic Studies								
	<b>Total ABE Non-Credit</b>	28	10	0	13.61	21	0	0	3.28
	<b>TOTAL ADULT BASIC EDUCATION</b>	54	20	0	40.54	49	4	0	32.27
UNIVERSITY									
	<b>TOTAL UNIVERSITY</b>	0	0	0	0.00	0	5	0	1.30
<b>TOTAL ENROLLMENT</b>		<b>82</b>	<b>43</b>	<b>71</b>	<b>67.21</b>	<b>68</b>	<b>62</b>	<b>56</b>	<b>62.53</b>

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

\*\*University Enrolment stats are all under Melfort for 2021-22 as it was all campuses/online not individual this year\*\*





Equity Participation Enrollments																									
Program Groups		Number of Students Enrolled																							
		2021-22												2020-21											
		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	35	30	0	9	8	0	8	3	0	74	97	1	10	57	0	2	9	0	1	9	0	24	123	0
	Sask Polytech Lakeland	10	0	0	0	0	0	3	0	0	0	22	0	10	0	0	0	0	0	1	0	0	26	0	0
	<b>Total Institute Credit</b>	45	30	0	9	8	0	8	6	0	74	119	1	20	57	0	2	9	0	2	9	0	50	123	0
	Industry Credit	0	19	32	0	0	8	0	1	6	0	36	197	0	6	31	0	2	5	0	0	8	0	31	209
	Skills Training Non-Credit													0	13	2	0	0	0	0	2	0	0	35	13
	<b>TOTAL SKILLS TRAINING</b>	45	49	32	9	8	8	8	7	6	74	155	198	20	76	33	2	11	5	2	11	8	50	189	222
ADULT BASIC EDUCATION	ABE Credit:																								
	Adult 12	85	29	0	3	0	0	4	1	0	116	34	0	63	30	0	2	0	0	6	0	0	86	35	0
	Adult 10	41	22	0	0	0	0	4	0	0	46	23	0	43	14	0	0	0	0	3	3	0	53	16	0
	Academic GED																								
	<b>Total ABE Credit</b>	126	51	0	3	0	0	8	1	0	162	57	0	106	44	0	2	0	0	9	3	0	139	51	0
ADULT BASIC EDUCATION	ABE Non-Credit:																								
	Employability/Life Skills	11	22	0	0	0	0	1	0	0	11	22	0												
	English Language Training	0	0	0	1	0	0	0	0	0	28	5	0	0	0	0	6	2	0	0	0	0	30	2	0
	General Academic Studies	25	5	0	0	0	0	5	1	0	32	6	0	25	4	0	0	0	0	4	0	0	26	4	0
	<b>Total ABE Non-Credit</b>	36	27	0	1	0	0	6	1	0	71	33	0	25	4	0	6	2	0	4	0	0	56	6	0
	<b>TOTAL ADULT BASIC EDUCATION</b>	162	78	0	4	0	0	14	2	0	233	90	0	131	48	0	8	2	0	13	3	0	195	57	0
UNIVERSITY																									
	<b>TOTAL UNIVERSITY</b>	15	11	0	3	3	0	2	10	0	34	61	0	24	19	0	1	11	0	0	12	0	43	88	0
	<b>TOTAL ENROLLMENT</b>	222	138	32	16	11	8	24	19	6	341	306	198	175	143	33	11	24	5	15	26	8	288	334	222

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

Program Groups		Student Success																			
		Number of Students Enrolled																			
		2021-22										2020-21									
		Total Students Completed					Total Students Graduated					Total Students Completed					Total Students Graduated				
		FT	PT	Cas			FT	PT	Cas			FT	PT	Cas			FT	PT	Cas		
		Total Employed					Total Going to Further Training					Total Employed					Total Going to Further Training				
		FT	PT	Cas			FT	PT	Cas			FT	PT	Cas			FT	PT	Cas		
SKILLS TRAINING	Institute Credit	4	57	1	38	16	0	30	37	0	1	1	0	0	2	64	0	18	14	0	15
	Sask Polytech	0	0	0	5	0	0	0	3	0	0	0	0	0	2	0	0	17	0	0	13
	Lakeland	4	57	1	43	16	0	30	40	0	1	1	0	0	4	64	0	35	14	0	28
	<b>Total Institute Credit</b>	0	7	62	0	35	144	0	7	0	0	0	0	0	7	53	0	29	171	0	11
	Industry Credit	4	64	63	43	51	144	30	47	0	1	1	0	0	4	104	65	35	43	171	28
ADULT BASIC EDUCATION	<b>TOTAL SKILLS TRAINING</b>	38	2	0	35	1	0	26	0	0	11	0	0	0	20	3	0	25	1	0	16
	ABE Credit:	21	0	0	6	2	0	4	0	0	11	0	0	0	19	0	0	19	1	0	4
	Adult 12	59	2	0	41	3	0	30	0	0	22	0	0	0	39	3	0	44	2	0	20
	Adult 10	3	8	0	0	0	0	0	1	0	0	1	0	0							
	Academic GED	26	2	0	0	0	0	0	0	0	0	0	0	0	25	0	0	na	na	na	na
UNIVERSITY	<b>Total ABE Credit</b>	20	0	0	0	0	0	2	0	0	5	0	0	0	23	0	0	na	na	na	0
	Basic Education Non-Credit:	49	10	0	0	0	0	2	1	0	5	1	0	0	48	0	0	0	0	0	0
	Employability/Life Skills	108	12	0	41	3	0	32	1	0	27	1	0	0	87	3	0	44	2	0	20
	English Language Training																				
	General Academic Studies																				
<b>TOTAL ADULT BASIC EDUCATION</b>		16	60	0	0	0	0	0	0	0	0	0	0	0	16	84	0	20	5	0	na
<b>TOTAL UNIVERSITY</b>		128	136	63	84	54	144	62	48	0	28	2	0	0	107	191	65	99	50	171	48
<b>TOTAL ENROLLMENT</b>																					

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

Student Success by Equity Participation																			
Program Groups		Number of Students Enrolled																	
		2021-22									2020-21								
		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	65	13	20	17	8	6	11	2	4	67	23	10	11	5	1	10	3	2
	Institute Credit - Sask Polytech	10	0	1	0	0	0	3	0	0	10	0	5	0	0	0	1	0	1
	Institute Credit - Lakeland	75	13	21	17	8	6	14	2	4	77	23	15	11	5	1	11	3	3
	<b>Total Institute Credit</b>	51	18	42	8	1	8	7	3	3	39	15	34	7	2	5	8	2	8
	Industry Credit	20	20	0	0	0	0	2	2	0	15	15	0	0	0	0	2	2	0
	<b>TOTAL SKILLS TRAINING</b>	146	51	63	25	9	14	23	7	7	131	53	49	18	7	6	21	7	11
ADULT BASIC EDUCATION	ABE Credit:																		
	Adult 12	114	26	20	3	1	0	5	2	1	93	8	19	2	1	1	6	3	2
	Adult 10	63	20	8	0	0	0	4	3	0	57	13	17	0	0	0	6	0	3
	Academic GED																		
	<b>Total ABE Credit</b>	177	46	28	3	1	0	9	5	1	150	21	36	2	1	1	12	3	5
	ABE Non-Credit:																		
UNIVERSITY	Employability/Life Skills	33	11	0	0	0	0	1	0	0									
	English Language Training	0	0	0	1	1	0	0	0	0	0	0	0	8	4	0	0	0	0
	General Academic Studies	30	14	0	0	0	0	6	2	0	29	23	0	0	0	0	4	3	0
	<b>Total ABE Non-Credit</b>	63	25	0	1	1	0	7	2	0	29	23	0	8	4	0	4	3	0
	<b>TOTAL ADULT BASIC EDUCATION</b>	240	71	28	4	2	0	16	7	1	179	44	36	10	5	1	16	6	5
<b>TOTAL UNIVERSITY</b>		26	17	0	6	5	0	12	10	0	43	31	5	12	12	0	12	12	0
<b>TOTAL ENROLLMENT</b>		412	139	91	35	16	14	51	24	8	353	128	85	40	24	7	49	25	16

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 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 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 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 in 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

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

**Melfort Campus**

400 Burns Avenue East  
Box 2320  
Melfort, SK S0E 1A0  
306.752.2786

**Nipawin Campus**

503 - 2nd Street East  
Box 2225  
Nipawin, SK S0E 1E0  
306.862.9833

**Tisdale Campus**

800 - 101 Street  
Box 967  
Tisdale, SK S0E 1T0  
306.873.2525

**[www.cumberlandcollege.sk.ca](http://www.cumberlandcollege.sk.ca)**