



Annual Report

2017-2018

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About Parkland College





For 45 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.

Today, Parkland College offers a broad spectrum of educational services from high school upgrading and hands-on skills training to university courses and four-year degrees. The Trades and Technology Centre in Yorkton supplies local businesses with the trained workers they need. And corporate training and safety courses cater to the needs of our industry partners.

Our Vision

To be Saskatchewan's leader in delivering high quality education and training.

Our Mission

Parkland College provides high quality learner centred education and training as a foundation for lifelong success.

President's Message



Dwayne Reeve
President

2017-18 was a year of progress for Parkland College. The 2018 provincial budget resulted in a significant decrease in government revenue and Parkland College was required to meet the challenges of the fiscal situation. Thanks to the work and planning of our staff, we were able to flourish during a time of fiscal restraint.

The organizational restructuring enacted in the spring of 2018 saw greater attention and resources provided to our corporate training area. The corporate training team ventured down new roads with the offering of new training opportunities, which resulted in a very successful year while contributing positively to the financial standing of Parkland College. Our university enrollment continued to grow with some of our classes reaching enrollment levels higher than previously experienced. We also had a very successful year with our international programming offering programs to 82 international students from a number of countries around the world.

The growth and development of Parkland College continued on many fronts as we worked to achieve the strategic priorities outlined for year two of our five-year strategic plan. One of the many highlights occurred on June 21 as Parkland College raised the Treaty 4 Flag in a special ceremony at the Trades & Technology Centre. Our Indigenous Advisory Council was instrumental in identifying the flag raising as a priority in our indigenization work.

The College also looked to the future with the development of a concept design for the remaining 15 acres at the Trades & Technology Centre. Input from students, staff, and community stakeholders was gathered and analyzed by AODBT Architecture to produce a long-term plan for the development of the site. The concept design will be shared with a variety of audiences and will be used to shape the future growth and development of Parkland College.

The spring of 2018 saw Parkland College launch our first comprehensive student satisfaction survey. The input of our students will be used to focus our work on the student experience as we continue to strive to meet our learner-centered mission. Staff will use the data gathered to inform our programming and student support decisions.

The many highlights experienced during the 2017-18 year are only possible with a highly dedicated staff and supportive community partners. Parkland College was able to meet the challenge due to the hard work and positive approach of our staff. We are also beneficiaries of a historically strong connection to our communities. Our community partners continue to offer support and guidance that is instrumental to our success and future development.

Thanks to everyone for their support in 2017-18. We look to the future with optimism.

Board of Governors' Report



The Parkland College's Board of Governors held nine Regular Board meetings as well as nine Committee of the Whole meetings during the 2017-18 operational year. The Board of Governors also met on an as needed basis in 2018 as they worked to recruit a CEO for Parkland College.

The Board of Governors experienced some turnover during the course of the year with members Lydia Cyr and David Cisyk resigning in 2018. Raymond Sass assumed the responsibilities of Acting Chair with Cyr's resignation in February 2018. The Board was pleased to welcome Ken Karius of Melville and Wendy Becenko of Kamsack when they were officially appointed to the Board in May. At the conclusion of 2017-18, the Board of Governors was comprised of six members, one short of the allocated number. Ministry officials indicated further appointments would be forthcoming later in 2018.

The Board, in conjunction with administration, redesigned the orientation process and materials used when orienting new members. The new process and materials were used during the orientation of our two new members in June.

During 2017-18, the Board of Governors adopted a new process for the Committee of the Whole meetings to ensure that key governance responsibilities were addressed on a regular schedule as identified in their annual agenda. Each of the following governance topics were reviewed on a rotational basis: Strategic Planning, Audit and Finance, Advocacy, Governance Practice, and CEO Management.

The Board also conducted a formal review of all Governance Policies during 2017-18. A number of governance policies were reviewed at each meeting with the entire review being completed by the May 2018 meeting. The full review of governance policies is scheduled to be completed once every three years.

Parkland College Board of Governors

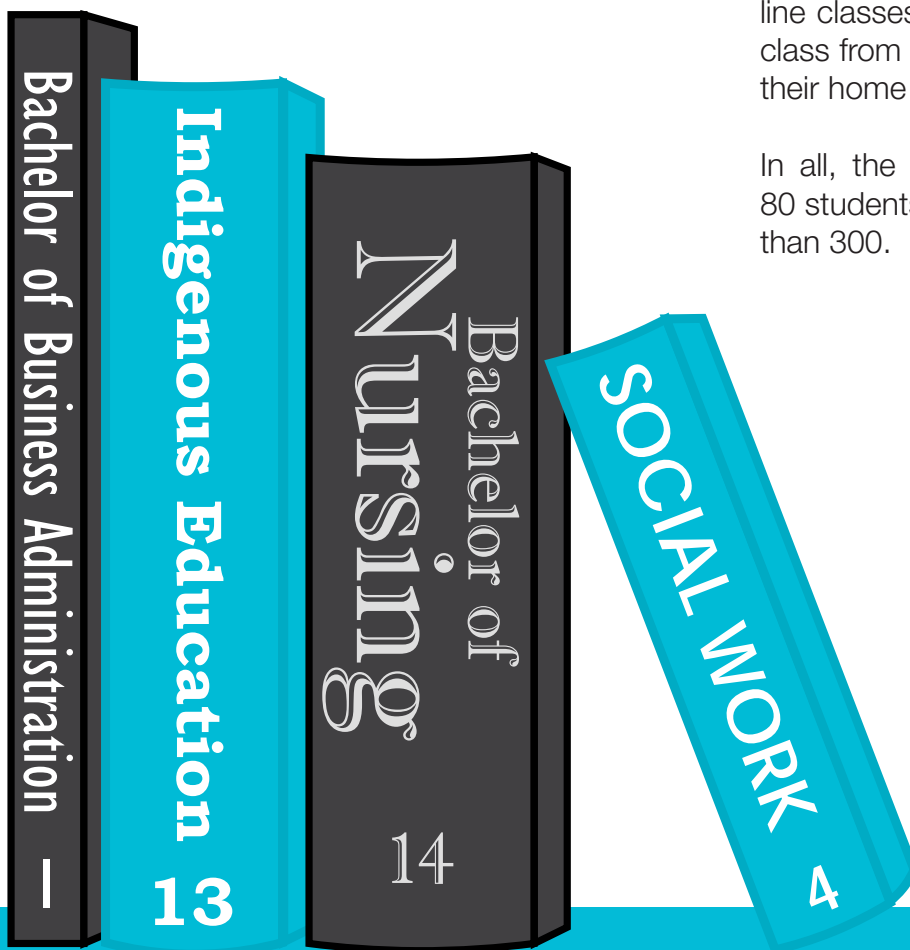
- Raymond Sass, Yorkton (acting chair)
- Wendy Becenko, Kamsack
- Sally Bishop, Kamsack
- Brian Hicke, Melville
- Ken Karius, Melville
- Leonard Keshane, Yorkton

Board Meetings, 2017-18

Regular Meetings	9
Committee of the Whole	9
Constitutional Meeting	1

Program Spotlight: University





Parkland College offers programs from both the University of Saskatchewan and University of Regina. The College also offers a degree from First Nations University of Canada, a federated college of the U of R.

Students can take as little as one class at Parkland College. They may complete one year or more and then transfer to campus in Regina or Saskatoon. Or they can complete one of a number of degrees.

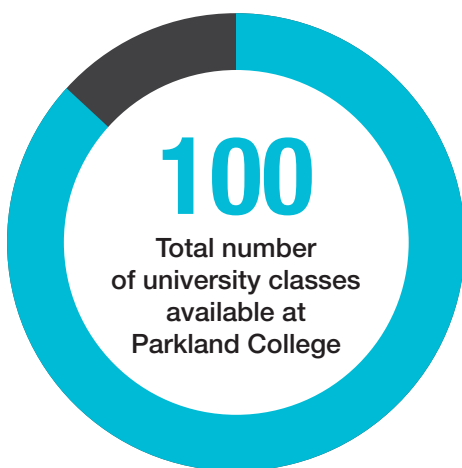
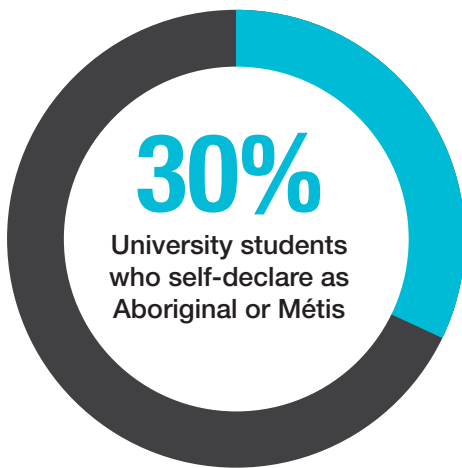
At Parkland College, students are able to complete the first year for almost any degree (except engineering and math). Instruction is provided face-to-face and via video conferencing, supplemented with televised and on-line classes. Most students take at least one class from the “other” university in addition to their home university.

In all, the program has grown from around 80 students in 2010 to an enrollment of more than 300.

Degrees completed in 2017-18
at Parkland College

258

Unique students taking university classes at Parkland College



87
of which are face-to-face delivery

Bachelor of Social Work University of Regina

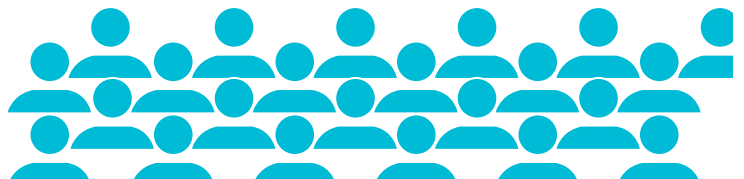
The BSW program is the longest running degree completion option in Yorkton. Approximately 60 students are at various stages in this four-year degree.

One of the innovative aspects of this program is video conferencing classes between regional colleges. Our students and instructors may be in Yorkton and sending or receiving the class to Cumberland College, Northlands College, North West College and Great Plains College.

Each year we graduate up to 12 students from the BSW program and most find full time work within months of graduation, some find work before they graduate.

375%

Growth in university students at Parkland College since 2010



The average university class size was 22.76. The largest class had 75 students, while the smallest had 6.

Bachelor of Science in Nursing University of Saskatchewan

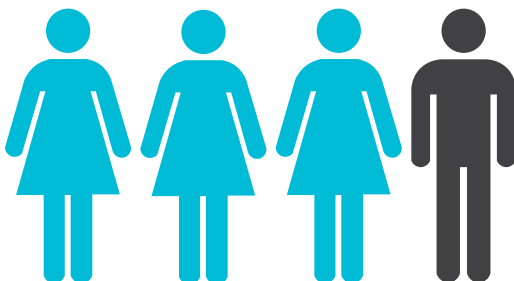
During their first year (pre-professional year), students apply for one of the 15 spots available in Yorkton. This year, 24 qualified students competed for these coveted spots.

Students have video conferenced lectures at Parkland College and complete clinical labs, simulation labs, and clinical placements in hospitals and health care facilities in the region.

There are approximately 50 students in the second, third, and fourth years of the Nursing degree program.

24

First-year students
who qualified for
15 seats allotted by
College of Nursing



75% of university students
are female

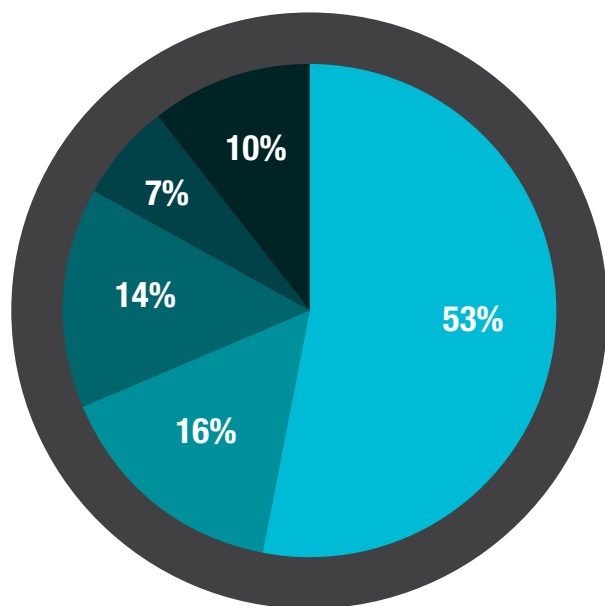
Bachelor of Indigenous Education First Nations University of Canada

In 2017-18, the second and third cohorts of Bachelor of Indigenous Education students took classes in Yorkton and Fort Qu'Appelle.

These students take all of their classes either face-to-face or video conferenced between Yorkton and Fort Qu'Appelle. School placements in each term are in both public and band administered schools throughout the Parkland region.

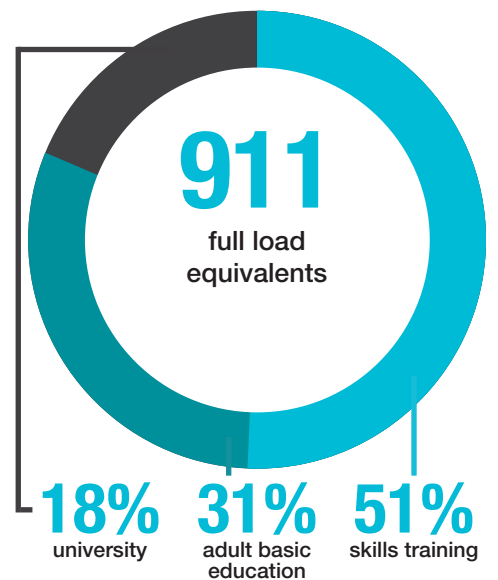
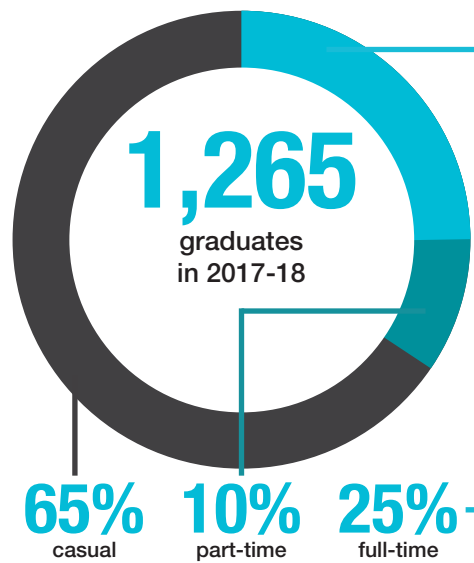
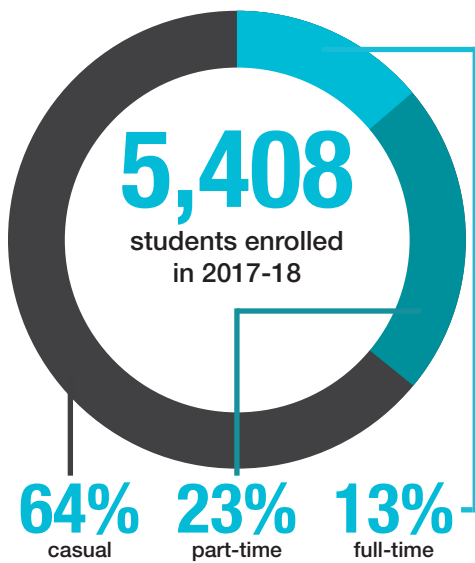
Highlights of the program include fall and winter culture camps and lots of active learning opportunities.

There were around 53 students in this program in 2017-18. Fourteen students graduated with a BIED, and several had secured employment as teachers before the end of the school year.



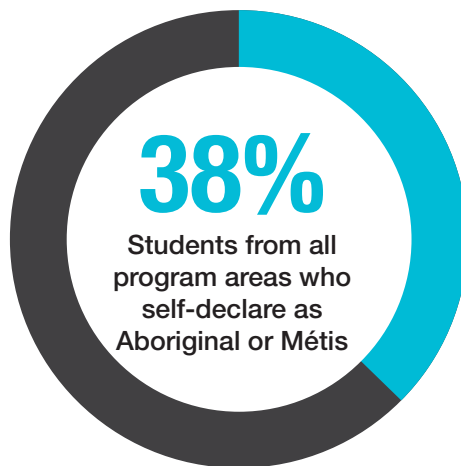
17-21 22-25 26-30 31-35 36+
Age distribution of university students

By The Numbers



\$156K

Total value of scholarships
awarded to 92 students
in 2017-18



82

International
student enrollment



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)	2017-18 Target (FLEs)	2017-18 Results (FLEs)
1a) Skills Training - Institute Credit (Includes Institute Credit-Sask Polytech, Institute Credit-Other and Apprenticeship)	318	379.4	411.21
b) Skills Training - Industry Credit	42	22.0	23.38
c) Skills Training - Non-Credit	34	22.2	28.63
d) Basic Education - Credit	333	194.5	194.02
e) Basic Education - Non-Credit	163	143.7	92.69
f) University - Credit	112	142.7	160.70

KEY PERFORMANCE INDICATOR #2			
Participation, Employment, and Continued to Take Further Training Rates for Aboriginal Students (in %'s, Credit Programs Only)	Baseline (%)	2017-18 Target (%)	2017-18 Results (%)
2A. Aboriginal Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	19	19	16
b) Skills Training - Industry Credit	32	32	15
c) Adult Basic Education - Credit	50	50	72
d) University - Credit	27	27	30
2B. Graduation Rates of Aboriginal Persons ^{**} (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Graduates	15	15	9
ii) As % of Aboriginal Enrolments	44	44	51
b) Skills Training - Industry Credit			
i) As % of Graduates <i>no full time students</i>	n/a	n/a	n/a
ii) As % of Aboriginal Enrolments <i>no full time students</i>	n/a	n/a	n/a
c) Basic Education – Credit			
i) As % of Graduates	82	82	74
ii) As % of Aboriginal Enrolments	32	32	44
2C. Aboriginal Employment Rate			
a) Skills Training - Institute Credit (Full Time)	89	89	67
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	69	69	52
2D. Aboriginal Continued to Further Training			
a) Skills Training - Institute Credit (Full Time)	48	48	29
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	83	83	75

Key Performance Measures

KEY PERFORMANCE INDICATOR #3			
Number of Graduates/Completers for all Credit Programs (In #'s of students)	Baseline (# of students)	2017-18 Target (# of students)	2017-18 Results (# of students)
3A. Number of Graduates			
a) Skills Training - Institute Credit (Full Time/Part Time)	226	226	247
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	171	150	99
c) Adult Basic Education - Credit (Full Time/Part Time)	103	100	92
3B. Number of Completers			
a) Skills Training - Institute Credit (Full Time/Part Time)	273	275	299
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	13	10	1
c) Adult Basic Education - Credit (Full Time/Part Time)	444	400	108

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 institution.

KEY PERFORMANCE INDICATOR #4			
Participation, Employment, and Continued to Take Further Training Rates for All Students (in %'s, for Credit Programs Only)	Baseline (%)	2017-18 Target (%)	2017-18 Results (# of students)
4A. Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	33	33	47
b) Skills Training - Industry Credit	11	11	8
c) Adult Basic Education - Credit	43	43	25
d) University - Credit	13	13	20
4B. Graduation Rates of Students ^{**} (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Enrolments	70	70	75
b) Skills Training - Industry Credit			
i) As % of Enrolments <i>no full time students</i>	n/a	n/a	n/a
c) Basic Education – Credit			
i) As % of Enrolments	32	32	47
4C. Employment Rate			
a) Skills Training - Institute Credit (Full Time)	91	91	93
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	72	72	60
4D. Continued to Further Training Rates			
a) Skills Training - Institute Credit (Full Time)	71	71	63
b) Skills Training - Industry Credit (Full Time) <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	83	83	75

Key Performance Measures

KEY PERFORMANCE INDICATOR #5			
	Baseline	2017-18 Target	2017-18 Results
Total Contractual Revenue (In Contract \$ Received)	\$2,277,170	\$1,464,500	\$1,780,891

- 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.
- All results for KPI and Enrolment Charts #1 to #4 (2017-18) are as of November 2, 2018.

Enrollment by Program

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

		Actuals							
		2016-2017				2017-2018			
	Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	219	170	12	302.57	210	182	29	319.72
	Other Suppliers:	51	116	23	62.74	50	125	5	75.85
	Apprenticeship & Trade	47			17.07	42	0	0	15.64
	<i>Total Institute Credit</i>	317	286	35	382.38	302	307	34	411.21
	Industry Credit:								
	<i>Total Industry Credit</i>	0	92	926	22.49	0	100	800	23.38
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
<i>Total Non-Credit</i>	0	80	2,701	27.06	0	121	2,655	28.63	
TOTAL SKILLS TRAINING		317	458	3,662	431.93	302	528	3,489	463.22
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	136	415		291.35	103	91		121.88
	Adult 10	84	41		71.09	81	39		72.14
	Academic GED	0	9		0.03				
	<i>Total ABE Credit</i>	220	465		362.47	184	130		194.02
	ABE Non-Credit:								
	Employability/Life Skills	99	299		162.37	49	262		67.67
	English Language Training	0	110		19.81	0	101		17.03
	General Academic Studies	0	23		1.21				
	Literacy	1	143		10.65	0	105		7.99
<i>Total ABE Non-Credit</i>	100	575		194.04	49	468		92.69	
TOTAL ADULT BASIC EDUCATION		320	1,040		556.51	233	598		286.71
UNIVERSITY	<i>Total University</i>	107	114		103.3	150	108		160.70
TOTAL ENROLLMENT		744	1,612	3,662	1,091.74	685	1,234	3,489	910.63

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

See Glossary for definition of terms

Enrollment by Program

TABLE 1A:
Enrollment by Program Groups for CANORA Campus

Program Groups		Actuals							
		2016-2017				2017-2018			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
Institute Credit:									
Sask Polytech		0	31	13	5.02	0	56	1	8.94
Other									
Apprenticeship & Trade									
Total Institute Credit		0	31	13	5.02	0	56	1	8.94
Industry Credit:									
Total Industry Credit		0	0	0	0	0	0	9	0.23
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)									
Total Non-Credit		0	19		0.80				
TOTAL SKILLS TRAINING		0	50	13	5.82	0	56	10	9.17
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	23	5		22.63	27	10		25.49
	Adult 10	19	3		15.17	18	4		14.01
	Academic GED								
	Total ABE Credit	42	8		37.80	45	14		39.50
	ABE Non-Credit:								
	Employability/Life Skills	23	55		19.87	24	52		23.63
	English Language Training								
	General Academic Studies								
	Literacy								
Total ABE Non-Credit	23	55		19.87	24	52		23.63	
TOTAL ADULT BASIC EDUCATION		65	63		57.67	69	66		63.13
UNIVERSITY	Total University								
TOTAL ENROLLMENT		65	113	13	63.49	69	122	10	72.30

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

Note: Canora Campus includes Kamsack & area

Enrollment by Program

TABLE 1B:
Enrollment by Program Groups for ESTERHAZY Campus

Program Groups		Actuals							
		2016-2017				2017-2018			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
Institute Credit:									
Sask Polytech		0	12		2.23				
Other						0	10	1	0.63
Apprenticeship & Trade		47	0		17.07	42	0		15.64
Total Institute Credit		47	12		19.30	42	10	1	16.27
Industry Credit:									
Total Industry Credit		0	6	429	7.87	0	9	398	8.78
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)									
Total Non-Credit		0	26	2,398	18.72	0	72	2,472	22.15
TOTAL SKILLS TRAINING		47	44	2,827	45.89	42	91	2,871	47.20
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	0	353		152.44				
	Adult 10								
	Academic GED								
	Total ABE Credit	0	353		152.44	0	0		0
	ABE Non-Credit:								
	Employability/Life Skills								
	English Language Training	0	31		6.03	0	36		6.90
	General Academic Studies								
	Literacy								
Total ABE Non-Credit	0	31		6.03	0	36		6.90	
TOTAL ADULT BASIC EDUCATION		0	384		158.46	0	36		6.90
UNIVERSITY	Total University								
TOTAL ENROLLMENT		47	428	2,827	204.35	42	127	2,871	54.10

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

Note: Adult 12 Online program is entered under Esterhazy Campus in 2016-17; program was cancelled in 2017-18.

Enrollment by Program

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

Program Groups		Actuals							
		2016-2017				2017-2018			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	11	28		23.84	10	24		16.46
	Other:					0	12		6.41
	Apprenticeship & Trade								
	Total Institute Credit	11	28		23.84	10	36		22.87
	Industry Credit:								
	Total Industry Credit	0	0	12	0.28	0	0	30	0.65
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
Total Non-Credit									
TOTAL SKILLS TRAINING		11	28	12	24.12	10	36	30	23.52
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	21	12		18.89	20	7		22.17
	Adult 10	19	8		18.79	20	9		16.49
	Academic GED	0	5		.02				
	Total ABE Credit	40	25		37.70	40	16		38.66
	ABE Non-Credit:								
	Employability/Life Skills	37	170		52.60	25	111		32.40
	English Language Training								
	General Academic Studies								
	Literacy	1	27		3.20	0	25		2.41
Total ABE Non-Credit	38	197		55.80	25	136		34.81	
TOTAL ADULT BASIC EDUCATION		78	222		93.50	65	152		73.47
UNIVERSITY	Total University	6	10		7.10	8	8		8.90
TOTAL ENROLLMENT		95	260	12	124.72	83	196	30	105.89

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

Enrollment by Program

TABLE 1D:
Enrollment by Program Groups for MELVILLE Campus

Program Groups		Actuals							
		2016-2017				2017-2018			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
Institute Credit:									
Sask Polytech		12	0		15.09	12	1		15.46
Other		21	116	23	28.62	22	99	4	27.48
Apprenticeship & Trade									
Total Institute Credit		33	116	23	43.71	34	100	4	42.94
Industry Credit:									
Total Industry Credit		0	23	20	2.84	0	13	30	1.96
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)									
Total Non-Credit		0	15	109	2.65	0	20	37	1.57
TOTAL SKILLS TRAINING		33	154	152	49.20	34	133	71	46.47
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	11	4		10.98	9	11		9.91
	Adult 10	4	3		3.53	4	2		4.41
	Academic GED	0	4		0.02				
	Total ABE Credit	15	11		14.53	13	13		14.32
	ABE Non-Credit:								
	Employability/Life Skills	9	12		7.14				
	English Language Training					0	11		0.75
	General Academic Studies								
	Literacy	0	9		0.72	0	7		0.66
Total ABE Non-Credit	9	21		7.86	0	18		1.41	
TOTAL ADULT BASIC EDUCATION		24	32		22.39	13	31		15.73
UNIVERSITY	Total University								
TOTAL ENROLLMENT		57	186	152	71.59	47	164	71	62.20

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

FLE – Full Load Equivalent

Enrollment by Program

TABLE 1E:
Enrollment by Program Groups for YORKTON Campus

		Actuals							
		2016-2017				2017-2018			
Program Groups	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	
Institute Credit:									
Sask Polytech	196	99		256.40	188	103	28	278.86	
Other	30	0		34.13	28	12		41.33	
Apprenticeship & Trade									
Total Institute Credit	226	99		290.53	216	115	28	320.19	
Industry Credit:									
Total Industry Credit	0	57	504	11.49	0	65	396	11.76	
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)									
Total Non-Credit	0	20	201	4.88	0	29	154	4.92	
TOTAL SKILLS TRAINING	226	176	705	306.90	216	209	578	336.87	
ADULT BASIC EDUCATION									
ABE Credit:									
Adult 12	81	45		86.42	47	63		64.30	
Adult 10	42	27		33.60	39	24		37.23	
Academic GED									
Total ABE Credit	123	72		120.02	86	87		101.53	
ABE Non-Credit:									
Employability/Life Skills	30	93		82.75	0	102		11.64	
English Language Training	0	82		13.79	0	56		9.38	
General Academic Studies	0	23		1.21					
Literacy	0	107		6.73	0	73		4.93	
Total ABE Non-Credit	30	305		104.47	0	231		25.95	
TOTAL ADULT BASIC EDUCATION	153	377		224.49	86	318		127.48	
UNIVERSITY									
Total University	101	105		96.20	142	101		151.80	
TOTAL ENROLLMENT	480	658	705	627.59	444	628	578	616.15	

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

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

Equity Participation

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

SKILLS TRAINING	Program Groups	Actuals																							
		2016-2017									2017-2018														
		Aboriginal			Visible Minority			Disability			Total Enrollment			Aboriginal			Visible Minority			Disability			Total Enrollment		
FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas		
ADULT BASIC EDUCATION TRAINING	Institute Credit:																								
	Sask Polytech	38	42	0	14	12	2	6	3	0	219	170	12	38	35	0	17	28	2	8	7	0	210	182	29
	Other Suppliers:	0	3	1	2	1	1	1	1	0	51	116	23	1	23	0	4	1	0	0	1	0	50	125	5
	Apprenticeship & Trade	2	0	0	1	0	0	0	0	0	47	0	0	0	0	0	0	0	0	0	0	0	42	0	0
	Total Institute Credit	40	45	1	17	13	3	7	4	0	317	286	35	39	58	0	21	29	2	8	8	0	302	307	34
	Industry Credit:																								
	Total Industry Credit	0	6	81	0	2	16	0	3	16	0	92	926	0	15	90	0	3	16	0	0	8	0	100	800
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																								
	Total Non-Credit	0	19	175	0	2	47	0	1	29	0	80	2,701	0	5	226	0	2	38	0	1	30	0	121	2,655
	TOTAL SKILLS TRAINING	40	70	257	17	17	66	7	8	45	317	458	3,662	39	78	316	21	34	56	8	9	38	302	528	3,489
ADULT BASIC EDUCATION	Adult Basic Education Credit:																								
	Adult 12	100	129		4	35		16	17		136	415		76	48		3	4		13	5		103	91	
	Adult 10	78	35		4	5		9	5		84	41		69	34		1	2		5	6		81	39	
	Academic GED	0	6		0	0		0	1		0	9		0			0								
	Total ABE Credit	178	170		8	40		25	23		220	465		145	82		4	6		18	11		184	130	
	Adult Basic Education Non-Credit:																								
	Employability /Life Skills	87	272		2	4		11	18		99	299		46	176		4	20		2	8		49	262	
	English Language Training	0	0		0	15		0	1		0	110		0	0		0	12		0	0		0	101	
	General Academic Studies	0	7		0	0		0	1		0	23													
	Literacy	1	116		1	9		1	17		1	143		0	82		0	3		0	11		0	105	
Total ABE Non-Credit	88	395		3	28		12	37		100	575		46	258		4	35		2	19		49	468		
TOTAL ADULT BASIC EDUCATION	266	565		11	68		37	60		320	1,040		191	340		8	41		20	30		233	598		
UNIVERSITY	34	31		6	4		3	3		107	114		50	27		5	6		3	9		150	108	0	
TOTAL ENROLLMENT	340	666	257	34	89	66	47	71	45	744	1,612	3,662	280	445	316	34	81	56	31	48	38	685	1,234	3,489	

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

TABLE 3: Student Success by Program Groups for the Whole College

Program Groups	2016-2017												2017-2018												
	Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	
Skills Training																									
Institute Credit:																									
Sask Polytech	32	127	12	140	39	0	89	74	0	13	24	0	36	159	1	140	9	28	103	61	23	22			
Other Supplier:	11	116	23	32	1	0	16	0	0	9	1	0	3	101	5	45	11	0	23	15	4	1			
Apprenticeship & Trade	0	0	0	47	0	0							0	0	0	42	0	0	42	0	0	0			
Total Institute Credit	43	243	35	219	40	0	105	74	0	22	25	0	39	260	6	227	20	28	168	76	27	23			
Industry Credit:																									
Total Industry Credit	0	0	25	0	92	902							0	1	2	0	99	799							
Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																									
Total Non-Credit	0	75	2,699	219	132	902	105	74	0	22	25	0	39	380	2,663	227	119	827	168	76	27	23			
TOTAL SKILLS TRAINING	43	318	2,759	219	132	902	105	74	0	22	25	0	39	380	2,663	227	119	827	168	76	27	23			
Adult Basic Education Credit:																									
Adult 12	69	290		39	4		8	74		46	33		48	38		33	4		20	10		43	22		
Adult 10	16	2		52	2		2	1		37	3		21	1		53	2		9	0		47	2		
Academic GED	0	0		0	9		0	0		0	6														
Total ABE Credit	85	292		91	15		10	75		83	42		69	39		86	6		29	10		90	24		
Adult Basic Education Non-Credit:																									
Employability / Life Skills	87	236					4	8		12	56		39	215					4	31		2	11		
English Language Training	0	81											0	72											
General Academic Studies	0	23					0	4		0	1														
Literacy	0	91					0	7		0	54		0	73							15		41		
Total ABE Non-Credit	87	431					4	19		12	111		39	360		86	6		4	46		2	52		
TOTAL ADULT BASIC EDUCATION	172	723		91	15		14	94		95	153		108	399		86	6		33	56		92	76		
UNIVERSITY																									
Total University	84	154											114	203											
TOTAL ENROLLMENT	299	1,195	2,759	310	147	902	119	168	0	117	178	0	261	982	2,663	313	125	827	201	132		119	99		

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

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

Equity Participation

TABLE 4:
Equity Participation Completers and Graduates by Program Groups for the Whole College

Program Groups	Actuals																	
	2016-2017						2017-2018											
	Aboriginal		Visible Minority		Disability		Aboriginal		Visible Minority		Disability							
	E	C	G	E	C	G	E	C	G	E	C	G						
SKILLS TRAINING																		
Institute Credit:																		
Sask Polytech	80	22	39	28	14	7	9	5	3	73	34	22	47	30	13	15	7	3
Other Supplier:	4	4	0	4	2	1	2	2	0	24	2	12	5	0	5	1	0	1
Apprenticeship & Trade	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	86	26	41	33	16	9	11	7	3	97	36	34	52	30	18	16	7	4
Industry Credit:																		
Total Industry Credit	87	19	70	18	1	17	19	2	17	105	1	103	19	0	19	8	0	8
Non-Credit (Industry Non-Credit, Community/ Individual Non-Credit, Personal Interest Non-Credit)																		
Total Non-Credit	194	191	0	49	49	0	30	30	0	231	231	0	40	40	0	31	31	0
TOTAL SKILLS TRAINING	367	236	111	100	66	26	60	39	20	433	268	137	111	70	37	55	38	12
ADULT BASIC EDUCATION																		
Adult Basic Education Credit:																		
Adult 12	229	126	29	39	30	0	33	20	5	124	56	22	7	4	0	18	4	7
Adult 10	113	14	51	9	0	3	14	1	7	103	20	46	3	0	1	11	1	3
Academic GED	6	0	6	0	0	0	1	0	1									
Total ABE Credit	348	140	86	48	30	3	48	21	13	227	76	68	10	4	1	29	5	10
Adult Basic Education Non-Credit:																		
Employability/Life Skills	359	290	0	6	5	0	29	24	0	222	168	0	24	20	0	10	9	0
English Language Training	0	0	0	15	13	0	1	1	0	0	0	0	12	6	0	0	0	0
General Academic Studies	7	7	0	0	0	0	1	1	0									
Literacy	117	71	0	10	4	0	18	11	0	82	54	0	3	2	0	11	5	0
Total ABE Non-Credit	483	368	0	31	22	0	49	37	0	304	222	0	39	28	0	21	14	0
TOTAL ADULT BASIC EDUCATION	831	508	86	79	52	3	97	58	13	531	298	68	49	32	1	50	19	10
UNIVERSITY																		
Total University	65	60	0	10	9	0	6	6	0	77	73	0	11	11	0	12	11	0
TOTAL ENROLLMENT	1,263	804	197	189	127	29	163	103	33	1,041	639	205	171	113	38	117	68	22

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).

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



Human Resources

Staffing

Human Resources assists applicants and employees with all phases of the employment process from recruitment, selection, and evaluation of employees. Human Resources foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 94 full time equivalent (FTE) positions and 213 employees in 2017-2018.

Professional Development

Parkland College is committed to lifelong learning and enhancing employee skills, abilities, and satisfaction. Human Resources coordinated six lunch-and-learn sessions for employees throughout the year and coordinated or led workshops on Instructional Strategies, Professional Boundaries, and Mental Health.

Employee Engagement

Parkland College conducts an annual Employee Engagement survey in October to gauge employees' positive emotional attachment to the College. The results indicated that 69 per cent of employees are positively engaged at work. Human Resources also refined the Employee Onboarding process and resources.

Staff Recognition

Twenty-eight employees and two retirees 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. The Awards of Excellence program received 24 nominations from staff and students. Four awards were presented to employees who personify the College's values and make significant contributions in the key priority areas of the Strategic Plan - Achieve, Innovate, Grow, and Advance.

Retention

Parkland College retained 96 per cent of employees in 2017-2018. This reflects a positive work environment and culture, and underscores our efforts to create a workplace where employees Join, Stay, Perform, and Adapt.

213

employees

94

full time equivalent
positions

96%

employee retention

Equity Participation

Position & Classification	# of Employees	F.T.E.s
Executive		
President	1	1.0
VP, Academics	1	1.0
Director, Training & Business Development	0	0.0
Director, Corporate Strategy & Development	0	0.0
Director, Finance	1	1.0
VP, Administration	1	1.0
Manager, Facilities	2	1.0
Human Resource Generalist	1	1.0
Executive Assistant	1	0.8
Employees		
Counsellor Level 8	1	1.0
IT Manager Level 7	1	1.0
Coordinator Level 7	9	8.4
Coordinator Level 6	3	2.0
Counsellor Level 7	8	4.9
Business & Training Representative Level 6	2	2.0
Facilitator Level 6	22	4.4
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	0.6
Registration Clerk Level 5	1	1.0
Student Recruiter Level 5	1	1.0
Program Assistant Level 4	10	8.0
Clerical Level 3 / Casuals	15	6.8
Janitor Level 3	1	1.0
Janitor Level 2	4	2.8
Instructors	95	32.0
Tutors/Aides	10	2.0
Invigilators	10	0.9
Research Asst	4	0.2
Total	213	94

Employee List

Paul Adams	Janitor	Sherilyn Fenwick	Instructor, Continuing Care Aide
Adijat Adenaike	Research Student	Raymond Ferguson	Instructor, Fire
Roxanne Alstad	Program Assistant	Sheldon Fichtner	Instructor
Kenecia Anderson	Instructor Aide	Shawn Frankfurt	Instructor, Fire
Kerilyn Anweiler	Receptionist	Roxanne Franklin	Instructor, Continuing Care Aide
Linda Banga	Instructor, Adult Basic Education	Katherine Fraser-Bailey	Janitor
Peg Beaton	Facilitator	Tracy Gabriel	Instructor, Practical Nursing
George Beddome	Instructor, Adult Basic Education	Alexandra Galli	Instructor, Practical Nursing
Valdene Belous	Invigilator	Garry Gawryliuk	Instructor
Patricia Benjamin	Receptionist	Mavis Gessner	Instructor Aide
Rhonda Berard	Instructor, Early Childhood Education	Rosemarie Glowa	Counsellor
Randy Berg	Facilities Manager	Jason Glowa	Instructor, Fire
Mike Bewcyk	Facilitator	John Gorchynski	Driver
Darryl Binkley	Facilitator	Gail Gorchynski	Head Counsellor
Tracy Biro	Instructor	Leesa Gross	Instructor
Carol Bobowski	Counsellor	Angela Guspodaryk	Instructor, Business
Lisa Boychuk	Instructor Aide	Michael Hall	Coordinator
Pattie Boychuk	Program Assistant	Ronald Haskell	Instructor, Power Engineering
Maureen Broda	Registrar	Dwight Herperger	Instructor
Curtis Brooks	Instructor, Fire	Linda Heshka	Coordinator, Adult Basic Education
Venessa Brouillard	Payroll Clerk	Terry Heshka	Instructor
Connie Brown	Coordinator	Sandra Hnatuik	Program Assistant
Lisa Cadieux De Larios	Instructor, Adult Basic Education	David Hoeft	Instructor
Gladys Calayan Blain	Instructor	Dale Holstein	Coordinator
Bridgette Carl	Research Student	Bonnie Hosie	Instructor
Florence Ceaser	Invigilator	John Edward Hourd	Business & Training Representative
Joseph Clark	Instructor Aide	Nick Hudym	Instructor, Industrial Mechanics
Wayne Clark	Instructor Aide	Elaine Hulse	Coordinator, Research
Maria Cole	Coordinator, Essential Skills	Cam Irving	Driver
Jean Dales	Instructor	Patricia Ives	Instructor, Adult Basic Education
Brenda Danyluk	Janitor	Linda Jansen	Payroll Technician
Donna Decelles	Counsellor	Alma Jensen	Program Assistant
David Dedman	Facilitator	Tamara Johnson	Instructor, Business
Chelsea DeGroot	Research Student	Elodie Jordens	Instructor, Human Resources
Catherine Degryse	Instructor, Office Education	Tom Jordens	Instructor
Kami DePape	Vice President, Academics	Jeffrey Just	Instructor, Agriculture Equipment Tech
Keith Diduch	Invigilator	Michelle Kaeding	Program Assistant
Kaylee Diduck	Instructor, Human Resources	Kurt Karcha	Network Administrator
Lisa Dietrich	Executive Assistant	Neil Kerr	Facilitator
Amy Dixon	Clerical Support	Deborah Keyowski	Receptionist
Michelle Donalds	Instructor	Shelly King-Kaminsky	Instructor, Continuing Care Aide
Shane Drosky	Instructor, Fire	Mandi Kobylko	Human Resources Generalist
Alison Dubreuil	Vice President, Administration	Lonny Kopan	Instructor, Fire
Shannon Dudley	Instructor Aide	Christopher Kosteroski	Senior Admissions Officer
Elisa Dumalski-Leontowich	Invigilator	Sheldon Kostyshyn	System Administrator
Michelle Dzuba	Instructor, Adult Basic Education	Herb Lacroix	Facilitator
Kevin East	Instructor	Darrell Landels	Business & Training Representative
Michelle Eckhart	Counsellor	Sharon Lepitzki	Invigilator
Jenna Eiffert	Research Student	Dwight Leppington	Instructor, Industrial Mechanics
Dorothy Elliott	Instructor, Adult Basic Education	Kelly Liebrecht	Instructor, Industrial Mechanics
Jennifer Evanik	Receptionist	Cheryl Linden	Accounting Clerk
Barbara Evans	Instructor, Practical Nursing	Sarah Lipoth	Instructor
Sharon Evans	Program Assistant	Greg Litvanyi	Instructor, Fire

Employee List (continued)

Taylor Lytwyn	Counsellor	Brad Rose	Instructor, Adult Basic Education
Gordon MacDonald	Instructor, Power Engineering	Chantel Ruf	Instructor, Practical Nursing
Gwen Machnee	Coordinator, University	Sharon Rurak	Accounting Clerk
Deanna Marshall	Counsellor	Kenneth Ryder	Receptionist
Rachel Martinuik	Counsellor	Marsha Sabo	Facilitator
Derek Mathewson	Instructor, Adult Basic Education	Tamara Sauser	Instructor, Early Childhood Education
Karen Maupin	Instructor, Continuing Care Aide	Jacqueline Scheffler	Facilitator
Ginger McColl	Instructor	Brittany Schofer	Instructor Aide
Kathleen McDonald	Clerical	Randy Schuster	Instructor
Blaine Miller	Instructor, Industrial Mechanics	Angel Seitz	Receptionist
Erin Milligan	Labourer	Raynold Selin	Instructor, Industrial Mechanics
Patricia Mills-Bishop	Instructor	Mildred Sharp	Instructor, Continuing Care Aide
Dan Mischuk	Instructor, Power Engineering	James Shaw	Driver
Tyrone Mogenson	Instructor, Fire	Sylvie Shields	Receptionist
Krista Montbriand	Instructor Aide	Patricia Shingoose-Sembhi	Research Student
Terri-Lynn Moore	Invigilator	Bernice Shul	Clerical Support
Charlotte Morris	Program Assistant	Tyler Slowski	Facilitator
Cam Morrison	Instructor	Kenneth Slusarchuk	Invigilator
James Morton	Instructor	Katherine Springford	Coordinator
Brent Murdock	Associate Director, Administration	Kellsey Stabner	Invigilator
Ernest Murray	Instructor, Fire	Barbara Stamatinos	Instructor
Kenneth Mushka	Instructor	Gail Starr	Counselor
Dennis Muzyka	Instructor, Industrial Mechanics	Carol Streeelasky	Instructor
Bradley Nagy	Instructor, Power Engineering	Phyllis Strelloff	Instructor Aide
Gerald Neudorf	Janitor	Amy Sveinbjornson	Invigilator
Jenna Niebergall	Student Recruitment & Engagement Officer	Elaine Templeton	Program Assistant
Kevin Noah	Janitor	Sharon J. Thompson	Receptionist
Robert Nordin	Facilitator	Joe Tomolak	Facilitator
Rachel Nussbaumer	Instructor, Continuing Care Aide	Katherine Trebish	Instructor, Business
Marguerite O'Hagan	Instructor	Sigrid Unrau	Research Student
R. Francis O'Hagan	Instructor	Amanda Unrau	Instructor
Patricia Okorie	Instructor, Aide	Eleonora Usenkova	Instructor
Melanie Olson	Instructor, Business	Stacy Vangen	Instructor, Practical Nursing
Steven Olson	Instructor	Anita Vincent	Coordinator
Natasha Palmer	Instructor	Christine Virostek	Director, Finance
Rebecca Patterson	Receptionist	Donna Vranai	Coordinator, Emergency Services
Garth Patzwald	Instructor, Industrial Mechanics	Brendan Wagner	Coordinator, Corporate & Internal Engagement
William Pawluk	Instructor	Twyla Waldbauer	Instructor
Nathaniel Penner	Manager, Technology	Cal Wark	Facilitator
Arlene Pinay	Facilitator	Karrie Wasyluniuk	Receptionist
Oney Pollock	Instructor, Continuing Care Aide	Betty-Anne Waugh	Receptionist
Kerrie Poole	Research Student	Rochelle Weinheimer	Instructor
Patricia Prokop	Instructor, Adult Basic Education	Thomas Weir	Instructor
Brian Propp	Invigilator	Scott Weston	Instructor, Fire
Mel Puritch	Instructor, Power Engineering	D. Jill Whiting	Clerical
Destiny Reader	Instructor, Practical Nursing	WendyLee Wilson	Coordinator
Amanda Reeve	Facilitator	Cynthia Wolkowski	Program Assistant
Dwayne Reeve	President	Geraldine Yacishyn	Instructor, Adult Basic Education
Stuart Ritchie	Instructor, Power Engineering	Carolee Zorn	Instructor, Practical Nursing
Nichol Rittinger	Facilitator	Richard Zurburg	Facilitator
Conrad Rodney	Instructor		
Jackie Rohatensky	Instructor, Practical Nursing		
Sharon Rokosh	Accounting Clerk		



Financial Statements

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I. Statement of Management Responsibility



YOUR Answer...

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.

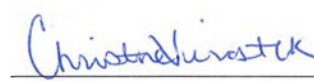
In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for 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, 2018

II. Independent Auditors' Report

Miller Moar Grodecki Krekewich & 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, 2018 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, 2018 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 Krekewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
September 26, 2018

III. Statement of Financial Position

Statement 1

Parkland College
Consolidated Statement of Financial Position
as at June 30, 2018

	30-Jun 2018	30-Jun 2017
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 6,436,199	\$ 5,987,434
Accounts receivable (Note 4)	781,124	723,382
Portfolio investments (Note 5)	5	5
Total Financial Assets	<u>7,217,328</u>	<u>6,710,821</u>
Liabilities		
Accrued salaries and benefits (Note 7)	391,023	405,105
Accounts payable and accrued liabilities (Note 8)	662,797	515,244
Deferred revenue (Note 9)	2,254,036	1,219,963
Liability for employee future benefits (Note 10)	261,600	260,700
Short-term debt	-	3,100,000
Long-term debt (Note 11)	<u>2,103,329</u>	<u>68,476</u>
Total Financial Liabilities	<u>5,672,785</u>	<u>5,569,488</u>
Net Financial Assets	<u>1,544,543</u>	<u>1,141,335</u>
Non-Financial Assets		
Tangible capital assets (Note 12)	21,188,633	21,638,076
Prepaid expenses (Note 13)	<u>403,801</u>	<u>351,343</u>
Total Non-Financial Assets	<u>21,592,434</u>	<u>21,989,419</u>
Accumulated Surplus (Note 18)	<u>\$ 23,136,977</u>	<u>\$ 23,130,754</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	\$ 23,136,977	\$ 23,130,754
Total Accumulated Surplus	<u>\$ 23,136,977</u>	<u>\$ 23,130,754</u>

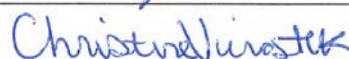
Contractual Obligations and Commitments (Note 19)
Contractual Rights (Note 20)

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 Consolidated Statement of Operations and Accumulated Surplus for the year ended June 30, 2018

	2018 Budget (Note 16)	2018 Actual	2017 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 5,912,565	\$ 6,318,440	\$ 7,027,988
Other	1,091,534	648,534	967,059
Federal government			
Other	479,265	370,855	901,117
Other revenue			
Administrative recoveries	28,842	-	-
Contracts	1,464,500	1,780,891	1,902,253
Interest	40,200	92,049	55,403
Rents	59,150	16,305	15,765
Resale items	269,892	223,237	272,384
Tuitions	3,053,094	3,821,540	3,232,994
Donations	148,168	154,674	240,534
Other	712,392	483,281	493,228
Total revenues	<u>13,259,602</u>	<u>13,909,806</u>	<u>15,108,724</u>
Expenses (Schedule 3)			
General	5,451,790	5,813,879	5,910,486
Skills training	4,350,664	4,518,418	4,834,106
Basic education	3,221,240	2,484,785	3,268,323
University	736,365	652,757	684,150
Services	266,616	278,547	319,092
Scholarships	142,000	154,873	181,570
Development	-	324	324
Total expenses	<u>14,168,675</u>	<u>13,903,583</u>	<u>15,198,050</u>
Surplus (Deficit) for the Year from Operations	<u>(909,073)</u>	<u>6,223</u>	<u>(89,326)</u>
Accumulated Surplus, Beginning of Year	<u>23,130,754</u>	<u>23,130,754</u>	<u>23,220,080</u>
Accumulated Surplus, End of Year	<u>\$ 22,221,681</u>	<u>\$ 23,136,977</u>	<u>\$ 23,130,754</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
Consolidated Statement of Changes in Net Financial Assets
as at June 30, 2018

	2018 Budget (Note 16)	2018 Actual	2017 Actual
Net Financial Assets, Beginning of Year	\$ 1,141,335	\$ 1,141,335	\$ 156,891
Surplus (Deficit) for the Year from Operations	(909,073)	6,223	(89,326)
Acquisition of tangible capital assets	(198,094)	(718,628)	(319,237)
Write-down of tangible capital assets	-	-	165,555
Amortization of tangible capital assets	1,200,000	1,168,071	1,120,023
(Acquisition) use of prepaid expenses	-	(52,458)	107,428
Change in Net Financial Assets	<u>92,833</u>	<u>403,208</u>	<u>984,443</u>
Net Financial Assets, End of Year	<u>\$ 1,234,168</u>	<u>\$ 1,544,543</u>	<u>\$ 1,141,335</u>

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

VI. Statement of Cash Flows

Statement 4

**Parkland College
Consolidated Statement of Cash Flows
for the year ended June 30, 2018**

	2018	2017
Operating Activities		
Surplus (Deficit) for the year from operations	\$ 6,223	\$ (89,326)
Non-cash items included in surplus		
Amortization of tangible capital assets	1,168,071	1,120,023
Write-down of tangible capital assets	-	165,555
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(57,742)	315,590
(Decrease) in accrued salaries and benefits	(14,082)	(1,958)
Increase in accounts payable and accrued liabilities	147,554	103,186
Increase (decrease) in liability for employee future benefits	900	(1,400)
Increase in deferred revenue	1,034,073	632,069
(Increase) decrease in prepaid expenses	(52,458)	107,429
Cash Provided by Operating Activities	2,232,539	2,351,168
Capital Activities		
Cash used to acquire tangible capital assets	(718,628)	(319,237)
Cash (Used) by Capital Activities	(718,628)	(319,237)
Financing Activities		
Proceeds from issuance of long-term debt	-	27,254
Repayment of long-term debt	(1,065,146)	(1,096,445)
Cash used by Financing Activities	(1,065,146)	(1,069,191)
Increase (Decrease) in Cash and Cash equivalents	448,765	962,740
Cash and Cash Equivalents, Beginning of Year	5,987,434	5,024,694
Cash and Cash Equivalents, End of Year	\$ 6,436,199	\$ 5,987,434

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, 2018**

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, 2018

- the liability for employee future benefits of \$261,600 (June 30, 2017 - \$260,700) because actual experience may differ significantly from actuarial or historical estimations and assumptions;

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

(c) Financial Instruments

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

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

i) **Fair Value**

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

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, 2018

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

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, 2018

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, 2018

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, 2018

- 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

(j) New Accounting Standards

On July 1, 2017, The College adopted the following new Canadian public sector accounting standards on a prospective basis. Unless otherwise noted, the adoption of the new standard has not had a material impact on these financial statements.

PS 2200 Related Party Disclosures, a new standard defining related parties and establishing guidance on disclosure requirements for related party transactions (see note 17).

PS 3210 Assets, a new standard providing guidance for applying the definition of assets and establishing disclosure requirements for assets.

PS 3320 Contingent Assets, a new standard defining and establishing guidance on disclosure requirements for contingent assets.

PS 3380 Contractual Rights, a new standard defining and establishing guidance on disclosure requirements for contractual rights (see note 20).

PS 3420 Inter-entity transactions, a new standard defining how to account for and report transactions between public sector entities that comprise a government's reporting entity from provider and recipient perspectives.

(k) Accounting Standards not yet in effect

A new standard has not been applied in preparing these financial statements. The following standard will become effective as follows:

PS 3430 Restructuring Transactions (effective June 30, 2019), a new standard establishing how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

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 2018	June 30 2017
Cash and bank deposits	\$ 6,436,199	\$ 5,987,434
Cash and cash equivalents	\$ 6,436,199	\$ 5,987,434

4. ACCOUNTS RECEIVABLE

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

	June 30 2018	June 30 2017
Provincial government:		
Advanced Education/Immigration and Career Training	\$ 162,330	\$ 4,000
Other	-	68,129
Federal government	126,505	228,340
Other receivables	498,137	440,528
	786,972	740,997
Less: Allowance for doubtful accounts	(5,848)	(17,616)
Accounts receivable, net of allowances	\$ 781,124	\$ 723,382

5. PORTFOLIO INVESTMENTS

	June 30 2018		June 30 2017	
	<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	

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, 2018 was Nil (June 30, 2017 – Nil).

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

7. ACCRUED SALARIES AND BENEFITS

	June 30 2018	June 30 2017
Accrued Salaries	\$ 134,047	\$ 151,422
Accrued Vacation	256,976	253,683
Accrued salaries and benefits	\$ 391,023	\$ 405,105

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2018	June 30 2017
Accounts payable	\$ 648,703	\$ 457,713
Scholarships	4,919	30,784
Other	9,175	26,746
Accounts payable and accrued liabilities	\$ 662,797	\$ 515,243

9. DEFERRED REVENUE

	June 30 2017	Addition during the year	Revenue recognized in the year	June 30 2018
Other deferred revenue:				
<i>Student tuitions</i>	\$ 1,206,688	\$ 2,230,721	\$ 1,204,418	\$ 2,232,991
<i>Other</i>	13,275	21,045	13,275	21,045
Deferred revenue	\$ 1,219,963	\$ 2,251,766	\$ 1,217,693	\$ 2,254,036

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:

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

	June 30 2018	June 30 2017
Actuarial valuation (extrapolation) date	(30-Jun-18)	(30-Jun-17)
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	1.90%	1.90%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	10.1	10.1

	June 30 2018	June 30 2017
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 218,100	\$ 215,000
Current period benefit cost	37,100	36,400
Interest cost	4,200	4,100
Benefit payments	(35,900)	(37,400)
Accrued Benefit Obligation - end of year	223,500	218,100
Unamortized Net Actuarial Gains / Losses	38,100	42,600
Liability for Employee Future Benefits	\$ 261,600	\$ 260,700

	June 30 2018	June 30 2017
Employee Future Expense		
Current period benefit cost	\$ 37,100	\$ 36,400
Amortization of net actuarial gain / loss	(4,500)	(4,500)
Benefit cost	32,600	31,900
Interest cost on unfunded employee future benefits obligation	4,200	4,100
Total Employee Future Benefits Expense	\$ 36,800	\$ 36,000

11. LONG-TERM DEBT

	June 30 2018	June 30 2017
Details of Long-Term Debt:		
Other Long-Term Debt:		
Capital Leases RCAP Leasing - VOIP	\$ 3,329	\$ 68,475
Capital Loan RBC - Term Loan	2,100,000	-
Total Long Term Debt	\$ 2,103,329	\$ 68,475

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

Principal repayments over the next 2 years are estimated as follows:			
	Capital		
	Leases	Capital Loan	Total
2019	\$ 3,329	\$ 91,305	\$ 94,634
2020	-	91,305	91,305
Total	\$ 3,329	\$ 182,610	\$ 185,939

Principal and interest payments on the long-term debt are as follows:				
	Capital			
	Leases	Capital Loan	2018	2017
Principal	\$ 3,329	\$ 182,610	\$ 185,939	\$ 68,475
Interest	-	69,422	69,422	-
Total	\$ 3,329	\$ 252,032	\$ 255,361	\$ 68,475

In April of 2018, the College amended its credit facility of \$3,100,000 to include a term loan of \$2,100,000, at a fixed rate of 2.87%, renegotiable on April 30, 2020. As at June 30, 2018, \$2,100,000 had been advanced against the 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.

12. TANGIBLE CAPITAL ASSETS

	Machinery Furniture										2018	2017
	Land	Land Improv	Buildings	Equipment	Equipment	Computer Hardware	System Development	Leasehold Vehicles	Improv	Work in Progress		
Tangible Capital Assets - at Cost:												
Opening Balance at Start 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
Additions/Purchases	-	26,187	93,394	-	31,681	98,515	21,517	-	1,712	445,623	718,629	319,237
Disposals	-	-	-	-	-	-	-	-	-	-	-	(827,774)
Transfers to (from)	-	-	-	-	-	-	-	-	364,738	(364,738)	-	-
Closing Balance at End of Year	2,261,815	665,850	21,994,087	1,742,504	768,943	952,131	448,309	91,609	416,306	193,106	29,534,659	28,816,030
Tangible Capital Assets - Amortization:												
Opening Balance at Start of Year	-	30,107	5,277,495	348,414	366,924	704,180	342,613	76,357	31,864	-	7,177,955	6,720,151
Amortization for the Period	-	16,646	608,265	174,250	87,239	153,298	82,590	6,522	39,261	-	1,168,071	1,120,023
Disposals	-	-	-	-	-	-	-	-	-	-	-	(662,219)
Closing Balance at End of Year	-	46,754	5,885,759	522,665	454,163	857,479	425,203	82,878	71,125	-	8,346,026	7,177,955
Net Book Value:												
Opening Balance at Start 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
Closing Balance at End of Year	2,261,815	619,096	16,108,327	1,219,839	314,780	94,652	23,106	8,731	345,181	193,106	21,188,633	21,638,076
Change in Net Book Value	\$ -	\$ 9,542	\$ (514,871)	\$ (174,250)	\$ (55,558)	\$ (54,783)	\$ (61,073)	\$ (6,522)	\$327,189	\$ 80,885	\$ (449,443)	\$ (966,341)

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

13. PREPAID EXPENSES

	June 30 2018	June 30 2017
Insurance	\$ 87,490	\$ 75,713
Rent	18,302	18,911
Program Costs	63,834	50,349
Development Charges	192,000	192,000
Equipment	42,175	14,371
Prepaid expenses	\$ 403,801	\$ 351,343

14. 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 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:

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active College members	11	1	12	13
Member contribution rate (percentage of salary)				
Integrated rate	11.30%	6.05%		11.30% / 6.05%
Non-integrated rate	13.50%	7.85%		13.50% / 7.85%
Member contributions for the year	\$ 92,937	\$ 4,232	\$ 97,169	\$ 119,350

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

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.

Details of the MEPP are as follows:

	2018	2017
Number of active College members	103	106
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	\$ 405,211	\$ 393,008
College contributions for the year	\$ 405,211	\$ 393,008

15. RISK MANAGEMENT

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

i) **Credit Risk**

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and close

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

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, 2018 and June 30, 2017 was:

	June 30, 2018		June 30, 2017	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	\$ 591,598	\$ -	\$ 605,304	\$ -
30-60 days	46,829	-	104,861	-
60-90 days	84,956	-	8,175	-
Over 90 days	63,589	5,848	22,657	17,616
Total	\$ 786,971	\$ 5,848	\$ 740,997	\$ 17,616
Net		\$ 781,124		\$ 723,382

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, 2018		
	Within 6 months	6 months to 1 year	1 to 5 years
Accrued salaries and benefits	\$ 134,047	\$ 256,976	\$ -
Accounts payable and accrued liabilities	662,797	-	-
Long-term debt	3,329	91,305	2,008,695
Total	\$ 800,173	\$ 348,281	\$ 2,008,695

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
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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 \$2,100,000 with interest payable monthly at a fixed rate of 2.87%. 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, 2018 (June 30, 2017 – Nil). There was \$2,100,000 outstanding on the term loan (see Note 11 – Long-Term Debt) as of June 30, 2018 (June 30, 2017 - \$3,100,000).

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

16. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 18, 2017 and the Minister of Advanced Education on July 4, 2017.

17. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to its key management personnel, close family members, and organizations who share these individuals, along with all Government of Saskatchewan ministries, agencies, boards, school divisions, health authority, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that are subject to shared control of the Government of Saskatchewan.

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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

	2018	2017
Revenues:		
Ministry of Advanced Education/Immigration and Career Training		
Operating	\$ 6,451,679	\$ 7,441,249
Capital	183,940	177,000
Good Spirit School Division No. 204	646,427	741,955
Prairie Valley School Division No.208	56,615	45,680
Saskatchewan Apprenticeship and Trade Commission	331,356	376,798
	\$ 7,670,017	\$ 8,782,682
Expenses:		
Good Spirit School Division No. 204	\$ 117,778	\$ 125,358
Saskatchewan Polytechnic	736,897	509,230
SaskTel	107,731	128,787
SaskPower and Sask Energy	88,873	93,631
Ministry of Central Services	143,233	131,102
Ministry of Advanced Education	-	4,988
	\$ 1,194,512	\$ 993,096

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

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

18. 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 events. 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, 2018

Details of accumulated surplus are as follows:

	June 30 2017	Additions during the year	Reductions during the year	June 30 2018
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 21,638,076	\$ 1,121,925	\$ 1,571,368	\$ 21,188,633
Less: Debt owing on Tangible Capital Assets	3,168,475	-	1,065,146	2,103,329
	18,469,601	1,121,925	506,222	19,085,304
Internally Restricted Operating Surplus				
Capital projects:				
Designated to tangible capital asset expenditures:				
Trades & Technology Centre	648,393	91,899	500,000	240,293
Trades & Technology Centre - debt repayment	750,000	250,000	500,000	500,000
Trades & Technology Centre - site development	74,968	-	63,451	11,518
Technology Purchases - capital	150,000	145,626	105,123	190,503
Staff Contingency	-	12,807	-	12,807
Program Development (Fire)	26,701	30,443	46,260	10,884
Future Facility & Program Development	479,570	128,194	264,550	343,214
Systems Upgrade	-	127,127	21,517	105,610
Early Childhood Education - FHQTC	-	10,320	-	10,320
Student Events	9,786	9,761	-	19,547
Student Health & Dental	15,635	4,404	-	20,039
Scholarship Funds:				
Good Spirit REDA Scholarship Fund	6,668	-	1,500	5,168
Entrance Scholarship Fund	12,692	12,250	12,250	12,692
Staff Scholarship Fund	813	3,524	3,000	1,337
Golf Tournament Scholarship Fund	44,315	27,594	23,852	48,056
Clay Serby Scholarship Fund	214	-	-	214
Internal Scholarship Fund	4,103	22,969	22,450	4,622
TD Bank Scholarship Fund	5,000	-	5,000	-
Yorkton Tribal Council Scholarship	59,619	-	16,555	43,064
Total Restricted Scholarship Funds	133,424	66,336	84,607	115,153
Total Internally Restricted Funds	2,288,477	876,917	1,585,508	1,579,888
Externally Restricted Funds by Government of Saskatchewan				
Preventive Maintenance and Renewal (PMR)	109,607	98,700	96,394	111,913
SIF Project- Melville Fire Site	84,180	85,240	169,420	-
SSHRC Bonding & Attachment Carryforward	140,620	-	8,966	131,654
NSERC TA Foods Carryforward	20,459	-	8,250	12,209
ABE On-Reserve Carryforward	131,709	42,030	-	173,739
ABE Online Carryforward	19,848	-	19,848	-
Skills Link Carryforward	-	7,000	-	7,000
ABE On-Reserve Funding	75,000	75,000	75,000	75,000
ABE Funding	213,000	213,000	213,000	213,000
ESL Funding	15,000	12,000	15,000	12,000
ESWP Funding	-	51,000	-	51,000
Skills Training Carryforward	446,454	215,997	-	662,451
Skills Training Funding	372,000	372,000	372,000	372,000
Total Externally Restricted Funds by Government of Saskatchewan	1,627,877	1,171,967	977,878	1,821,966
Total Restricted Funds	3,916,354	2,048,884	2,563,386	3,401,853
Unrestricted Operating Surplus	744,799	1,948,673	2,043,652	649,820
Total Accumulated Surplus from Operations	23,130,754	5,119,482	5,113,260	23,136,977
Total Accumulated Surplus	\$ 23,130,754	\$ 5,119,482	\$ 5,113,260	\$ 23,136,977

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

- Capital projects include future funds for the development of the Trades & Technology Centre, long term debt repayment and site development.
- Technology purchases includes funds designated for information technology and related capital items.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

- Staff Contingency includes funds designated to pay possible severance packages to employees.
- Program Development (Fire) includes future funds for the development of Melville fire site
- Future Facility and Program Development includes future funds for the development of instructional facilities
- System Upgrades includes funds designated for future upgrades to finance, payroll, HR systems
- Early Childhood Education (ECE)– FHQTC includes funds designated for future ECE programming for File Hills Qu’Appelle Tribal Council
- Student Events includes funds designated for student activities.
- Student Health & Dental include funds designated for future use of premium increases.
- Scholarships include funds designated for the purpose of awarding scholarships to students of the College.

19. 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
 - 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

- 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.
 - 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:
 - All campus until September of 2018, 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:					
2019	\$ 202,335	\$ 23,541	\$ 225,876	\$ 3,329	\$ 3,329
2020	202,335	21,647	223,982	-	-
2021	138,135	21,647	159,782	-	-
2022	28,149	9,019	37,168	-	-
Thereafter	-	-	-	-	-
Total Lease Obligations	\$ 570,954	\$ 75,854	\$ 646,808	\$ 3,329	\$ 3,329

- 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. 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 \$2,963 including taxes.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2018

20. CONTRACTUAL RIGHTS

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

The College has the following contractual rights:

	June 30, 2018		
	2019	2020	Total
Program Delivery	\$ 397,774	\$ 380,436	\$ 778,210
Total Contractual Rights	\$ 397,774	\$ 380,436	\$ 778,210

VIII. Schedule of Revenues and Expenses

Parkland College Schedule of Revenues and Expenses by Function for the year ended June 30, 2018

Schedule 1

	2018 Actual												2018	2018	2017					
	General		Skills Training		Basic Education		Services		University		Scholarships					Development				
	Credit	Non-credit	Credit	Non-credit	Credit	Non-credit	Leamer Support	Counsel	Credit		Credit									
Revenues (Schedule 2)																				
Provincial government	\$ 3,473,458	\$ 1,686,375	\$ -	\$ -	\$ 1,140,000	\$ 350,141	\$ 246,735	\$ -	\$ -	\$ -	\$ 70,265	\$ -	\$ -	\$ 6,966,975	\$ 7,004,099	\$ 7,995,047				
Federal government	1,760,115	2,056,533	645,428	-	919,397	370,855	50,506	240	-	-	65,696	-	-	3,708,555	479,265	901,117				
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	6,571,976	5,776,238	6,212,561				
Total Revenues	5,233,573	3,742,908	645,428	-	2,059,397	758,898	297,241	240	943,938	943,938	135,962	92,223	13,909,806	13,259,602	15,108,724					
Expenses (Schedule 3)																				
Agency contracts	307,826	531,888	318,229	-	-	-	-	-	-	446,647	-	-	-	1,604,590	1,495,635	1,735,714				
Amortization	1,168,071	-	-	-	-	-	-	-	-	-	-	-	-	1,168,071	1,200,000	1,285,578				
Equipment	221,866	203,956	-	-	-	-	-	-	-	-	-	-	-	425,822	355,913	478,896				
Facilities	649,350	32,076	-	-	37,473	4,824	-	-	-	305	-	-	-	724,028	830,077	617,362				
Information technology	66,562	111,606	860	-	47,001	4,861	-	-	-	3,767	-	-	-	221,900	221,900	331,821				
Operating	985,288	752,639	53,302	-	87,267	100,680	136	656	-	16,938	-	324	-	2,119,446	2,486,699					
Personal services	2,434,915	2,302,277	211,585	-	1,578,313	624,366	22,196	8,504	-	188,100	-	-	-	7,945,705	7,945,705	8,261,980				
Total Expenses	5,813,879	3,934,442	583,976	-	1,750,054	734,731	22,332	256,215	652,757	652,757	154,873	324	13,903,583	14,168,675	15,198,050					
Surplus (Deficit) for the year	\$ (580,306)	\$ (191,533)	\$ 61,452	\$ -	\$ 309,343	\$ 24,167	\$ 274,909	\$ (256,975)	\$ 291,181	\$ (18,911)	\$ 91,899	\$ 6,223	\$ (909,073)	\$ (89,326)						

IX. Schedule of Revenues by Function

Parikland College
Schedule of Revenues by Function
for the year ended June 30, 2018

Schedule 2

	2018 Revenues Actual						2018 Total Revenues Actual	2018 Total Revenues Budget	2017 Total Revenues Actual				
	General	Skills Training Credit	Non-credit	Basic Education Credit	Non-credit	Services Learner Support				Counsel	University Credit	Scholarships	Development
Provincial Government													
Advanced Education/ Immigration & Career Training													
Operating grants	\$ 3,162,765	\$ -	\$ -	\$ 1,140,000	\$ 105,000	\$ 246,735	\$ -	\$ -	\$ -				
Program grants	183,940	-	-	-	-	183,940	-	-	-				
Capital grants	3,346,705	1,480,000	-	1,140,000	105,000	6,318,440	1,776,924	1,777,000	3,631,209				
Contracts	126,753	206,375	-	-	246,735	578,269	5,912,565	751,534	7,027,988				
Other	-	-	-	-	-	296,000	18,000	-	18,000				
Other provincial	3,473,458	1,686,375	-	1,140,000	350,141	6,896,709	6,960,099	7,910,790	84,257				
Total Provincial	3,473,458	1,686,375	-	1,140,000	350,141	70,265	70,265	-	7,995,047				
Federal Government													
Other Federal	-	-	-	-	-	246,735	-	-	-				
Total Federal	-	-	-	-	-	370,855	-	-	370,855				
Other Revenue													
Admin recovery	-	-	-	-	-	-	-	-	-				
Contracts	59,125	522,088	263,512	895,912	-	40,255	-	-	1,780,891				
Interest	88,804	-	-	-	-	2,160	-	-	92,049				
Rents	13,895	-	-	-	250	1,607	-	-	16,305				
Resale items	4,137	193,234	19,059	5,140	60	-	-	-	223,237				
Tuitions	1,364,862	1,278,729	354,237	3,020	-	820,692	-	-	3,821,540				
Donations	-	-	-	-	-	65,696	-	-	154,674				
Other	229,292	62,482	8,620	15,325	37,592	79,224	-	-	483,281				
Total Other	1,760,115	2,056,533	645,428	919,397	37,902	943,938	65,696	-	6,571,976				
Total Revenues	\$ 5,233,573	\$ 3,742,908	\$ 645,428	\$ 2,059,397	\$ 758,898	\$ 297,241	\$ 240	\$ 943,938	\$ 135,962	\$ 92,223	\$ 13,909,806	\$ 13,259,602	\$ 15,108,724

X. Schedule of Expenses by Function

Parkland College Schedule of Expenses by Function for the year ended June 30, 2018

Schedule 3

	2018 Expenses Actual										2018		2017	
	General (Schedule 4)	Skills Training Credit	Non-credit	Basic Education Credit	Non-credit	Learner Support	Services Counsel	University Credit	Scholarships	Development	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual	
Agency Contracts														
Contracts	\$ 307,826	\$ 531,888	\$ 318,229	\$ -	\$ -	\$ -	\$ -	\$ 446,647	\$ -	\$ -	\$ 1,604,590	\$ 1,495,635	\$ 1,735,714	
	307,826	531,888	318,229	-	-	-	-	446,647	-	-	1,604,590	1,495,635	1,735,714	
Amortization														
Write-down tangible capital assets														
Equipment														
Equipment (non-capital)	1,168,071	-	-	-	-	-	-	-	-	-	1,168,071	1,200,000	1,120,023	
Rental	688	104,661	-	-	-	-	-	-	-	-	105,349	154,613	236,448	
Repairs and maintenance	117,551	91,503	-	-	-	-	-	-	-	-	209,054	118,000	146,157	
	103,627	7,793	-	-	-	-	-	-	-	-	111,419	83,300	96,290	
	221,986	203,956	-	-	-	-	-	-	-	-	425,822	355,913	478,895	
Facilities														
Building supplies	89,503	-	-	-	-	-	-	-	-	-	89,503	32,900	24,347	
Grounds	64,115	6,759	-	-	-	-	-	-	-	-	70,874	65,000	36,680	
Janitorial	66,498	-	-	-	-	-	-	-	-	-	66,498	50,200	48,568	
Rental	279,222	12,387	-	37,473	4,824	-	-	305	-	-	334,211	419,927	381,007	
Repairs & maintenance buildings	54,958	305	-	-	-	-	-	-	-	-	55,263	97,050	32,375	
Utilities	95,055	12,625	-	-	-	-	-	-	-	-	107,679	165,000	94,184	
	649,350	32,076	-	37,473	4,824	-	-	305	-	-	724,028	830,077	617,362	
Information Technology														
Computer services	5,322	-	-	-	-	-	-	-	-	-	5,322	22,000	796	
Equipment (non-capital)	2,553	42,591	-	36,623	4,352	-	-	1,150	-	-	87,270	43,000	156,142	
Rental	192	133	-	-	-	-	-	-	-	-	325	43,500	-	
Repairs & maintenance buildings	58,495	68,881	860	10,379	508	-	-	2,617	-	-	142,395	113,400	174,882	
Software (non-capital)	66,562	111,606	860	47,001	4,861	-	-	3,767	-	-	236,512	221,900	331,821	
Operating														
Advertising	115,835	40,527	6,948	625	3,089	-	388	756	-	-	168,168	155,750	176,864	
Association fees & dues	38,525	1,424	-	269	508	-	-	-	-	-	40,726	31,000	28,568	
Bad debts	(8,263)	-	-	-	-	-	-	-	-	-	(8,263)	5,000	15,393	
Financial services	96,749	-	-	-	-	-	-	-	324	-	97,073	100,850	129,509	
In-service (includes PD)	48,086	1,240	197	-	2,701	-	1,172	-	-	-	53,396	71,959	21,505	
Insurance	88,723	6,163	-	-	-	-	-	-	-	-	94,886	73,304	81,501	
Materials & supplies	128,621	289,430	18,402	34,669	27,240	-	3,779	5,450	-	-	496,943	523,295	635,370	
Postage, freight & courier	16,960	13,510	(42)	-	371	-	-	149	-	-	31,083	31,270	29,318	
Printing & copying	17,608	-	-	-	1,320	-	-	-	-	-	19,128	24,250	18,067	
Professional services	228,888	63,988	-	20,211	53,916	-	(210)	1,784	-	-	368,547	348,099	521,982	
Resale items	5,494	303,818	15,694	7,209	53,916	-	-	2,410	-	-	334,625	325,000	344,431	
Subscriptions	4,061	3,628	-	2,232	-	-	277	-	-	-	7,689	14,550	6,873	
Telephone & fax	57,666	1,146	1,572	2,232	1,523	-	277	-	-	-	64,416	63,950	68,504	
Travel	126,336	47,794	10,532	22,052	9,813	-	3,099	6,390	-	-	226,016	209,189	228,805	
Other	-	-	-	-	-	136	8,504	16,938	145,520	-	145,520	142,000	180,010	
	965,288	752,639	53,302	87,267	100,680	136	8,504	16,938	154,973	324	2,139,953	2,119,446	2,486,699	
Personal Services														
Employee benefits	364,532	279,349	23,440	161,578	72,341	1,017	33,436	26,429	-	-	962,123	1,138,804	1,015,010	
Honoraria	16,415	-	-	6,700	89,236	-	-	200	-	-	112,551	104,763	93,646	
Salaries	2,032,619	2,022,928	188,145	1,402,334	462,789	21,353	213,619	158,472	-	-	6,502,259	6,450,172	7,132,627	
Other	21,348	-	-	7,701	-	(175)	-	-	-	-	28,874	251,965	20,697	
	2,434,915	2,302,277	211,585	1,578,313	624,366	22,196	247,055	185,100	-	-	7,605,807	7,945,705	8,261,980	
Total Expenses	\$ 5,813,879	\$ 3,934,442	\$ 583,976	\$ 1,750,054	\$ 734,731	\$ 22,332	\$ 256,215	\$ 652,757	\$ 154,973	\$ 324	\$ 13,903,583	\$ 14,168,675	\$ 15,198,050	

XI. Schedule of General Expenses

Schedule 4

Parkland College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2018

	2018 General Actual				2018	2018	2017
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 307,826	\$ -	\$ -	\$ 307,826	\$ 277,375	\$ 246,642
	-	307,826	-	-	307,826	277,375	246,642
Amortization	-	1,168,071	-	-	1,168,071	1,200,000	1,120,023
Write-down tangible capital assets	-	-	-	-	-	-	165,555
Equipment							
Equipment (non-capital)	-	688	-	-	688	3,000	10,793
Rental	-	108	117,444	-	117,551	118,000	98,271
Repairs and maintenance	-	-	103,627	-	103,627	76,300	90,021
	-	796	221,071	-	221,866	197,300	199,086
Facilities							
Building supplies	-	-	89,503	-	89,503	31,900	24,347
Grounds	-	-	64,115	-	64,115	45,000	33,670
Janitorial	-	-	66,498	-	66,498	50,200	48,568
Rental	-	3,212	276,010	-	279,222	297,812	316,688
Repairs & maintenance buildings	-	-	54,958	-	54,958	97,050	32,375
Utilities	-	-	95,055	-	95,055	165,000	94,184
	-	3,212	646,138	-	649,350	686,962	549,833
Information Technology							
Computer services	-	5,322	-	-	5,322	5,000	846
Equipment (non-capital)	-	2,553	-	-	2,553	-	6,629
Repairs & maintenance buildings	-	-	-	192	192	-	-
Software (non-capital)	4,415	7,271	1,267	45,542	58,495	86,500	74,381
	4,415	15,146	1,267	45,734	66,562	91,500	81,856
Operating							
Advertising	-	115,835	-	-	115,835	110,000	125,803
Association fees & dues	28,682	5,152	4,691	-	38,525	29,950	26,870
Bad debts	-	(8,263)	-	-	(8,263)	5,000	15,393
Financial services	-	96,749	-	-	96,749	100,850	129,185
In-service (includes PD)	1,990	45,621	-	475	48,086	65,635	9,551
Insurance	3,268	4,099	81,356	-	88,723	71,000	79,328
Materials & supplies	-	45,188	49,369	34,064	128,621	147,550	116,437
Postage, freight & courier	-	88	16,303	569	16,960	22,000	21,083
Printing & copying	-	8,136	9,473	-	17,608	17,700	15,158
Professional services	38,488	153,137	37,264	-	228,888	71,800	426,864
Resale items	-	5,494	-	-	5,494	8,000	7,831
Subscriptions	-	3,208	145	708	4,061	11,050	5,882
Telephone & fax	-	10,130	45,793	1,743	57,666	53,000	54,263
Travel	29,813	95,067	62	1,394	126,336	101,500	112,843
	102,241	579,640	244,455	38,952	965,288	815,035	1,146,492
Personal Services							
Employee benefits	-	281,319	51,801	31,412	364,532	329,058	330,837
Honoraria	16,415	-	-	-	16,415	22,533	16,790
Salaries	-	1,564,558	262,679	205,382	2,032,619	1,805,026	2,040,886
Other	-	21,348	-	-	21,348	27,000	12,487
	16,415	1,867,225	314,481	236,794	2,434,915	2,183,618	2,401,000
Total General Expenses	\$ 123,071	\$ 3,941,917	\$ 1,427,412	\$ 321,480	\$ 5,813,879	\$ 5,451,790	\$ 5,910,486

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.

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