



2019-20 Annual Report

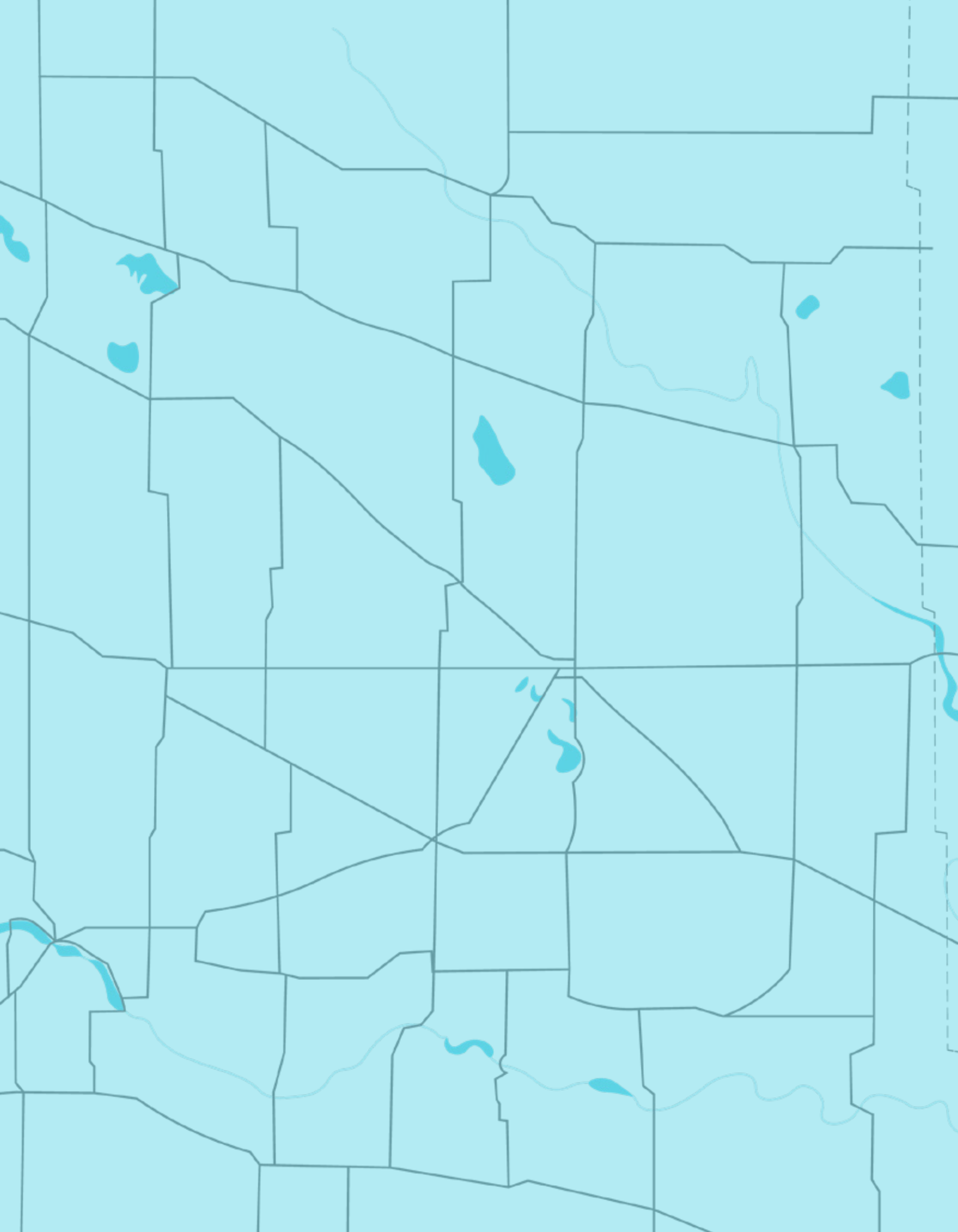


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Students and staff participate in Orange Shirt Day at the Main Campus - September 30, 2019

Our people bring to work every day an incredible range of talent and real world experience. Whether in a classroom, science lab, trades shop, office, or work placement, these skills are vital as we help students from diverse backgrounds to succeed and achieve their goals.

We have advocated for life-long learning in the Parkland region for more than 45 years, and we continue to develop and deliver programs in response to the needs of our communities.

Guided by our Vision and rooted in our Values. We are Parkland College.

About the College



3,700 students

736 full load equivalents across University, College, and Adult Basic Education programs

Nearly 200 dedicated employees

96 full-time equivalent positions, including instructors, coordinators, program assistants, counsellors, administrative staff, facilities, IT, and more

Campuses in 6 communities

Yorkton, Melville, Esterhazy, Fort Qu'Appelle, Canora, Kamsack

Specialized facilities

Emergency Services Training Site, agriculture research farm, health care simulator, power boiler, multi-purpose trades shop

Vision

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

Mission

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

Values

Innovation and continuous learning
 Inclusiveness and diversity
 Compassion and respect
 Responsiveness and accountability



President Mark Hoddenbagh meeting with local news reporters for the first time - July 12, 2019

1

Working collaboratively within the Coalition to **develop and implement governance policies and Coalition teams**, such as ReconciliAction for Indigenous engagement.

4

Awarded a **\$200,000 NSERC grant** for agriculture research (with support from the East Central Research Foundation) against competition from colleges across Canada.

2

Moving to online learning and online working from face-to-face education and in-person working within one week in mid-March.

5

99% of students felt safe at the College and most students were happy with the general feel and welcoming atmosphere of the campuses.

3

Completing all full-time and most part-time programs through **online and face-to-face delivery** despite COVID-19 limitations.

6

We enhanced our Intake Process and **90% of students were satisfied with the new process**. A majority of students also felt that **staff were friendly and approachable**.


2019-20 was an exceptional year for Parkland College.

The College continued to deliver on its mission of providing “high quality, learner centred education and training as a foundation for lifelong success” to its learners, training that is in demand by employers and supports desired by its communities. In addition, the College welcomed a new CEO, embarked on Year 1 of a Coalition with Cumberland College, and endured the beginning of the COVID-19 pandemic.

As a publicly-funded institution, the College is committed to providing quality programs and services in East Central Saskatchewan that are accessible, affordable, responsive,

relevant, and flexible, and that advance the socio-economic development in the region, province, and nation.

The Board and College staff are proud to present the 2019-20 Annual Report. These pages tell the story of our student and community successes through pictures, graphics, and numbers, and we encourage you to read on and join us in celebrating our successes.


Dr. J. Mark A. Hoddenbagh
President and CEO

Message from the President

7

195 students took part in 16 Essential Skills programs, both on campus and on reserve. **89% of participants completed their programs.**

8

Parkland College employed **96 full-time equivalent (FTE) positions and 199 employees**. Employee retention was 98%, a testament to our positive work environment.

9

56 International students came to Parkland from a variety of countries (91% from India). They enrolled in undergraduate and post-graduate programs in Business, Health, and Trades.

10

Indigenous students comprised 46% of all full-time students. Adult Basic Education (ABE) programs had a 75% Indigenous participation rate. Indigenous students represented 71% of all ABE Graduates. Institute Credit programs had a 13% Indigenous participation rate and University studies 25%.

11

From September 2019 through February 2020, our counsellors had **2,972 contacts with students**. Once COVID-19 hit and we moved to online learning, counsellors enhanced their contact with students to provide additional support, both academically and personally.

12

In collaboration with Vancouver Island University and the Marine Institute, Parkland College was awarded a **CICan international development project** to partner with educational institutions in Belize. The focus of the project is Climate Smart Agriculture. The underlying goal is to develop student services to engage and support vulnerable populations in this programming.



The Parkland College Board of Governors
 Corinna Stevenson (Co-Chair), Ray Sass (Co-Chair), Lori Kidney, Marcel Head, Brian Hicke, Wendy Becenko.

11

Regular Board Meetings

5

Governance and Risk Committee Meetings

8

Finance and HR Committee Meetings

2

Special Board Meetings
 (MLA Engagement/ERM Training;
 Budget Scenario Meeting)

Annual General Meeting
 June 24, 2020

Board Appointments
 Co-Chairperson: Corinna Stevenson
 Co-Chairperson: Ray Sass

2019-20 was a year for the history books for Parkland College.

It began with the inception of the Coalition with Cumberland College and the on-boarding of President and CEO Dr. Mark Hoddenbagh. It ended with the COVID-19 pandemic taking hold and changing so much of what we do and how we live.

But in the midst of these changes, the Board provided timely, relevant, and welcomed governance to the College and Coalition.

The Parkland College Board of Governors governed the College as required by legislation and its fiduciary obligations. But its greatest accomplishment was its collaboration with the Cumberland College Board in a shared Coalition Board.

Board of Governors' Report

Major governance successes included:

1. The **development and approval of numerous governance policies** that are applicable to each college but created using a Coalition lens.
2. Completing an **Employer Agreement with Cumberland College** which delineates the protocols related to sharing of the President and CEO.
3. Completion of the **CEO Contract**.
4. Participation in the **Coalition Strategic Planning process**.
5. Completing the **Annual Board Evaluation** and CEO mid-year and annual evaluations.
6. **Engagement of seven of the 10 MLAs** within the Coalition's region at a breakfast at the Saskatchewan Legislature.

In addition, the Board Co-Chairs took the lead in re-establishing the Association of Regional Colleges of Saskatchewan and in collaborating with other Board Chairs on the development of a vision and potential model for a more efficient and effective regional college system.

We will continue to focus our energy on the success of the Coalition in collaboration with the Cumberland College Board of Governors. Major governance issues to be addressed in 2020-2021 include preparing for a post-COVID world, approving the 2020-2025 Coalition Strategic Plan, and making investments to enable the College to increase its alternative revenues.



Welding students and instructor Blaine Miller returned to the lab to complete the program's hands-on requirements after the COVID-19 pandemic forced classes to be postponed - June 2020

On March 17, 2020, classes at Parkland College were abruptly suspended in an effort to reduce the risk of COVID-19 transmission. On March 23, programs officially shifted to online learning or alternative delivery methods. The move was made in partnership with Saskatchewan's other post-secondary educational institutions.

In a matter of days, instructors and students had to pivot to new methods of teaching and learning. Most employees were directed to work from home. Campuses were closed to students and the public. And all non-essential College events, eventually including the annual graduation ceremony and the Dollars for Scholars Golf Classic, were cancelled.

It was a very stressful development, just as most programs were winding down and approaching final exams. However, students and staff adapted incredibly well to ensure as many programs as possible could be completed before the end of the academic year, despite COVID-19 limitations.

In times of crisis, it is vital that organizations pull together. The College emerged from the initial shock of the pandemic stronger and better suited to cope with its ongoing impacts. It could not have been done without the perseverance and dedication of our students, employees, and partners.

COVID-19 and Blended Learning

Each program was affected differently by COVID-19, based on a number of factors:

- necessity of face-to-face instruction (e.g. hands-on labs and shop time required to complete a program);
- needs of students (e.g. lack of Internet access/unreliable connections off-campus);
- availability of space at our campuses;
- physical distancing guidelines and building capacity limits; and
- any other restrictions imposed by the government as the pandemic evolves.

Our initial response to address these factors was to work diligently in the early days of the pandemic to get as many students as possible online. For those with technology challenges we provided paper packages with learning and assessment materials. While doing this, we were also highly cognizant of the need to provide hands-on training in many of our programs to enable our students to complete their programs. Accordingly, we started laying the foundation for a Blended Learning environment.

Blended Learning gives us the flexibility to deliver programs while managing risks associated with COVID-19. Our top priority is to protect the health and safety of students and staff. In the event of a resurgence of the virus in our region or province, we are better positioned to transition to online-only

instruction. However, we recognize that many of our programs contain a substantial amount of in-person and hands-on learning, so we want to ensure students receive the highest quality education possible given the current circumstances.

A second reason for moving to Blended Learning is that students will likely experience blended working environments in the workforce. Many organizations are highly digital, so it is imperative that our graduates are comfortable with technology. Also, many employers support employee development by providing access to training which can be delivered in face-to-face, blended, or fully online modalities. It is important that students have the skills to learn in all of these environments.

A third reason is that employers typically desire graduates with practical work experience, which is gained through experiential learning. We offer experiential learning opportunities in a number of programs and we are working to expand this to other programs.

Although COVID-19 had a large negative impact on our institution, we were able to turn "Adversity into Advantage" by having all full-time programs complete their years. The foundation we laid for Blended Learning will continue to be developed in 2020-21 and beyond as we adapt to meet the needs of our learners, employers, and communities.

Blended Learning refers to a mix of online instruction, face-to-face classes, experiential learning, and alternative delivery methods.



Online instruction may occur through a combination of synchronous (occurring at the same time) and asynchronous (not occurring at the same time) delivery methods. This can include video conferencing, live webcasts, and recorded lectures, modules, assignments, and other exercises accessible when it is convenient for students.



Face-to-face classes may be required for programs with substantial hands-on learning components which are not easily replicated in a virtual environment. In-person classes may also be scheduled if student enrollment and classroom sizes meet physical distancing requirements. As well, programs may be divided into cohorts with separate class schedules.



Experiential learning provides learners with opportunities to apply their knowledge and practice their skills in real-life situations. Examples include a clinical placement in a health care facility, work placement with a local company, or applied research with a regional employer.



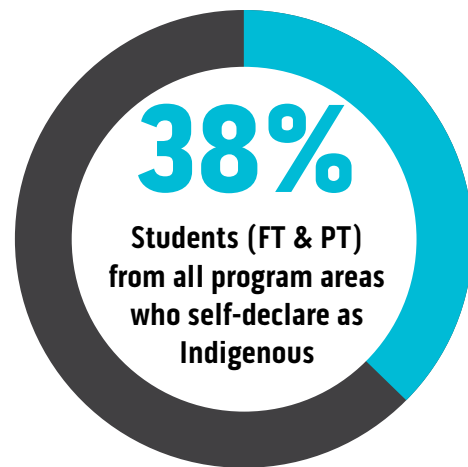
Alternative delivery methods, such as paper packages including instructions and assignments or non-traditional time periods may be used where required.



2019-20 By The Numbers

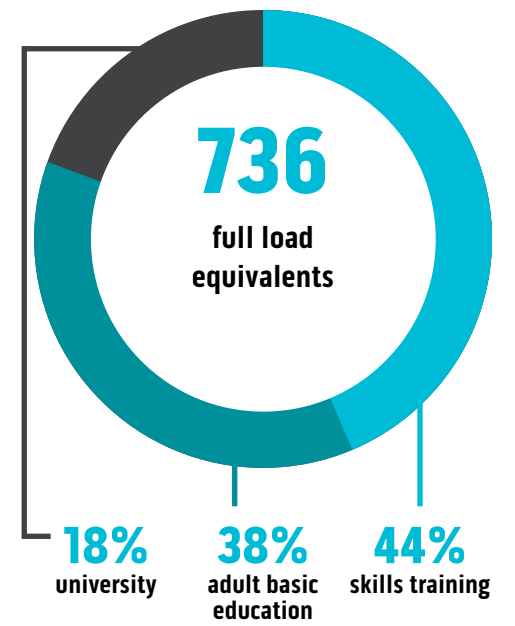
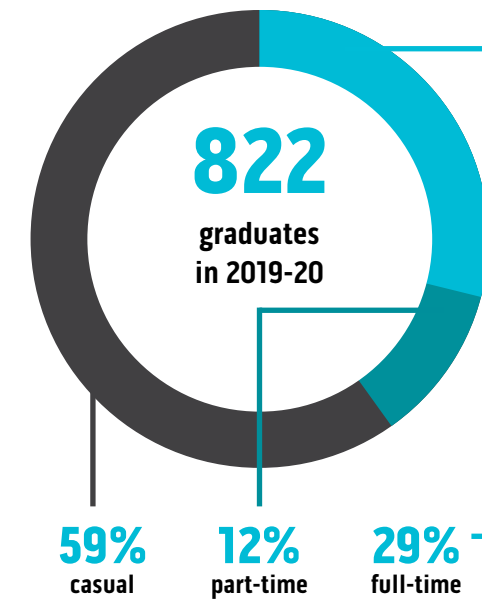
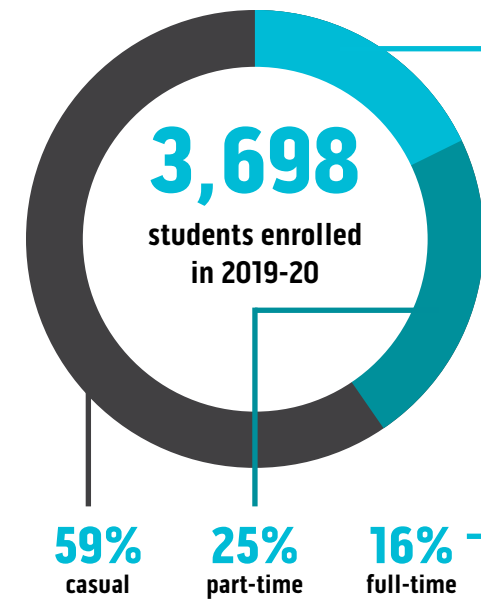
\$90K

Total value of scholarships awarded to 79 students in 2019-20



56

International student enrollment



Regional College System-Wide 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 (FLE's)	2019-2020 Target (FLE's)	2019-2020 Results (FLE's)
1a) Skills Training - Institute Credit (Includes SK Polytech, Other, Apprenticeship)	384	412	286
b) Skills Training - Industry Credit	23	26	15
c) Skills Training - Non-Credit	30	24	25
d) Basic Education - Credit	312	195	187
e) Basic Education - Non-Credit	147	144	90
f) University - Credit	130	143	133

FLE = Full Load Equivalent

- The total participant hours divided by the accepted full load factor (FLE divisor) for a program group.
(Basic Education - Credit – 131,139.49 participant hours / 700 = 187.34 FLE)

KEY PERFORMANCE INDICATOR #2			
Participation, Employment, and Continued to Take Further Training Rates for Aboriginal Students (in %'s, Credit Programs Only)	Baseline (%)	2019-20 Target (%)	2019-20 Results (%)
2A. Aboriginal Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	15	16	16
b) Skills Training - Industry Credit	21	15	17
c) Adult Basic Education - Credit	57	60	75
d) University - Credit	29	30	26
2B. Graduation Rates of Aboriginal Persons (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Graduates	11	11	8
ii) As % of Aboriginal Enrolments	50	50	48
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	80	80	71
ii) As % of Aboriginal Enrolments	41	41	47
2C. Aboriginal Employment Rate			
a) Skills Training - Institute Credit (Full Time)	76	76	63
b) Skills Training - Industry Credit <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	44	44	53
2D. Aboriginal Continued to Further Training			
a) Skills Training - Institute Credit (Full Time)	41	33	25
b) Skills Training - Industry Credit <i>no full time students</i>	n/a	n/a	n/a
c) Adult Basic Education - Credit (Full Time)	73	79	79

KEY PERFORMANCE INDICATOR #3			
Number of Graduates/Completers for all Credit Programs (In #'s of students)	Baseline (# of students)	2019-20 Target (# of students)	2019-20 Results (# of students)
3A. Number of Graduates			
a) Skills Training - Institute Credit (Full Time/Part Time)	246	246	174
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	100	100	58
c) Adult Basic Education - Credit (Full Time/Part Time)	106	106	100
3B. Number of Completers			
a) Skills Training - Institute Credit (Full Time/Part Time)	303	300	218
b) Skills Training - Industry Credit (Full Time/Part Time) <i>not casual</i>	3	3	19
c) Adult Basic Education - Credit (Full Time/Part Time)	333	110	133

Completer: Participant who successfully completes course requirements or remains to the end of the program

Graduate: Participant who successfully completes 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 (%)	2019-20 Target (%)	2019-20 Results (%)
4A. Participation (Enrolment) Rate (Full time/Part time)			
a) Skills Training - Institute Credit	40	45	41
b) Skills Training - Industry Credit	7	8	7
c) Adult Basic Education - Credit	38	27	28
d) University - Credit	15	20	24
4B. Graduation Rates of Students (Full time only)			
a) Skills Training - Institute Credit			
i) As % of Enrolments	73	75	73
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	42	45	54
4C. Employment Rate			
a) Skills Training - Institute Credit (Full Time)	91	90	86
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)	49	56	56
4D. Continued to Further Training Rates			
a) Skills Training - Institute Credit (Full Time)	63	65	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)	73	75	80

KEY PERFORMANCE INDICATOR #5			
	Baseline (\$'s)	2019-20 Target (\$'s)	2019-20 Results (\$'s)
Total Contractual Revenue (In Contract \$ Received)	\$2,085,265	\$1,464,621	\$994,003

Baseline

- The new Baseline is a an average of Actual Results from the last three years of data

Note: KPI and Enrolment Charts #1 to 4 are for the 2019-2020 program year (Jul 1, 2019 to Jun 30, 2020). All report results as of October 23, 2020

CHARTS FOR PARKLAND COLLEGE ANNUAL REPORT

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

		Actuals							
		2018-2019				2019-2020			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Program Groups								
SKILLS TRAINING	Institute Credit:								
	Sask Polytech	211	154	1	281.70	122	185	3	218.25
	Other Suppliers	78	124	25	104.14	50	48	9	59.25
	Apprenticeship & Trade	35	-	-	12.44	24	-	-	8.53
	Total Institute Credit	324	278	26	398.28	196	233	12	286.03
	Industry Credit:								
	Total Industry Credit	0	93	879	22.35	0	70	513	14.61
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	83	3290	31.25	0	125	1665	25.12
TOTAL SKILLS TRAINING		324	454	4195	451.88	196	428	2190	325.76
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	116	111	-	136.35	113	92	-	126.43
	Adult 10	79	25	-	67.10	73	22	-	60.92
	Academic GED								
	Total ABE Credit	195	136	0	203.45	186	114	0	187.43
	ABE Non-Credit:								
	Employability/Life Skills	55	295	-	85.05	83	145	-	76.20
	English Language Training	-	89	-	15.69	-	57	-	9.76
	General Academic Studies								
	Literacy	-	117	-	9.39	0	47	-	3.55
Total ABE Non-Credit	55	501	0	110.13	83	249	0	89.51	
TOTAL ADULT BASIC EDUCATION		250	637	0	313.58	269	363	0	276.85
UNIVERSITY	Total University	133	139	0	144.30	110	142	0	133.17
TOTAL ENROLLMENT		707	1230	4195	909.76	575	933	2190	735.77

See Glossary for definition of terms

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

**TABLE 1A:
Enrollment by Program Groups for CANORA Campus**

		Actuals							
		2018-2019				2019-2020			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Program Groups								
	Institute Credit:								
	Sask Polytech	-	64	-	10.54	-	45	2	6.79
	Other	-	-	-		-	12	-	6.88
	Apprenticeship & Trade	-	-	-		-	-	-	-
	Total Institute Credit	0	64	0	10.54	0	57	2	13.67
	Industry Credit:								
	Total Industry Credit	0	2	10	.45	0	0	46	.45
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	0	6	.16	0	0	19	.37
TOTAL SKILLS TRAINING		0	66	16	11.15	0	57	67	14.49
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	26	23	-	26.20	21	22	-	24.54
	Adult 10	18	4	-	16.32	21	4	-	15.14
	Academic GED								
	Total ABE Credit	44	27	0	42.52	42	26	0	39.68
	ABE Non-Credit:								
	Employability/Life Skills	27	27	-	19.62	18	24	-	12.08
	English Language Training	-	5	-	.33	-	-	-	-
	General Academic Studies								
	Literacy	-	16	-	1.20	-	25	-	1.86
Total ABE Non-Credit	27	48	0	21.15	18	49	0	13.94	
TOTAL ADULT BASIC EDUCATION		71	75	0	63.68	60	75	0	53.62
UNIVERSITY	Total University	0	0	0	0	0	0	0	0
TOTAL ENROLLMENT		71	141	16	74.82	60	132	67	68.10

Note: Canora Campus includes Kamsack & area

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

TABLE 1B:
Enrollment by Program Groups for ESTERHAZY Campus

		Actuals							
		2018-2019				2019-2020			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	-	2	-	.57	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Apprenticeship & Trade	35	-	-	12.44	24	-	-	8.53
	Total Institute Credit	35	2	0	13.01	24	-	-	8.53
	Industry Credit:								
	Total Industry Credit	0	7	355	7.21	0	1	164	3.14
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	26	3074	24.01	0	96	1531	20.92
	TOTAL SKILLS TRAINING	35	35	3429	44.23	24	97	1695	32.59
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	-	-	-	-	-	-	-	-
	Adult 10	-	-	-	-	-	-	-	-
	Academic GED								
	Total ABE Credit	0	0	0	0	0	0	0	0
	ABE Non-Credit:								
	Employability/Life Skills	-	13	-	2.72	0	11	-	3.30
	English Language Training	-	12	-	2.64	-	20	-	3.88
	General Academic Studies								
	Literacy	-	-	-	-	-	-	-	-
Total ABE Non-Credit	0	25	0	5.36	0	31	0	7.18	
TOTAL ADULT BASIC EDUCATION	0	25	0	5.36	0	31	0	7.18	
UNIVERSITY	Total University	0	0	0	0	0	0	0	0
TOTAL ENROLLMENT		35	60	3429	49.59	24	128	1695	39.77

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

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

		Actuals							
		2018-2019				2019-2020			
		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	4	-	-	5.17	-	27	-	6.25
	Other	-	11	-	5.30	-	-	-	-
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	4	11	0	10.47	0	27	0	6.25
	Industry Credit:								
	Total Industry Credit	0	0	15	.32	0	0	12	.21
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	11	12	1.19	0	0	0	0
	TOTAL SKILLS TRAINING	4	22	27	11.98	0	27	12	6.47
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	24	23	-	26.37	19	21	-	22.98
	Adult 10	19	4	-	15.93	13	3	-	11.84
	Academic GED								
	Total ABE Credit	43	27	0	42.30	32	24	0	34.81
	ABE Non-Credit:								
	Employability/Life Skills	8	79	-	25.43	31	30	-	30.01
	English Language Training	-	-	-	-	-	-	-	-
	General Academic Studies	-	-	-	-	-	-	-	-
	Literacy	-	23	-	2.02	-	-	-	-
Total ABE Non-Credit	8	102	0	27.45	31	30	0	30.01	
TOTAL ADULT BASIC EDUCATION	51	129	0	69.75	63	54	0	64.82	
UNIVERSITY	Total University	8	3	0	8.00	6	2	0	7.02
TOTAL ENROLLMENT		63	154	27	89.73	69	83	12	78.31

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

TABLE 1D:
Enrollment by Program Groups for MELVILLE Campus

		Actuals							
		2018-2019				2019-2020			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	9	7	1	10.73	11	2	-	13.15
	Other	22	91	25	24.81	22	35	9	20.86
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	31	98	26	35.54	33	37	9	34.01
	Industry Credit:								
	Total Industry Credit	0	22	28	2.82	0	21	10	2.60
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	21	25	1.30	0	7	0	.31
	TOTAL SKILLS TRAINING		31	141	79	39.66	33	65	19
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	6	15	0	10.00	8	9	-	9.32
	Adult 10	4	4	0	5.01	9	1	-	6.40
	Academic GED								
	Total ABE Credit	10	19	0	15.01	17	10	-	15.72
	ABE Non-Credit:								
	Employability/Life Skills	-	-	-	-	-	-	-	-
	English Language Training	-	1	-	.11	-	-	-	-
	General Academic Studies								
	Literacy	-	8	-	.69	-	10	-	1.28
Total ABE Non-Credit	0	9	0	.80	0	10	0	1.28	
TOTAL ADULT BASIC EDUCATION		10	28	0	15.81	17	20	0	17.00
UNIVERSITY	Total University	0	0	0	0	0	0	0	0
TOTAL ENROLLMENT		41	169	79	55.48	50	85	19	53.92

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

TABLE 1E:
Enrollment by Program Groups for YORKTON Campus

		Actuals							
		2018-2019				2019-2020			
		Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs	Student Enroll FT	Student Enroll PT	Student Enroll Casual	FLEs
	Institute Credit:								
	Sask Polytech	198	88	0	254.69	111	111	2	192.06
	Other	56	22	0	74.04	28	1	-	31.51
	Apprenticeship & Trade	-	-	-	-	-	-	-	-
	Total Institute Credit	254	110	0	328.73	139	112	2	223.57
	Industry Credit:								
	Total Industry Credit	0	52	527	11.54	0	48	311	8.20
	Non-Credit (Industry Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)								
	Total Non-Credit	0	23	186	4.60	0	23	121	3.53
	TOTAL SKILLS TRAINING		254	185	713	344.79	139	183	434
ADULT BASIC EDUCATION	ABE Credit:								
	Adult 12	60	52	0	73.78	65	41	-	69.59
	Adult 10	38	13	0	29.83	30	14	-	27.54
	Academic GED								
	Total ABE Credit	98	65	0	103.61	95	55	0	97.13
	ABE Non-Credit:								
	Employability/Life Skills	20	178	0	37.27	34	80	-	30.81
	English Language Training	0	71	0	12.60	-	37	-	5.88
	General Academic Studies								
	Literacy	0	70	0	5.48	-	12	-	.41
Total ABE Non-Credit	20	319	0	55.36	34	129	-	37.10	
TOTAL ADULT BASIC EDUCATION		118	384	0	158.97	129	184	0	134.23
UNIVERSITY	Total University	125	136	0	136.30	102	144	0	126.15
TOTAL ENROLLMENT		497	705	713	640.14	370	511	434	495.67

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

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

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

SKILLS TRAINING	Program Groups	2018-2019																2019-2020															
		Aboriginal				Visible Minority				Disability				Aboriginal				Visible Minority				Disability											
		E	C	G		E	C	G		E	C	G		E	C	G		E	C	G													
ADULT BASIC EDUCATION	Institute Credit:	61	32	14	37	25	9	19	12	4	52	27	15	38	21	15	14	8	4														
	Sask Polytech	33	12	17	13	2	10	5	2	3	16	4	12	4	-	4	2	1	1														
	Other Supplier	0	0	0	0	0	0	0	0	0	1	-	1	-	-	-	-	-	-														
	Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	1	-	1	-	-	-	-	-	-														
	<i>Total Institute Credit</i>	94	44	31	50	27	19	24	14	7	69	31	28	42	21	19	16	9	5														
	Industry Credit:																																
	<i>Total Industry Credit</i>	100	1	99	27	0	27	12	0	12	75	5	72	15	1	14	12	1	11														
	Non-Credit (Industry/Non-Credit, Community/Individual Non-Credit, Personal Interest Non-Credit)																																
	<i>Total Non-Credit</i>	335	335	0	83	83	0	44	44	0	196	196	0	52	52	0	34	32	0														
	TOTAL SKILLS TRAINING	529	380	130	160	110	46	80	58	19	340	232	100	109	74	33	62	42	16														
ADULT BASIC EDUCATION	Adult Basic Education Credit:	164	61	55	5	2	2	32	7	11	152	77	40	7	4	2	20	9	5														
	Adult 12	92	21	40	2	1	1	12	2	5	74	24	30	3	2	1	16	3	9														
	Academic GED																																
	<i>Total ABE Credit</i>	256	82	95	7	3	3	44	9	16	226	101	70	10	6	3	36	12	14														
	Adult Basic Education Non-Credit:																																
	Employability/Life Skills	214	182	0	32	29	0	15	13	0	160	142	-	16	13	-	18	14	-														
	English Language Training	0	0	0	4	4	0	0	0	0	-	-	-	8	7	-	-	-	-														
	General Academic Studies																																
	Literacy	92	64	0	2	2	0	22	14	0	31	26	-	3	3	-	9	9	-														
	<i>Total ABE Non-Credit</i>	306	246	0	38	35	0	37	27	0	191	168	0	27	23	0	27	23	0														
TOTAL ADULT BASIC EDUCATION	562	328	95	45	38	3	81	36	16	417	269	70	37	29	3	63	35	14															
UNIVERSITY	68	64	0	18	18	0	11	11	0	65	64	0	19	19	0	13	13	0															
TOTAL ENROLLMENT	1159	772	225	223	166	49	172	105	35	822	565	170	165	122	36	138	90	30															

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 industr



Employees gathered for the annual Board Staff Workshop in Yorkton - October 28, 2019

One of the College's greatest strengths is its people.

From front line staff to the leadership group, the people who work at Parkland College are dedicated to meeting the needs of learners and communities in the region.

The names and faces may change, and every year brings new challenges. But the commitment to achieving goals, innovating processes, growing programs, and advancing the College towards a successful future is constant.

Human Resources

Staffing

Human Resources supports applicants and employees with all phases of their employment cycle, including recruitment, selection and onboarding, training and development, employee engagement, and performance management. Human Resources helps foster strong relationships with employees by providing a high level of expertise and support. Parkland College employed 95 full-time equivalent (FTE) positions and 199 employees in 2019-2020.

Professional Development

Parkland College is committed to lifelong learning and the development and enrichment of employee knowledge, skills, abilities, and satisfaction. An Orientation Training week took place in August with total attendance of over 200 taking part in one or more of the training workshops. Training sessions included Mental Health Awareness training, Technology training, Instructional Engagement Strategies, Professional Boundaries training, Violent Threat Risk Assessment (VTRA), and more. Human Resources actively promoted online professional development opportunities to employees as the organization moved to remote working arrangements in March.

Employee Engagement

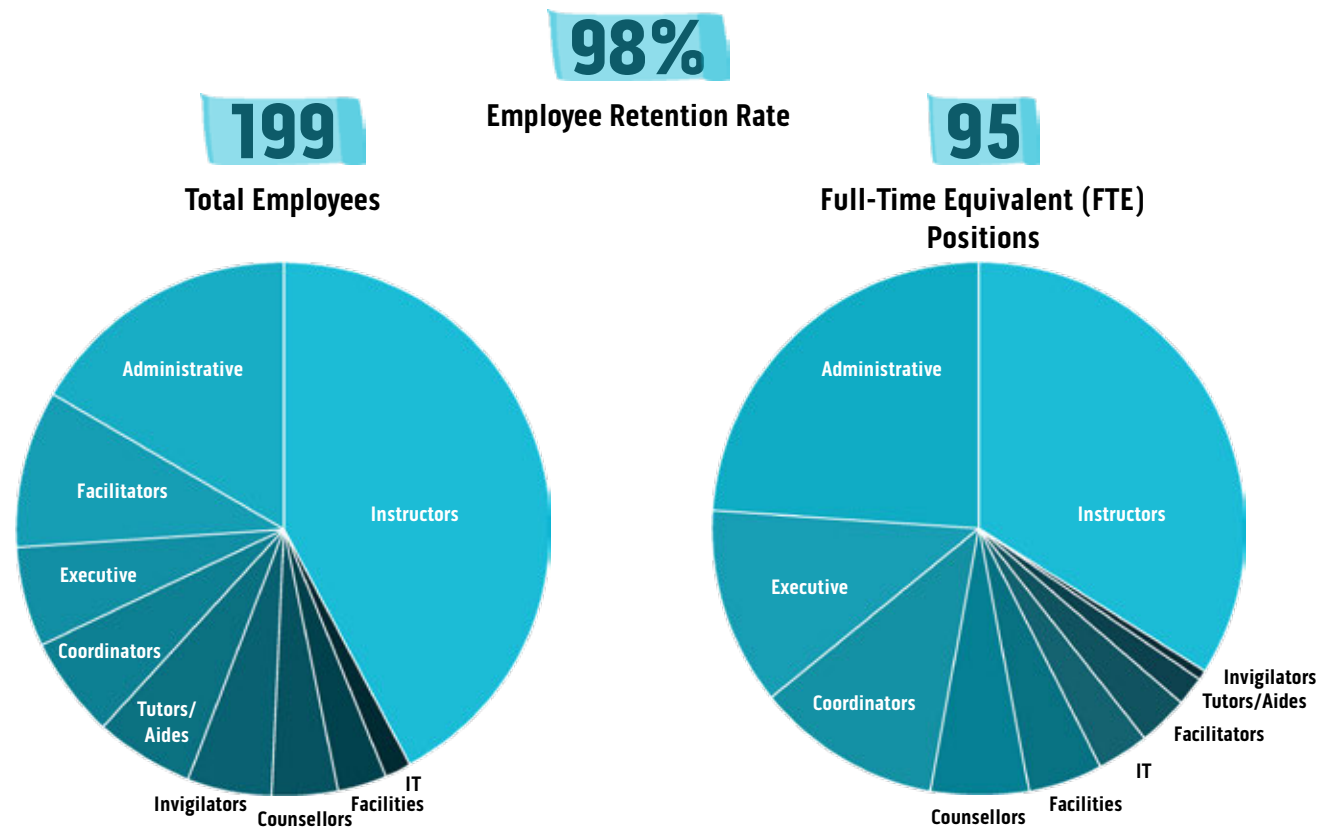
The annual Employee Engagement survey measures our employees' positive emotional attachment to the college. This year's results indicated that that 64 per cent of employees feel positively engaged at work.

Staff Recognition

Thirty-six employees and five 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.

Retention

Parkland College retained 98 per cent of our employees. This reflects a positive work environment and culture whereby our efforts have been consistent with our model whereby we want our employees to join, stay, perform, and adapt.



Position & Classification	No. of Employees	Full Time Equivalents
Executive		
President	1	0.5
VP, Academics	1	1.0
VP, Administration & Operations	1	1.0
Manager, Business Development	1	1.0
Manager, Adult Basic Education	1	1.0
Manager, Indigenous Relations & Employment Connections	1	1.0
Manager, Learner Services	1	1.0
Director, Finance	0	0.0
Controller	1	1.0
Manager, Facilities	1	1.0
Manager, Human Resources	1	1.0
Manager, Health & Safety	1	1.0
Executive Assistant	1	0.9

Position & Classification	No. of Employees	Full Time Equivalents
Employees		
IT Manager Level 7	1	1.0
Coordinator Level 7	9	8.0
Counsellor Level 7	8	5.7
Accounting Tech Level 7	1	0.2
Coordinator Level 6	2	2.0
Business & Training Representative Level 6	0	0.0
Facilitator Level 6	19	2.9
Systems Administrator Level 6	1	1.0
Senior Admissions Officer Level 6	2	2.0
Accounting Tech Level 5	1	1.0
Network Administrator Level 5	1	1.0
Coordinator Level 4	1	0.7
Accounting Clerk Level 4	3	2.7
Payroll Clerk Level 4	1	0.8
Registration Clerk Level 5	1	1.0
Student Recruiter Level 5	0	0.0
Program Assistant Level 4	12	9.9
Clerical Level 3	7	4.6
Janitor Level 3	1	1.0
Clerical Level 2	5	0.6
Janitor Level 2	5	3.3
Instructors	84	32.4
Tutors/Aides	12	1.7
Invigilators	10	0.5
TOTALS	199	95

CRYSTAL AARRESTAD	Manager, Learner Services
PAUL ADAMS	Janitor
ANTHONY ALLARY	Business & Training Representative
ROXANNE ALSTAD	Program Assistant
DARREN ARSENEAULT	Instructor
DAVID BALYSKY	Invigilator
LINDA BANGA	Instructor, Adult Basic Education
PEG BEATON	Facilitator
GEORGE BEDDOME	Instructor, Adult Basic Education (on leave)
PATRICIA BENJAMIN	Receptionist
RHONDA BERARD	Instructor, Early Childhood Education
RANDY BERG	Manager, Facilities
MIKE BEWYK	Instructor
DARRYL BINKLEY	Instructor, Business
TRACY BIRO	Instructor, Adult Basic Education
MARLENE BLATTER	Instructor, Early Childhood Education
CAROL BOBOWSKI	Instructor Aide
ROXANNE BOEKELDER	Instructor
DONNALEEN BOWNS	Instructor
LISA BOYCHUK	Instructor Aide
PATTIE BOYCHUK	Registration Clerk
ADAM BREITKREUZ	Instructor
MAUREEN BRODA	Registration Clerk
CURTIS BROOKS	Instructor, Fire
VENESSA BROUILLARD	Payroll Technician
CONNIE BROWN	Manager, Business Development
KELSI BUCSIS	Instructor, Continuing Care Aide
LISA CADIEUX DE LARIOS	Instructor, Adult Basic Education
GLADY CALAYAN BLAIN	Instructor, English as an Additional Language
KENNETH CATTON	Instructor, Industrial Mechanics
FLORENCE CEASER	Invigilator
WAYNE CLARK	Instructor
AMY-LYNN COSTIGAN	Instructor, Adult Basic Education
JEAN DALES	Instructor, English as an Additional Language
BRENDA DANYLUK	Janitor
CRYSTAL DEAN	Facilitator
DAVID DEDMAN	Facilitator
CATHERINE DEGRYSE	Instructor, Office Administration
KAMI DEPAPE	Vice President, Academics
DARREN DESNOMIE	Instructor
JOEL DESROCHES	Instructor, Power Engineering
KEITH DIDUCH	Invigilator
LISA DIETRICH	Executive Assistant
SHANE DROSKY	Instructor, Fire
ALISON DUBREUIL	Vice President, Administration
MONICA DUTCHAK	Instructor, Continuing Care Aide
SHIRLEY DUTKA	Janitor
MICHELLE DZUBA	Instructor, Adult Basic Education
KEVIN EAST	Instructor
KATIE ECKLUND	Senior Admissions Officer (on leave)
DOROTHY ELLIOTT	Instructor, Adult Basic Education
JENNIFER EVANIK	Program Assistant
BARBARA EVANS	Instructor, Practical Nursing
SHARON EVANS	Program Assistant
JASON EVERITT	Instructor, Fire
RAYMOND FERGUSON	Instructor, Fire
ARDEN FIALA	Facilitator
SHELDON FICHTNER	Instructor
SHAWN FRANKFURT	Instructor, Fire
ROXANNE FRANKLIN	Instructor, Continuing Care Aide
KATHERINE FRASER-BAILEY	Janitor
BRITTANY FRICK	Manager, Adult Basic Education
TRICIA FRIESEN-REED	Instructor Aide
DAWNE FULFORD	Facilitator
ALEXANDRA GALLI	Instructor, Practical Nursing
JASON GLOWA	Instructor, Fire
ROSEMARIE GLOWA	Counsellor
GAIL GORCHYNSKI	Coordinator, Counselling Services
GARTH GUDNASON	Instructor, Electrical
ANGELA GUSPODARYK	Instructor, Business
BRITTANY HACK	Instructor
MICHAEL HALL	Coordinator, Research

ANDRE HARRIS	Controller
RONALD HASKELL	Instructor, Power Engineering
JASON HEAD	Instructor, Adult Basic Education
LINDA HESHKA	Instructor Aide
JUDITH HINTZ	Invigilator
SANDRA HNATUIK	Program Assistant
MARK HODDENBAGH	President & CEO
DAVID HOEFT	Instructor
DALE HOLSTEIN	Coordinator
JOHN EDWARD HOURD	Facilitator
PAUL HUTFLOETZ	Instructor, Heavy Equipment Truck & Transport
PATRICIA IVES	Instructor, Adult Basic Education
DARWIN JANKE	Instructor
LINDA JANSEN	Payroll Technician
ALMA JENSEN	Program Assistant
EMMA JUST	Research Student
JEFFREY JUST	Instructor, Agriculture Equipment Technician
MICHELLE KAEDING	Program Assistant
SALLY KAHNAPACE	Counsellor
KURT KARCHA	Network Administrator
NEIL KERR	Instructor
DEBORAH KEYOWSKI	Receptionist
MANDI KOBYLKO	Manager, Human Resources
LONNY KOPAN	Instructor, Fire
SHELDON KOSTYSHYN	Systems Administrator
BRETT KOWALYK	Instructor Aide
CARMEN KRAYNICK	Program Assistant
HERB LACROIX	Instructor
CECILIA LAMB	Counsellor
SHARON LEPITZKI	Invigilator
CHERYL LINDEN	Accounting Clerk
SARAH LIPOTH	Instructor Aide
GORDON MACDONALD	Instructor, Power Engineering
GWEN MACHNEE	Coordinator, University & Applied Research
GARRET MACLEOD	Fire Technician
ALESIA MALEC	Instructor, English as an Additional Language
RACHEL MARTINUIK	Counsellor
DEREK MATHEWSON	Instructor, Adult Basic Education
KAREN MAUPIN	Instructor
TAYLOR MCDILL	Counsellor
KATHLEEN MCDONALD	Clerical
BLAINE MILLER	Instructor, Welding
STACEY MINKEN	Counsellor
TYRONE MOGENSEN	Instructor, Fire
KRISTA MONTBRIAND	Facilitator
TERRI-LYNN MOORE	Invigilator
CHARLOTTE MORRIS	Program Assistant
JAMES MORTON	Instructor
KENNETH MUSHKA	Instructor, Business
DENNIS MUZYKA	Instructor, Industrial Mechanics
ANGELO NAPOLEONI	Instructor, Substitute
TWILA NAPOLEONI	Instructor, Substitute
MELISSA NERBAS	Student Marker
GERALD NEUDORF	Janitor
JENNA NIEBERGALL	Coordinator
KEVIN NOAH	Janitor
ROBERT NORDIN	Instructor
RACHEL NUSSBAUMER	Instructor, Continuing Care Aide
NANCY OGDONICK	Instructor, Continuing Care Aide
FRANCIS O'HAGAN	Instructor, Substitute
ANNE OLAFSON	Senior Admissions Officer
MELANIE OLSON	Controller
PHYLLIS OLYNYK	Facilitator
OLAYEMI OTUKOYA	Instructor, Global Business Management
STACEY OWEN	Program Assistant
REBECCA PATTERSON	Receptionist
GARTH PATZWALD	Instructor
WILLIAM PAWLUK	Instructor, Heavy Equipment Operator
NATHANIEL PENNER	Manager, Technology
JOAN PLANEDIN	Instructor, Continuing Care Aide
AMY POOLE	Payroll Clerk

PATRICIA PROKOP	Instructor, Adult Basic Education
MEL PURITCH	Instructor, Power Engineering
DESTINY READER	Instructor, Practical Nursing
AMANDA REEVE	Coordinator, Essential Skills
JO-ANNE REID	Invigilator
LAURETTA RITCHIE-MCINNIS	Program Assistant
CONRAD RODNEY	Instructor, Substitute
JACKIE ROHATENSKY	Instructor, Practical Nursing
SHARON ROKOSH	Accounting Clerk
BRAD ROSE	Coordinator, Adult Basic Education
DAWN ROSE	Facilitator
CHANTEL RUF	Instructor, Practical Nursing
SHARON RURAK	Accounting Clerk
KENNETH RYDER	Program Assistant
THOMAS SANGSTER	Instructor
TAMARA SAUSER	Instructor, Early Childhood Education
JACQUELINE SCHEFFLER	Facilitator
BRITTANY SCHOFER	Instructor, Fire
RICHARD SCUTCHINGS	Instructor, Heavy Equipment Operator
RAYNOLD SELIN	Instructor, Industrial Mechanics
JOHN SEREDA	Instructor, Automotive Service Technician
MILDRED SHARP	Instructor, Continuing Care Aide
JAMES SHAW	Instructor Aide
SYLVIE SHIELDS	Receptionist
BERNICE SHUL	Receptionist
KENNETH SLUSARCHUK	Invigilator
WILLIAM SMITH	Instructor, Fire
MISTY SMOKER	Invigilator
HEATHER SORESTAD	Research Assistant
JOSE WELLING SOUSA	Instructor, Global Business Management
NICOLE SPOKOWSKI	Invigilator
KATHERINE SPRINGFORD	Coordinator, Academics & Student Services
BRIAN STANICKI	Instructor
GAIL STARR	Counsellor
JENNA STOPPLER	Coordinator, Essential Skills
CAROL STREELASKY	Instructor Aide
PHYLLIS STRELIOFF	Instructor Aide
AMY SVEINBJORNSON	Program Assistant
BRAD SYLVESTER	Facilitator
SUZETTE SZUMUTKU	Invigilator
SHANNEEN TATARYN	Facilitator
ELAINE TEMPLETON	Program Assistant
SOPHIA THOMAS	Counsellor
SHARON THOMPSON	Receptionist
NIKERA TOMA	Invigilator
JOE TOMOLAK	Instructor
KATHERINE TREBISH	Instructor, Business
AMANDA UNRAU	Instructor Aide
SIGRID UNRAU	Student Marker
ELEONORA USENKOVA	Instructor, English as an Additional Language
STACY VANGEN	Instructor, Practical Nursing
STEVEN VARIYAN	Instructor, Business
ANITA VINCENT	Manager, Indigenous Relations & Community Connections
DONNA VRANAI	Coordinator, Emergency Services
MALENA VROOM	Manager, Health & Safety
BRENDAN WAGNER	Coordinator, Corporate & Internal Engagement
CAL WARK	Instructor
SHARON WASS	Facilitator
KARRIE WASYLYNIUK	Receptionist
BETTY-ANNE WAUGH	Receptionist
THOMAS WEIR	Instructor
SCOTT WESTON	Instructor, Fire
JILL WHITING	Clerical Support
BRETT WILEY	Instructor, Electrical
JODI WILEY	Instructor, Continuing Care Aide
WENDYLEE WILSON	Coordinator
CYNTHIA WOLKOWSKI	Program Assistant
GERALDINE YACISHYN	Instructor, Adult Basic Education
JENNIFER ZENTNER	Instructor, Global Business Management
CAROLEE ZORN	Instructor
RICHARD ZURBURG	Instructor



The financial health of the regional college system, and post-secondary education as a whole, is tied closely to the fortunes of the province of Saskatchewan.

Nevertheless, Parkland College ended the year in a sound financial position. The College will continue to prioritize its spending to better serve its learners, communities, and industry partners.

Late in the 2019-20 year, the developing COVID-19 pandemic quickly caused significant economic challenges. It is yet to be seen how the College and the education system will weather the crisis and emerge from it.

Financial Statements

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

September 25, 2020

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.



Chief Executive Officer



Director of Finance

Miller Moar Grodecki Kreklewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Board
Parkland College
MELVILLE, Saskatchewan

Opinion

We have audited the consolidated financial statements of Parkland College (the College) which comprise the consolidated statement of financial position as at June 30, 2020, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Parkland College as at June 30, 2020, and the results of its operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

Continued on the next page...

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

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

Miller Moar Grodecki Krekewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
September 30, 2020

Statement 1
Parkland College
Consolidated Statement of Financial Position
as at June 30, 2020

	30-Jun 2020	30-Jun 2019
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 4,104,101	\$ 4,790,558
Accounts receivable (Note 4)	227,042	487,593
Portfolio investments (Note 5)	5	500,005
Total Financial Assets	<u>4,331,148</u>	<u>5,778,156</u>
Liabilities		
Accrued salaries and benefits (Note 7)	424,824	370,916
Accounts payable and accrued liabilities (Note 8)	583,916	487,151
Deferred revenue (Note 9)	722,026	567,398
Liability for employee future benefits (Note 10)	265,300	259,200
Long-term debt (Note 11)	917,390	2,008,695
Total Financial Liabilities	<u>2,913,456</u>	<u>3,693,361</u>
Net Financial Assets	<u>1,417,692</u>	<u>2,084,795</u>
Non-Financial Assets		
Tangible capital assets (Note 12)	19,794,312	20,340,891
Prepaid expenses (Note 13)	245,621	261,165
Total Non-Financial Assets	<u>20,039,933</u>	<u>20,602,056</u>
Accumulated Surplus (Note 18)	<u>\$ 21,457,625</u>	<u>\$ 22,686,851</u>
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	\$ 21,457,625	\$ 22,686,851
Total Accumulated Surplus	<u>\$ 21,457,625</u>	<u>\$ 22,686,851</u>

Contractual Obligations and Commitments (Note 19)
Contractual Rights (Note 21)

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

On behalf of the Board



Director



Director/CFO

Parkland College
Consolidated Statement of Operations and Accumulated Surplus
for the year ended June 30, 2020

Statement 2

	2020 Budget (Note 16)	2020 Actual	2019 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 6,211,917	\$ 6,657,436	\$ 6,382,500
Other	705,595	563,688	572,391
Federal government			
Other	390,225	457,046	341,420
Other revenue			
Contracts	1,416,700	994,003	1,589,704
Interest	81,005	105,101	137,605
Rents	51,250	32,320	14,680
Resale items	431,486	246,540	374,039
Tuition	4,001,078	2,964,305	4,088,463
Donations	89,168	118,425	121,517
Other	608,997	585,426	506,425
Total revenues	<u>13,987,421</u>	<u>12,724,290</u>	<u>14,128,744</u>
Expenses (Schedule 3)			
General	5,926,164	6,029,676	6,068,892
Skills training	5,344,155	4,061,785	4,590,673
Basic education	2,920,891	2,737,131	2,771,411
University	757,671	874,060	688,892
Services	153,329	148,781	327,803
Scholarships	102,257	102,083	131,062
Development	400	-	135
Total expenses	<u>15,204,866</u>	<u>13,953,516</u>	<u>14,578,868</u>
Surplus (Deficit) for the Year from Operations	<u>(1,217,445)</u>	<u>(1,229,226)</u>	<u>(450,125)</u>
Accumulated Surplus, Beginning of Year	<u>22,686,851</u>	<u>22,686,851</u>	<u>23,136,977</u>
Accumulated Surplus, End of Year	<u>\$ 21,469,406</u>	<u>\$ 21,457,625</u>	<u>\$ 22,686,851</u>

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

Parkland College
Consolidated Statement of Changes in Net Financial Assets
as at June 30, 2020

Statement 3

	2020 Budget (Note 16)	2020 Actual	2019 Actual
Net Financial Assets, Beginning of Year	\$ 2,084,795	\$ 2,084,795	\$ 1,544,543
Surplus (Deficit) for the Year from Operations			
Acquisition of tangible capital assets	(333,251)	(587,049)	(352,952)
Loss on disposal of tangible capital assets	-	-	84,054
Amortization of tangible capital assets	1,225,000	1,133,628	1,116,640
(Acquisition) use of prepaid expenses	11,165	15,545	142,635
Change in Net Financial Assets	<u>(314,531)</u>	<u>(667,103)</u>	<u>540,252</u>
Net Financial Assets, End of Year	<u>\$ 1,770,264</u>	<u>\$ 1,417,692</u>	<u>\$ 2,084,795</u>

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

Parkland College
Consolidated Statement of Cash Flows
for the year ended June 30, 2020

Statement 4

	2020	2019
Operating Activities		
Surplus (Deficit) for the year from operations	\$ (1,229,226)	\$ (450,125)
Non-cash items included in surplus		
Amortization of tangible capital assets	1,133,628	1,116,640
Loss on disposal of tangible capital assets	-	84,054
Changes in non-cash working capital		
Decrease in accounts receivable	260,551	293,532
Increase (decrease) in accrued salaries and benefits	53,907	(20,107)
Increase (decrease) in accounts payable and accrued liabilities	96,764	(175,646)
Increase (decrease) in liability for employee future benefits	6,100	(2,400)
Increase (decrease) in deferred revenue	154,628	(1,686,639)
Decrease in prepaid expenses	15,545	142,636
Cash Provided by Operating Activities	<u>491,897</u>	<u>(698,055)</u>
Capital Activities		
Cash used to acquire tangible capital assets	(587,049)	(352,952)
Cash used by Capital Activities	<u>(587,049)</u>	<u>(352,952)</u>
Investing Activities		
Cash used to acquire portfolio investments	-	(500,000)
Proceeds from disposal of portfolio investments	500,000	-
Cash used by Investing Activities	<u>500,000</u>	<u>(500,000)</u>
Financing Activities		
Repayment of long-term debt	(1,091,305)	(94,634)
Cash used by Financing Activities	<u>(1,091,305)</u>	<u>(94,634)</u>
Increase (Decrease) in Cash and Cash equivalents	(686,457)	(1,645,641)
Cash and Cash Equivalents, Beginning of Year	4,790,558	6,436,199
Cash and Cash Equivalents, End of Year	<u>\$ 4,104,101</u>	<u>\$ 4,790,558</u>

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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

- the liability for employee future benefits of \$265,300 (June 30, 2019 - \$259,200) 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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.

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method 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, 2020

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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(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, 2020

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 2020	June 30 2019
Cash and bank deposits	\$ 4,104,101	\$ 4,790,558
Cash and cash equivalents	\$ 4,104,101	\$ 4,790,558

4. ACCOUNTS RECEIVABLE

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

	June 30 2020	June 30 2019
Provincial government:		
Advanced Education/Immigration and Career Traini	\$ -	\$ 6,500
Other	4,435	29,187
Federal government	83,416	103,568
Other receivables	139,191	354,185
	227,042	493,440
Less: Allowance for doubtful accounts	-	(5,848)
Accounts receivable, net of allowances	\$ 227,042	\$ 487,592

5. PORTFOLIO INVESTMENTS

	June 30 2020		June 30 2019	
	Cost	Fair Value	Cost	Fair Value
Portfolio Investments in the cost or amortized cost category:				
<i>Credit Union Shares</i>	\$ 5	\$ 5	\$ 5	\$ 5
<i>Term deposit</i>	-	-	500,000	500,000
Total portfolio investments reported at cost or amortized cost	5	5	500,005	500,005
Total portfolio investments		\$ 5		\$ 500,005

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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, 2020 was Nil (June 30, 2019 – Nil).

7. ACCRUED SALARIES AND BENEFITS

	June 30 2020	June 30 2019
Accrued Salaries	\$ 152,374	\$ 125,954
Accrued Vacation	272,450	244,962
Accrued salaries and benefits	\$ 424,824	\$ 370,916

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2020	June 30 2019
Accounts payable	\$ 557,451	\$ 477,137
Scholarships	27,995	8,264
Other	(1,530)	1,750
Accounts payable and accrued liabilities	\$ 583,916	\$ 487,151

9. DEFERRED REVENUE

	June 30 2019	Addition during the year	Revenue recognized in the year	June 30 2020
Other deferred revenue:				
<i>Student tuitions</i>	\$ 555,078	\$ 582,067	\$ 555,078	\$ 582,067
<i>Other</i>	12,319	139,960	12,319	139,960
Deferred revenue	\$ 567,397	\$ 722,026	\$ 567,397	\$ 722,026

Deferred revenue amounts classified as other relate to amounts received for training contracts and applied research projects to be delivered in the 2020-21 fiscal year.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

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

Details of the employee future benefits are as follows:

	June 30 2020	June 30 2019
Actuarial valuation (extrapolation) date	(30-Jun-20)	(30-Jun-19)
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	1.50%
Discount rate (percentage)	2.10%	2.10%
Inflation rate (percentage)	Nil	Nil
Expected average remaining service life (years)	10.1	10.1

	June 30 2020	June 30 2019
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 286,700	\$ 223,500
Current period benefit cost	47,000	46,500
Interest cost	6,000	5,400
Benefit payments	(48,400)	(49,800)
Loss on accrued benefit obligation	-	61,100
Accrued Benefit Obligation - end of year	291,300	286,700
Unamortized Net Actuarial Gains / Losses	(26,000)	(27,500)
Liability for Employee Future Benefits	\$ 265,300	\$ 259,200

	June 30 2020	June 30 2019
Employee Future Expense		
Current period benefit cost	\$ 47,000	\$ 46,500
Amortization of net actuarial gain / loss	1,500	(4,500)
Benefit cost	48,500	42,000
Interest cost on unfunded employee future benefits obligation	6,000	5,400
Total Employee Future Benefits Expense	\$ 54,500	\$ 47,400

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

11. LONG-TERM DEBT

On May 01, 2020 the College amended its credit facility to include a term loan renewal of \$917,390, at a fixed rate of 2.46%. This loan has a 24 month term and all outstanding principal and interest is payable in full April 20, 2022. As at June 30, 2020, \$917,390 remains as outstanding on 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.

Details of Long-Term Debt:	June 30 2020	June 30 2019
Other Long-Term Debt:		
Capital Loan RBC - Term Loan	917,390	2,008,695
Total Long Term Debt	\$ 917,390	\$ 2,008,695

Principal and interest repayments over the next 2 years are estimated as follows:			
	Capital Leases	Capital Loan	Total
2021	\$ -	\$ 43,685	\$ 43,685
2022	-	43,685	43,685
2022 - Full pmt	-	874,606	874,606
Total	\$ -	\$ 961,976	\$ 961,976

Principal and interest payments on the long-term debt are as follows:				
	Capital Leases	Capital Loan	2020	2019
Principal	\$ -	\$1,091,305	\$ 1,091,305	\$ 91,305
Interest	-	43,435	43,435	59,825
Total	\$ -	\$1,134,740	\$ 1,134,740	\$ 151,130

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

12. TANGIBLE CAPITAL ASSETS

	Land	Land Improv	Buildings	Machinery and Equipment	Furniture and Equipment	Computer Hardware	System Development	Leasehold Vehicles	Leasehold Improv	Work in Progress	2020	2019
Tangible Capital Assets - at Cost:												
Opening Balance at Start of Year	\$ 2,261,815	5674,310	\$ 21,900,693	\$ 1,965,343	\$ 789,097	\$ 1,178,303	\$ 456,928	\$ 91,609	\$ 466,120	\$ 10,000	\$ 29,794,217	\$ 29,534,659
Additions/Purchases	-	-	-	15,019	194,136	-	-	-	-	377,895	587,049	352,952
Disposals	-	-	-	-	-	-	-	-	-	-	-	(93,394)
Transfers to (from)	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	2,261,815	674,310	21,900,693	1,965,343	804,116	1,372,438	456,928	91,609	466,120	387,895	30,381,267	29,794,217
Tangible Capital Assets - Amortization:												
Opening Balance at Start of Year	-	63,612	6,484,685	719,199	542,371	994,684	444,009	89,400	115,367	-	9,453,327	8,346,026
Amortization for the Period	-	16,858	603,595	196,534	87,203	172,941	10,045	2,209	44,243	-	1,133,628	1,116,640
Disposals	-	-	-	-	-	-	-	-	-	-	-	(9,339)
Closing Balance at End of Year	-	80,470	7,088,280	915,733	629,574	1,167,625	454,054	91,609	159,610	-	10,586,955	9,453,327
Net Book Value:												
Opening Balance at Start of Year	2,261,815	610,698	15,416,008	1,246,144	246,726	183,619	12,919	2,209	350,753	10,000	20,340,890	21,188,633
Closing Balance at End of Year	2,261,815	593,840	14,812,413	1,049,610	174,541	204,813	2,873	0	306,511	387,895	19,794,312	20,340,890
Change in Net Book Value	\$ -	\$(16,858)	\$(603,595)	\$(196,534)	\$(72,184)	\$ 21,195	\$(10,045)	\$(2,209)	\$(44,243)	\$ 377,895	\$(546,590)	\$(847,744)

13. PREPAID EXPENSES

	June 30 2020	June 30 2019
Insurance	\$ 28,641	\$ 7,458
Rent	-	18,950
Program Costs	22,036	30,950
Development Charges	192,000	192,000
Equipment	2,943	11,807
Prepaid expenses	\$ 245,621	\$ 261,165

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):

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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:

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active College members	17	1	18	14
Member contribution rate (percentage of salary)				
Integrated rate	9.50%	6.05%		11.70% / 6.05%
Non-integrated rate	11.70%	7.85%		13.50% / 7.85%
Member contributions for the year	\$ 90,102	\$ 4,599	\$ 94,701	\$ 97,849

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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2020	2019
Number of active College members	107	106
Member contribution rate (percentage of salary)	9.00%	9.00%
College Contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 407,631	\$ 418,557
College contributions for the year	\$ 407,632	\$ 418,557

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 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, 2020 and June 30, 2019 was:

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

	June 30, 2020		June 30, 2019	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
0-30 days	\$ 103,985	\$ -	\$ 315,512	\$ -
30-60 days	9,310	-	5,747	-
60-90 days	10,563	-	75,441	-
Over 90 days	103,185	-	96,740	5,848
Total	\$ 227,042	\$ -	\$ 493,440	\$ 5,848
Net		\$ 227,042		\$ 487,592

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, 2020		
	Within 6 months	6 months to 1 year	1 to 5 years
Accrued salaries and benefits	\$ 152,374	\$ 272,450	\$ -
Accounts payable and accrued liabilities	583,916	-	-
Long-term debt	-	21,132	896,258
Total	\$ 736,290	\$ 293,582	\$ 896,258

iii) **Market Risk**

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

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to cash and cash equivalents, portfolio investments, and bank indebtedness. The College also has an authorized revolving lease line of credit of \$140,000 with interest and repayment terms to be established at time of drawdown, and an authorized term loan of \$917,390 with interest payable monthly at a fixed rate of 2.46%. 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

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

of credit as of June 30, 2020 (June 30, 2019 – Nil). There was \$917,390 outstanding on the term loan (see Note 11 – Long-Term Debt) as of June 30, 2020 (June 30, 2019 - \$2,008,695).

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 28, 2019 and the Minister of Advanced Education on June 21, 2019.

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. Transactions with these related parties are in the normal course of operations.

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,

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

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

The College does not maintain separate bank accounts for the designated assets. Details of accumulated surplus are as follows:

	June 30 2019	Additions during the year	Reductions during the year	June 30 2020
Invested in Tangible Capital Assets				
Net Book Value of Tangible Capital Assets	\$ 20,340,891	\$ 607,145	\$ 1,153,724	\$ 19,794,313
Less: Debt owing on Tangible Capital Assets	2,008,695	-	1,091,305	917,390
	18,332,196	607,145	62,419	18,876,923
Internally Restricted Operating Surplus				
Capital projects:				
Designated to tangible capital asset expenditures:				
Trades & Technology Centre	296,467	42,993	339,460	-
Trades & Technology Centre - debt repayment	548,695	42,610	591,305	-
Trades & Technology Centre - site development	3,058	-	-	3,058
Technology Purchases - capital	144,671	-	143,311	1,361
Staff Contingency	92,807	-	92,807	-
Program Development (Fire)	50,000	-	50,000	-
Future Facility & Program Development	328,489	-	128,489	200,000
Vehicle Fleet Renewal	100,000	-	100,000	-
Coalition Initiatives	182,311	60,000	52,311	190,000
Systems Upgrade	96,991	46,009	-	143,000
Early Childhood Education - FHQTC	10,320	-	-	10,320
Student Events	36,932	9,416	-	46,348
Student Health & Dental	32,272	4,153	-	36,425
Scholarship Funds:				
Good Spirit REDA Scholarship Fund	3,668	-	1,500	2,168
Entrance Scholarship Fund	21,942	21,000	18,250	24,692
Staff Scholarship Fund	1,076	9,889	1,500	9,465
Golf Tournament Scholarship Fund	43,532	900	17,378	27,054
Clay Serby Scholarship Fund	214	-	-	214
Internal Scholarship Fund	10,642	13,490	15,780	8,352
Yorkton Tribal Council Scholarship	9,876	5,879	15,755	-
Emergency Bursary Program	-	30,000	3,400	26,600
Total Restricted Scholarship Funds	90,951	81,158	73,563	98,545
Total Internally Restricted Funds	2,013,963	286,339	1,571,246	729,057
Externally Restricted Fund				
Preventive Maintenance and Renewal (PMR)	49,547	278,500	235,684	92,364
SSHRC Bonding & Attachment Carryforward	131,654	-	131,654	-
NSERC	-	98,185	-	98,185
ABE On-Reserve Carryforward	238,521	104,713	-	343,234
Older Worker Program Carryforward	31,737	8,009	-	39,746
EAL Carryforward	4,252	-	969	3,283
Labour Market Services Carryforward	1,820	-	1,820	-
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	12,000	12,000	12,000	12,000
ESWP Funding	51,000	51,000	51,000	51,000
Skills Training Carryforward	670,924	-	340,167	330,757
Skills Training Funding	372,000	372,000	372,000	372,000
Total Externally Restricted Fund	1,858,455	1,212,408	1,433,293	1,637,570
Total Restricted Funds	3,872,418	1,498,747	3,004,539	2,366,626
Unrestricted Operating Surplus	482,237	1,877,216	2,145,377	214,076
Total Accumulated Surplus from Operations	22,686,851	3,983,108	5,212,334	21,457,625
Total Accumulated Surplus	\$ 22,686,851	\$ 3,983,108	\$ 5,212,334	\$ 21,457,625

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

The purpose and nature of each category of Designated Assets is as follows:

- Capital projects include future funds for the development of the Trades & Technology Centre, site development.
- Technology purchases includes funds designated for information technology and related capital items.
- 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
- Coalition Initiatives includes funds designated for joint initiatives related to the coalition with Cumberland College
- 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.

PARKLAND COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2020

- Branch office and two classrooms, Kamsack, Saskatchewan, located in the Kamsack Mall, under a lease agreement that expires January 31, 2022. Terms of the lease provide for monthly rental of \$3,482 plus applicable taxes.
- Equipment
 - 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.

	Operating Leases			Capital Leases	
	Office Rental	Copier Leases	Total Operating	RCAP Leasing VOIP	Total Capital
Future minimum lease payments:					
2021	\$ 138,135	\$ 21,647	\$ 159,783	\$ -	\$ -
2022	\$ 28,149	\$ 9,019	\$ 37,170	-	-
2023	\$ -	\$ -	-	-	-
2024	\$ -	\$ -	-	-	-
Thereafter	-	-	-	-	-
Total Lease Obligations	\$ 166,284	\$ 30,667	\$ 196,952	\$ -	\$ -

- 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. Costs for 2019-20 were \$102,071, and fluctuate annually. 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, 2020

20. COLLECTIVE AGREEMENT

The current Collective Agreement between the Saskatchewan Regional Colleges and the Saskatchewan Government and General Employees' Union expired on August 31, 2016. The new Collective Bargaining Agreement between Saskatchewan Regional Colleges and Saskatchewan Government and General Employees' Union (SGEU) came into effect on March 1, 2020 and was officially signed April 6, 2020. Retroactive pay for active employees was processed April 24, 2020. Retro pay covers all wages and earnings since September 1, 2018 at 1% and September 1, 2019 at 2%. All outstanding related payments have been processed and is reflected in the financial statements.

21. 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, 2020					
	2021	2022	2023	2024	2025	Total
Program Delivery - YESS Contract	\$ 229,936	\$ 229,938	\$ 229,938	\$ -	\$ -	\$ 689,812
Program Delivery - IRCC (EAL)	\$ 207,662	\$ 206,406	\$ 209,035	\$ 209,681	\$ 210,166	\$ 1,042,950
Total Contractual Rights	\$ 437,598	\$ 436,344	\$ 438,973	\$ 209,681	\$ 210,166	\$ 1,732,762

22. COVID-19 DISCLOSURE

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

Schedule 1
Parkland College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2020

	2020 Actual										2020 Total	2020 Budget	2019 Actual	
	Skills Training		Basic Education		Learner Services		University		Scholarships					Development
	Credit	Non-credit	Credit	Non-credit	Support	Counsel	Credit	Counsel	Credit	Development				
Revenues (Schedule 2)														
Provincial government	\$ 3,670,010	\$ 1,594,701	\$ -	\$ 1,164,838	\$ 512,922	\$ 246,735	\$ -	\$ -	\$ 31,920	\$ -	\$ -	\$ 7,221,124	\$ 6,917,512	\$ 6,954,891
Federal government	1,000,225	1,788,752	438,901	685,725	50,234	36,422	345	924,766	77,757	42,993	-	457,046	390,225	341,420
Other	4,670,235	3,383,453	438,901	1,850,562	920,202	283,157	345	1,024,766	109,677	42,993	-	5,046,119	6,679,683	6,832,433
Total Revenues												12,724,290	13,987,421	14,128,744
Expenses (Schedule 3)														
Agency contracts	206,252	409,457	167,666	-	500	-	-	484,610	-	-	-	1,268,484	1,637,560	1,679,297
Amortization	1,133,628	-	-	-	-	-	-	-	-	-	-	1,133,628	1,225,000	1,200,694
Equipment	228,451	211,055	-	-	-	-	-	-	-	-	-	439,507	468,989	484,562
Facilities	584,528	41,101	-	38,867	16,120	-	-	-	-	-	-	680,641	771,678	681,091
Information technology	106,392	122,576	-	514	-	-	-	25	-	-	-	229,482	210,850	220,357
Operating	843,229	580,521	37,644	130,054	182,946	1,357	10,277	8,125	102,063	-	-	1,696,236	2,370,095	2,165,700
Personal services	2,927,196	2,366,280	105,484	1,617,696	750,435	18,672	118,475	381,300	102,063	-	-	8,305,538	8,520,694	8,147,167
Total Expenses	6,029,676	3,750,991	310,794	1,787,130	950,001	20,029	128,752	874,060	102,063	-	-	13,953,516	15,204,866	14,578,868
Surplus (Deficit) for the year	\$ (1,359,441)	\$ (367,538)	\$ 128,107	\$ 63,432	\$ (29,799)	\$ 263,127	\$ (128,407)	\$ 150,706	\$ 7,594	\$ -	\$ 42,993	\$ (1,229,226)	\$ (1,217,445)	\$ (450,125)

Schedule 2
Parkland College
Schedule of Revenues by Function
for the year ended June 30, 2020

	2020 Revenues Actual										2020 Total Revenues Actual	2020 Total Revenues Budget	2019 Total Revenues Actual	
	Skills Training		Basic Education		Learner Services		University		Scholarships					Development
	Credit	Non-credit	Credit	Non-credit	Support	Counsel	Credit	Counsel	Credit	Development				
Provincial Government														
Advanced Education/Immigration & Career Training	\$ 3,226,965	-	\$ -	\$ -	\$ -	\$ 246,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,226,965	\$ 3,134,282	\$ 3,144,765
Operating grants	278,500	1,480,000	-	1,140,000	285,236	-	-	-	-	-	-	3,151,971	3,077,635	3,215,735
Program grants	3,505,465	1,480,000	-	1,140,000	285,236	-	-	-	-	-	-	278,500	3,077,635	3,215,735
Capital grants	164,545	114,701	-	24,838	192,468	-	-	-	-	-	-	6,657,436	6,211,917	6,382,500
Contracts	-	-	-	-	-	-	-	-	-	-	-	496,551	330,995	486,734
Other	-	-	-	-	-	-	-	-	-	-	-	35,217	55,000	47,805
Other provincial	3,670,010	1,594,701	-	1,164,838	512,922	246,735	-	-	31,920	-	-	7,189,205	6,597,912	6,917,038
Total Provincial	3,670,010	1,594,701	-	1,164,838	512,922	246,735	-	-	31,920	-	-	7,221,124	6,917,512	6,954,891
Federal Government														
Other Federal	-	-	-	-	357,046	-	-	100,000	-	-	-	457,046	390,225	341,420
Total Federal	-	-	-	-	357,046	-	-	100,000	-	-	-	457,046	390,225	341,420
Other Revenue														
Admin recovery	47,761	90,269	205,840	646,497	2,000	-	-	1,636	-	-	-	994,003	1,416,700	1,589,704
Contracts	102,775	-	-	-	-	-	-	-	-	-	-	105,101	81,005	137,605
Interest	6,270	-	-	-	-	-	-	-	-	-	-	32,320	51,250	14,680
Rents	1,796	230,326	12,607	-	30	-	-	26,050	-	-	-	246,540	431,486	374,039
Resale items	572,432	1,414,403	215,529	2,048	16,000	-	-	743,894	-	-	-	2,964,305	4,001,078	4,088,463
Tuitions	-	-	-	-	-	-	-	-	-	-	-	118,425	89,168	121,517
Donations	-	-	-	-	-	-	-	-	-	-	-	585,426	608,997	506,425
Other	269,190	53,755	4,925	37,180	32,204	36,422	345	151,405	77,757	40,668	-	608,997	667,983	683,433
Total Other	1,000,225	1,788,752	438,901	685,725	50,234	36,422	345	924,766	77,757	42,993	-	5,046,119	6,679,683	6,832,433
Total Revenues	\$ 4,670,235	\$ 3,383,453	\$ 438,901	\$ 1,850,562	\$ 920,202	\$ 283,157	\$ 345	\$ 1,024,766	\$ 109,677	\$ 42,993	\$ -	\$ 12,724,290	\$ 13,987,421	\$ 14,128,744

Schedule 3

Parkland College
Schedule of Expenses by Function
for the year ended June 30, 2020

2020 Expenses Actual	2020 Expenses Actual		2020 Expenses Actual		2020 Expenses Actual		2020 Total Expenses Budget	2019 Total Expenses Actual
	General (Schedule 4)	Skills Training	Basic Education	Services	University	Scholarships		
	Credit	Non-credit	Credit	Non-credit	Support	Counsel		
Agency Contracts								
Contracts	\$ 206,252	\$ 409,457	\$ 167,666	\$ 500	\$ -	\$ -	\$ 1,596,177	\$ 1,679,297
Amortization								
Loss on disposal of Capital assets	206,252	409,457	167,666	500	-	-	1,596,177	1,679,297
Equipment								
Equipment (non-capital)	134,909	-	-	-	-	-	138,100	137,756
Rental	127,913	52,161	-	-	-	-	221,011	227,819
Repairs and maintenance	228,451	211,055	-	-	-	-	1,098,878	1,119,987
Facilities								
Building supplies	26,352	-	-	-	-	-	40,500	17,958
Grounds	22,711	-	-	-	-	-	54,000	38,785
Janitorial	59,370	-	-	-	-	-	61,200	60,612
Rental	296,405	33,409	38,867	16,120	-	25	429,628	381,663
Repairs & maintenance buildings	74,063	-	-	-	-	-	69,000	85,538
Utilities	105,627	7,691	-	-	-	-	117,350	96,536
Information Technology								
Computer services	6,232	4,966	-	-	-	-	5,000	4,493
Equipment (non-capital)	7,599	11,365	-	-	-	-	25,500	42,104
Rental	-	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	-	-	-	-	-
Software (non-capital)	92,562	106,245	514	-	-	-	180,350	171,360
Operating								
Advertising	102,277	40,098	657	8,245	-	-	176,150	151,079
Association fees & dues	20,396	2,629	257	398	-	-	40,113	21,208
Bad debts	2,565	-	-	-	-	-	5,000	13,279
Financial services	85,463	-	-	-	-	-	106,342	104,392
In-service (includes PD)	34,814	305	-	-	-	-	74,550	50,396
Insurance	118,470	3,315	928	49,509	1,007	6,618	99,706	117,075
Materials & supplies	112,894	167,242	8,738	31,095	85	285	588,486	581,370
Postage, freight & courier	8,969	21,546	20	659	-	-	40,630	31,371
Printing & copying	12,214	-	-	1,600	-	-	18,050	18,361
Professional services	192,638	89,524	77,366	115,735	-	254	481,918	330,783
Resale items	6,765	224,352	14,714	-	-	1,253	361,669	337,199
Subscriptions	999	3,888	-	-	-	-	10,385	10,383
Telephone & fax	59,334	2,701	2,131	637	-	(30)	66,357	66,108
Travel	85,340	24,951	2,740	6,164	265	3,689	184,144	202,238
Other	843,229	500,521	37,644	182,946	1,357	10,277	1,856,236	1,304,449
Personal Services								
Employee benefits	453,859	309,842	11,278	70,909	642	20,790	1,257,845	1,050,409
Honoraria	9,885	-	-	137,401	-	280	191,652	139,737
Salaries	2,440,690	2,076,439	94,206	545,406	18,030	97,685	6,837,509	6,912,156
Other	22,762	-	-	6,845	-	131,905	233,688	44,865
Total Expenses	\$ 6,029,676	\$ 3,750,991	\$ 3,107,941	\$ 950,001	\$ 20,029	\$ 128,752	\$ 15,204,866	\$ 14,578,688

Parkland College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2020

Schedule 4

	2020 General Actual				2020	2020	2019
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 206,252	\$ -	\$ -	\$ 206,252	\$ -	\$ 475,412
Amortization							
Loss on disposal of Capital assets	-	1,133,628	-	-	1,133,628	1,225,000	1,116,640
Equipment							
Equipment (non-capital)	-	-	-	-	-	-	1,926
Rental	-	8,247	119,666	-	127,913	121,011	128,125
Repairs and maintenance	-	-	100,538	-	100,538	79,878	99,253
Facilities							
Building supplies	-	867	25,485	-	26,352	40,500	17,958
Grounds	-	-	22,711	-	22,711	44,000	36,308
Janitorial	-	-	59,370	-	59,370	61,200	60,612
Rental	-	16,354	280,051	-	296,405	290,423	301,138
Repairs & maintenance buildings	-	-	74,063	-	74,063	69,000	85,538
Utilities	-	-	105,627	-	105,627	103,000	91,838
Information Technology							
Computer services	-	6,232	-	-	6,232	5,000	4,493
Equipment (non-capital)	-	1,027	-	6,572	7,599	4,500	430
Repairs & maintenance buildings	-	-	-	-	-	-	2,399
Software (non-capital)	4,492	2,608	9,253	76,208	92,562	92,550	71,134
Operating							
Advertising	-	102,277	-	-	102,277	113,000	104,167
Association fees & dues	15,601	3,839	-	956	20,396	34,600	18,887
Bad debts	-	2,565	-	-	2,565	5,000	13,279
Financial services	-	85,463	-	-	85,463	105,942	104,257
In-service (includes PD)	3,494	31,320	-	-	34,814	67,914	46,835
Insurance	9,699	3,925	99,489	5,357	118,470	94,299	110,062
Materials & supplies	-	41,896	45,365	25,723	112,984	161,050	144,723
Postage, freight & courier	-	599	7,893	477	8,969	14,350	10,739
Printing & copying	-	8,962	3,252	-	12,214	14,950	16,593
Professional services	250	189,262	3,126	-	192,638	112,496	207,724
Resale items	-	6,765	-	-	6,765	8,000	8,055
Subscriptions	-	999	-	-	999	5,865	8,403
Telephone & fax	-	10,802	46,831	1,701	59,334	48,590	59,855
Travel	17,912	64,249	2,346	833	85,340	68,940	97,029
Personal Services							
Employee benefits	76	355,821	63,154	34,808	453,859	414,139	374,630
Honoraria	9,885	-	-	-	9,885	7,500	15,790
Salaries	5,043	1,908,063	301,134	226,450	2,440,690	2,094,216	2,131,227
Other	-	22,762	-	-	22,762	27,000	19,379
Total General Expenses	\$ 66,454	\$ 4,214,784	\$ 1,369,353	\$ 379,085	\$ 6,029,676	\$ 5,533,914	\$ 6,068,892

Glossary

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.

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

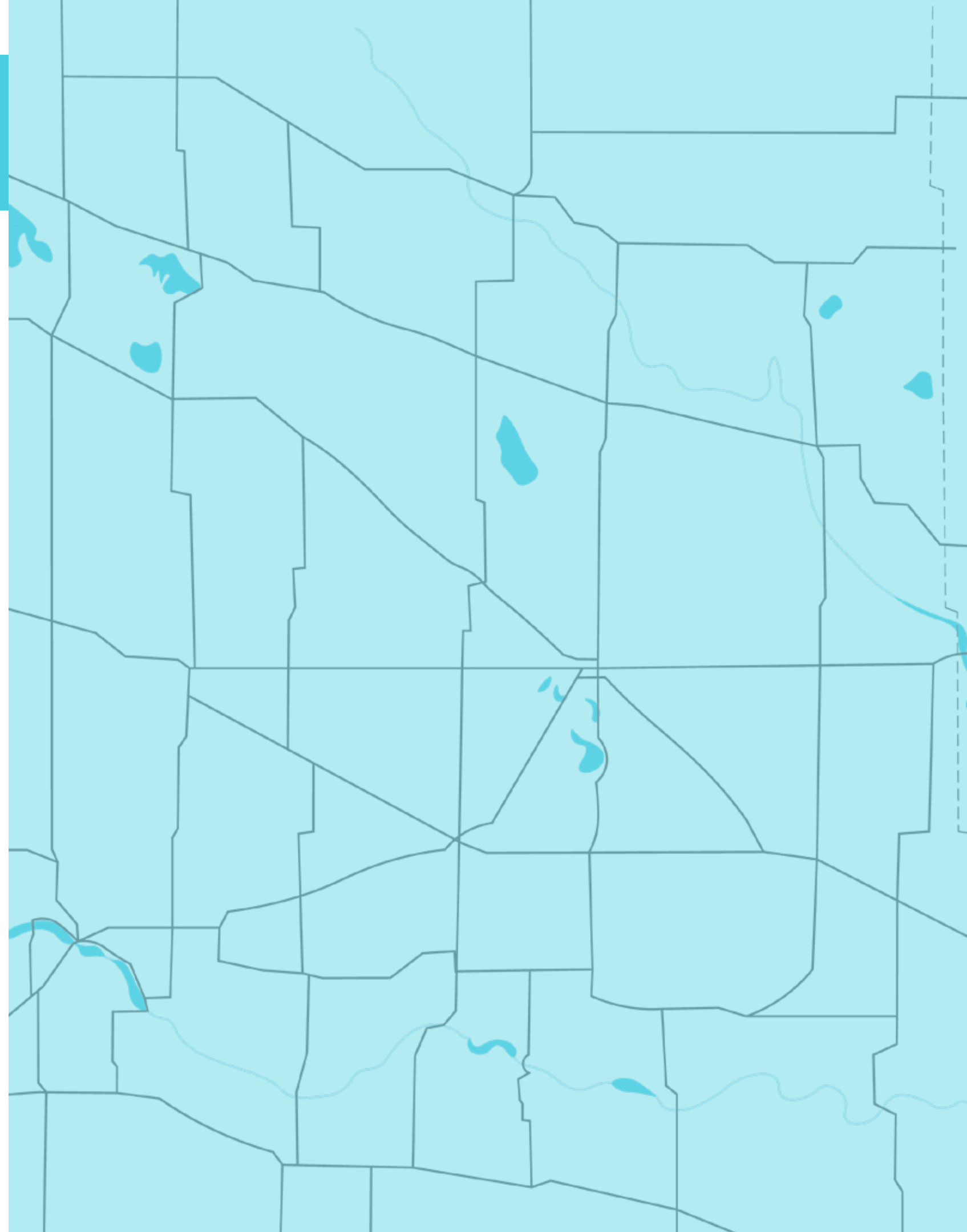
Adult Basic Education - Non-Credit General Academic Studies

Adult Basic Education - Non-Credit Literacy

University

Student Enrolment

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





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ESTERHAZY

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