



**PARKLAND
COLLEGE**

2016-17 Annual Report

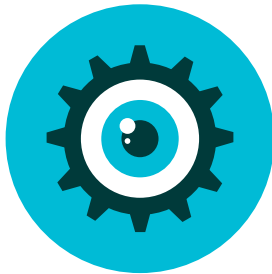


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VISION & MISSION



**TO BE SASKATCHEWAN'S LEADER
IN DELIVERING HIGH QUALITY
EDUCATION AND TRAINING.**



**PARKLAND COLLEGE PROVIDES
HIGH QUALITY LEARNER CENTRED
EDUCATION AND TRAINING AS A
FOUNDATION FOR LIFELONG SUCCESS.**



For more than 40 years, Parkland College has advocated for life-long learning in the Parkland region. To this day programs are developed in response to the community's needs. Education options range from high school upgrading to skills training and trades to university courses and four-year degrees.



OUR STORY



1,359 GRADUATES

- 310 full-time
- 147 part-time
- 902 casual

\$171,500 IN SCHOLARSHIPS

- 103 students awarded



224 EMPLOYEES

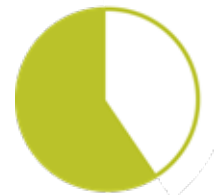
6,018 STUDENTS

- 744 full-time
- 1,612 part-time
- 3,662 casual



1,092 FLEs (FULL-LOAD EQUIVALENTS)

43% OF STUDENTS SELF-DECLARE AS ABORIGINAL



Dwayne Reeve, President



2016-17 marked the first operational year for our new strategic plan. Over the course of the year we were able to accomplish many tasks that allowed us to address our strategic priorities. While it is difficult to capture all of our work, I would like to highlight some of the key accomplishments in each area.

For the first time in the College's history, we established an Indigenous Advisory Council that will guide our work to meet our strategic priority of "Indigenization". The Council, consisting of staff, students, and external partners, has identified six focus areas and a list of priority actions to help us meet our goal of Indigenization at Parkland College. We look forward to the work ahead and the positive impacts it will bring.

Our strategic priority identified as "Achieve" focused on enhancing the student experience. We were able to create a new position focused on student recruitment and engagement, which has greatly improved our ability to provide a more complete student campus experience. It also helps us stay connected to the needs of our students. And we were able to make enhancements to our counselling services to address the issues raised by students during our strategic planning consultations.

Our focus on improving our work processes is referenced as "Innovate" in our strategic plan. In this priority area, we were able to make substantial improvements to our tuition collection processes, resulting in more timely payment of tuition fees and a reduction in our outstanding accounts. We also conducted a review of our organizational structure. This resulted in a structure that is aligned with our strategic priorities while reducing our number of senior leadership positions. The transition to the new structure occurred as 2016-17 was wrapping up, with full implementation at the start of 2017-18.

PRESIDENT'S MESSAGE

The strategic priority referred to as “Grow” focused on the development and growth of our staff. In this area, we were able to enhance our measure used to assess employee engagement to ensure alignment with our new strategic priorities. We also expanded our employee recognition awards and, for the first time in our history, introduced awards of excellence, enabling staff to nominate colleagues worthy of special recognition. The year also saw us expand our supports to employees through a series of professional development opportunities, including workshops and a series of lunch-and-learn sessions.

In the strategic priority area known as “Advance”, we focused on maximizing our revenue and resource utilization. We were able to allocate additional resources to revenue generating activities. In total, our non-government revenue was 41 per cent of total revenue – a 3 per cent increase over 2015-16. We also undertook enhancements to our risk management processes to gather input from middle management so that we are better informed about existing and potential risks that could have negative impacts on the College.

Financially, we had a very successful year. During the year, we were able to pay down \$1 million in capital debt while restricting funds at year-end that will allow us to pay down at least another \$1 million in capital debt for the Trades and Technology Centre. By the end of the 2017-18 fiscal year, we will have paid down more than 50 per cent of the outstanding debt, leaving approximately \$2 million left to be paid through a long-term debt arrangement. This sound financial position at the end of the 2016-17 year will enable Parkland College to allocate funds to further capital expenditures and consider additional projects aligned with our strategic priorities.

Parkland College should be very proud that, for the second consecutive year, we were named as one of Saskatchewan's Top Employers. Staff do their best work when the environment they work in is affirming and respectful, which in turn positively affects the student experience. Thanks to the efforts of many, we were once again honoured to receive this special recognition.

Parkland College is grateful for all the hard work by staff over the 2016-17 year. We are fortunate to exist in a region where individuals, communities, business, and industry place a high value on the role Parkland College plays in the overall wellbeing of our region. It has been a pleasure to serve the needs of the Parkland Region during 2016-17. We look forward to continued growth and success.



BOARD REPORT

Parkland College's Board of Governors, under the leadership of Chair Lydia Cyr and Vice-Chair Raymond Sass, continued the practice of rotating Board meetings throughout the College's regular campuses in 2016-17. Canora, Esterhazy, Fort Qu'Appelle, Melville, and Yorkton each hosted at least one Board meeting during the year.

The Board of Governors continues to operate with six members, one short of a full roster of seven. Current Board members were active during the year identifying names of individuals from their communities who may be interested in playing a future role on the Board of Governors. Names and supporting documentation were forwarded to the Ministry of Advanced Education for consideration and future appointments.

In addition to nine regular Board meetings, nine Committee of the Whole meetings were held in advance of the regular meetings. Along with the regular business outlined in the Board's Annual Agenda, the Board of Governors focused on political advocacy. The Board members joined with the six other Saskatchewan Colleges to host a reception for Members of the Legislative Assembly (MLAs) in Regina at the end of October. The reception provided an opportunity to discuss the priorities of Parkland College and the college system with MLAs from across the province. The Board of Governors hosted Cathay Wagantall, Member of Parliament for Yorkton-Melville, at the December 2016 Board Meeting, and also took the opportunity to meet with local MLAs Warren Kaeding (Melville-Saltcoats) and Terry Dennis (Canora-Pelly) as part of the February 2017 Board meeting.

During 2016-17, Board members were active in their advocacy and development work within both the College and the broader post-secondary community. Board members were involved in internal events such as scholarship presentations, graduation, and our annual Board/Staff Workshop. Board members were also able to participate in the Post Secondary Leadership Forum sponsored by the Ministry of Advanced Education in October of 2016.

Parkland College Board of Governors

Sally Bishop, Kamsack
David Cisyk, Esterhazy
D. Lydia Cyr, Fort Qu'Appelle (Chair)
Brian Hicke, Melville
Leonard Keshane, Yorkton
Raymond Sass, Yorkton

ESSENTIAL SKILLS

Parkland College's Essential Skills team coordinated 32 projects and served 11 First Nations communities throughout the year. Four of these projects were sponsored by Ministry of the Economy. All projects are designed specifically to meet the needs of the community while enhancing student skills. Here are some highlights of various projects during 2016-17:

Essential Skills for Health Care Careers

Built around a strong curriculum, students explore various careers within health care. Students coordinated a Suicide Prevention Conference and invited local schools to hear from guest speakers who survived suicide attempts personally or within their families. The project was featured on CTV News.

Essential Skills for Retail Management

Developed students' essential skills, life skills, and employability skills while teaching them how to manage retail outlets. All nine students enrolled in the program completed it. Most students were employed, while others went on to upgrading.

Skills Link for Youth

This very successful initiative serves youth between the ages of 15 and 29. They gain employability skills leading to strong opportunities on the job market. The employment success rate in this program is approximately 80 per cent.

Essential Skills for Security Guard

A popular request from our communities this year. We coordinated four programs, serving five First Nations communities.

Life Skills Training Programs

Six projects were delivered throughout the year. These programs build confidence and self esteem to allow individuals to move forward into additional upgrading or training.

Essential Skills for Housing Maintenance

This successful project served three communities. Each project included a hands-on component that allowed students to showcase their skills while meeting a community need. For example, in one community, students constructed a shed to store wood for community ceremonies such as a sweat lodge. They also made picnic tables and garbage bins that were donated to the community. Another community built an ice fishing hut and garbage bins, while another constructed a gazebo outside the band office, where members could sit and enjoy one another's company.

Essential Skills for Environmental Careers

In addition to developing essential life and employability skills, this hands-on project allowed students to showcase a recycling program and plant trees within the community.

Essential Skills and Employability Skills programming is a key component in the economic growth and development of communities in the Parkland region. This growth is recognized year after year, positively impacting the lives of individuals, the community, and our province. Students develop life-long skills that can be used in various occupations, giving them choice regarding their future careers.

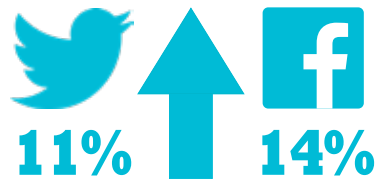
Students who have a strong foundation of essential skills are more likely to be successful in post-secondary training and employment. Likewise, strong employability skills are required by today's employers. We have found that building employability skills within our learners allows them to gain and maintain employment over time. Parkland College is a leader in this area and employers welcome the opportunity to work with our students.

BY THE NUMBERS

PARKLAND COLLEGE NAMED ONE OF SASKATCHEWAN'S TOP EMPLOYERS FOR SECOND YEAR IN A ROW



SOCIAL MEDIA AUDIENCES



\$1.9 M
BUSINESS & TRAINING CONTRACT REVENUE

OVER **483,000** WEBSITE PAGEVIEWS



OVER **60** ARTICLES ABOUT THE COLLEGE PUBLISHED IN REGIONAL PRINT MEDIA



340 ◀ STUDENTS CELEBRATED AT JUNE GRADUATION

INTERNATIONAL STUDENT ENROLMENT ▶ **71**

2000 ◀ HIGH SCHOOLERS ATTENDED CAREER EXPLORATIONS

\$19,700

RAISED FOR SCHOLARSHIPS AT 12TH ANNUAL DOLLARS FOR SCHOLARS GOLF CLASSIC

EMPLOYEE ENGAGEMENT	68%
STAFF RETENTION RATE	96%
EMPLOYEES RECOGNIZED WITH SERVICE AWARDS	44
COMBINED EXPERIENCE	216 YEARS



KEY PERFORMANCE MEASURES

KEY PERFORMANCE INDICATOR #1

Number of Student Enrolments - expressed in terms of full load equivalents (FLE) for all credit and non-credit programs.	Baseline (FLEs)	2016-17 Target (FLEs)	2016-17 Results (FLEs)
1a) Skills Training - Institute Credit (includes Institute Credit-Sask Polytech, Institute Credit-Other & Apprenticeship)	310	366.5	382.38
b) Skills Training - Industry Credit	59	43.7	22.49
c) Skills Training - Non-Credit	32	24.1	27.06
d) Adult Basic Education - Credit	298	328.5	362.47
e) Adult Basic Education - Non-Credit	195	148.6	194.04
f) University - Credit	100	159.0	103.30

KEY PERFORMANCE INDICATOR #2

Participation, Employment, and Continued to Take Further Training (Rates for Aboriginal Students in %, Credit Programs only)	Baseline (%)	2016-17 Target (%)	2016-17 Results (%)
2A. Aboriginal Participation (Enrolment) Rate (full-time/part-time)			
a) Skills Training - Institute Credit	18	18	13
b) Skills Training - Industry Credit	27	27	7
c) Adult Basic Education - Credit	53	53	51
d) University - Credit	28	28	29
2B. Graduation Rates of Aboriginal Persons (full-time)			
a) Skills Training - Institute Credit			
i) As % of Graduates	14	15	10
ii) As % of Aboriginal Enrolments	52	50	53
b) Skills Training - Industry Credit			
i) As % of Graduates	no full-time students	n/a	n/a
ii) As % of Aboriginal Enrolments	no full-time students	n/a	n/a
c) Adult Basic Education - Credit			
i) As % of Graduates	83	83	84
ii) As % of Aboriginal Enrolments	29	30	42
2C. Aboriginal Employment Rate (full-time)			
a) Skills Training - Institute Credit	97	95	82
b) Skills Training - Industry Credit	no full-time students	n/a	n/a
c) Adult Basic Education - Credit	64	70	27
2D. Aboriginal Continued to Further Training (full-time)			
a) Skills Training - Institute Credit	61	65	33
b) Skills Training - Industry Credit	no full-time students	n/a	n/a
c) Adult Basic Education - Credit	80	85	79

KEY PERFORMANCE MEASURES

KEY PERFORMANCE INDICATOR #3

Number of Graduates/Completers for all Credit Programs (In #'s of students)	Baseline (# of students)	2016-17 Target (# of students)	2016-17 Results (# of students)
3A. Number of Graduates (full-time/part-time)			
a) Skills Training - Institute Credit	254	225	259
b) Skills Training - Industry Credit not casual	217	200	92
c) Adult Basic Education - Credit	98	95	106
3B. Number of Completers (full-time/part-time)			
a) Skills Training - Institute Credit	268	250	286
b) Skills Training - Industry Credit not casual	17	15	n/a
c) Adult Basic Education - Credit	380	400	377

*Completer: Any participant who has successfully completed course requirements or remained to the end of the program.

*Graduate: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institute.

KEY PERFORMANCE INDICATOR #4

Participation, Employment, and Continued to Take Further Training (Rates for all students in %, for credit programs only)	Baseline (%)	2016-17 Target (%)	2016-17 Results (%)
4A. Participation (Enrolment) Rate (full-time/part-time)			
a) Skills Training - Institute Credit	34	32	37
b) Skills Training - Industry Credit not casual	14	10	6
c) Adult Basic Education - Credit	39	45	43
d) University - Credit	12	13	14
4B. Graduation Rates of Students (full-time)			
a) Skills Training - Institute Credit			
i) As % of Enrolments	69	70	69
c) Skills Training - Industry Credit			
i) As % of Enrolments no full-time students	n/a	n/a	n/a
d) Adult Basic Education - Credit			
i) As % of Enrolments	29	30	41
4C. Employment Rate (full-time)			
a) Skills Training - Institute Credit	92	90	90
b) Skills Training - Industry Credit no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	65	70	31
4D. Continued to Further Training Rates (full-time)			
a) Skills Training - Institute Credit	76	75	60
b) Skills Training - Industry Credit no full-time students	n/a	n/a	n/a
c) Adult Basic Education - Credit	82	85	77

KEY PERFORMANCE MEASURES

KEY PERFORMANCE INDICATOR #5

	Baseline (\$)	2016-17 Target (\$)	2016-17 Results (\$)
Total Contractual Revenue (In Contract \$ Received)	\$2,068,775	\$1,908,000	\$1,902,253

NOTES:

- The new baseline is a rolling average of the three most recent completed years of data.
- KPI #2B & 4B: Graduation rates are based on full-time students only. This was implemented to more accurately reflect graduation rates, as majority of part-time enrolments are 'completed' and not graduated.

ENROLMENT BY PROGRAM

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

		Actuals							
		2015-2016				2016-2017			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	177	181	5	288.74	219	170	12	302.57
	Other	34	170	56	53.57	51	116	23	62.74
	Apprenticeship & Trade	46	0		17.07	47			17.07
	Total Institute Credit	257	351	61	359.38	317	286	35	382.38
	Industry Credit:								
	Total Industry Credit	0	116	883	23.50	0	92	926	22.49
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit	0	82	3,760	34.58	0	80	2,701	27.06	
TOTAL SKILLS TRAINING		257	549	4,704	417.46	317	458	3,662	431.93
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	153	511		308.72	136	415		291.35
	Adult 10	97	41		70.91	84	41		71.09
	Academic GED	0	19		0.00	0	9		0.03
	Total ABE Credit	250	571		379.63	220	465		362.47
	ABE Non-Credit:								
	Employability/Life Skills	67	355		126.76	99	299		162.37
	English Language Training	0	128		21.83	0	110		19.81
	General Academic Studies	0	35		1.74	0	23		1.21
Literacy	0	41		3.11	1	143		10.65	
Total ABE Non-Credit	67	559		153.44	100	575		194.04	
TOTAL ADULT BASIC EDUCATION		317	1,130		533.07	320	1,040		556.51
UNIVERSITY	Total University	112	107		124.90	107	114		103.3
TOTAL ENROLMENT		686	1,786	4,704	1,075.43	744	1,612	3,662	1,091.74

2016-17 Results as of October 26, 2017

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

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

ENROLMENT BY PROGRAM

Table 1A - Enrolment by Program Groups for CANORA Campus

Program Groups		Actuals							
		2015-2016				2016-2017			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	0	26	5	4.84	0	31	13	5.02
	Other								
	Apprenticeship & Trade								
	Total Institute Credit	0	26	5	4.84	0	31	13	5.02
	Industry Credit:								
	Total Industry Credit	0	14	43	1.68	0	0	0	0
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit					0	19		0.80	
TOTAL SKILLS TRAINING		0	40	48	6.52	0	50	13	5.82
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	36	5		28.47	23	5		22.63
	Adult 10	22	1		16.94	19	3		15.17
	Academic GED								
	Total ABE Credit	58	6		45.41	42	8		37.80
	ABE Non-Credit:								
	Employability/Life Skills	3	48		9.50	23	55		19.87
	English Language Training								
General Academic Studies									
Literacy									
Total ABE Non-Credit	3	48		9.50	23	55		19.87	
TOTAL ADULT BASIC EDUCATION		61	54		54.91	65	63		57.67
UNIVERSITY	Total University								
TOTAL ENROLMENT		61	94	48	61.43	65	113	13	63.49

2016-17 Results as of October 26, 2017

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

**Note: Canora Campus includes Kamsack & area

ENROLMENT BY PROGRAM

Table 1B - Enrolment by Program Groups for ESTERHAZY Campus

		Actuals							
		2015-2016				2016-2017			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	0	13		9.58	0	12		2.23
	Other								
	Apprenticeship & Trade	46	0		17.07	47	0		17.07
	Total Institute Credit	46	13		26.65	47	12		19.30
	Industry Credit:								
	Total Industry Credit	0	9	390	6.96	0	6	429	7.87
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit	0	14	3,536	22.74	0	26	2,398	18.72	
TOTAL SKILLS TRAINING		46	36	3,936	56.35	47	44	2,827	45.89
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	0	441		162.07	0	353		152.44
	Adult 10								
	Academic GED								
	Total ABE Credit	0	441		162.07	0	353		152.44
	ABE Non-Credit:								
	Employability/Life Skills	0	12		1.50				
	English Language Training	0	34		5.73	0	31		6.03
General Academic Studies									
Literacy									
Total ABE Non-Credit	0	46		7.23	0	31		6.03	
TOTAL ADULT BASIC EDUCATION		0	487		169.30	0	384		158.46
UNIVERSITY	Total University								
TOTAL ENROLMENT		46	523	3,926	225.65	47	428	2,827	204.35

2016-17 Results as of October 26, 2017

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

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

ENROLMENT BY PROGRAM

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

		Actuals							
		2015-2016				2016-2017			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	13	27		24.61	11	28		23.84
	Other								
	Apprenticeship & Trade								
	Total Institute Credit	13	27		24.61	11	28		23.84
	Industry Credit:								
	Total Industry Credit	0	19	32	1.99	0	0	12	.28
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit									
TOTAL SKILLS TRAINING		13	46	32	26.60	11	28	12	24.12
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	20	17		17.09	21	12		18.89
	Adult 10	16	13		15.49	19	8		18.79
	Academic GED	0	10		0.00	0	5		.02
	Total ABE Credit	36	40		32.58	40	25		37.70
	ABE Non-Credit:								
	Employability/Life Skills	50	139		47.24	37	170		52.60
	English Language Training								
	General Academic Studies								
Literacy	0	14		0.99	1	27		3.20	
Total ABE Non-Credit	50	153		48.23	38	197		55.80	
TOTAL ADULT BASIC EDUCATION		86	193		80.81	78	222		93.50
UNIVERSITY	Total University	8	5		9.20	6	10		7.10
TOTAL ENROLMENT		107	244	32	116.61	95	260	12	124.72

2016-17 Results as of October 26, 2017

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

ENROLMENT BY PROGRAM

Table 1D - Enrolment by Program Groups for MELVILLE Campus

Program Groups		Actuals							
		2015-2016				2016-2017			
		Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	12	1		13.11	12	0		15.09
	Other	17	170	56	30.36	21	116	23	28.62
	Apprenticeship & Trade								
	Total Institute Credit	29	171	56	43.47	33	116	23	43.71
	Industry Credit:								
	Total Industry Credit	0	41	14	3.70	0	23	20	2.84
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit	0	0	82	1.67	0	15	109	2.65	
TOTAL SKILLS TRAINING		29	212	152	48.84	33	154	152	49.20
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	12	7		10.89	11	4		10.98
	Adult 10	8	3		6.52	4	3		3.53
	Academic GED	0	9		0.00	0	4		0.02
	Total ABE Credit	20	19		17.41	15	11		14.53
	ABE Non-Credit:								
	Employability/Life Skills					9	12		7.14
	English Language Training								
General Academic Studies									
Literacy	0	11		0.59	0	9		0.72	
Total ABE Non-Credit	0	11		0.59	9	21		7.86	
TOTAL ADULT BASIC EDUCATION		20	30		18.00	24	32		22.39
UNIVERSITY	Total University								
TOTAL ENROLMENT		49	242	152	66.84	57	186	152	71.59

2016-17 Results as of October 26, 2017

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

ENROLMENT BY PROGRAM

Table 1E - Enrolment by Program Groups for YORKTON Campus

		Actuals							
		2015-2016				2016-2017			
	Program Groups	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs	Student Enrol FT	Student Enrol PT	Student Enrol Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	152	115	0	236.59	196	99		256.40
	Other	17	0	0	23.21	30	0		34.13
	Apprenticeship & Trade								
	Total Institute Credit	169	115	0	259.80	226	99		290.53
	Industry Credit:								
	Total Industry Credit	0	27	431	9.17	0	57	504	11.49
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit	0	68	145	10.19	0	20	201	4.88	
TOTAL SKILLS TRAINING		169	210	576	279.16	226	176	705	306.90
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	85	60		90.20	81	45		86.42
	Adult 10	51	25		31.97	42	27		33.60
	Academic GED								
	Total ABE Credit	136	85		122.17	123	72		120.02
	ABE Non-Credit:								
	Employability/Life Skills	14	157		68.52	30	93		82.75
	English Language Training	0	94		16.08	0	82		13.79
General Academic Studies	0	35		1.74	0	23		1.21	
Literacy	0	16		1.53	0	107		6.73	
Total ABE Non-Credit	14	302		87.87	30	305		104.47	
TOTAL ADULT BASIC EDUCATION		150	387		210.04	153	377		224.49
UNIVERSITY	Total University	104	102		115.70	101	105		96.20
TOTAL ENROLMENT		423	699	576	604.90	480	658	705	627.59

2016-17 Results as of October 26, 2017

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

EQUITY PARTICIPATION

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

SKILLS TRAINING	Program Groups	Actuals																									
		2015-2016									2016-2017																
		Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment				
FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas				
SKILLS TRAINING	Institute Credit:																										
	Sask Polytech	49	44	1	3	6	1	5	4	0	177	181	5	38	42	0	14	12	2	6	3	0	219	170	12		
	Other	2	8	0	1	1	0	0	0	1	34	170	56	0	3	1	2	1	1	1	1	0	51	116	23		
	Apprenticeship & Trade	2	0	0	1	0	0	0	0	0	46	0	0	2	0	0	1	0	0	0	0	0	47	0	0		
	Total Institute Credit	53	52	1	5	7	1	5	4	1	257	351	61	40	45	1	17	13	3	7	4	0	317	286	35		
	Industry Credit:																										
	Total Industry Credit	0	49	87	0	4	13	0	2	10	0	116	883	0	6	81	0	2	16	0	3	16	0	92	926		
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																										
	Total Non-Credit	0	3	226	0	1	71	0	0	39	0	82	3,760	0	19	175	0	2	47	0	1	29	0	80	2,701		
	TOTAL SKILLS TRAINING	53	104	314	5	12	85	5	6	50	257	549	4,704	40	70	257	17	17	66	7	8	45	317	458	3,662		
ADULT BASIC EDUCATION	Adult Basic Education Credit:																										
	Adult 12	120	141	4	31	15	25	15	25	153	511		100	129		4	35	0	16	17		136	415				
	Adult 10	84	38		5	1		9	3	97	41		78	35		4	5	0	9	5		84	41				
	Academic GED	0	14		0	0		0	2	0	19		0	6		0	0	0	0	1		0	9				
	Total ABE Credit	204	193		9	32		24	30		250	571		178	170		8	40	0	25	23		220	465			
	Adult Basic Education Non-Credit:																										
	Employability/Life Skills	64	302		1	16		2	16		67	355		87	272		2	4	0	11	18		99	299			
	English Language Training General Academic Studies Literacy	0	1		0	14		0	0		0	128		0	0		0	15	0	0	1		0	110			
	Total ABE Non-Credit	64	346		1	33		2	23		67	559		88	395		3	28	0	12	37		100	575			
	TOTAL ADULT BASIC EDUCATION	288	539		10	65		26	53		317	1,130		266	565		11	68	0	37	60		320	1,040			
UNIVERSITY	35	24		3	6		2	2		112	107		34	31		6	4		3	3		107	114				
TOTAL ENROLMENT	356	667	314	18	83	85	33	61	50	686	1,786	4,704	340	666	257	34	89	66	47	71	45	744	1,612	3,662			

2016-17 Results as of October 26, 2017

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

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

STUDENT SUCCESS

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

Program Groups	Actuals																							
	2015-2016						2016-2017																	
	Total Students Completed		Total Employed		Total Going to Further Training		Total Students Graduated		Total Students Completed		Total Students Graduated		Total Employed		Total Going to Further Training									
FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas							
Institute Credit:																								
Sask Polytech	29	118	5	119	40	0	75	12	0	4	0	32	127	12	140	39	0	89	74	0	13	24	0	
Other Supplier	6	170	56	27	0	0	15	1	0	7	0	11	116	23	32	1	0	16	0	0	9	1	0	
Apprenticeship & Trade	1	0	0	45	0	0						0	0	0	47	0	0							
Total Institute Credit	36	288	61	191	40	0	90	13	0	4	0	43	243	35	219	40	0	105	74	0	22	25	0	
Industry Credit:																								
Total Industry Credit	0	7	17	0	110	866						0	0	25	0	92	902							
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																								
Total Non-Credit	0	82	3,760									0	75	2,699										
TOTAL SKILLS TRAINING	36	377	3,838	191	150	866	90	13	0	28	4	0	43	318	2,759	219	132	902	105	74	0	22	25	0
Adult Basic Education Credit:																								
Adult 12	66	415		58	3		38	146		51	63	69	290		39	4		8	74		46	33		
Adult 10	31	3		37	4		7	3		44	2	16	2		52	2		2	1		37	3		
Academic GED	0	0		0	19		0	8		0	6	0	0		0	9		0	0		0	6		
Total ABE Credit	97	418		95	26		45	157		95	71	85	292		91	15		10	75		83	42		
Adult Basic Education Non-Credit:																								
Employability/Life Skills	40	290					10	77		7	53	87	236					4	8		12	56		
English Language Training	0	79										0	81											
General Academic Studies	0	33					0	18		0	2	0	23					0	4		0	1		
Literacy	0	33					0	13		0	10	0	91					0	7		0	54		
Total ABE Non-Credit	40	435					10	108		7	65	87	431					4	19		12	111		
TOTAL ADULT BASIC EDUCATION	137	853		95	26		55	265		102	136	172	723		91	15		14	94		95	153		
University	112	99										84	154											
TOTAL ENROLLMENT	285	1,329	3,838	286	176	866	145	278	0	130	140	0	299	1,195	2,759	310	147	902	119	168	0	117	178	0

2016-17 Results as of October 26, 2017

Completed = the total number of students who completed course requirements or remained to the end of the program.
 Graduated = the number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.

Notes for Tables 3 & 4

- o We do not 'Graduate' University and part-time institute credit programs, all are under completed columns for both academic years.
- o We do not do follow-up for University, apprenticeship, part-time institute credit, skills training non-credit, and short study industry credit programs.
- o When program sessions are scheduled over two program years, the student success is reported in the year the program session ends.
- o If more than one type of follow-up is reported for an individual in a program group, enrolment is counted once and they are counted once under each type of follow-up.

EQUITY PARTICIPATION

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

SKILLS TRAINING	Program Groups	Actuals																	
		2015-2016									2016-2017								
		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		
	Institute Credit:																		
	Sask Polytech	94	23	40	10	5	3	9	2	7	80	22	39	28	14	7	9	5	3
	Other	10	10	0	2	1	1	1	1	0	4	4	0	4	2	1	2	2	0
	Apprenticeship & Trade	2	1	1	1	0	1	0	0	0	2	0	2	1	0	1	0	0	0
	Total Institute Credit	106	34	41	13	6	5	10	3	7	86	26	41	33	16	9	11	7	3
	Industry Credit:																		
	Total Industry Credit	136	9	128	17	0	17	12	0	12	87	19	70	18	1	17	19	2	17
	Non-Credit (Industry Non-Credit, Community/ Individual Non- Credit, Personal Interest Non-Credit)																		
	Total Non Credit	229	229	0	72	72	0	39	39	0	194	191	0	49	49	0	30	30	0
	TOTAL SKILLS TRAINING	471	272	169	102	78	22	61	42	19	367	236	111	100	66	26	60	39	20
	Adult Basic Education Credit:																		
	Adult 12	261	139	45	35	27	1	40	21	5	229	126	29	39	30	0	33	20	5
	Adult 10	122	28	36	6	2	1	12	2	1	113	14	51	9	0	3	14	1	7
	Academic GED	14	0	14	0	0	0	2	0	2	6	0	6	0	0	0	1	0	1
	Total ABE Credit	397	167	95	41	29	2	54	23	8	348	140	86	48	30	3	48	21	13
	Adult Basic Education Non-Credit:																		
	Employability/Life Skills	366	283		17	12		18	15		359	290	0	6	5	0	29	24	0
	English Language Training	1	1		14	9		0	0		0	0	0	15	13	0	1	1	0
	General Academic Studies	15	13		1	1		1	0		7	7	0	0	0	0	1	1	0
	Literacy	28	20		2	2		6	3		117	71	0	10	4	0	18	11	0
	Total ABE Non-Credit	410	317	0	34	24	0	25	18	0	483	368	0	31	22	0	49	37	0
	TOTAL ADULT BASIC EDUCATION	807	484	95	75	53	2	79	41	8	831	508	86	79	52	3	97	58	13
	UNIVERSITY	59	57	0	9	9	0	4	4	0	65	60	0	10	9	0	6	6	0
	TOTAL ENROLLMENT	1,337	813	264	186	140	24	144	87	27	1,263	804	197	189	127	29	163	103	33

2016-17 Results as of October 26, 2017

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

E = total enrollment

C = completers (the total number of students who completed course requirements or remained to the end of the program).

G = graduates (the total number of students who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry).



HUMAN RESOURCES

STAFFING

Human Resources assists applicants and employees with all phases of the employment process from recruitment, interviewing, selection, and evaluation of employees. Human Resources helps foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 94 full time equivalent (FTE) positions and 224 employees in 2016-2017.

PROFESSIONAL DEVELOPMENT

Parkland College is committed to lifelong learning and enhancing employee skills, abilities, and satisfaction. We continued to budget 1.5 per cent of salaries for training and education opportunities for employees. Human Resources coordinated seven lunch-and-learn sessions for employees throughout the year.

EMPLOYEE ENGAGEMENT AND EMPOWERMENT

Parkland College conducts an annual Employee Engagement survey in October to gauge our employees' positive emotional attachment to the College. Seven new questions were added to the survey. The results identified that 68 per cent of employees are positively engaged at work. Human Resources also reviewed and refined the Employee Onboarding process and resources.

STAFF RECOGNITION

Thirty-eight employees received service awards at the annual Staff Recognition event. The event recognizes employees for their dedication, commitment, and service to adult education and our organization. Human Resources implemented an Awards of Excellence program in the spring of 2016 whereby students and peers could nominate employees for their demonstration of Parkland College values and key performance contributions. Parkland College was named a Top Employer in Saskatchewan for a second consecutive year.

RETENTION

Parkland College retained 96 per cent of our employees in 2016-2017. This reflects a positive work environment and culture, and underscores our efforts to create a workplace where employees Join, Stay, Perform, and Adapt.

FULL TIME EQUIVALENT CHART

Position & Classification	# of Employees	F.T.E.s
Executive		
President	1	1.0
Director, Academics & Student Services	1	1.0
Director, Training & Business Development	0	0.0
Director, Corporate Strategy & Development	0	0.0
Director, Finance	2	1.0
Director, Human Resources	1	1.0
Associate Director, Administration	1	1.0
Human Resource Generalist	2	1.0
Executive Assistant	1	0.8
Employees		
IT Manager Level 7	1	1.0
Coordinator Level 7	11	9.3
Coordinator Level 6	3	2.1
Counsellor Level 7	9	7.1
Career Advisor Level 6	1	1.0
Business & Training Representative Level 6	2	1.8
Facilitator Level 6	26	5.0
Systems Administrator Level 6	1	1.0
Senior Admissions Officer Level 6	1	0.9
Accounting Tech Level 5	1	0.9
Network Administrator Level 5	1	1.0
Accounting Clerk Level 4	3	2.8
Payroll Clerk Level 4	1	0.7
Registration Clerk Level 5	1	1.0
Student Recruiter Level 5	1	1.0
Program Assistant, Level 4	8	5.4
Clerical Level 3 / Casual	22	6.7
Janitor, Level 3	1	1.0
Janitor, Level 2	4	2.8
Instructors	106	35.5
Tutors / Aides	8	0.7
Invigilators	6	0.7
Total	224	94.3

Non-credit instructors are not included.

EMPLOYEE LIST

Adams, Paul	Janitor	Gulash, Kurt	Instructor, Fire
Allary, Anthony	Facilitator	Hall, Michael	Coordinator, Research
Alstad, Roxanne	Program Assistant	Hansen, Chris	Instructor
Anweiler, Kerilyn	Receptionist	Haskell, Ronald	Instructor, Power Engineering
Badger, Delores	Counsellor	Herperger, Dwight	Instructor
Baggett, Angela	Instructor, Early Childhood Education	Heshka, Linda	Coordinator, Adult Basic Education
Banga, Linda	Instructor, Adult Basic Education	Heshka, Robin	Facilitator
Barrie, Sandra	Instructor, Continuing Care Assistant	Heshka, Terry	Instructor
Beddome, George	Instructor, Adult Basic Education	Hnatuik, Sandra	Program Assistant
Benjamin, Patricia	Receptionist	Hoefl, David	Instructor, Business
Berard, Rhonda	Instructor, Early Childhood Education	Holstein, Dale	Coordinator, Post Secondary Programs
Berscheid, Bernice	Instructor	Hourd, John Edward	Business and Training Representative
Bewczyk, Mike	Facilitator	Hozjan, Ron	Instructor
Biro, Tracy	Instructor	Hudym, Nick	Instructor, Industrial Mechanics
Bobowski, Carol	Counsellor	Hull, Jennifer	Janitor
Bothner, Angela	Instructor, Human Resources	Hulse, Elaine	Coordinator, Research
Boychuk, Lisa	Instructor Aide	Ives, Patricia	Instructor, Adult Basic Education
Boychuk, Pattie	Program Assistant	Jansen, Linda	Payroll Technician
Broda, Maureen	Registration Clerk	Jensen, Alma	Program Assistant
Brooks, Curtis	Instructor, Fire	Jordens, Elodie	Instructor, Human Resources
Brouillard, Venessa	Payroll Clerk	Jordens, Tom	Instructor
Brown, Debra	Casual Relief	Just, Jeffrey	Instructor, Industrial Mechanics
Brown, Connie	Coordinator, Post Secondary Programs	Kaeding, Michelle	Program Assistant
Buchholzer, Elaine	Program Assistant	Karcha, Kurt	Network Support
Cadieux de Larios, Lisa	Instructor, Adult Basic Education	Kashuba, Dwayne	Instructor, Fire
Ceaser, Florence	Invigilator	Kerr, Neil	Facilitator
Cole, Maria	Coordinator, Essential Skills	Keyowski, Deborah	Receptionist
Corkum, Christopher	Counsellor	King-Kaminsky, Shelly	Instructor, Continuing Care Assistant
Cymbalista, Irene	Instructor, Practical Nursing	Klewchuk, Tyrone	Facilitator
Cyr, Annette	Facilitator	Kobylo, Mandi	Human Resources Generalist
Dales, Jean	Instructor	Koch, Randy	Instructor, Industrial Mechanics
Datema, Jill	Program Assistant	Kopan, Lonny	Instructor, Fire
Decelles, Donna	Counsellor	Kosteroski, Christopher	Senior Admissions Officer
DeGroot, Chelsea	Student	Kostyshyn, Sheldon	System Administrator
Degryse, Catherine	Instructor, Business	Kyle-Zwirsky, Kimberly	Facilitator
Depape, Kami	Director, Academics	Lacroix, Herb	Facilitator
Diduch, Keith	Invigilator	Landels, Darrell	Business and Training Representative
Diduck, Kaylee	Instructor, Human Resources	Lawless, Rebecca	Facilitator
Dietrich, Lisa	Executive Assistant	Leppington, Dwight	Instructor, Industrial Mechanics
Donalds, Michelle	Instructor, Adult Basic Education Online	Liebrecht, Kelly	Instructor, Electrical
Doupe, Carma Lee	Facilitator	Linden, Carolyn	Accounting Clerk
Drosky, Shane	Instructor, Fire	Lipoth, Sarah	Instructor
Dubidad, Matthew	Instructor, Business	Litvanyi, Greg	Instructor, Fire
Dubreuil, Alison	Director, Human Resources	Lytwyn, Taylor	Counsellor
Dumalski, Elisa	Invigilator	MacDonald, Gordon	Instructor, Power Engineering
Dzuba, Michelle	Instructor, Adult Basic Education	Machnee, Gwen	Coordinator, University
East, Kevin	Instructor, Business	Marapao, Ana	Receptionist
Eckhart, Michelle	Counsellor	Marfleet, Cheryl	Instructor, Practical Nursing
Eisner, Brenda	Facilitator	Marshall, Deanna	Counsellor
Elliott, Dorothy	Instructor, Adult Basic Education	Mathewson, Derek	Instructor, Adult Basic Education Online
Evanik, Jennifer	Receptionist	Mathewson, Robin	Instructor Aide
Evans, Barbara	Instructor, Practical Nursing	Maupin, Karen	Instructor, Continuing Care Assistant
Evans, Sharon	Program Assistant	McCull, Ginger	Instructor, English as an Additional Language
Fenwick, Sheryllyn	Instructor, Continuing Care Assistant	McDonald, Kathleen	Instructor, Adult Basic Education
Ferguson, Raymond	Instructor, Fire	Merriam, Kimberly	Facilitator
Fichtner, Sheldon	Instructor	Miller, Blaine	Instructor, Industrial Mechanics
Franck, Edward	Instructor, Industrial Mechanics	Milligan, Erin	Casual
Frankfurt, Shawn	Instructor, Fire	Mills-Bishop, Patricia	Instructor
Franklin, Roxanne	Instructor, Continuing Care Assistant	Mogenson, Tyrone	Instructor, Fire
Fraser-Bailey, Katherine	Janitor	Montbriand, Krista	Instructor Aide
Gawryliuk, Garry	Instructor	Moore, Terri-Lynn	Invigilator
Glowa, Rosemarie	Counsellor	Morris, Charlotte	Program Assistant
Glowa, Jason	Instructor, Fire	Morrison, Cam	Instructor, Power Engineering
Gorchynski, John	Casual Relief	Mortimer, Bob	Instructor, Heavy Equipment Operator
Gorchynski, Gail	Head Counsellor	Murdock, Brent	Associate Director, Administration

EMPLOYEE LIST CONTINUED

Murray, Ernest	Instructor, Fire	Thompson, Sharon J.	Receptionist
Muzyka, Dennis	Instructor, Industrial Mechanics	Tomolak, Joe	Facilitator
Nagy, Bradley	Instructor, Power Engineering	Trebish, Katherine	Instructor, Adult Basic Education Online
Neudorf, Gerald	Janitor	Tropin, John	Instructor
Neyedley, Donna	Facilitator	Unrau, Sigrid	Casual Relief
Niebergall, Jenna	Student Recruitment & Engagement Officer	Unrau, Amanda	Instructor
Nixon, Vernon	Director, Finance	Usenkova, Eleonora	Instructor, English as an Additional Language
Noah, Kevin	Janitor	Vincent, Anita	Coordinator, Essential Skills
Nordin, Robert	Facilitator	Virostek, Christine	Director, Finance
O'Hagan, Raymond	Instructor	Vranai, Donna	Coordinator, Emergency Services
O'Hagan, Marguerite	Instructor	Wagner, Brendan	Communications Officer
Olson, Melanie	Instructor, Business	Waldbauer, Twyla	Instructor, Heavy Equipment Operator
Olson, Steven	Instructor	Walker-Dubidad, Peleshia	Instructor
Olynyk, Phyllis	Instructor Aide	Wallace, Earl	Janitor
Oschanney, Ron	Instructor, Fire	Wark, Cal	Facilitator
Palmer, Natasha	Instructor	Waslyniuk, Karrie	Receptionist
Parkinson, W. Blair	Instructor	Waugh, Betty-Anne	Receptionist
Parnetta, Courtney	Human Resources Generalist	Weinheimer, Susan	Counsellor
Patzwald, Garth	Instructor, Industrial Mechanics	Weinheimer, Rochelle	Instructor
Pearen, Lawrence	Coordinator, Post Secondary Programs	Weston, Scott	Instructor, Fire
Penner, Nathaniel	Manager, Technology	Whiting, D. Jill	Receptionist
Pinay, Arlene	Facilitator	Wilson, WendyLee	Coordinator, Post Secondary Programs
Pollock, Oney	Instructor, Continuing Care Assistant	Wishlow, Karen	Casual Relief
Pritchard, Naomi	Facilitator	Wolkowski, Cynthia	Program Assistant
Prokop, Patricia	Instructor, Adult Basic Education	Yacishyn, Geraldine	Instructor, Adult Basic Education
Propp, Brian	Invigilator	Yaseen, Dina	Receptionist
Puritch, Mel	Instructor, Power Engineering	Yuzicapi, Dianne	Facilitator
Reader, Destiny	Instructor, Practical Nursing	Zorn, Carolee	Instructor, Practical Nursing
Reeve, Amanda	Facilitator	Zurbug, Richard	Facilitator
Reeve, Dwayne	President / CEO		
Ritchie, Heather	Instructor Aide		
Ritchie, Stuart	Instructor, Power Engineering		
Rittinger, Nichol	Facilitator		
Rodney, Conrad	Instructor		
Rohatensky, Jackie	Instructor, Practical Nursing		
Rokosh, Sharon	Accounting Clerk		
Rondeau, Michelle	Instructor, Practical Nursing		
Rose, Brad	Instructor, Adult Basic Education		
Rosenkerr, Cheryl	Instructor, English as an Additional Language		
Rosowsky, Stephen	Director, Training & Business Development		
Rosowsky, Constance	Facilitator		
Rurak, Sharon	Accounting Clerk		
Ryder, Kenneth	Receptionist		
Sabo, Marsha	Facilitator		
Sauser, Tamara	Instructor, Early Childhood Education		
Schaworski, Barry	Instructor, Industrial Mechanics		
Scheffler, Jacqueline	Facilitator		
Schofer, Brittany	Instructor Aide		
Scutchings, Richard	Instructor, Heavy Equipment Operator		
Selin, Raynold	Instructor, Industrial Mechanics		
Shankowsky, Gwyneth	Counsellor		
Sharp, Mildred	Instructor, Continuing Care Assistant		
Shaw, James	Casual Relief		
Shields, Sylvie	Receptionist		
Shul, Bernice	Receptionist		
Slowski, Tyler	Facilitator		
Slusarchuk, Kenneth	Invigilator		
Spelay, David	Casual Relief		
Springford, Katherine	Coordinator, Academics & Student Services		
Stackhouse, Jennifer	Instructor Aide		
Starr, Gail	Counsellor		
Streelasky, Carol	Instructor		
Strelieff, Phyllis	Instructor Aide		
Taylor, Margaret	Casual Relief		
Thompson, Donald	Instructor, GED		



FINANCIAL STATEMENTS

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I. STATEMENT OF RESPONSIBILITY



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

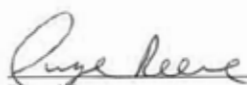
Statement of Management Responsibility

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the format specified in the Regional Colleges Accounting and Reporting Manual issued by the Ministry of Advanced Education, and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

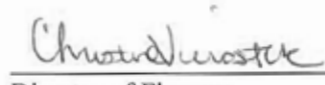
In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the consolidated financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The consolidated financial statements have been audited by Miller Moar Grodecki Kreklewich & Chorney, Chartered Professional Accountants. The external auditors conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and provides their opinion on the fairness of the presentation of the information in the consolidated financial statements.



President



Director of Finance

September 26, 2017

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II. AUDITORS' REPORT

Miller Moar Grodecki Krelewich & Chorney
Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

To Members of the Board
Parkland College
MELVILLE, Saskatchewan

Report on the Consolidated Financial Statements

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

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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

Miller Moar Grodecki Krelewich & Chorney

MILLER MOAR GRODECKI KRELEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
September 26, 2017

III. STATEMENT OF FINANCIAL POSITION

Statement 1

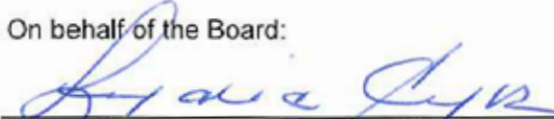
Parkland College
Statement of Financial Position
as at June 30, 2017

	30-Jun 2017	30-Jun 2016
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 5,987,434	\$ 5,024,695
Accounts receivable (Note 4)	723,382	1,038,972
Portfolio investments (Note 5)	5	5
Total Financial Assets	<u>6,710,821</u>	<u>6,063,672</u>
Liabilities		
Accrued salaries and benefits (Note 7)	405,105	407,063
Accounts payable and accrued liabilities (Note 8)	515,244	412,058
Deferred revenue (Note 9)	1,219,963	587,894
Liability for employee future benefits (Note 10)	260,700	262,100
Short-term debt (Note 12)	3,100,000	4,100,000
Long-term debt (Note 11)	68,476	137,666
Total Financial Liabilities	<u>5,569,488</u>	<u>5,906,781</u>
Net Financial Assets	<u>1,141,335</u>	<u>156,891</u>
Non-Financial Assets		
Tangible capital assets (Note 13)	21,638,076	22,604,417
Prepaid expenses (Note 14)	351,343	458,772
Total Non-Financial Assets	<u>21,989,419</u>	<u>23,063,189</u>
Accumulated Surplus (Note 19)	<u>\$ 23,130,754</u>	<u>\$ 23,220,080</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	\$ 23,130,754	\$ 23,220,080
Total Accumulated Surplus	<u>\$ 23,130,754</u>	<u>\$ 23,220,080</u>

Contractual Obligations and Commitments (Note 20)

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

On behalf of the Board:



Director



Director/CFO

IV. STATEMENT OF OPERATIONS

Statement 2

Parkland College Statement of Operations and Accumulated Surplus (Deficit) for the year ended June 30, 2017

	2017 Budget <u>(Note 17)</u>	2017 Actual	2016 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 6,860,774	\$ 7,027,988	\$ 7,256,762
Other	1,146,236	967,059	2,617,777
Federal government			
Other	347,066	901,117	687,384
Other revenue			
Contracts	1,908,000	1,902,253	2,572,652
Interest	35,000	55,403	44,385
Rents	82,300	15,765	15,875
Resale items	328,372	272,384	286,972
Tuition	3,132,449	3,232,994	2,567,855
Donations	258,102	240,534	615,495
Other	1,075,680	493,228	418,632
Total revenues	<u>15,173,979</u>	<u>15,108,724</u>	<u>17,083,789</u>
Expenses (Schedule 3)			
General	6,469,322	5,910,486	5,983,220
Skills training	4,732,849	4,834,106	4,674,502
Basic education	3,820,224	3,268,323	2,991,609
University	941,634	684,150	637,525
Services	273,238	319,092	292,732
Scholarships	197,250	181,570	192,422
Development	-	324	545
Total expenses	<u>16,434,516</u>	<u>15,198,050</u>	<u>14,772,555</u>
Surplus (Deficit) for the Year from Operations	<u>(1,260,537)</u>	<u>(89,326)</u>	<u>2,311,234</u>
Accumulated Surplus (Deficit), Beginning of Year	<u>23,220,080</u>	<u>23,220,080</u>	<u>20,908,846</u>
Accumulated Surplus (Deficit), End of Year	<u>\$ 21,959,544</u>	<u>\$ 23,130,754</u>	<u>\$ 23,220,080</u>

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

V. STATEMENT OF CHANGES IN NET ASSETS

Statement 3

Parkland College
Statement of Changes in Net Financial Assets
as at June 30, 2017

	2017 Budget <u>(Note 17)</u>	2017 Actual	2016 Actual
Net Financial Assets, Beginning of Year	\$ (1,113,604)	\$ 156,891	\$ 1,432,458
Surplus for the Year from Operations	(1,260,537)	(89,326)	2,311,234
Acquisition of tangible capital assets	(205,000)	(319,237)	(5,103,250)
Proceeds on disposal of tangible capital assets	-	-	22,569
Write-down of tangible capital assets	-	165,555	-
Amortization of tangible capital assets	1,600,000	1,120,023	1,663,139
Acquisition (use) of prepaid expenses	100,000	107,429	(169,259)
	<u>234,463</u>	<u>984,444</u>	<u>(1,275,567)</u>
Change in Net Financial Assets	<u>234,463</u>	<u>984,444</u>	<u>(1,275,567)</u>
Net Financial Assets, End of Year	<u>\$ (879,141)</u>	<u>\$ 1,141,335</u>	<u>\$ 156,891</u>

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

VI. STATEMENT OF CASH FLOWS

Statement 4

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

	2017	2016
Operating Activities		
Surplus for the year from operations	\$ (89,326)	\$ 2,311,234
Non-cash items included in surplus		
Amortization of tangible capital assets	1,120,023	1,663,139
Write-down of tangible capital assets	165,555	-
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	315,590	(86,370)
(Decrease) increase in accrued salaries and benefits	(1,958)	34,442
Increase (Decrease) in accounts payable and accrued liabilities	103,186	(2,551,152)
(Decrease) Increase in liability for employee future benefits	(1,400)	1,500
Increase in deferred revenue	632,069	124,830
Decrease (increase) in prepaid expenses	107,429	(169,259)
Cash Provided by Operating Activities	<u>2,351,167</u>	<u>1,328,364</u>
Capital Activities		
Cash used to acquire tangible capital assets	(319,237)	(5,103,250)
Proceeds on disposal of tangible capital assets	-	22,569
Cash (Used) by Capital Activities	<u>(319,237)</u>	<u>(5,080,681)</u>
Investing Activities		
Cash used to acquire portfolio investments	-	-
Proceeds from disposal of portfolio investments	-	590,601
Cash (Used) by Investing Activities	<u>-</u>	<u>590,601</u>
Financing Activities		
Proceeds from issuance of long-term debt	27,254	4,272,632
Repayment of long-term debt	(1,096,445)	(42,939)
Cash Provided by Financing Activities	<u>(1,069,192)</u>	<u>4,229,693</u>
Increase (Decrease) in Cash and Cash equivalents	962,739	1,067,977
Cash and Cash Equivalents, Beginning of Year	<u>5,024,694</u>	<u>3,956,718</u>
Cash and Cash Equivalents, End of Year	<u>\$ 5,987,433</u>	<u>\$ 5,024,695</u>

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

VII. NOTES TO THE FINANCIAL STATEMENTS

PARKLAND COLLEGE Notes to the Consolidated Financial Statements for the year ended June 30, 2017

1. PURPOSE AND AUTHORITY

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

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

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

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

(a) College Reporting Entity

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

(b) Measurement Uncertainty and the Use of Estimates

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

- the liability for employee future benefits of \$260,700 (June 30, 2016 - \$262,100) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

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

(c) Financial Instruments

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

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

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

(d) Financial Assets

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

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

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

(e) Liabilities

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

Bank Indebtedness is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

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

Short-Term Debt is comprised of capital loans with a maturity of less than one year.

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the College without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

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

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

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

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

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans

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

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

(h) Revenue Recognition

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

- i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

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

- iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

- iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(i) Expenses

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

(j) Liability for Contaminated Sites

Liabilities associated with the remediation of contaminated sites as a result of contamination being introduced into air, soil, water or sediment of a chemical,

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard are recognized in the financial statements when the recognition criteria outlined in PS 3260 *Liability for Contaminated Sites* are met.

3. CASH AND CASH EQUIVALENTS

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

	June 30 2017	June 30 2016
Cash and bank deposits	\$ 5,987,434	\$ 5,024,695
Cash and cash equivalents	\$ 5,987,434	\$ 5,024,695

4. ACCOUNTS RECEIVABLE

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

	June 30 2017	June 30 2016
Provincial government:		
Advanced Education/Economy	\$ 4,000	\$ -
Other	68,129	124,187
Federal government	228,340	108,606
Other receivables	440,528	822,951
	740,997	1,055,744
Less: Allowance for doubtful accounts	(17,616)	(16,772)
Accounts receivable, net of allowances	\$ 723,382	\$ 1,038,972

5. PORTFOLIO INVESTMENTS

	June 30 2017		June 30 2016	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Portfolio Investments in the cost or amortized cost category:				
<i>Credit Union Shares</i>	\$ 5	\$ 5	\$ 5	\$ 5
Total portfolio investments reported at cost or amortized cost	5	5	5	5
Total portfolio investments	\$ 5		\$ 5	

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

6. BANK INDEBTEDNESS

Bank indebtedness consists of a revolving lease line of credit with a maximum borrowing limit of \$140,000 with interest and repayment terms to be established at the time of drawdown. The balance drawn on the revolving lease line of credit at June 30, 2017 was Nil (June 30, 2016 – Nil).

7. ACCRUED SALARIES AND BENEFITS

	June 30 2017	June 30 2016
Accrued Salaries	\$ 151,422	\$ 118,320
Accrued Vacation	253,683	288,743
Accrued salaries and benefits	\$ 405,105	\$ 407,063

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2017	June 30 2016
Accounts payable	\$ 457,714	\$ 375,650
Scholarships	30,784	15,041
Other	26,746	21,367
Accounts payable and accrued liabilities	\$ 515,244	\$ 412,058

9. DEFERRED REVENUE

	June 30 2016	Addition during the year	Revenue recognized in the year	June 30 2017
Other deferred revenue:				
<i>Student tuitions</i>	\$ 580,259	\$ 1,183,261	\$ 556,833	\$ 1,206,688
<i>Other</i>	7,635	13,275	7,635	13,275
Deferred revenue	\$ 587,894	\$ 1,196,536	\$ 564,468	\$ 1,219,963

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

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

Details of the employee future benefits are as follows:

	June 30 2017	June 30 2016
Actuarial valuation date	30-Jun-15	30-Jun-15
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	1.90%	2.30%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	10.1	10.1

	June 30 2017	June 30 2016
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 215,000	\$ 267,800
Current period benefit cost	36,400	34,500
Interest cost	4,100	4,800
Benefit payments	(37,400)	(38,600)
Actuarial gains / Losses	-	(53,500)
Accrued Benefit Obligation - end of year	218,100	215,000
Unamortized Net Actuarial Gains / Losses	42,600	47,100
Liability for Employee Future Benefits	\$ 260,700	\$ 262,100

	June 30 2017	June 30 2016
Employee Future Expense		
Current period benefit cost	\$ 36,400	\$ 34,500
Amortization of net actuarial gain / loss	(4,500)	800
Benefit cost	31,900	35,300
Interest cost on unfunded employee future benefits obligation	4,100	4,800
Total Employee Future Benefits Expense	\$ 36,000	\$ 40,100

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

11. LONG-TERM DEBT

Details of Long-Term Debt:	June 30 2017	June 30 2016
Other Long-Term Debt:		
Capital Leases RCAP Leasing - VOIP	68,476	137,666
Total Long Term Debt	\$ 68,476	\$ 137,666

Principal repayments over the next 2 years are estimated as follows:		
	Capital Leases	Total
2018	65,147	65,147
2019	3,329	3,329
Total	\$ 68,476	\$ 68,476

Principal and interest payments on the long-term debt are as follows:			
	Capital Leases	2017	2016
Principal	\$ 68,476	\$ 68,476	\$ 137,666
Interest	-	-	-
Total	\$ 68,476	\$ 68,476	\$ 137,666

12. SHORT-TERM DEBT

In May of 2017, the College amended its credit facility of \$5,300,000 to include a term loan of \$3,100,000, at a fixed rate of 1.57%, repayable on April 30, 2018. As at June 30, 2017, \$3,100,000 had been advanced against the term loan. This amount will be converted to long-term debt at an equal or lesser amount upon expiry of the short-term loan. Approval to convert borrowings, to a maximum of \$5,300,000, to long-term debt was received from the Ministry of Advanced Education on February 3, 2015.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

13. TANGIBLE CAPITAL ASSETS

	Land	Land Improvements	Buildings	Machinery and Equipment	Furniture and Equipment	Computer Hardware	System Development	Vehicles	Leasehold Improv	Work in Progress	2017	2016
Tangible Capital Assets - at Cost:												
Opening Balance at Start of Year	\$ 2,261,815	\$ 564,631	\$ 22,728,467	\$ 1,741,641	\$ 719,350	\$ 766,689	\$ 400,508	\$ 91,609	\$ 49,856	\$ -	\$ 29,324,568	\$ 24,243,887
Additions/Purchases	-	75,032	-	863	17,911	86,926	26,284	-	-	112,221	319,237	5,103,250
Disposals	-	-	(827,774)	-	-	-	-	-	-	-	(827,774)	(22,569)
Closing Balance at End of Year	2,261,815	639,663	21,900,693	1,742,504	737,262	853,616	426,792	91,609	49,856	112,221	28,816,030	29,324,568
Tangible Capital Assets - Amortization:												
Opening Balance at Start of Year	-	14,116	5,918,248	174,164	281,382	571,145	262,015	69,935	29,247	-	6,720,151	5,857,012
Amortization for the Period	-	15,992	621,466	174,250	85,543	133,036	80,598	6,522	2,616	-	1,120,023	1,663,139
Disposals	-	-	(662,219)	-	-	-	-	-	-	-	(662,219)	-
Closing Balance at End of Year	-	30,108	5,277,495	348,414	366,924	704,181	342,613	76,457	31,864	-	7,177,955	6,720,151
Net Book Value:												
Opening Balance at Start of Year	2,261,815	550,515	17,410,219	1,567,477	437,969	195,545	138,493	21,775	20,609	-	22,604,417	19,186,875
Closing Balance at End of Year	2,261,815	609,555	16,623,198	1,394,089	370,337	149,435	84,179	15,253	17,993	112,221	21,638,076	22,604,417
Change in Net Book Value	\$ -	\$ 59,040	\$ (787,021)	\$ (173,388)	\$ (67,632)	\$ (46,110)	\$ (54,314)	\$ (6,522)	\$ (2,616)	\$ 112,221	\$ (966,341)	\$ 3,417,542

14. PREPAID EXPENSES

	June 30 2017	June 30 2016
Insurance	\$ 75,713	\$ 65,324
Rent	18,911	19,477
Program Costs	50,349	167,021
Development Charges	192,000	192,000
Equipment	14,371	14,950
Prepaid expenses	\$ 351,343	\$ 458,772

15. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

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

- i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active College members	11	2	13	13
Member contribution rate (percentage of salary)				
Integrated rate	11.30%	6.05%		10.20% / 6.05%
Non-integrated rate	13.50%	7.85%		12.40% / 7.85%
Member contributions for the year	\$ 109,992	\$ 9,358	\$ 119,350	\$ 104,056

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
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Details of the MEPP are as follows:

	2017	2016
Number of active College members	106	114
Member contribution rate (percentage of salary)	8.15%	8.15%
College Contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 393,008	\$ 391,724
College contributions for the year	\$ 393,008	\$ 391,724

16. RISK MANAGEMENT

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

i) **Credit Risk**

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and close monitoring of overdue accounts. The College does not have significant 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, 2017 and June 30, 2016 was:

	June 30, 2017		June 30, 2016	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	\$ 605,304	\$ -	\$ 721,141	\$ -
30-60 days	104,861	-	15,741	-
60-90 days	8,175	-	147,006	-
Over 90 days	22,657	17,616	171,857	16,773
Total	\$ 740,997	\$ 17,616	\$ 1,055,745	\$ 16,773
Net		\$ 723,382		\$ 1,038,972

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
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ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring and forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2017		
	Within 6 months	6 months to 1 year	1 to 5 years
Accrued salaries and benefits	\$ 151,422	\$ 253,683	\$ -
Accounts payable and accrued liabilities	515,244	-	-
Long and short-term debt	43,950	3,121,197	3,329
Total	\$ 710,616	\$3,374,880	\$ 3,329

iii) Market Risk

The College is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents, portfolio investments, and bank indebtedness. The College also has an authorized revolving lease line of credit of \$140,000 with interest and repayment terms to be established at time of drawdown, and an authorized term loan of \$3,100,000 with interest payable monthly at a fixed rate of 1.57%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on the revolving lease line of credit as of June 30, 2017 (June 30, 2016 – Nil). There was \$3,100,000 outstanding on the term loan (see Note 12 – Short-Term Debt) as of June 30, 2017 (June 30, 2016 - \$4,100,000).

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in mutual funds where interest rates minimally fluctuate
- managing cash flows to minimize utilization of its bank line of credit

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

17. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on June 28, 2016 and the Minister of Advanced Education on July 28, 2016.

18. RELATED PARTIES

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

Related Party Transactions:

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

	2017	2016
Revenues:		
Ministry of Advanced Education/Economy		
Operating	\$ 7,441,249	\$ 9,600,539
Capital	177,000	1,655,500
Saskatchewan Apprenticeship and Trade Commission	376,798	276,349
	\$ 7,995,047	\$ 11,532,388
Expenses:		
Saskatchewan Polytechnic	\$ 509,230	\$ 622,851
University of Saskatchewan	120,704	128,624
University of Regina	339,045	97,363
SaskTel	128,787	406,371
SaskPower and Sask Energy	93,631	73,717
Ministry of Central Services	131,102	111,476
Ministry of Advanced Education	4,988	-
	\$ 1,327,487	\$ 1,440,402

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

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

19. ACCUMULATED SURPLUS

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

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

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

Details of accumulated surplus are as follows:

	June 30 2016	Additions during the year	Reductions during the year	June 30 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 22,604,417	\$ 319,237	\$ 1,285,578	\$ 21,638,076
Less: Debt owing on Tangible Capital Assets	4,237,666	27,254	1,096,445	3,168,475
	18,366,751	291,983	189,133	18,469,601
Internally Restricted Operating Surplus				
Capital projects:				
Designated to tangible capital asset expenditures:				
Trades & Technology Centre	977,743	171,513	500,863	648,393
Trades & Technology Centre - debt repayment	750,000	500,000	500,000	750,000
Trades & Technology Centre - site development	150,000	-	75,032	74,968
Technology Purchases - capital	157,000	150,000	157,000	150,000
Program Development (Fire)	-	26,701	-	26,701
Future Facility Development	250,000	270,971	41,401	479,570
IMIII/CTRC - Intro to Mining funding	82,800	-	82,800	-
Student Health & Dental	14,133	1,502	-	15,635
Student Account	8,309	1,477	-	9,786
Scholarship Funds:				
Good Spirit REDA Scholarship Fund	8,168	-	1,500	6,668
Entrance Scholarship Fund	16,192	9,250	12,750	12,692
Staff Scholarship Fund	1,507	2,306	3,000	813
Golf Tournament Scholarship Fund	44,262	19,553	19,500	44,315
Clay Serby Scholarship Fund	214	-	-	214
Internal Scholarship Fund	1,488	24,065	21,450	4,103
TD Bank Scholarship Fund	5,000	5,000	5,000	5,000
Yorkton Tribal Council Scholarship	83,935	-	24,316	59,619
Total Restricted Scholarship Funds	160,766	60,174	87,516	133,424
Total Internally Restricted Funds	2,550,751	1,182,338	1,444,612	2,288,477
Externally Restricted Funds by Government of Saskatchewan				
Preventive Maintenance and Renewal (PMR)	87,607	22,000	-	109,607
SIF Project- Melville Fire Site	-	155,000	70,820	84,180
SSHRC Bonding & Attachment Carryforward	71,489	69,131	-	140,620
NSERC TA Foods Carryforward	-	20,459	-	20,459
ABE On-Reserve Carryforward	136,436	-	4,727	131,709
ABE Online Carryforward	-	19,848	-	19,848
ABE Traditional Carryforward	276,003	-	276,003	-
ABE On-Reserve Funding	74,103	75,000	74,103	75,000
ABE Funding	212,484	213,000	212,484	213,000
ABE Online Funding	75,000	-	75,000	-
ESL Funding	21,624	15,000	21,624	15,000
Skills Training Carryforward	216,449	230,005	-	446,454
Skills Training Funding	486,801	372,000	486,801	372,000
Total Externally Restricted Funds by Government of Saskatchewan	1,657,996	1,191,443	1,221,562	1,627,877
Total Restricted Funds	4,208,747	2,373,781	2,666,174	3,916,354
Unrestricted Operating Surplus	644,581	2,459,750	2,359,532	744,799
Total Accumulated Surplus from Operations	23,220,080	5,125,514	5,214,839	23,130,754
Total Accumulated Surplus	\$ 23,220,080	\$ 5,125,514	\$ 5,214,839	\$ 23,130,754

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

- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.
- Capital projects include future funds for the development of the Trades & Technology Centre, long term debt repayment and site development.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2017

- Future Facility Development includes future funds for the development of instructional facilities
- Program Development (Fire) includes future funds for the development of Melville fire site
- Student Health & Dental include funds designated for future use of premium increases.
- Student account include funds designated for future use of student events.

20. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Operating and capital lease obligations, as follows:
- Instructional Facilities
 - Treaty Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a five year agreement which expires on January 31, 2021. The agreement covers use of the facility and grounds with annual rental of \$146,742 plus applicable taxes. The agreement contains an option to renew at the end of the initial lease term.
- Offices
 - Administration office and classrooms, Melville, Saskatchewan, located in the Melville Comprehensive School, under a ten-year lease which expires August 31, 2017. Terms of the lease require Parkland College to pay for its proportional share of the operating costs of the building.
 - Branch office and classrooms, Canora, Saskatchewan, located in the Canora Town Office, under a month-to-month agreement. Terms of the lease provide for annual payment of \$12,000 plus applicable taxes.
 - Branch office and two classrooms, Kamsack, Saskatchewan, located in the Kamsack Mall, under a lease agreement that expires January 31, 2022. Terms of the lease provide for monthly rental of \$3,482 plus applicable taxes.
- Equipment
 - RCAP Leasing Inc. covering one photocopier located at Yorkton location until October 2021. Terms of the lease call for monthly rental payments of \$232 plus applicable taxes.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
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- RCAP Leasing Inc. covering one photocopier located in Melville location until April 2019. Terms of the lease call for monthly rental payments of \$171 plus applicable taxes.
- Concentra Financial covering eight photocopiers located in Esterhazy, Fort Qu'Appelle, Canora, Kamsack, Melville, and Yorkton locations until Dec 2021. Terms of the lease call for quarterly rental payments of \$4,865 plus applicable taxes.
- RCAP Leasing covering VOIP equipment as follows:
 - Trades and Technology Centre (Yorkton) until October 2017, monthly payments of \$2,913 plus applicable taxes.
 - Esterhazy campus until May of 2018, monthly payments of \$574 plus applicable taxes.
 - Fort Qu'Appelle campus until May of 2018, monthly payments of \$671 plus applicable taxes
 - Canora campus until April of 2018, monthly payments of \$342 plus applicable taxes
 - Kamsack campus until March of 2018, monthly payments of \$430 plus applicable taxes
 - Melville administration and campus until May of 2018, monthly payments of \$925 plus applicable taxes
 - Yorkton main campus until December of 2017, monthly payments of \$890 plus applicable taxes
 - All campus until September of 2019, monthly payments of \$1061 plus applicable taxes.

	Operating Leases			Capital Leases	
	Office Rental	Copier Leases	Total Operating	RCAP Leasing VOIP	Total Capital
Future minimum lease payments:					
2018	\$ 202,335	\$ 23,920	\$ 226,254	\$ 65,147	\$ 65,147
2019	202,335	\$ 23,541	225,875	3,329	3,329
2020	202,335	\$ 21,647	223,981	-	-
2021	138,135	\$ 21,647	159,782	-	-
2022	28,149	9,019	37,169	-	-
Thereafter	-	-	-	-	-
Interest and executory costs	773,288	99,773	873,061	68,476	68,476
	-	-	-	-	-
Total Lease Obligations	\$ 773,288	\$ 99,773	\$ 873,061	\$ 68,476	\$ 68,476

- Good Spirit School Division
 - The College has negotiated a 10-year operating agreement with the Good Spirit School Division. The agreement specifies the cost-sharing of utility, insurance and maintenance costs, based on square footage occupied by the College. The agreement, effective September 1, 2013, is reviewed annually, and adjusted for increases/decreases in costs, square footage, and services provided.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
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After five (5) years the school division reserves the right to withdraw the division-owned space from the agreement, with one year's notice, if operational needs require.

- Open Door Technology Inc.
 - Annual maintenance on Navision Software at approximately \$2,775 including taxes.

VIII. SCHEDULE OF REVENUES AND EXPENSES BY FUNCTION

Schedule 1

Parkland College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2017

	2017 Actual										2017		2016	
	Skills Training		Basic Education		Services		University		Scholarships		Development		Budget	Actual
	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit	Credit			Total	Total		
Revenues (Schedule 2)														
Provincial government	\$ 3,634,409	\$ 2,055,218	\$ -	\$ 1,426,413	\$ 535,029	\$ 259,721	\$ -	\$ -	\$ 84,257	\$ -	\$ -	\$ 7,985,047	\$ 8,007,010	\$ 9,874,539
Federal government	331,989	-	-	-	461,257	-	-	107,871	-	-	-	901,117	347,066	687,384
Other	1,349,526	2,004,921	686,193	850,263	117,939	50,276	95,483	816,401	69,722	171,836	171,836	6,212,561	6,819,903	6,521,866
Total Revenues	5,315,924	4,060,139	686,193	2,276,676	1,114,225	309,997	95,483	924,272	153,979	171,836	171,836	15,108,724	15,173,979	17,083,789
Expenses (Schedule 3)														
Agency contracts	246,642	717,242	303,369	-	8,692	-	-	459,768	-	-	-	1,735,714	\$ 2,088,866	\$ 1,652,397
Amortization	1,285,578	-	-	-	-	-	-	-	-	-	-	1,285,578	1,600,000	1,663,139
Equipment	199,086	274,316	-	5,494	-	-	-	-	-	-	-	478,896	235,714	189,350
Facilities	549,833	16,593	-	26,629	24,308	-	-	-	-	-	-	617,362	773,161	536,453
Information technology	81,856	119,923	-	119,062	3,962	(50)	-	7,067	-	-	-	331,821	230,433	246,029
Operating	1,146,492	820,411	58,815	1,358,832	96,725	77	30,736	15,717	181,570	324	324	2,486,699	2,497,601	2,384,286
Personal services	2,401,000	2,272,165	251,270	1,888,418	959,199	19,641	268,687	201,598	-	-	-	8,261,980	8,998,741	8,100,901
Total Expenses	5,910,486	4,220,651	613,455	2,175,436	1,092,887	19,669	298,423	684,150	181,570	324	324	15,198,050	16,434,516	14,772,555
Surplus (Deficit) for the year	\$ (594,563)	\$ (160,512)	\$ 72,739	\$ 101,240	\$ 21,339	\$ 290,328	\$ (203,940)	\$ 240,123	\$ (27,592)	\$ 171,513	\$ (89,326)	\$ (1,260,537)	\$ 2,311,234	

IX. SCHEDULE OF REVENUES BY FUNCTION

Schedule 2

Parkland College Schedule of Revenues by Function for the year ended June 30, 2017

	2017 Revenues Actual											2017 Total Revenues Actual	2017 Total Revenues Budget	2016 Total Revenues Actual			
	Skills Training			Basic Education			Services		University	Scholarships	Development						
	Credit	Non-credit		Credit	Non-credit		Learner Support	Counsel									
Provincial Government / Advanced Education / Economy																	
Operating grants	\$ 3,219,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,219,779	\$ 4,161,334	\$ 3,311,279	
Program grants	-	1,865,199	-	1,426,413	79,876	-	259,721	-	-	-	-	-	-	3,631,209	2,677,440	3,789,983	
Capital grants	177,000	-	-	-	-	-	-	-	-	-	-	-	-	177,000	22,000	155,500	
	3,396,779	1,865,199	-	1,426,413	79,876	-	259,721	-	-	-	-	-	-	7,027,988	6,860,774	7,256,762	
Contracts	237,630	172,019	-	455,153	-	-	-	-	-	-	-	-	-	864,802	749,819	1,013,210	
Other	-	18,000	-	-	-	-	-	-	-	-	-	-	-	18,000	296,417	15,882	
	3,634,409	2,055,218	-	1,426,413	535,029	-	259,721	-	-	-	84,257	-	-	7,910,790	7,907,010	8,285,854	
Other provincial	-	-	-	-	-	-	-	-	-	-	84,257	-	-	84,257	100,000	1,588,685	
Total Provincial	3,634,409	2,055,218	-	1,426,413	535,029	-	259,721	-	-	-	84,257	-	-	7,995,047	8,007,010	9,874,539	
Federal Government																	
Other Federal	331,989	-	-	-	461,257	-	-	-	107,871	-	-	-	-	901,117	347,066	687,384	
Total Federal	331,989	-	-	-	461,257	-	-	-	107,871	-	-	-	-	901,117	347,066	687,384	
Other Revenue																	
Contracts	115,279	452,137	383,858	747,592	80,900	-	-	80,460	42,026	-	-	-	-	1,902,253	1,908,000	2,572,652	
Interest	54,379	-	-	-	-	-	-	-	-	1,024	-	-	-	55,403	35,000	44,385	
Rents	15,765	-	-	-	-	-	-	-	-	-	-	-	-	15,765	82,300	15,875	
Resale items	6,066	249,399	11,641	2,465	1,756	-	-	-	1,057	-	-	-	-	272,384	328,372	286,972	
Tuitions	1,005,031	1,247,254	282,264	24,365	3,190	-	100	-	670,790	-	-	-	-	3,232,994	3,132,449	2,567,855	
Donations	-	-	-	-	-	-	-	-	-	-	69,722	-	-	240,534	258,102	615,495	
Other	153,005	56,132	8,430	75,841	32,093	-	50,176	15,023	102,528	-	-	-	-	493,228	1,075,880	418,632	
	1,349,526	2,004,921	686,193	850,263	117,939	-	50,276	95,483	816,401	-	69,722	-	-	6,212,561	6,819,903	6,521,866	
Total Other	1,349,526	2,004,921	686,193	850,263	117,939	-	50,276	95,483	816,401	-	69,722	-	-	6,212,561	6,819,903	6,521,866	
Total Revenues	\$ 5,315,924	\$ 4,060,139	\$ 686,193	\$ 2,276,676	\$ 1,114,225	\$ -	\$ 309,997	\$ 95,483	\$ 924,272	\$ 153,979	\$ 171,836	\$ -	\$ -	\$ 15,108,724	\$ 15,173,979	\$ 17,083,789	

XI. SCHEDULE OF GENERAL EXPENSES

Schedule 4

Parkland College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2017

	2017 General Actual				2017	2017	2016
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 246,642	\$ -	\$ -	\$ 246,642	\$ 176,938	\$ 121,646
Instructors	-	-	-	-	-	429,455	-
	-	246,642	-	-	246,642	606,393	121,646
Amortization	-	1,120,023	-	-	1,120,023	1,600,000	1,663,139
Write-down tangible capital assets	-	165,555	-	-	165,555	-	-
Equipment							
Equipment (non-capital)	-	10,793	-	-	10,793	5,470	7,166
Rental	-	-	98,271	-	98,271	134,280	103,189
Repairs and maintenance	-	-	90,021	-	90,021	64,964	54,878
	-	10,793	188,293	-	199,086	204,714	165,233
Facilities							
Building supplies	-	-	24,347	-	24,347	35,400	34,350
Grounds	-	-	33,670	-	33,670	43,000	42,506
Janitorial	-	-	48,568	-	48,568	53,888	58,795
Rental	-	432	316,256	-	316,688	242,673	199,346
Repairs & maintenance buildings	-	-	32,375	-	32,375	89,850	27,574
Utilities	-	-	94,184	-	94,184	225,000	87,813
	-	432	549,401	-	549,833	689,811	450,384
Information Technology							
Computer services	-	846	-	-	846	11,147	10,131
Equipment (non-capital)	-	-	-	6,629	6,629	6,700	-
Software (non-capital)	4,360	20,952	3,466	45,603	74,381	88,418	77,224
	4,360	21,798	3,466	52,233	81,856	106,265	87,355
Operating							
Advertising	-	125,803	-	-	125,803	129,500	122,213
Association fees & dues	21,782	5,038	50	-	26,870	33,300	49,713
Bad debts	-	15,393	-	-	15,393	5,000	19,667
Financial services	-	129,185	-	-	129,185	157,550	59,003
In-service (includes PD)	1,195	7,806	550	-	9,551	33,590	13,615
Insurance	-	4,055	75,273	-	79,328	66,000	78,206
Materials & supplies	-	46,036	42,594	27,808	116,437	168,450	127,406
Postage, freight & courier	-	135	20,892	56	21,083	23,850	21,063
Printing & copying	-	7,195	7,963	-	15,158	18,000	17,341
Professional services	-	425,652	1,212	-	426,864	136,772	440,217
Resale items	-	7,831	-	-	7,831	11,000	4,239
Subscriptions	-	4,660	1,222	-	5,882	2,705	3,886
Telephone & fax	-	10,666	42,938	658	54,263	71,350	70,313
Travel	35,093	76,658	766	325	112,843	106,496	150,235
Other	-	-	-	-	-	-	-
	58,070	866,115	193,460	28,847	1,146,492	963,564	1,177,117
Personal Services							
Employee benefits	-	259,787	40,165	30,886	330,837	341,543	312,400
Honoraria	16,790	-	-	-	16,790	24,548	15,338
Salaries	-	1,614,666	223,714	202,507	2,040,886	1,877,484	1,980,505
Other	-	12,487	-	-	12,487	55,000	10,103
	16,790	1,886,939	263,879	233,392	2,401,000	2,298,575	2,318,346
Total General Expenses	\$ 79,220	\$ 4,318,297	\$ 1,198,498	\$ 314,472	\$ 5,910,486	\$ 6,469,322	\$ 5,983,220

GLOSSARY OF TERMS

Casual Student: A participant taking courses, within a program group, that collectively totals less than 30 hours. (Applies to Skills Training only.)

Completer: Any participant who has successfully completed course requirements or remained to the end of the program.

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

FTE: Full Time Equivalent

Full-Time Student: Total number of students who are taking courses (within the program group) that collectively require a minimum average of 18 hours of scheduled class time per week for a program session with a minimum duration period of 12 weeks (both conditions need to be true). There are two exceptions:

- (a) **Apprenticeship and Trade:** 240 hours (a complete level depending on the trade) is required; and
- (b) **University courses:** 234 hours (6 courses at 39 hours) of scheduled class time for the academic year.

GED: General Educational Development

Graduates: Any participant who successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution.

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

Part-Time Student: The number of students who are taking courses (within a program group) that collectively require less than an average of 18 hours of scheduled class time per week for a minimum duration period of less than 12 weeks but equal to or more than 30 hours in total. There are two exceptions:

- (a) **Apprenticeship and Trade:** Totalling less than 240 hours of scheduled class time for academic year; and
- (b) **University courses:** Totalling less than 234 hours.

Program Group: A combination of SIS 'Program Area', Program Type or Program Category identified for the specific purpose of reporting student enrolments. Program Groups for reporting to the Ministry are:

- Skills Training - Institute Credit (Sask Polytech)
- Skills Training - Institute Credit (Other Suppliers)
- Skills Training - Apprenticeship & Trade
- Skills Training - Industry Credit
- Skills Training - Non-Credit (includes Industry Non-Credit, Community/Individual Non-Credit, and Personal Interest Non-Credit)
- Adult Basic Education - Credit Adult 12
- Adult Basic Education - Credit Adult 10
- Adult Basic Education - Credit Academic GED
- Adult Basic Education - Non-Credit Employability/Life Skills
- Adult Basic Education - Non-Credit English Language Training
- Adult Basic Education - Non-Credit General Academic Studies
- Adult Basic Education - Non-Credit Literacy
- University

Sask Polytech: Saskatchewan Polytechnic.

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

WHERE WE ARE

Since 1973, Parkland College has worked to expand the philosophy of life-long learning in East Central Saskatchewan. Among the seven basic principles upon which the community college system was founded is the idea that programs are to be developed in response to the needs of the community.

Today, Parkland College offers a broad spectrum of educational services from trades training and high school upgrading to the province's most diverse off-campus university offerings. And with the Trades and Technology Centre in Yorkton, Parkland College is poised to supply more local businesses with the trained workers they need.

No matter where our learners are, we deliver high quality learner centred education and training, setting the foundation for lifelong success.



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MELVILLE

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YORKTON MAIN CAMPUS

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YORKTON TRADES & TECHNOLOGY CENTRE

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SASKATCHEWAN

PARKLAND REGION STATS

Geographic area
10,600 square miles

Trading area population
200,000+
(Third largest in Sask.)

Regional population
85,000

Parkland College locations:

Canora
Kamsack
Yorkton (2)
Melville
Esterhazy
Fort Qu'Appelle

