



North West
College



North West
College

ANNUAL REPORT

2022-23

Letter of Transmittal



Nov. 30, 2023

The Honourable Minister Gordon Wyant
Minister of Advanced Education
Legislative Building
Regina SK S4S 0B3

The Honourable Minister Wyant:

On behalf of the Board of Governors, and in accordance with Section 16 of the Regional Colleges Act and Section 14 of the Regional Colleges Regulations, I am pleased to submit the Annual Report of North West College for the fiscal year ended June 30, 2023.

A handwritten signature in blue ink, reading "George A. Prudat". The signature is written in a cursive style with a clear, legible font.

George Prudat
Chairperson
Board of Governors

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Board of Governors



Chair
GEORGE PRUDAT
St. Walburg



Board Member
VALERIE MILLER
Meadow Lake



Vice Chair
BILL VOLK
Battleford



Board Member
AUDREY JONES
Medstead



Board Member
HARRIS SUTHERLAND
North Battleford



Board Member
LAUREL DERENOSKI
Vawn



Board Member
MICHAEL LEE
St. Walburg

2022-23 BOARD MEETINGS

REGULAR MEETINGS

September 26, 2022

October 31, 2022

November 28, 2022

January 30, 2023

May 1, 2023

ANNUAL MEETING

June 26, 2023

2022-23 BOARD COMMITTEES

HRCC: Chair: George Prudat
Laurel Derenoski, Harrison Sutherland

FINANCE: Chair: Audrey Jones
George Prudat, Michael Lee

BOARD BYLAW: Chair: Valerie Miller
George Prudat, Laurel Derenoski, Bill Volk

STRATEGIC PLANNING: Chair: Bill Volk
George Prudat, Valerie Miller, Michael Lee,
Harrison Sutherland

Board Chair's Message

The Board's commitment to improving student outcomes and for providing regional business and industry with trained staff was evident in a number of initiatives.

An expansion in the number of international students bolstered enrolments in Continuing Care Assistant, and Business Certificate programs. Increased tuition revenue from this relatively new source of revenue reduced reliance on government funding and helped revitalize our communities with new residents eager to make this part of the province their new home.

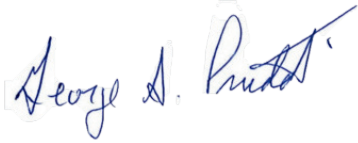
Preliminary assessments confirmed the need for new program offerings such as the Polyvinyl chloride (PVC) welding micro-credential. This board-driven initiative was developed through a partnership with the Saskatchewan Research Council (SRC) and is an example of North West College's focus on being responsive to regional and provincial training needs. An expansion of program delivery outside of the traditional catchment area was evidenced by those provided in La Ronge, Montreal Lake and English River First Nation. For example, Early Childhood Education was delivered in Montreal Lake, and Pre-employment Cooking was brokered to Northlands College for their delivery.

Aligning with the Ministry of Advanced Education's provincial training priorities for the 2023-24 year are underway with additional seats in Early Learning and Child Care and Continuing Care Assistant programs being established during the academic year. New seats in an innovative Early Childhood Education Level One program targeted newcomers to Canada who may not have met English language proficiency levels for a full certificate Level Two program, as well as CCA programs in rural locations in need of staff were coordinated.

Great Plains, Southeast and Cumberland/Parkland Colleges announced an expansion in their collaborative partnership for international student recruitment by inviting North West College participate in this initiative. The member colleges recruited as a collective under the "Saskatchewan Colleges" brand in an effort to their pool resources, thereby building awareness and reputation in the competitive market for international students.



The Board of Governors continued to place a strategic priority on advocating for a new campus in North Battleford, and is proud of the concerted effort of the staff to re-establish the stature of North West College in the region by engaging in various partnerships and relationships that support the needs of the community. The positive reputational benefit garnered from this work with the community has been rewarding for all involved. Furthermore, these efforts have also raised the profile of programming available and has generated increased interest from prospective students that would have otherwise sought educational opportunities at other institutions. A benefit of this positive community capital investment is increased enrolments. For these reasons, the future looks very bright for future students and the communities we serve.



George Prudat
Board Chair



President's Message



This was a year of reinvestment and re-establishment of North West College as we continued to recover from the COVID-19 pandemic and sought to resume growth. Much of the focus was on continued development in areas where the College has historically excelled. For example, much work went into developing a partnership with the University of Saskatchewan to secure an offering of the entire four-year undergraduate Nursing program at the Battlefords campus. With healthcare being an area of programming that the Battlefords Campus excels at, this baccalaureate nursing degree program complements the robust programming activity in Continuing Care Assistant, Practical Nursing, and Psychiatric Nursing. While the RN program will not start until September 2024, the majority of the work to bring this program to NWC was done in 2022-23.

Similarly, all four years of the Bachelor of Social Work degree program from the University of Regina was arranged during 2022-23 and its first cohort began in September 2023. This program has been tremendously popular and resulted in enrolment targets being exceeded. This fact points to North West College's responsiveness to regional need and represents alignment with the demand of the provincial workforce.

Recovering from the COVID-19 pandemic was more difficult than anticipated. A number of issues that delayed the recovery came to the fore and one was the increased need for mental health supports for our students. Of those enrolled in 2022-23 a total of 113 students were diagnosed with a learning or medical condition ranging from Attention Deficit Disorder, anxiety, vision impairment or autism. In addition, many struggled due to pressures stemming from their personal lives, which included financial pressure, limited access to affordable housing, childcare needs, and unprecedented inflation. The effort and support of the College's student support staff and educational resource consultant was considerable. Support through grants, exam supervision, workshops, and tutoring were expanded to serve all students, not just those formally recognized in educational resource service's portfolio.

In an effort to strengthen our reach in the community, increased communications and social media engagement occurred to enhance awareness of program offerings that translated into additional applications for the upcoming academic year. As an example, the College's Facebook page exceeded 5,700 followers who received almost daily updates of college events and activities, sharing the excitement of our student experience. YouTube

and Instagram were other social media platforms that were used by the college to spread the word about our tremendously beneficial partnerships and activities. The College's website also experienced a revamp including a new branding initiative through the "Your future starts here" campaign.

Lack of space at the main campus, and a deterioration in the quality of classroom space at the Mistikwa Centre in North Battleford were the impetuses for the development of a new location at the Frontier Mall. While continuing to lobby for a new campus, it was imperative that high-quality classrooms and skilled trades training spaces were available. Renovations continued into the 2023-24 year with the highly anticipated grand opening ceremony to occur in January 2024.

A new policy was introduced that ensures students with special disabilities, accommodations, and any seeking the benefits of access to a service animal could do so on college facilities. This is one example of North West Colleges commitment to supporting all students to ensure that there is comprehensive access to services that support equity and inclusion.

A major step toward applied research and innovation was the establishment of an agreement with the University of Saskatchewan to establish review and participation in the research ethics review process. This collaboration sets a new standard for research undertaken at the College and ensures that all studies conducted by our organization meet the highest ethical standards. The University will act as the research ethics board for all research activities undertaken at North West College and the College will gain access to and membership in the research ethics committee.

In response to a series of suicides in the Battlefords, which deeply impacted the community, the "Better Together" campaign was adopted to include the design of a t-shirt intended to connect generations by having them wear and share the message "We truly are Better Together. Connected communities are healthy communities". Community members wore Better Together t-shirts as a way to connect and engage with each other. North West College joined this initiative and launched the campaign by creating a custom design that reflect our unique role as educators in the community. We are also proud to have challenged all other post-secondary institutions to also take on this initiative. Many organizations, governmental groups, and other institutions joined in this important mental health campaign. The Better Together project began with 300 students and seniors and since has grown to over 25,000 shirts worn across the country.

North West College and the University of Regina have signed a memorandum of understanding to explore opportunities for collaboration and cooperation. Areas of development include, but are not limited to, an expansion of university certificate programs and micro-credentials in interdisciplinary disability studies and enhancing access to post-secondary training in areas such as the development of educators (early childhood, elementary, and high school). The partnership will also look to create pathways for learners in a variety of fields to further build on their education. To date exploration is actively occurring to offer tailored program that enhances access to education, while simultaneously addressing the regional and provincial priorities.

Similarly, North West College signed a transfer credit agreement with the University of Regina that enables students in either the Business Certificate or Business Management programs, both brokered through Saskatchewan Polytechnic, to transfer into the Bachelor of Business Administration degree program at the University of Regina. This agreement is in effect for all business students at the college who began their studies in the 2022-23 academic year or thereafter. This development establishes pathways to academic achievement and enhances access to education in the northwest region of the province.

The year was a success with many initiatives setting a foundation for future growth. We have reaped the rewards of this effort and are eager to see the benefits that our strategic investments will create for the future of post-secondary education in our region. I look forward to ongoing collaboration with and support of our communities and partners as we near our college's 50th anniversary.



Dr. Eli Ahlquist
President and CEO



Programs and Services

Summary of Enrolments

In 2022-23, a total of 1,678 students participated in programming at North West College. This is equivalent to 448 full-load equivalents (FLEs). This represents a 15% decrease from 2021-22. A decrease in the number of basic education students was due in part due to funding changes and a strong labour market. The lingering effects of the pandemic were also contributing factors.

Basic Education Non-credit was the only program area to maintain the previous year's level of enrolment.

Based on full-load equivalents, 48.2% of student activity was in Basic Education; 51.7% in Skills Training; and 0.1% in University.

Table 1 presents a summary of the enrolments in 2022-23 with a comparison to 2021-22. The equivalent of 448 full-load students participated in full-time, part-time and casual programming ranging from university classes to safety training.

Table 1. Comprehensive Enrolment Statistics.

Program Groups		Enrolments							
		2021-22				2022-23			
		FT	PT	C	FLEs	FT	PT	C	FLEs
Skills Training	Institute Credit	205	131	12	255.7	157	122	0	201.4
	Industry Credit	0	49	645	17.0	21	55	654	26.3
	Non-credit	0	41	60	5.5	0	3	40	3.7
	Total Skills Training	205	221	717	278.2	178	180	694	231.4
Basic Education	BE Credit								
	Adult 12	75	92	0	87.4	51	81	0	59.4
	Adult 10	40	54	0	44.3	51	60	0	60.8
	Total BE Credit	115	146	0	131.7	102	141	0	120.3
	BE Non-credit								
	Employability/Life Skills	87	90	0	80.3	75	108	0	71.8
	English Language Training	1	99	0	15.3	1	181	0	23.4
	Literacy					0	13	0	0.3
	Total BE Non-credit	88	189	0	95.6	76	302	0	95.5
	Total Basic Education	203	335	0	227.2	178	443	0	215.8
University		18	14	0	21.3	0	5	0	0.5
Total Enrolment		426	570	717	526.8	356	628	694	447.7

FT = Full time student, PT = Part-time student, C = Casual student, FLE = Full Load Equivalent student

Programs and Services

Summary of Enrolments

An indicator of the College responding to needs of students, community and economy, as directed in “Post-Secondary Education and Training Sector Framework”, the proportion of students coming to NWC from outside the college region is trending higher. Sixteen percent came from 50 communities across western Canada, and three countries (Philippines, India and Nigeria). This growing proportion of students coming from outside our catchment area will continue to increase as the college expanded its targets for international education in the 2023-24 year.

Popular programs such as Psychiatric Nursing continue to draw from across the province and beyond. The college’s response to requests to produce more health care workers is reinforced by strong student demand, which is attributable to their knowledge that jobs are readily available upon graduation.

Table 1A and 1B present enrolments coordinated out of the north and south regions, respectively. The north region is defined by the geography north of highway three and operated out of Meadow Lake Campus.

Table 1A. Comprehensive Enrolment Statistics, North Region.

Program Groups		Enrolments							
		2021-22				2022-23			
		FT	PT	C	FLEs	FT	PT	C	FLEs
Skills Training	Institute Credit	93	57	11	111.3	80	43	0	83.7
	Industry Credit	0	35	224	8.5	21	39	257	17.9
	Non-credit	0	15	31	2.3	0	3	27	0.3
	Total Skills Training	93	105	266	122	101	85	284	101.8
Basic Education	BE Credit								
	Adult 12	32	29	0	33.5	18	18	0	19.2
	Adult 10	18	19	0	18.5	30	26	0	31.5
	Total BE Credit	50	48	0	52.0	48	44	0	50.7
	BE Non-credit								
	Employability/Life Skills	34	44	0	36.2	38	58	0	37.2
	English Language Training					0	9	0	0
	Total BE Non-credit	34	44	0	36.2	38	67	0	37.2
	Total Basic Education	84	92	0	88.2	86	102	0	87.9
University		15	4	0	16.6	0	0	0	0
Total Enrolment		192	203	266	226.9	187	187	284	189.7

FT = Full time student, PT = Part-time student, C = Casual student, FLE = Full Load Equivalent student

Programs and Services

Summary of Enrolments

The south region is headquartered in North Battleford and covers the area from Unity in the west to Rosthern in the east. In this coordination zone there was an even split between basic education and skills training, based on FLEs.

Table 1B. Comprehensive Enrolment Statistics, South Campus.

Program Groups		Enrolments							
		2021-22				2022-23			
		FT	PT	C	FLEs	FT	PT	C	FLEs
Skills Training	Institute Credit	112	74	1	144.4	77	79	0	117.7
	Industry Credit	0	14	425	8.6	0	15	402	8.4
	Non-credit	0	26	29	3.2	0	0	13	3.4
	Total Skills Training	112	114	435	155.9	77	94	415	129.6
Basic Education	BE Credit								
	Adult 12	43	76	0	53.9	33	68	0	40.3
	Adult 10	22	35	0	25.8	21	34	0	29.3
	Total BE Credit	65	111	0	79.6	54	102	0	69.6
	BE Non-credit								
	Employability/Life Skills	53	46	0	44.1	36	53	0	34.6
	English Language Training	1	99	0	15.3	1	173	0	23.4
	Literacy					0	13	0	0.3
	Total BE Non-credit	54	145	0	59.4	37	239	0	58.3
	Total Basic Education	119	256	0	139	91	341	0	127.9
University		3	10	0	4.7	0	5	0	0.5
Total Enrolment		234	380	435	299.6	168	440	415	258.0

FT = Full time student, PT = Part-time student, C = Casual student, FLE = Full Load Equivalent student

Striving to achieve sustainability goals, training was delivered throughout the entire region. In fact, an expansion beyond the college's borders occurred and included the communities of La Ronge, English River First Nation and Montreal Lake. Programming was delivered in a total of 24 communities, including 14 First Nations.

Equity Participation

Enrolments

Another metric tracked by NWC is Indigenous enrolment. In 2022-23, the percentage of students who self-declared aboriginal descent for Institute Credit, University, Basic Education, and English as an Additional Language (EAL) was 55%. This was a slight decrease from 2021-22 due to fewer BE enrolments and a greater number in EAL. Nevertheless, the proportion of Aboriginal NWC students is well above the regional proportion in the regional population (30%) and is helping contribute to a representative workforce.

Table 2 provides additional data on equity participation including visible minority and students with a disability. With the addition of international students to the College's student body through its first 8 students, the number of students that declared 'visible minority' status increased to 92, up from 79 the year prior.

Table 2. Equity participation enrolments, 2022-23.

Education Program Area		Enrolments											
		Aboriginal			Visible Minority			Disability			Total Enrolment		
		FT	PT	C	FT	PT	C	FT	PT	C	Total FT	Total PT	Total C
Skills Training	Institute Credit	97	63	0	28	22	0	15	15	0	157	143	0
	Industry Credit	18	29	159	2	4	44	0	2	24	21	55	657
	Non-credit	0	1	26	0	0	0	0	0	1	0	3	40
	Total Skills Training	115	93	185	30	26	44	15	17	25	178	201	697
Basic Education	BE Credit												
	Adult 12	39	51	0	6	10	0	7	19	0	51	81	0
	Adult 10	38	49	0	5	4	0	4	11	0	51	60	0
	Total BE Credit	77	100	0	11	14	0	11	30	0	102	141	0
	BE Non-credit												
	Employability/Life Skills	63	90	0	2	2	0	5	8	0	75	108	0
	English Language Training	0	0	0	0	6	0	0	0	0	1	181	0
	Literacy	0	6	0	0	1	0	0	3	0	0	13	0
	Total BE Non-credit	63	96	0	2	9	0	5	11	0	76	302	0
	Total Basic Education	140	196	0	13	23	0	16	41	0	178	443	0
University		0	0	0	0	0	0	0	2	0	0	5	0
Total Enrolment		255	289	185	43	49	44	31	60	25	356	649	697

FT = Full time student, PT = Part-time student, C = Casual student, FLE = Full Load Equivalent student

Equity Participation

Competors and Graduate

Table 3 provides completion and graduation statistics by equity status. There was a high number of students (116) with a disability. A sixty percent completion or graduation rate speaks highly of the college's ability to facilitate their varied needs and to help them navigate the many challenges attending and completing their education. The percentage of Aboriginal and visible minority students who completed or graduated was 69% and 86%, respectively.

Table 3. Equity Participation Completers and Graduates, 2022-23.

Education Program Area		Aboriginal				Visible Minority				Disability			
		E	C	G	% C+G	E	C	G	% C+G	E	C	G	% C+G
Skills Training	Institute Credit	160	45	48	58	50	13	16	58	30	4	8	40
	Industry Credit	206	90	119	100	50	32	26	100	26	14	16	100
	Non-credit	27	26	0	96	0	0	0	-	1	1	0	100
	Total Skills Training	393	161	167	83	100	45	42	79	57	19	24	68
Basic Education	BE Credit												
	Adult 12	90	30	26	62	16	12	3	94	26	2	9	42
	Adult 10	87	30	17	54	9	5	2	78	15	4	2	40
	Total BE Credit	177	60	43	58	25	17	5	88	41	6	11	41
	BE Non-credit												
	Employability/Life Skills	153	67	0	44	4	3	0	75	13	5	0	38
	English Language Training	0	0	0	-	6	4	0	67	0	0	0	-
	Literacy	6	6	0	100	1	1	0	100	3	3	0	100
	Total BE Non-credit	159	73	0	46	11	8	0	73	16	8	0	50
	Total Basic Education	336	133	43	52	36	25	5	83	57	14	11	44
University		0	0	0	-	0	0	0	-	2	2	0	100
Total Enrolment		729	294	210	69	136	70	47	86	116	35	35	60

E = Total enrolment; C = completed (completed course requirements or remained to end of program); G = graduated (successfully completed all program requirements resulting in achievement of certification by a recognized credit granting institution or by industry).

Students Success

Table 4 presents the student follow-up results. A total of 258 students were contacted. Of the 78 Institute Credit completers and graduates contacted, 66 (85%) were employed.

Table 4. Student Success by Program Groups for the Whole College, 2022-23.

Education Program Area		Completed			Graduated			Employed			Further Ed			Contacted	
		FT	PT	C	FT	PT	C	FT	PT	C	FT	PT	C	FT	PT
Skills Training	Institute Credit	17	49	0	68	25	0	60	6	0	0	0	0	71	7
	Industry Credit	8	28	283	7	37	384	0	0	0	0	0	0	0	0
	Non-credit	0	3	38	0	0	0	0	0	0	0	0	0	0	0
	Total Skills Training	25	80	321	75	62	384	60	6	0	0	0	0	71	7
Basic Education	BE Credit														
	Adult 12	48	32	0	22	12	0	10	0	0	3	0	0	30	0
	Adult 10	20	21	0	18	0	0	8	4	0	1	0	0	30	6
	Total BE Credit	68	53	0	40	12	0	18	4	0	4	0	0	60	6
	BE Non-credit														
	Employability/Life Skills	56	26	0	0	0	0	20	2	0	4	0	0	73	7
	English Language Literacy	1	121	0	0	0	0	1	21	0	0	2	0	1	26
	Total BE Non-credit	57	160	0	0	0	0	21	27	0	4	2	0	74	40
Total Basic Education		125	213	0	40	12	0	39	31	0	8	2	0	134	46
University		0	5	0	0	0	0	0	0	0	0	0	0	0	0
Total Enrolment		150	298	321	115	74	384	99	37	0	8	2	0	205	53

FT = Full time student, PT = Part-time student, C = Casual student, FLE = Full Load Equivalent student

Programs and Services

Skills Training

During the year \$1.34 million in contract revenue was earned, with programming covering the entire college region.

Industry Credit partnerships with Montreal Lake, La Ronge and English River First Nation saw an expansion in the number of locations with programming, relative to the prior year.

Micro-credentials helped to enhance sustainability efforts and expanded the mix of program offerings available to employers and their staff. Pre-employment Cooking was the first micro-credential developed and it was delivered in Waskesiu in 2022-23. It was developed in response to changing regional demand through the expressed need for short focused educational programming. This and other micro-credentials are intended to build off a roster of programming that will generate a return on investment that will be another tool to help the College reduce the proportion of government funding in its overall source of revenues.

Institute Credit programming provided a range of certificate and diploma offerings for full-time and part-time students to gain recognized and respected credentials. Programs in business, community service, health, and in skilled trades gave students the opportunity to quickly gain their education and enhance their employment prospects.



Justina Millar
2023 CULINARY ARTS

"The smaller class sizes at NWC gives me more interaction and one on one time with my instructors. This improves my ability to understand the lesson and do a better job in the kitchen."



Programs and Services

Institute Credit programs included:

Business

- Business Certificate
- Business Management Diploma
- Office Administration

Health Sciences

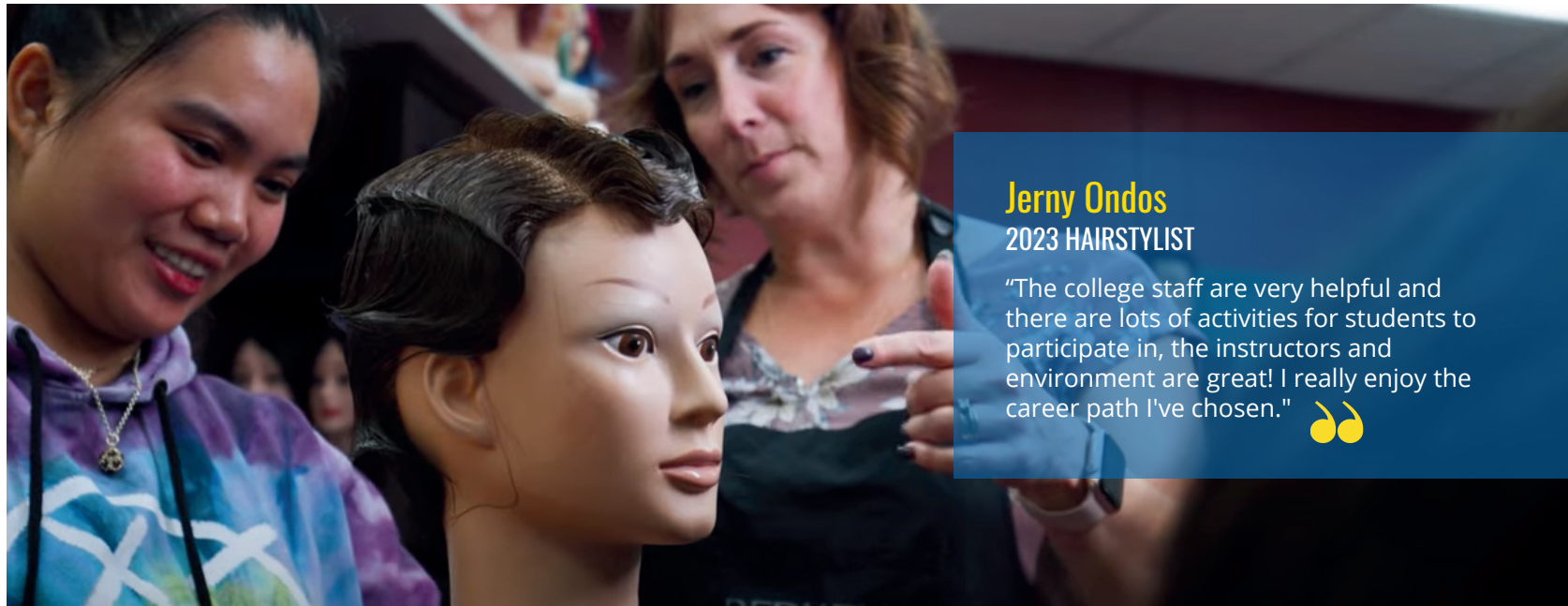
- Continuing Care Assistant
- Practical Nursing
- Psychiatric Nursing

Skilled Trades

- Carpentry
- Culinary Arts Diploma
- Construction Worker Prep
- Electrician
- Forest to Fork
- Hairstylist
- Heavy Equipment Truck and Transport Technician
- Pre-Employment Cooking
- Plumbing and Pipefitting
- Welding

Community Services

- Early Learning and Childcare
- Educational Assistant
- Early Childhood Education



Jerny Ondos
2023 HAIRSTYLIST

"The college staff are very helpful and there are lots of activities for students to participate in, the instructors and environment are great! I really enjoy the career path I've chosen."



Programs and Services

Skills Training

Institute Credit programming was offered on a number of First Nation communities including Big River First Nation, Thunderchild, Ahtahkakoop, English River, Montreal Lake, Waterhen Lake, and Mistawasis. North West College excels at providing program throughout its entire region. The College partners with First Nations and rural communities to form collaborative opportunities in which the respective community provides in-kind contributions including classroom and lab facilities.

Non-credit Skills Training

A variety of non-credit programming including ed2go online courses, and Introductory Cree language training was well received by students and it was requested the College continue with additional sessions and an intermediate level.



Jaycee Myette
2023 WELDING

"NWC provides a very positive environment. Small classes help us build relationships with our instructors who are great role models and push us in a positive way to develop us for our future careers."



Programs and Services

University

Prerequisites offered by the University of Saskatchewan were available for first year university students at the Battlefords Campus. Instructor-to-student ratios were small relative to the Saskatoon campus, and students benefit from the relaxed atmosphere and family support during their first year studies, enabling them to focus on their academics as they prepare to transition into upper year classes when they move to the parent campus.

Basic Education

Adult Basic Education (BE) is very important for those wanting to gain the foundational skills needed for employment and to further their education. North West College offers a full range of programing including Essential Skills for the Workplace (ESWP), English-as-an-Additional Language (EAL), Adult 10 and Adult 12. Training was delivered across the region. Level 2 Pathways, and Adult 10 were offered in 12 rural communities and first nations with students feeding into Adult 12 programs in Cut Knife, Duck Lake, North Battleford and Meadow Lake.



Elias Frank
2023 BUSINESS
2019 ABE GRADUATE

"Choosing NWC to further my education allows me to stay close to home with my growing family, while studying for my future."



Programs and Services

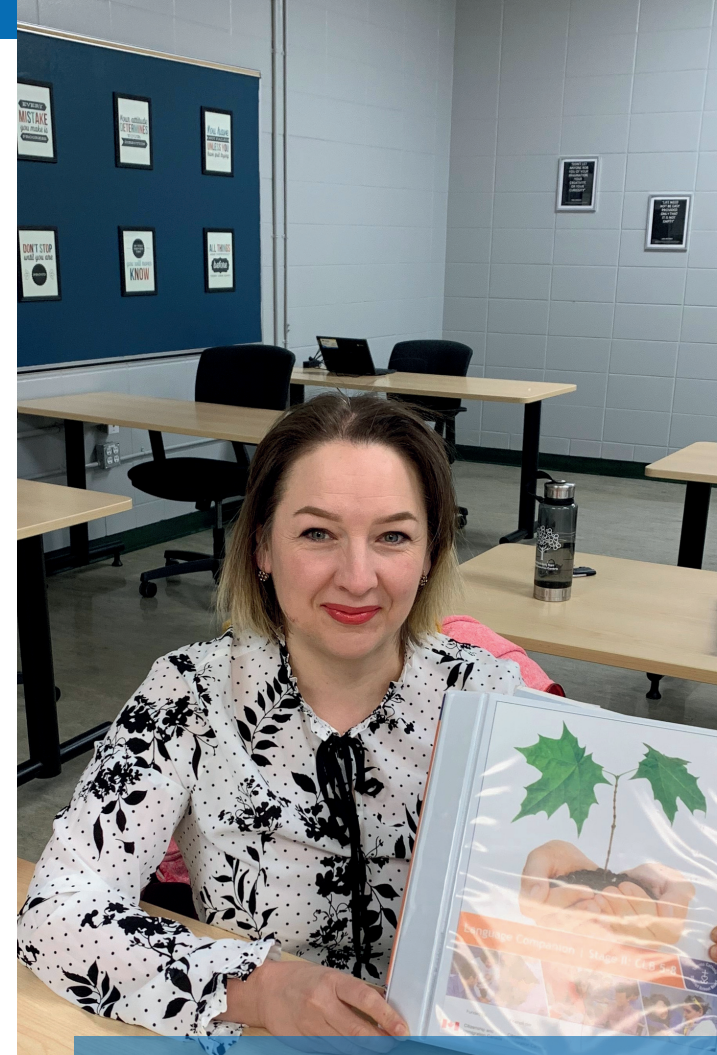
English as an Additional Language

Enrolments increased 39% in 2022-23 compared to 2021-22. And the number of EAL programs increased by 30%. There were 11 programs held in 5 locations serving students from 14 different communities: North Battleford, Battleford, Meadow Lake, Cut Knife, Blaine Lake, Saskatoon, Regina, Prince Albert, Moose Jaw, Cudworth, Hague, Rosthern, Spiritwood and Radisson.

An example of the opportunity created through these programs is a Chinese temporary work permit holder that started his educational journey with low to intermediate English language skills. He worked as an electrician in China and wanted to do the same in Canada. In May 2023, near the end of his second year as an EAL student, he increased his English skills in all areas, received his permanent residence status, wrote and passed the red seal certification exam to receive his Journeyman electrician papers and started a full-time job as an electrician with a locally based electrical business.

Essential Skills for the Workplace programming continued to focus on developing students' confidence and skills in preparation for entry into the workforce. Practical skills training, job coaching, and a range of ancillary supports were provided to students striving to improve their social standing.

Many students transitioned from Adult 10 into Adult 12. There were 56 who graduated with their Adult 12, achieving a goal some thought was not possible. Many struggled in the K-12 system and returning to school as an adult was an accomplishment. Classmates and staff alike worked to provide the supports and environment to make it possible.



Oleksandra Cherniavska
EAL STUDENT

"NWC has very good free programming for immigrants. They provided me with a friendly and comfortable environment to learn a lot about Canada and the city in which I live." 

Student Services

Learner Supports

An Educational Resource Consultant provided supports such as exam support, and tutoring to students with learning disabilities, as well as to the general student population. Support to complete grant applications enabled many students to secure funding to hire tutors and receive supports for examinations. Access to tutors was available virtually this year. And a second tutor was available this year to help meet the increased demand for these services.

Workshops on topics such as exam-writing strategies, organization skill, and time management were provided to students to help improve their success in course work and departmental exams.



Student Services
MEADOW LAKE CAMPUS

Human Resources

Committed & Proud Team

North West College would like to acknowledge that its program locations operate on Treaty Six territory. We are grateful for the opportunity to be working on this land.

During the 2022-23 fiscal year the College employed:

FTE In Scope:	84.22
Out of Scope Management:	10.73
FTE Out of Scope (including casual):	5.21
TOTAL	100.17



Orange Shirt Day
BATTLEFORDS CAMPUS

North West College Staff

Committed and Proud Team

Academic

Adams, Tammy	Instructor, Hairstylist (North Battleford)
Anderson Callbeck, Trina	Instructor, Psychiatric Nursing (North Battleford)
Anderson, Brandem	Instructor, Heavy Equipment & Truck & Transport & Agricultural Technician (Meadow Lake)
Auchstaetter, Karen	Instructor, Adult Basic Education Level 4 (North Battleford)
Balisky, Beth	Instructor, ESWP - Early Childhood Education (Meadow Lake Flying Dust First Nation)
Bonneau Sirois, Denise	Instructor, Pre-Employment Cooking (Big River First Nation)
Boyko, Michael	Instructor, Adult Basic Education Level 3 (Meadow Lake)
Brander, Shawn	Instructor, Electrician (Meadow Lake)
Budd, Dale	Instructor, Culinary Arts (Meadow Lake)
Bullerwell, Trudy	Instructor, Adult Basic Education Level 2 Pathways EAL Assessor Managing Food Safety (Meadow Lake)
Campbell, Tara	Instructor, Psychiatric Nursing (North Battleford)
Cey, Jonathan	Instructor, Adult Basic Education Level 3/4 Humanities (Duck Lake)
Charabin, Douglas	Instructor, Adult Basic Education Level 3/4 (Duck Lake)
Chipak, John	Instructor, Adult Basic Education Level 3/4 Math & Science (Cut Knife)
Christiansen, Katherine	Instructor, Adult Basic Education Level 3 (Montreal Lake Cree Nation)
Claxton, Thomas	Instructor, Adult Basic Education Level 3/4 Humanities (North Battleford)
Csada, Gail	Education Resource Consultant (North Battleford)
Cyr, Donald	Instructor, Pre-Employment Cooking & Meat-Cutting Microcredential Course Development (NB & ML)
Davidson, Roma	Instructor, EAL (North Battleford)
Day, Charles	Instructor, Adult Basic Education Level 4 (Meadow Lake)
Dyck, Cheryl	Instructor, EAL / EAL Online (North Battleford)
Embree, Ronald	Instructor, Plumbing & Pipefitting (Meadow Lake)
Epp Loewen, Cody	Instructor, Psychiatric Nursing (North Battleford)
Evans, Lorna	Instructor, CCA - Clinical (North Battleford)
Foreman, Erin	Instructor, EAL & Instructor Aide (North Battleford)
Fritz, Joslyn	Instructor, Adult Basic Education Level 2/3 (Witchehan First Nation)
Germann, Helen	Instructor, EAL (North Battleford)
Grant-Iverson, Donna	Instructor, Continuing Care Aide - Full Time (North Battleford)
Haanstra, John	Instructor, Carpentry (Meadow Lake)
Hawkey, Candice	Instructor, Adult Basic Education Level 4 (North Battleford)
Hiebert, Kenneth	Instructor, Adult Basic Education Level 4 (Meadow Lake)
Iron, Dwayne	Instructor, Forest to Fork & Pre-Employment Cooking & Park Worker Prep (Mistawasis, La Ronge & Little Red River)
Kalyniak, Marilyn	Instructor, Adult Basic Education Level 2 (Thunderchild First Nation & North Battleford)
Kanhai, Florence	Instructor, Early Childhood Education Level 2 & Level 1 (Thunderchild First Nation & English River First Nation)
Kerton, Amanda	Instructor, ESWP - Early Childhood Education (North Battleford)
Lawson, John	Instructor, Flying Dust Employment Readiness (Meadow Lake)
Leask, Glen	Instructor, Adult Basic Education Level 3/4 Math & Science (North Battleford)

North West College Staff

Committed and Proud Team

Academic

Lowe, Kathy	Instructor, Post Secondary Communications (North Battleford)
Ludwig, Jody	Instructor, Hairstylist (Meadow Lake)
Mahar, Shawn	Instructor, Construction Worker Prep (Montreal Lake Cree Nation)
Mardell, Kevin	Instructor, Pre-Employment Cooking (Montreal Lake Cree Nation)
Martell, Conrad	Instructor, Adult Basic Education Level 2 (Mistawasis First Nation)
Martens, Allwyn	Instructor, Continuing Care Assistant - Part Time (Lloydminster)
Martin, Nancie	Instructor, Adult Basic Education Level 4 (North Battleford)
Matthews, Susanne	Instructor, Adult Basic Education Level 2 (Poundmaker Urban Reserve)
McWatters, Patricia	Instructor, Practical Nursing (North Battleford)
Monette, Carolyn	Instructor, Educational Assistant (North Battleford)
Obada Lekamlage, Nadeeka	Instructor, Educational Assistant, ESWP (Leoville & Meadow Lake)
Ogram, Robert	Instructor, Adult Basic Education Level 3/4 (Cut Knife)
Olusola-Simon, Gladys	Instructor, Part time -Continuing Care Assistant & Practical Nursing (North Battleford)
Opara, Chidimma	Instructor, CICAN Continuing Care Aide ESWP (North Battleford)
Opikokew, Kayla	Instructor, Hairstylist (Meadow Lake)
Palmer, Lindsay	Instructor, Psychiatric Nursing (North Battleford)
Parish, Tina	Instructor, ESWP - Early Childhood Education & Educational Assistant (Ahtahkakoop CN & Montreal Lake FN)
Parkhomenko, Oksana	Instructor, CICAN CCA ESWP Adult Basic Education 10 (sub) Regional Tutor (North Battleford)
Paskemin, Laurence	Instructor, Adult Basic Education Level 2 - ERP Oil & Gas (Thunderchild First Nation)
Pidwerbeski, Kristan	Instructor, Psychiatric Nursing (North Battleford)
Poffenroth, Aileen	Education Resource Tutor (North Battleford)
Pooni, Bhavna	Instructor, Online Continuing Care Assistant - Part Time (North Battleford)
Robinson, Amie	Instructor, Business Certificate (North Battleford)
Rogers, Frances	Instructor, Business Communications - Office Administration, Welding & Flying Dust Employment Readiness (ML)
Ross, Lydia	Instructor, ESWP Office Procedures (La Ronge & Montreal Lake Cree Nation)
Russell, Robert	Instructor, Welding (Meadow Lake)
Smith, Charles	Instructor, Adult Basic Education Level 2 (Beardy's First Nation)
Strelezki, Sandra	Instructor, Office Administration (Meadow Lake)
Vandale, Destiny	Instructor, Continuing Care Assistant - Part Time (Meadow Lake & Waterhen First Nation)
Wasyliv, Audrey	Instructor, Adult Basic Education Level 2 (North Battleford)
Weikle, Sarah	Instructor, Psychiatric Nursing (North Battleford)
Wood, Grant	Instructor, Adult Basic Education Level 3/4(Pelican Lake First Nation)

Business Development

Bohun, Bryce	Coordinator - Business, Industry, Contracts & Community Engagement (North Battleford)
Conrad, Tracey	Coordinator - Business, Industry, Contracts & Community Engagement (Meadow Lake)
Henry, Roxanne	Business Development Program Associate (Meadow Lake)

North West College Staff

Administration

Achakus, Jennifer
Anderson, Heather
Arcand, Shanna-Rae
Barker, Tonya
Bast, Anna
Brassard, Melissa
Brown-Kopera, Kimberly
Brucks, Lauren
Fegan, Nahla
Henry, Roxanne
Kennedy, Deborah
Laliberte, Lynora
Mann, Karun
Matheson, Rebecca
McKay, Sheena
Myette, Glenda
Slater, Crimpson
Starnes, Christie
Strain, Chantel
Swindler, True
Tambour, Christine
Tatton, Michelle
Temple, Cary
Tremblay, Summer

Programs Administrative Assistant (North Battleford)
Evening Attendant (North Battleford)
Accounting Clerk (North Battleford)
Health Care Operations Associate (North Battleford)
Program Secretary (North Battleford)
Administration Support/Bookstore (Meadow Lake)
Administration Clerk (North Battleford)
Part Time Administrative Assistant (Meadow Lake)
Accounting Clerk - Payroll (North Battleford)
Programs, Administrative Support (Meadow Lake)
Accounting Clerk (North Battleford)
Programs, Administrative Support (Meadow Lake)
Evening Attendant (North Battleford)
Administrative Support - Administration & Bookstore | Programs, Administrative Support (Meadow Lake)
Programs, Administrative Support (Meadow Lake)
Programs, Administrative Assistant (Meadow Lake)
Programs, Administrative Support (Meadow Lake)
Reception - Career Centre Clerk (North Battleford)
Accounting Clerk - Accounts Payable (North Battleford)
Reception - Career Centre Clerk (North Battleford)
Administrative Assistant - External Development & Corporate Services (North Battleford)
Reception - Career Centre Clerk & Programs Administrative Support (North Battleford)
Programs, Administrative Support | Administrative Support - Administration & Bookstore (Meadow Lake)
Receptionist & Programs Administrative Assistant (North Battleford)

Corporate Services

Bast, Anna
Murphy, Tanya
Swaan, Prudence

Administrative Assistant, External Development & Corporate Services (North Battleford)
Coordinator, Marketing & Communications (Regional)
Coordinator, International Education (North Battleford)

Facilities

Aulinger, James
Bajalovic, Davorin
Cordarev, Natasa
Kashuba, Bruce
Kolosnjaji, Vladimir

Custodian (North Battleford)
Custodian (North Battleford)
Part Time Custodian (North Battleford)
Residence Caretaker & Campus Attendant (Meadow Lake)
Part Time Custodian (North Battleford)

IT

Lanson, Darrell
Safriuk, Michael
Schmidt, Simon

Information Technology Technician (Meadow Lake)
Information Technology Coordinator (North Battleford)
Information Technology Technician (Meadow Lake)

North West College Staff

Student Services

Alger, Dawn	Student Services Associate (Meadow Lake)
Arcand, Carolyn	Student Services Associate & Student Services Coordinator (Leave Replacement) (North Battleford)
Birkland, Trudy	Student Services Associate (North Battleford)
Brassard, Melissa	Job Coach (Meadow Lake)
Chisholm, Lindsey	Student Recruitment Officer (North Battleford)
Fox, Krista	Student Services Associate (North Battleford)
Gattinger, Lorelee	Registrar (North Battleford)
Gies, Amanda	Student Services Associate (North Battleford)
Gunderson, Mark	Student Services Associate (Meadow Lake)
Heselwood, Edward (Paul)	Registrar (North Battleford)
Kashuba, Pam	Job Coach (Meadow Lake)
LaFreniere, Tressa	Student Services Associate (North Battleford)
Laliberte, Angel	Student Services Associate (Meadow Lake)
Leask, Heather	Student Recruitment Officer (North Battleford)

Program Coordinators

Anwender, Heather	Certificate & Diploma Programs (North Battleford)
Birkland, Trudy	Post Secondary & University (Term) (North Battleford)
Clarke, Brent	Special Projects - EAL (North Battleford)
Conrad, Tracey	Post-Secondary Programs (Meadow Lake)
Gilbert, Jack	Education Technology (North Battleford)
Huskins, Amanda	Basic Education (Meadow Lake)
Kwong, Gregory	Basic Education (North Battleford)
Platten, Shelley	Special Projects - EAL (North Battleford)
Robinson, Marney	Post Secondary & University (North Battleford)
Wan, Lixuan	Certificate & Diploma Programs (North Battleford)

Management

Ahlquist, Elijah	President & CEO (North Battleford)
Anderson, Harvey	Facilities Manager (North Battleford)
Gies, Amanda	Executive Administrative Assistant (North Battleford)
Lavoie, Dana	Human Resources Generalist (North Battleford)
Lothian, Priscilla	Vice President, Academic (North Battleford)
Nachbaur, Miles	Manager - Student Services & Meadow Lake Campus (Meadow Lake)
Roberts, Melanie	Vice President, Academic (North Battleford)
Schulkowsky, Marla	Controller (North Battleford)
Studney, Tanis	Director of Finance & Administration (North Battleford)
Taylor, Dale	Manager - Learning Services (North Battleford)
Taylor, Sharon	Human Resources Senior Generalist (North Battleford)
Walker, Jeanna	Executive Administrative Assistant (North Battleford)
Zanyk, Bryon	Manager - External Development & Corporate Services (North Battleford)

Glossary of Terms

Full-Time Student: Is defined as one who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition:
a) For Apprenticeship and Trade: a complete level (the length depends on the trade) is required;
b) For University courses: a minimum of 216 hours of scheduled class time per academic year.

Part-Time Student: Is defined as (a) one who is taking courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or (b) one who is taking courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week.

Casual Student: Is defined as one who is taking courses within a program group that collectively totals less than 30 hours of scheduled class time.

Full-Load Equivalent: Is defined as the total participant hours divided by the accepted full-load equivalent factor for a program group.

Institute Credit: Programs brokered from Saskatchewan Polytechnic or other training program suppliers.

Industry Credit: Short-term safety training or training to meet specific industry needs.



**North West
College**

FINANCIAL REPORT

2022-23

Financial Report



MANAGEMENT REPORT

North West College
Report of Management

The North West College's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and in accordance with guidelines developed by the Minister of Advanced Education and the Minister of Immigration and Career Training. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The College's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors are responsible for reviewing the financial statements and overseeing management's performance in financial reporting. The Board of Directors meets with management and the external auditors to discuss and review financial matters. The Board of Directors approves the financial statements and the annual report.

The external auditors, Vantage Chartered Professional Accountants, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the College's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board of Directors and management to discuss their audit findings.

A handwritten signature in blue ink, appearing to read "E. Ahlquist", positioned above a horizontal line.

Eli Ahlquist
President and Chief Executive Officer

A handwritten signature in blue ink, appearing to read "Tanis Studney", positioned above a horizontal line.

Tanis Studney
Director of Finance and Administration

October 6th, 2023

INDEPENDENT AUDITORS' REPORT

The Board of Directors
North West College
North Battleford, Saskatchewan

Opinion

We have audited the accompanying financial statements of the North West College, which comprise the statement of financial position as at June 30, 2023, the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of North West College as at June 30, 2023, and its financial performance 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the North West College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

These financial statements were amended on October 6, 2023 subsequent to the initial auditors' report date to include disclosure of a previously unidentified contingent liability described in note 20 to the financial statements.

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

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

In preparing the financial statements, management is responsible for assessing the North West 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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Vantage

Chartered Professional Accountants

North Battleford, Saskatchewan
September 25, 2023
October 6, 2023


North West College
Statement of Financial Position
as at June 30, 2023


	June 30 2023	June 30 2022
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 4,730,630	\$ 2,761,713
Accounts receivable (Note 4)	471,824	681,838
Inventories for resale (Note 5)	54,427	51,816
Portfolio investments (Note 6)	57,640	57,521
Total Financial Assets	5,314,521	3,552,888
Liabilities		
Accrued salaries (Note 7)	264,438	270,727
Accounts payable and accrued liabilities (Note 8)	178,416	121,836
Deferred revenue (Note 9)	1,144,800	380,695
Asset retirement obligation (Note 2 (k))	13,140	183,000
Liability for employee future benefits (Note 10)	300,700	286,200
Total Liabilities	1,901,494	1,242,458
Net Financial Assets	3,413,027	2,310,430
Non-Financial Assets		
Tangible capital assets (Note 11)	5,426,036	5,640,374
Prepaid expenses (Note 12)	206,667	232,822
Total Non-Financial Assets	5,632,703	5,873,196
Accumulated Surplus	\$ 9,045,730	\$ 8,183,626
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 18)	\$ 9,045,730	\$ 8,183,626
Total Accumulated Surplus	\$ 9,045,730	\$ 8,183,626

Contractual Rights (Note 19)

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

On behalf of the Board:





Chairperson

Vice-Chairperson

North West College
Statement of Operations and Accumulated Surplus
for the year ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	\$ 10,243,561	\$ 10,496,300	\$ 9,661,300
Other	122,900	58,800	422,814
Federal government			
Grants	283,696	226,811	250,526
Other	76,056	-	-
Other revenue			
Contracts	1,072,728	1,341,482	982,349
Interest	28,000	240,989	44,793
Rents	260,922	272,996	224,025
Resale items	250,000	148,587	221,036
Tuition	1,980,380	1,150,530	1,371,679
Donations	57,900	57,827	72,425
Other	195,861	403,383	286,473
Total revenues	<u>14,572,004</u>	<u>14,397,705</u>	<u>13,537,420</u>
Expenses (Schedule 3)			
General	6,179,100	5,977,644	5,635,969
Skills training	3,420,958	3,302,623	3,508,035
Basic education	2,772,532	2,628,048	2,571,005
Services	1,496,548	1,181,766	1,369,062
University	299,804	36,991	283,922
Scholarships	115,800	109,262	129,411
Student housing	270,587	299,267	283,062
Total expenses	<u>14,555,329</u>	<u>13,535,601</u>	<u>13,780,466</u>
Surplus (Deficit) for the Year from Operations	<u>16,675</u>	<u>862,104</u>	<u>(243,046)</u>
Accumulated Surplus, Beginning of Year	<u>8,183,626</u>	<u>8,183,626</u>	<u>8,426,672</u>
Accumulated Surplus, End of Year	<u>\$ 8,200,301</u>	<u>\$ 9,045,730</u>	<u>\$ 8,183,626</u>

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

North West College
Statement of Changes in Net Financial Assets
as at June 30, 2023

Statement 3

	2023 Budget	2023 Actual	2022 Actual
Net Financial Assets, Beginning of Year	\$ 2,310,430	\$ 2,310,430	\$ 2,127,557
Surplus (Deficit) for the Year from Operations	16,675	862,104	(243,046)
Acquisition of tangible capital assets	(250,000)	(960,906)	(467,217)
Amortization of tangible capital assets	900,000	1,026,616	980,366
Acquisition of prepaid expenses	(58,095)	(206,667)	(232,822)
Use of prepaid expenses	58,095	232,822	145,592
Write-down on tangible capital assets		169,860	
(Gain) loss on disposal of tangible capital assets		(21,232)	
	<u>666,675</u>	<u>1,102,597</u>	<u>182,873</u>
Change in Net Financial Assets	<u>666,675</u>	<u>1,102,597</u>	<u>182,873</u>
Net Financial Assets, End of Year	<u>\$ 2,977,105</u>	<u>\$ 3,413,027</u>	<u>\$ 2,310,430</u>

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

Statement 4

North West College
Statement of Cash Flows
for the year ended June 30, 2023

	2023	2022
Operating Activities		
Surplus (Deficit) for the year from operations	\$ 862,104	\$ (243,046)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	1,026,616	980,366
(Gain) loss on disposal of tangible capital assets	(21,232)	
Write-down on tangible capital assets	169,860	
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	210,014	(445,429)
(Increase) decrease in inventories for resale	(2,611)	635
(Decrease) increase in accrued salaries and benefits	(6,289)	(10,627)
Increase (decrease) in accounts payable and accrued liabilities	56,580	(77,037)
Increase (decrease) in deferred revenue	764,105	174,613
(Decrease) increase in asset retirement obligation	(169,860)	183,000
Increase (decrease) in liability for employee future benefits	14,500	16,500
Decrease (increase) in prepaid expenses	26,155	(87,230)
Cash Provided (Used) by Operating Activities	<u>2,929,942</u>	<u>491,745</u>
Capital Activities		
Cash used to acquire tangible capital assets	(960,906)	(467,217)
Cash Used by Capital Activities	<u>(960,906)</u>	<u>(467,217)</u>
Investing Activities		
Cash used to acquire portfolio investments	(119)	(118)
Cash provided by disposal of portfolio investments	-	-
Cash Used by Investing Activities	<u>(119)</u>	<u>(118)</u>
Increase in Cash and Cash Equivalents	1,968,917	24,410
Cash and Cash Equivalents, Beginning of Year	<u>2,761,713</u>	<u>2,737,303</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 4,730,630</u></u>	<u><u>\$ 2,761,713</u></u>
Represented on the Financial Statements as:		
Cash and cash equivalents	\$ 4,730,630	\$ 2,761,713
Bank indebtedness	-	-
Cash and Cash Equivalents, End of Year	<u>\$ 4,730,630</u>	<u>\$ 2,761,713</u>

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

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

1. PURPOSE AND AUTHORITY

North West College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The mission of North West College is to provide adult learning opportunities and to promote life-long learning as a means of enhancing the cultural, economic and social life of the individuals and communities it serves.

The Board of the North West 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.

2. SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with Canadian public sector accounting standards (PSA standards).

(a) Measurement Uncertainty and the Use of Estimates

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

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

- The liability for employee future benefits of \$300,700 (June 30, 2022 - \$286,200) because actual experience may differ significantly from actuarial or historical estimations and assumption;
- Useful lives of tangible capital assets and related amortization.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(a) Measurement Uncertainty and the Use of Estimates (continued)

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.

(b) 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, accrued salaries and benefits, accounts payable and accrued liabilities 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 instruments that are quotes in an active market. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations. There is no statement of remeasurement gains and losses included since there were no unrealized changes in fair value.

Fair value is determined by:

- Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the statement of operations.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Financial Instruments (continued)

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. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations.

(c) Foreign currency translation

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations.

(d) Financial Assets

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

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

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

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Financial Assets (continued)

Inventories for Resale consist of books and promotional items which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by using the first in, first out method. Net realizable value is the estimated selling price in the ordinary course of business.

Portfolio Investments consist of a scholarship guaranteed investment certificate with SunLife and equity with Innovation Credit Union.

Equity investments quoted in an active market are reported at fair value and any associated transaction costs are expensed upon initial recognition. Gains and losses on portfolio investments measured at fair value are recorded in accumulated surplus as remeasurement gains and losses until realized. Upon disposition of the investments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. All other portfolio investments are reported at cost or amortized cost, which includes the associated transaction cost 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.

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.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Liabilities (continued)

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

Liability for Employee Future Benefits represents accumulating 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.

(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. The College does not capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible capital assets are recorded at their fair value at the date of receipt.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Non-Financial Assets (continued)

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

Buildings	20 to 50 years
Furniture and equipment	3 to 10 years
Computer hardware	3 years
Computer software	5 years
Vehicles	5 years
System Development	10 years
Land Improvements	5 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the College's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. Write-downs are accounted for as expenses in the statement of operations.

Assets that have a historical or cultural significance, such as works of art and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services, insurance premiums, membership fees, Workers' Compensation premiums and software licenses 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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

(h) Revenue Recognition

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

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

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 that, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the College has to meet in order to receive the transfer. Stipulations describe how the College must use the transfer or the actions it must perform in order to keep the transfer.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Revenue Recognition (continued)

i) Government Transfers (Grants) (continued)

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of operations as the stipulation liabilities are settled.

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.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Expenses

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

(j) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(k) Asset Retirement Obligation

On July 1, 2021 the College adopted PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. The accounting changes did not have a significant impact on the current year financial statements. The adoption of the new standard has been on a prospective basis, without restatement of prior period comparative amounts. An asset retirement obligation liability was established for asbestos removal in the amount of \$183,000. Although the building is fully amortized, it has an estimated remaining useful life of 8 years. This asset retirement obligation is amortized on a straight-line basis over this period. During 2022-23 the College had an updated assessment conducted resulting in a revised asset retirement obligation liability in the amount of \$13,140. All adjustments for the new liability amount have been made and are reflected in these financial statements.

(l) New accounting standard

PS 3400 Revenue, is a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions. After thorough review it has been determined that the new PS 3400 Revenue standard does not impact the College.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

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 2023	June 30 2022
Cash and bank deposits	\$ 4,730,630	\$ 2,761,713
Cash and cash equivalents	\$ 4,730,630	\$ 2,761,713

4. ACCOUNTS RECEIVABLE

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

	June 30 2023	June 30 2022
Provincial government:		
Advanced Education / Immigration	\$ (4,630)	\$ 362,117
Federal government	34,151	26,662
Other receivables	463,792	321,730
	493,313	710,509
Less: Allowance for doubtful accounts	(21,489)	(28,671)
Accounts receivable, net of allowances	\$ 471,824	\$ 681,838

5. INVENTORIES FOR RESALE

	June 30 2023	June 30 2022
Bookstore Inventory	\$ 54,427	\$ 51,816
Inventories for resale	\$ 54,427	\$ 51,816

6. PORTFOLIO INVESTMENTS

	June 30 2023	June 30 2022
Portfolio investments in the cost and amortized cost category:		
	<u>Cost</u>	<u>Cost</u>
GICs	\$ 47,640	\$ 47,521
Other - Equity account	10,000	10,000
Total portfolio investments	\$ 57,640	\$ 57,521

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

7. ACCRUED SALARIES

	June 30 2023	June 30 2022
Accrued salaries	\$ 264,438	\$ 270,727
Accrued salaries	\$ 264,438	\$ 270,727

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2023	June 30 2022
Other	\$ 178,416	\$ 121,836
Accounts payable and accrued liabilities	\$ 178,416	\$ 121,836

9. DEFERRED REVENUE

	June 30 2022	Addition during the year	Revenue recognized in the year	June 30 2023
Tuitions and fees	\$ 113,469	\$ 1,013,207	\$ 113,469	\$ 1,013,207
Contracts	213,508	76,713	213,508	76,713
Rents	4,138	4,300	4,138	4,300
Scholarship	3,000	2,500	1,500	4,000
Endowment	46,580	-	-	46,580
Deferred revenue	\$ 380,695	\$ 1,096,720	\$ 332,615	\$ 1,144,800

The Basic Education Endowment deferred revenue is subject to the restrictions of the agreement requiring that the principal be invested in perpetuity and that only resulting income may be utilized for scholarship purposes.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

10. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The college provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include non-vested sick leave. Significant assumptions are listed below. 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 2023	June 30 2022
Actuarial valuation date June 30, 2022		
Long -term assumptions used:		
Salary escalation rate (percentage)	2.50%	2.50%
Discount rate (percentage)	3.90%	2.10%
Expected average remaining service life (years)	11.1	11.1

	June 30 2023	June 30 2022
Liability for Employee Future Benefits		
Accrued Benefit Obligation - beginning of year	\$ 231,600	\$ 277,500
Valuation effect	-	(37,900)
Current period benefit cost	53,200	56,300
Interest cost	9,200	5,100
Benefit payments	(44,300)	(47,100)
Actuarial gains / losses	-	(22,300)
Plan amendments	-	-
Accrued Benefit Obligation - end of year	249,700	231,600
Unamortized Net Actuarial Gains / Losses	51,000	54,600
Liability for Employee Future Benefits	\$ 300,700	\$ 286,200

	June 30 2023	June 30 2022
Employee Future Benefits Expense		
Current period benefit cost	\$ 53,200	\$ 56,300
Amortization of net actuarial gain / loss	(3,600)	2,200
Plan amendments	-	-
Benefit Cost	49,600	58,500
Interest cost on unfunded employee future benefits obligation	9,200	5,100
Total Employee Future Benefits Expense	\$ 58,800	\$ 63,600

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

11. TANGIBLE CAPITAL ASSETS

	Land Improvements	Buildings	Furniture and Equipment	Computer Hardware	Computer Software	Vehicles	Work in Progress	2023	2022
<i>Tangible Capital Assets - at Cost:</i>									
Opening Balance at Start of Year	\$ 152,930	\$ 16,314,353	\$ 1,628,154	\$ 1,749,982	\$ 434,914	\$ 319,473	\$ 366,502	\$ 20,966,308	\$ 20,499,091
Additions/purchases	-	833,800	13,083	44,542	-	17,032	52,449	960,906	467,217
Disposals	-	-	-	-	-	-	-	-	-
Write-Downs	-	(169,860)	-	-	-	-	-	(169,860)	-
Transfers to (from)	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	152,930	16,978,293	1,641,237	1,794,524	434,914	336,505	418,951	21,757,354	20,966,308
<i>Tangible Capital Assets - Amortization:</i>									
Opening Balance at Start of Year	142,092	11,359,154	1,453,393	1,685,311	412,092	273,892	-	15,325,934	14,345,568
Amortization of the Period	7,609	836,775	68,281	76,696	10,945	26,310	-	1,026,616	980,366
Disposals	-	-	-	-	-	-	-	-	-
Write-Downs	-	(21,232)	-	-	-	-	-	(21,232)	-
Closing Balance at End of Year	149,701	12,174,697	1,521,674	1,762,007	423,037	300,202	-	16,331,318	15,325,934
<i>Net Book Value:</i>									
Opening Balance at Start of Year	10,838	4,955,199	174,761	64,671	22,822	45,581	366,502	5,640,374	6,153,523
Closing Balance at End of Year	3,229	4,803,596	119,563	32,517	11,877	36,303	418,951	5,426,036	5,640,374
Change in Net Book Value	\$ (7,609)	\$ (151,603)	\$ (55,198)	\$ (32,154)	\$ (10,945)	\$ (9,278)	\$ 52,449	\$ (214,338)	\$ (513,149)

12. PREPAID EXPENSES

	June 30 2023	June 30 2022
Other	\$ 193,354	\$ 220,785
Residence Prepaid	13,313	12,037
Prepaid expenses	\$ 206,667	\$ 232,822

13. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans.

**North West College
Notes to the Financial Statements
For the year ended June 30, 2023**

13. EMPLOYEE PENSION PLANS (continued)

Multi-Employer Defined Benefit Plans (continued)

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:

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active College members	13	2	15	17
Member contribution rate (percentage of salary)	10.57%	7.97%		
Member contributions for the year	\$ 95,170	\$ 12,482	\$ 107,652	\$ 118,180

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

13. EMPLOYEE PENSION PLANS (continued)

Multi-Employer Defined Benefit Plans (continued)

Details of the MEPP are as follows:

	2023	2022
Number of active College members	120	110
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	\$ 475,159	\$ 466,484
College contributions for the year	475,159	466,484
Actuarial valuation December 31, 2021	December 31, 2021	December 31, 2020
Plan Assets ('000's)	\$ 3,202,260	\$ 2,925,938
Plan Liabilities ('000's)	2,407,777	2,377,078
Reserve ('000's)	481,555	548,860
Plan Surplus (Deficit) ('000's)	\$ 312,928	\$ -

The most recent actuarial report presents the 2020 Plan Liabilities and Reserve balances separately rather than as a combined total for Plan Liabilities. The 2020 amount has been restated to conform with current year presentation.

14. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Personnel Costs	Program Contracts	Supplies and Services	Amortization of TCA	Debt Servicing	2023 Actual	2023 Budget	2022 Actual
General	\$ 3,298,414	\$ 3,125	\$ 1,649,489	\$ 1,026,616	\$ -	\$ 5,977,644	\$ 6,179,100	\$ 5,635,969
Skills Training	2,179,751	653,264	469,608	-	-	3,302,623	3,420,958	3,508,035
Basic Education	2,270,376	51,235	306,437	-	-	2,628,048	2,772,532	2,571,005
University	-	11,295	25,696	-	-	36,991	299,804	283,922
Services	921,177	3,600	256,989	-	-	1,181,766	1,496,548	1,369,062
Scholarships	-	-	109,262	-	-	109,262	115,800	129,411
Development	-	-	-	-	-	-	-	-
Student Housing	60,778	-	238,489	-	-	299,267	270,587	283,062
TOTAL	\$ 8,730,496	\$ 722,519	\$ 3,055,970	\$ 1,026,616	\$ -	\$ 13,535,601	\$ 14,555,329	\$ 13,780,466

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 and foreign exchange risk).

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

15. RISK MANAGEMENT (continued)

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 is considered to be minimal. For other receivables, the College has adopted credit policies which include the regular review of the College's 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 impairment in collectability.

The aging of accounts receivable at June 30, 2023 and June 30, 2022 was:

	June 30, 2023		June 30, 2022	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 297,515	\$ -	\$ 564,764	\$ -
31-60 days	40,447	-	90,155	-
60-90 days	22,059	-	(7,307)	-
Over 90 days	133,292	21,489	62,897	28,671
Total	\$ 493,313	\$ 21,489	\$ 710,509	\$ 28,671
Net	\$ 471,824		\$ 681,838	

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 monitoring, and forecasts. The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2023			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	\$ 264,438	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	178,416	-	-	-
Asset retirement obligation	-	-	-	13,140
Liability for employee future benefits	29,400	29,400	241,900	-
Total	\$ 472,254	\$ 29,400	\$ 241,900	\$ 13,140

**North West College
Notes to the Financial Statements
For the year ended June 30, 2023**

15. RISK MANAGEMENT (continued)

iii) Market Risk

The College is exposed to market risks with respect to interest rates and foreign currency exchange 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, bank indebtedness and long-term debt. The College also has an authorized bank line of credit of \$250,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2023.

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt.

Foreign Currency Risk:

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the risk is minimal as the College does not make a significant amount of purchases denominated in a foreign currency.

16. BUDGET

Budget figures included in the financial statements were approved by the Board on May 2, 2022 and the Minister of Advanced Education on July 20, 2022.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

17. RELATED PARTIES

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

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

	June 30 2023	June 30 2022
Revenues:		
Ministry of Advanced Education / Immigration	\$ 10,555,100	\$ 9,874,375
Living Sky School Division No. 202	287,638	-
	\$ 10,842,738	\$ 9,874,375

	June 30 2023	June 30 2022
Expenses:		
Saskatchewan Polytechnic	\$ 526,674	\$ 548,480
Saskatchewan Government Services	519,044	567,670
	\$ 1,045,718	\$ 1,116,150

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.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

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. These designated asset amounts are included in the accumulated surplus presented in the statement of financial position.

The College does maintain separate bank accounts for the designated asset amounts.

Details of accumulated surplus are as follows:

	June 30 2022	Addition during the year	Reductions during the year	June 30 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 5,640,374	\$ 960,906	\$ 1,175,244	\$ 5,426,036
Less: Debt owing on Tangible Capital Assets	-	-	-	-
	5,640,374	960,906	1,175,244	5,426,036
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	1,110,285	1,541,325	782,189	1,869,421
	1,110,285	1,541,325	782,189	1,869,421
Other:				
Operating Reserve	1,033,195	480,992	176,194	1,337,993
Residence Reserve	9,761	2,213	-	11,974
Scholarship Reserve	99,072	10,296	-	109,368
	1,142,028	493,501	176,194	1,459,335
Unrestricted Operating Surplus	290,938	-	-	290,938
Total Accumulated Surplus from Operations	8,183,626	2,995,732	2,133,627	9,045,730
Accumulated remeasurement gains and losses	-	-	-	-
Total Accumulated Surplus	\$ 8,183,626	\$ 2,995,732	\$ 2,133,627	\$ 9,045,730

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

18. ACCUMULATED SURPLUS (continued)

The purpose and nature of each Designated Asset amount is as follows:

The Residence Reserve is a reserve to address future maintenance and improvement needs of the Student Residence at the Meadow Lake Campus.

The Scholarship Reserve is a reserve created for the purpose of student scholarships, which are awarded on a yearly basis or as per the requirements of the scholarship.

The Operating Reserve consists of reserves intended to satisfy College operations where there is a specific purpose. These consist of:

- System Development Reserve relates to all systems that support student information and management system function.
- Professional Development Reserve was introduced to reflect the College's commitment to staff development. The reserve will be maintained in accordance with College planning and policy.
- Strategic Initiatives & Organizational Development Reserve was introduced to support initiatives that will ensure the organization meets its strategic priorities. This fund will also ensure the organization meets the unique needs of the post-secondary sector.
- Operating Reserve was introduced to allocate the funding received for the Health Human Resources Action Plan and Disability supports funding that was received during the last quarter of 22-23, but is intended for use during the 23-24 year.
- Program and contract reserve was established to reflect third party and contract government funding received along with College investment for the purpose of programming in the 23-24 year.
- Facilities Reserve is an ongoing reserve established to provide the College flexibility to address emergent facility requirements, to undertake planning activities, and to contribute to projects where necessary.
- Furniture and Equipment Replacement Reserve is an ongoing reserve to fund the replacement of furniture and equipment.

North West College
Notes to the Financial Statements
For the year ended June 30, 2023

18. ACCUMULATED SURPLUS (continued)

- Vehicle Replacement Reserve is an ongoing reserve established to fund the replacement costs of the fleet of vehicles used by the College. The reserve will be maintained in accordance with College strategy
- Information Technology Reserve is an ongoing reserve to support the replacement and expansion of information technology equipment in the College. Annual requirements in excess of planned operating expenditures and planned capital purchases are funded from this reserve.
- Maintenance and Improvements Reserve is continued to address the College's commitment to assuring the long-term viability of student housing.
- Campus Development Reserve was established to address campus facility opportunities and space needs. It will be used to address space issues and development opportunities so the College can respond to enhancing the education experience for its students.

19. 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:

	2024	2025	Total
Language Instruction for Newcomers to Canada (LINC) - Program Delivery	\$ 284,329	\$ 284,305	\$ 568,634
Total Contractual Rights	\$ 284,329	\$ 284,305	\$ 568,634

20. CONTINGENT LIABILITIES

The College currently has a grievance claim outstanding where the likelihood of liability nor amount is not determinable as at the date of reporting, and accordingly no provision has been made in these financial statements for any liability that may result.

North West College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2023

	2023 Actual										2023	2023	2022
	General	Skills Training		Basic Education		Services		University	Scholarships	Student Housing			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel				Credit		Actual
Revenues (Schedule 2)													
Provincial government	\$ 6,908,131	\$ 1,481,645	\$ -	\$ 1,809,724	\$ 297,700	\$ -	\$ -	\$ -	\$ 57,900	\$ -	\$ 10,555,100	\$ 10,366,461	\$ 10,084,114
Federal government	-	-	-	-	226,811	-	-	-	-	-	226,811	359,752	250,526
Other	581,935	1,708,009	205,478	547,518	36,150	167,911	-	5,655	61,658	301,480	3,615,794	3,845,791	3,202,780
Total Revenues	7,490,066	3,189,654	205,478	2,357,242	560,661	167,911	-	5,655	119,558	301,480	14,397,705	14,572,004	13,537,420
Expenses (Schedule 3)													
Agency contracts	3,125	620,956	32,308	2,008	49,227	3,600	-	11,295	-	-	722,519	1,048,123	1,124,030
Amortization	1,026,616	-	-	-	-	-	-	-	-	-	1,026,616	900,000	980,366
Equipment	80,699	71,576	54	8,536	-	-	-	3,075	-	3,952	167,892	346,688	145,060
Facilities	717,542	59,832	4,500	81,239	63,002	-	-	9,540	-	179,958	1,115,613	1,037,845	1,035,511
Information technology	67,723	2,134	-	3,423	3,713	897	-	-	-	-	77,890	126,857	157,825
Operating	783,525	308,161	23,351	82,060	64,464	242,585	13,507	13,081	109,262	54,579	1,694,575	1,956,653	1,808,450
Personal services	3,298,414	2,101,783	77,968	1,280,130	990,246	786,863	134,314	-	-	60,778	8,730,496	9,139,163	8,529,224
Total Expenses	5,977,644	3,164,442	138,181	1,457,396	1,170,652	1,033,945	147,821	36,991	109,262	299,267	13,535,601	14,555,329	13,780,466
Surplus (Deficit)													
for the year	\$ 1,512,422	\$ 25,212	\$ 67,297	\$ 899,846	\$ (609,991)	\$ (866,034)	\$ (147,821)	\$ (31,336)	\$ 10,296	\$ 2,213	\$ 862,104	\$ 16,675	\$ (243,046)

North West College
Schedule of Revenues by Function
for the year ended June 30, 2023

	2023 Revenues Actual											2023	2023	2022
	General	Skills Training		Basic Education		Services		University	Scholarships	Student Housing	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual	
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel							Credit
Provincial Government														
Ministry of Advanced Education/ Ministry of Immigration and Career Training														
Operating grants	\$ 4,819,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,819,400	\$ 4,543,978	\$ 4,730,300	
Program grants	\$ 1,020,831	1,481,645	-	1,809,724	297,700	-	-	-	-	-	4,609,900	4,632,583	4,570,000	
Capital grants	1,067,000	-	-	-	-	-	-	-	-	-	1,067,000	1,067,000	361,000	
	6,907,231	1,481,645	-	1,809,724	297,700	-	-	-	-	-	10,496,300	10,243,561	9,661,300	
Contracts	-	-	-	-	-	-	-	-	-	-	-	65,000	155,175	
Other	900	-	-	-	-	-	-	-	57,900	-	58,800	57,900	57,900	
	6,908,131	1,481,645	-	1,809,724	297,700	-	-	-	57,900	-	10,555,100	10,366,461	9,874,375	
Other provincial	-	-	-	-	-	-	-	-	-	-	-	-	209,739	
Total Provincial	6,908,131	1,481,645	-	1,809,724	297,700	-	-	-	57,900	-	10,555,100	10,366,461	10,084,114	
Federal Government														
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Program grants	-	-	-	-	226,811	-	-	-	-	-	226,811	283,696	250,526	
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	226,811	-	-	-	-	-	226,811	283,696	250,526	
Other Federal	-	-	-	-	-	-	-	-	-	-	-	76,056	-	
Total Federal	-	-	-	-	226,811	-	-	-	-	-	226,811	359,752	250,526	
Other Revenue														
Admin recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracts	-	567,828	189,986	547,518	36,150	-	-	-	-	-	1,341,482	1,072,728	982,349	
Interest	237,158	-	-	-	-	-	-	-	3,831	-	240,989	28,000	44,793	
Rents	880	-	-	-	-	-	-	-	-	272,116	272,996	260,922	224,025	
Resale items	-	-	-	-	-	148,587	-	-	-	-	148,587	250,000	221,036	
Tuitions	37,756	1,091,587	15,492	-	-	40	-	5,655	-	-	1,150,530	1,980,380	1,371,679	
Donations	-	-	-	-	-	-	-	-	57,827	-	57,827	57,900	72,425	
Other	306,141	48,594	-	-	-	19,284	-	-	-	29,364	403,383	195,861	286,473	
Total Other	581,935	1,708,009	205,478	547,518	36,150	167,911	-	5,655	61,658	301,480	3,615,794	3,845,791	3,202,780	
Total Revenues	\$ 7,490,066	\$ 3,189,654	\$ 205,478	\$ 2,357,242	\$ 560,661	\$ 167,911	\$ -	\$ 5,655	\$ 119,558	\$ 301,480	\$ 14,397,705	\$ 14,572,004	\$ 13,537,420	

North West College
Schedule of Expenses by Function
for the year ended June 30, 2023

	2023 Expenses Actual								University	Scholarships	Student Housing	2023	2023	2022
	General	Skills Training		Basic Education		Services		Total				Total	Total	
	(Schedule 4)	Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Expenses Actual				Expenses Budget	Expenses Actual	
Agency Contracts														
Contracts	\$ 3,125	\$ 620,956	\$ 32,308	\$ 2,008	\$ 49,227	\$ 3,600	\$ -	\$ 11,295	\$ -	\$ -	\$ 722,519	\$ 1,048,123	\$ 1,124,030	
Instructors	-	-	-	-	-	-	-	-	-	-	-	-	-	
	3,125	620,956	32,308	2,008	49,227	3,600	-	11,295	-	-	722,519	1,048,123	1,124,030	
Amortization	1,026,616	-	-	-	-	-	-	-	-	-	1,026,616	900,000	980,366	
Equipment														
Equipment (non-capital)	65,055	69,191	-	8,536	-	-	-	3,075	-	1,405	147,262	251,960	130,003	
Rental	258	293	54	-	-	-	-	-	-	-	605	20,000	839	
Repairs and maintenance	15,386	2,092	-	-	-	-	-	-	-	2,547	20,025	74,728	14,218	
	80,699	71,576	54	8,536	-	-	-	3,075	-	3,952	167,892	346,688	145,060	
Facilities														
Building supplies	-	-	-	-	-	-	-	-	-	116	116	-	431	
Grounds	-	720	-	-	-	-	-	-	-	219	939	4,800	2,987	
Janitorial	256,548	-	-	-	-	-	-	-	-	-	256,548	7,500	259,463	
Rental	185,399	49,683	4,500	81,239	62,926	-	-	9,540	-	-	393,287	421,232	363,269	
Repairs & maintenance buildings	99,205	393	-	-	76	-	-	-	-	43,997	143,671	328,997	107,241	
Utilities	176,390	9,036	-	-	-	-	-	-	-	135,626	321,052	275,316	302,120	
	717,542	59,832	4,500	81,239	63,002	-	-	9,540	-	179,958	1,115,613	1,037,845	1,035,511	
Information Technology														
Computer services	122	-	-	-	-	-	-	-	-	-	122	39,095	366	
Data communications	1,588	2,134	-	2,515	3,713	897	-	-	-	-	10,847	5,945	11,871	
Equipment (non-capital)	887	-	-	-	-	-	-	-	-	-	887	-	79,996	
Materials & supplies	6,954	-	-	-	-	-	-	-	-	-	6,954	-	3,222	
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repairs & maintenance	-	-	-	-	-	-	-	-	-	-	-	-	4,413	
Software (non-capital)	58,172	-	-	908	-	-	-	-	-	-	59,080	81,817	57,957	
	67,723	2,134	-	3,423	3,713	897	-	-	-	-	77,890	126,857	157,825	
Operating														
Advertising	137,425	23,824	581	4,683	6,372	31,965	1,070	1,729	-	-	207,649	273,297	231,868	
Association fees & dues	22,953	-	-	-	260	400	250	-	-	-	23,863	37,979	28,284	
Bad debts	2,130	-	-	-	-	-	-	-	-	12,910	15,040	-	14,716	
Financial services	26,246	-	-	-	-	-	-	-	-	-	26,246	15,990	12,685	
In-service (includes PD)	43,328	-	-	-	-	-	-	-	-	-	43,328	60,078	38,778	
Insurance	63,018	589	-	588	-	-	-	-	-	18,693	82,888	74,003	112,125	
Materials & supplies	22,141	236,341	19,566	45,579	34,717	5,509	1,168	50	-	-	365,071	503,902	422,699	
Postage, freight & courier	11,235	3,686	18	4,158	666	955	11	300	-	-	21,029	35,459	22,638	
Printing & copying	7,280	13,253	-	11,022	6,361	-	-	-	-	21	37,937	53,314	27,555	
Professional services	202,066	-	-	-	-	23,550	-	-	-	19,741	245,357	232,697	270,672	
Resale items	139	494	-	-	-	149,328	-	-	-	-	149,961	227,273	193,250	
Subscriptions	723	3,478	-	-	732	-	914	-	-	-	5,847	8,238	4,330	
Telephone & fax	52,987	2,454	-	3,301	2,154	-	-	470	-	1,225	62,591	81,358	75,519	
Travel	83,925	24,042	3,186	12,729	13,202	30,878	10,094	5,568	-	212	183,836	189,742	121,902	
Other	107,929	-	-	-	-	-	-	4,964	109,262	1,777	223,932	163,323	231,429	
	783,525	308,161	23,351	82,060	64,464	242,585	13,507	13,081	109,262	54,579	1,694,575	1,956,653	1,808,450	
Personal Services														
Employee benefits	536,024	303,755	7,572	87,862	139,919	122,923	23,798	-	-	9,971	1,231,824	1,217,563	1,182,507	
Honoraria	10,048	-	-	-	-	-	-	-	-	-	10,048	23,260	19,263	
Salaries	2,748,327	1,795,305	70,396	1,191,004	850,198	663,854	110,516	-	-	49,057	7,478,657	7,893,006	7,317,999	
Other	4,015	2,723	-	1,264	129	86	-	-	-	1,750	9,967	5,334	9,455	
	3,298,414	2,101,783	77,968	1,280,130	990,246	786,863	134,314	-	-	60,778	8,730,496	9,139,163	8,529,224	
Total Expenses	\$ 5,977,644	\$ 3,164,442	\$ 138,181	\$ 1,457,396	\$ 1,170,652	\$ 1,033,945	\$ 147,821	\$ 36,991	\$ 109,262	\$ 299,267	\$ 13,535,601	\$ 14,555,329	\$ 13,780,466	

North West College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2023

	2023 General Actual				2023	2023	2022
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual
Agency Contracts							
Contracts	\$ -	\$ 3,125	\$ -	\$ -	\$ 3,125	\$ 14,250	\$ 3,749
Instructors	-	-	-	-	-	-	-
	-	3,125	-	-	3,125	14,250	3,749
Amortization	-	1,026,616	-	-	1,026,616	900,000	980,366
Equipment							
Equipment (non-capital)	-	22,908	42,147	-	65,055	220,011	59,935
Rental	-	-	258	-	258	-	-
Repairs and maintenance	-	191	15,195	-	15,386	63,728	5,762
	-	23,099	57,600	-	80,699	283,739	65,697
Facilities							
Building supplies	-	-	-	-	-	-	-
Grounds	-	-	-	-	-	-	457
Janitorial	-	-	256,548	-	256,548	-	259,463
Rental	846	3,885	180,668	-	185,399	205,952	179,373
Repairs & maintenance buildings	-	140	99,065	-	99,205	298,217	70,312
Utilities	-	-	176,390	-	176,390	164,458	172,818
	846	4,025	712,671	-	717,542	668,627	682,423
Information Technology							
Computer services	-	122	-	-	122	-	366
Data communications	-	-	-	1,588	1,588	2,675	1,679
Equipment (non-capital)	-	-	-	887	887	-	79,996
Materials & supplies	-	-	-	6,954	6,954	-	3,222
Rental	-	-	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-	-	4,413
Software (non-capital)	-	1,008	5,383	51,781	58,172	72,567	53,864
	-	1,130	5,383	61,210	67,723	75,242	143,540
Operating							
Advertising	-	137,425	-	-	137,425	147,230	159,678
Association fees & dues	-	22,953	-	-	22,953	31,955	27,644
Bad debts	-	2,130	-	-	2,130	-	10,716
Financial services	-	26,246	-	-	26,246	15,990	12,685
In-service (includes PD)	1,800	41,528	-	-	43,328	57,078	38,778
Insurance	-	51,713	11,305	-	63,018	59,603	94,404
Materials & supplies	-	21,650	394	97	22,141	38,257	17,487
Postage, freight & courier	-	10,144	443	648	11,235	18,987	15,221
Printing & copying	-	7,014	266	-	7,280	12,156	2,945
Professional services	-	170,433	9,144	22,489	202,066	206,957	243,998
Resale items	-	139	-	-	139	-	-
Subscriptions	-	723	-	-	723	6,238	3,460
Telephone & fax	-	52,987	-	-	52,987	77,480	65,410
Travel	5,891	74,509	1,198	2,327	83,925	61,573	33,715
Other	278	107,537	114	-	107,929	17,988	90,816
	7,969	727,131	22,864	25,561	783,525	751,492	816,957
Personal Services							
Employee benefits	33	460,312	53,964	21,715	536,024	553,160	481,645
Honoraria	10,048	-	-	-	10,048	23,260	19,263
Salaries	-	2,411,818	214,445	122,064	2,748,327	2,907,246	2,439,572
Other	-	4,015	-	-	4,015	2,084	2,757
	10,081	2,876,145	268,409	143,779	3,298,414	3,485,750	2,943,237
Total General Expenses	\$ 18,896	\$ 4,661,271	\$ 1,066,927	\$ 230,550	\$ 5,977,644	\$ 6,179,100	\$ 5,635,969

NORTH WEST COLLEGE
Personal Service Listing
for the year ended June 30, 2023
"Unaudited"

Listed are individuals (including unionized employees) who received \$50,000 or more for salaries, wages, and compensation for personal service.
(No travel reimbursements, transfers or other expenditures will be included).

Name	Amount	Name	Amount
Adams, Tammy	\$ 87,039.39	Kwong, Gregory	\$ 79,041.11
Ahlquist, Elijah	157,475.60	LaFreniere, Tressa	57,280.67
Alger, Dawn	59,920.75	Laliberte, Angel	72,759.75
Anderson, Harvey	83,198.30	Lavoie, Dana	74,291.56
Arcand, Carolyn	61,627.95	Leask, Glen	85,121.43
Auchstaetter, Karen	88,543.11	Lothian, Priscilla	110,278.56
Bajalovic, Davorin	54,997.83	Ludwig, Jody	83,075.82
Balisky, Beth	50,031.70	Martin, Nancie	82,676.71
Barker, Tonya	51,269.42	McWatters, Patricia	87,476.29
Bast, Anna	55,033.74	Monette, Carolyn	76,103.65
Bohun, Bryce	67,309.44	Murphy, Tanya	68,312.31
Boyko, Michael	77,531.27	Nachbaur, Miles	104,892.88
Brassard, Melissa	62,008.47	Obada Lekamlage, Nadeeka	73,941.74
Brown-Kopera, Kimberly	58,550.38	Ogram, Robert	77,531.27
Budd, Dale	71,174.39	Parkhomenko, Oksana	51,259.57
Bullerwell, Trudy	72,959.27	Roberts, Melanie	53,563.74
Campbell, Tara	98,525.43	Robinson, Amie	81,286.65
Cey, Jonathan	58,615.97	Robinson, Marney	81,827.29
Charabin, Douglas	79,504.51	Russell, Robert	76,737.98
Chipak, John	79,483.39	Safruk, Michael	73,889.10
Christiansen, Katherine	66,549.50	Schulkowsky, Marla	99,234.94
Clarke, Brent	67,636.36	Slater, Crimpson	58,548.59
Claxton, Thomas	82,747.28	Smith, Charles	70,581.96
Conrad, Tracey	88,773.98	Starnes, Christie	50,838.69
Csada, Gail	89,306.15	Strain, Chantel	50,169.86
Day, Charles	77,531.27	Strelezki, Sandra	79,255.21
Fegan, Nahla	64,147.68	Studney, Tanis	128,441.40
Fritz, Joslyn	64,572.03	Swaan, Prudence	72,870.26
Gies, Amanda	60,626.30	Tatton, Michelle	51,841.66
Gilbert, Jack	67,360.11	Taylor, Sharon	90,752.10
Grant-Iverson, Donna	76,831.32	Walker, Jeanna	57,570.17
Gunderson, Mark	72,759.75	Wasyliw, Audrey	78,045.74
Hawkey, Candice	77,674.67	Weikle, Sarah	74,329.14
Henry, Roxanne	67,111.49	Wood, Grant	79,361.11
Hiebert, Kenneth	80,773.65	Zanyk, Bryon	95,057.42
Huskins, Amanda	78,687.74		

NORTH WEST COLLEGE
Personal Service Listing
for the year ended June 30, 2023
"Unaudited"

Board	Totals	Honorarium	Travel
Derenoski, Laurel	\$ 916.04	\$ 605.00	\$ 311.04
Jones, Audrey	1,671.01	1,155.00	516.01
Lee, Michael	804.58	550.00	254.58
Miller, Valerie	1,426.50	880.00	546.50
Prudat, George	7,352.26	4,107.50	3,244.76
Sutherland, Harris	1,315.91	550.00	765.91
Volk, Bill	2,399.02	2,200.00	199.02
	<u>\$ 15,885.32</u>	<u>\$ 10,047.50</u>	<u>\$ 5,837.82</u>

Management	Totals	Salary	Travel
Ahlquist, Elijah	\$ 180,027.94	\$ 157,475.60	\$ 22,552.34
Anderson, Harvey	83,855.84	83,198.30	657.54
Gies, Amanda	61,381.30	60,626.30	755.00
Lavoie, Dana	76,830.13	74,291.56	2,538.57
Lothian, Priscilla	128,338.95	110,278.56	18,060.39
Nachbaur, Miles	107,038.71	104,892.88	2,145.83
Roberts, Melanie	53,908.74	53,563.74	345.00
Schulkowsky, Marla	100,420.69	99,234.94	1,185.75
Studney, Tanis	130,057.79	128,441.40	1,616.39
Taylor, Dale	46,748.12	44,096.33	2,651.79
Taylor, Sharon	95,244.20	90,752.10	4,492.10
Walker, Jeanna	57,992.61	57,570.17	422.44
Zanyk, Bryon	95,699.00	95,057.42	641.58
	<u>\$ 1,217,544.02</u>	<u>\$ 1,159,479.30</u>	<u>\$ 58,064.72</u>



North West
College



Cenovus Energy Simulation Learning
Centre Grand Opening
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