



# 2021/2022 **ANNUAL REPORT**





## OUR VISION

Fueling the Future by changing lives, building careers and growing communities.

## OUR MISSION

Inspire and enable success by providing opportunity, accessible education and innovation through community involvement.

## OUR VALUES

We at Southeast College, practice professional ethical conduct in everything we do. We are guided by our three core values – being...

### INNOVATIVE

our proactive approach to changing needs by being responsive, having the courage to try new things and growing from our experiences.

### AUTHENTIC

meaningful interactions that are genuine, respectful, empathetic and that embrace diversity.

### RESPONSIBLE

accountable for all our actions and those things entrusted to us in a way that is open and honest.

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## LETTER OF TRANSMITTAL

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

Dear Minister Gordon Wyant,

On behalf of the Southeast College Board of Governors, I am pleased to present our Annual Report for the year ending June 30th, 2022, in accordance with Section 16 of the Regional Colleges Act and Section 14 of the Regional College Regulations.

Respectfully Submitted,

A handwritten signature in black ink that reads 'Donna Nyeste'.

Donna Nyeste  
Acting Chair, Board of Governors  
Southeast College



## 2021/2022 BOARD OF GOVERNORS

**Donna Nyeste**  
Chair, Oxbow

**Trevor Tessier**  
Vice-Chair, Weyburn

**John Williams**  
Estevan

**Jeff Ward**  
Estevan

**Heather Vermeercsh**  
Carlyle

**Kelly Hilkewich**  
Weyburn

**Barbara Compton**  
Assiniboia



## CHAIR AND BOARD OF GOVERNORS MESSAGE

The 2021-2022 academic year started off with transition. Staff transitioning back to our campuses and students transitioning back to our classrooms. The key to successful transition for both our staff and students was to remain adaptable and flexible. We accomplished this as a college through the continued use of technology including the use of Google Classroom, Zoom and Teams and for our staff the introduction of a Remote Work Policy.

This was also a year of transition at our senior staff and board level. In January, we said goodbye to President and CEO Patrick Stoddart. Pat was instrumental in leading us through the trials and triumphs of the COVID 19 global pandemic. As we commenced our search for a permanent President and CEO, we welcomed Stephen Eger on board in the interim. In June, we welcomed six new Board of Governor members to our team: Barbara Compton (Assiniboia), Heather Vermeersh (Carlyle), Trevor Tessier (Weyburn), Kelly Hilkewich (Weyburn), Jeff Ward (Estevan) and John Williams (Estevan). Thank you to all of our outgoing board members, we are grateful for your many years of service and dedication.

Some of our highlights for the 2021-2022 year included awarding \$17,000 in Entrance Awards to Southeast College post-secondary students, participating in Christmas community events and parades throughout our region, our incredible golf tournaments that raised over \$42,000 for our students, and hosting our very first combined graduation and awards ceremonies in three of our campus locations. It's events and activities such as these that make Southeast College not only a great place for our students but for our staff and faculty.

Southeast College's Board of Governors would like to acknowledge our partners and stakeholders for their ongoing support. Your continued dedication to the College is so very important to our organization and its students. Your ongoing commitment to our scholarship fund, support and participation of our fund-raising initiatives and our events, wouldn't have had nearly the impact on our students without your continued encouragement and assistance.

We look forward to the next few years ahead including the development of a new five year strategic plan, and can't help but think of the tremendous opportunities for growth that Southeast College has in store.

## 2021 - 2022 BOARD MEETINGS

**August 16, 2021**  
Special Meeting - Virtual

**September 8, 2021**  
Regular Board Meeting - Virtual

**October 6, 2021**  
Regular Board Meeting - Virtual

**November 3, 2021**  
Regular Board Meeting - Virtual

**November 29, 2021**  
Special Meeting - Virtual

**December 1, 2021**  
Regular Board Meeting - Virtual

**January 28, 2022**  
Special Meeting - Virtual

**February 2, 2022**  
Special Meeting - Virtual

**February 10, 2022**  
Regular Board Meeting - Virtual

**March 2, 2022**  
Regular Board Meeting - Virtual

**April 6, 2022**  
Regular Board Meeting - Virtual

**May 3, 2022**  
Regular Board Meeting - Virtual

**June 8, 2022**  
Regular Board Meeting - Virtual

**June 22, 2022**  
Special Meeting - Virtual

**June 29, 2022**  
Special Meeting - Virtual

## 2021 - 2022 Annual Report

# CEO MESSAGE

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We are delighted to present Southeast College's accomplishments for the past year, as we near the end of our Strategy 2022. Throughout another challenging year, our six campuses have demonstrated remarkable resilience and strength. Enrollment and ancillary operations continue to be impacted by COVID-19, and full recovery may take some time.

Early in the year, we introduced a Remote Work Agreement as we transitioned our staff and faculty back onto our campuses and into our classrooms. We paused to reflect and pay tribute to those affected by the legacy of the Residential Schools across Canada through the inaugural day of Truth and Reconciliation.

Leading into the Christmas season, we participated in many Christmas celebrations and parades including River Park Sparkles in Weyburn and Festival of Lights in Estevan. It was so amazing to get out into the community and celebrating the spirit of the holidays within the many communities of the Southeast College region.

Key partnerships and programs expansions included our continued partnership with the City of Estevan to provide land and projects for our Heavy Equipment Operator program. Our proprietary program "Developing a Safety Plan" expanded to include municipalities across the province of Saskatchewan.

For the first time since fall of 2019, in-person career fairs were held in Saskatchewan and Alberta with a partnership with post-secondary institutions! Three career fairs were held in Estevan, Weyburn, and Moosomin.

One of Southeast College's most significant events was the return of the Saskatchewan Oil and Gas Show. While cooking up some southern Saskatchewan hospitality with slider burgers and all the fixings, we showcased our fully mobile classroom and state-of-the-art Heavy Equipment Operator simulator!

We held our very first combined graduation and awards ceremony in June! Southeast College held three events in Whitewood, Estevan, and Weyburn. Our celebrations were filled with tears, laughter, and family and friends. In addition to our inaugural Student Recognition Awards announced in 2021-2022, more than \$80,000 in awards and bursaries were awarded at the events. Several Southeast College students received new achievement awards in the following categories: the Board of Governors Award for Academic Excellence, the President's Award for Outstanding Student Leadership, and the Southeast College Award for Contributions to the Community.

With this year of monumental change, the College is at a perfect time to start planning a comprehensive new Strategic Plan to shape the next five years with our brand new President & CEO. By achieving so many innovations and accomplishments this year, we are more confident in what we can accomplish together. To benefit our Southeast region and communities, we will continue to create opportunities for growth, increased collaboration, innovation, and strategic partnerships. After gaining this assurance and learning these lessons, we will ensure our learners thrive and lead the way forward in the post-pandemic era.

Our Annual Report for 2021-2022 highlights Southeast College's key accomplishments, success stories, and initiatives that shaped the past year. Please accept our sincerest gratitude for the continued support, spirit, and unwavering dedication you have shown to our community, students, employees, employers, and partners. It our hope that you enjoy this look back and find inspiration for creating new stories with us.

**Southeast College Executive Management Team**  
on behalf of the President and CEO, Southeast College

# MAJOR ACHIEVEMENTS



Partnered with post-secondary institutions across Saskatchewan and Alberta to bring the first in person post-secondary and career fair to Estevan, Weyburn and Moosomin in more than two years.



Continued our partnership with the City of Estevan to complete road work adjacent to the Estevan Campus as part of our Heavy Equipment Operator program.



Expanded our proprietary program "Developing a Safety Program" to include Saskatchewan Municipalities.



Introduced a Remote Work Agreement for staff to maintain flexibility as we transitioned back to working on campus.



Recognized the inaugural day of Truth and Reconciliation across all campus locations

# CALENDAR HIGHLIGHTS



## 2021 SEPTEMBER

Weyburn Credit Union Swing for Scholarships raises over \$23,000 in student scholarships when matched by the Saskatchewan Innovation and Opportunity Scholarship Fund



## 2021 DECEMBER

Participated in River Park Sparkles in Weyburn and Festival of Lights in Estevan for the second consecutive year



## 2022 MAY

Launched new Student Recognition Awards: Board of Governor's Award for Academic Excellence, President's Award for Outstanding Student Leadership and Southeast College Award for Contributions to the Community





## 2022 JUNE

Wil-Tech Industries Swing for Scholarships – 6th year as presenting sponsor; tournament raised over \$19,000 in student scholarships when matched by the Saskatchewan Innovation and Opportunity Scholarship Fund



## 2022 JUNE

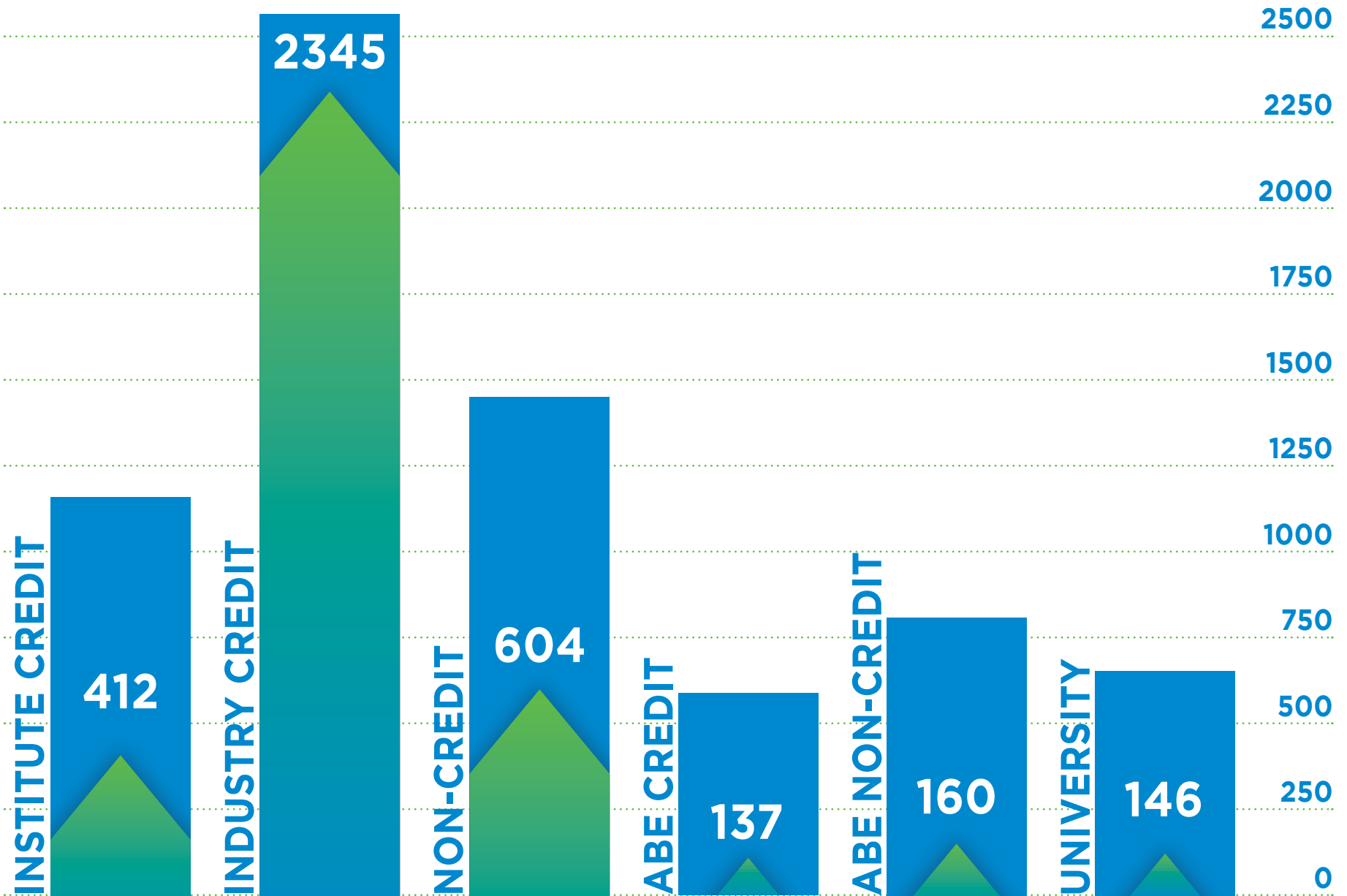
Oil and Gas show returns to Weyburn; Southeast College showcases its Heavy Equipment Operator simulators and portable classroom



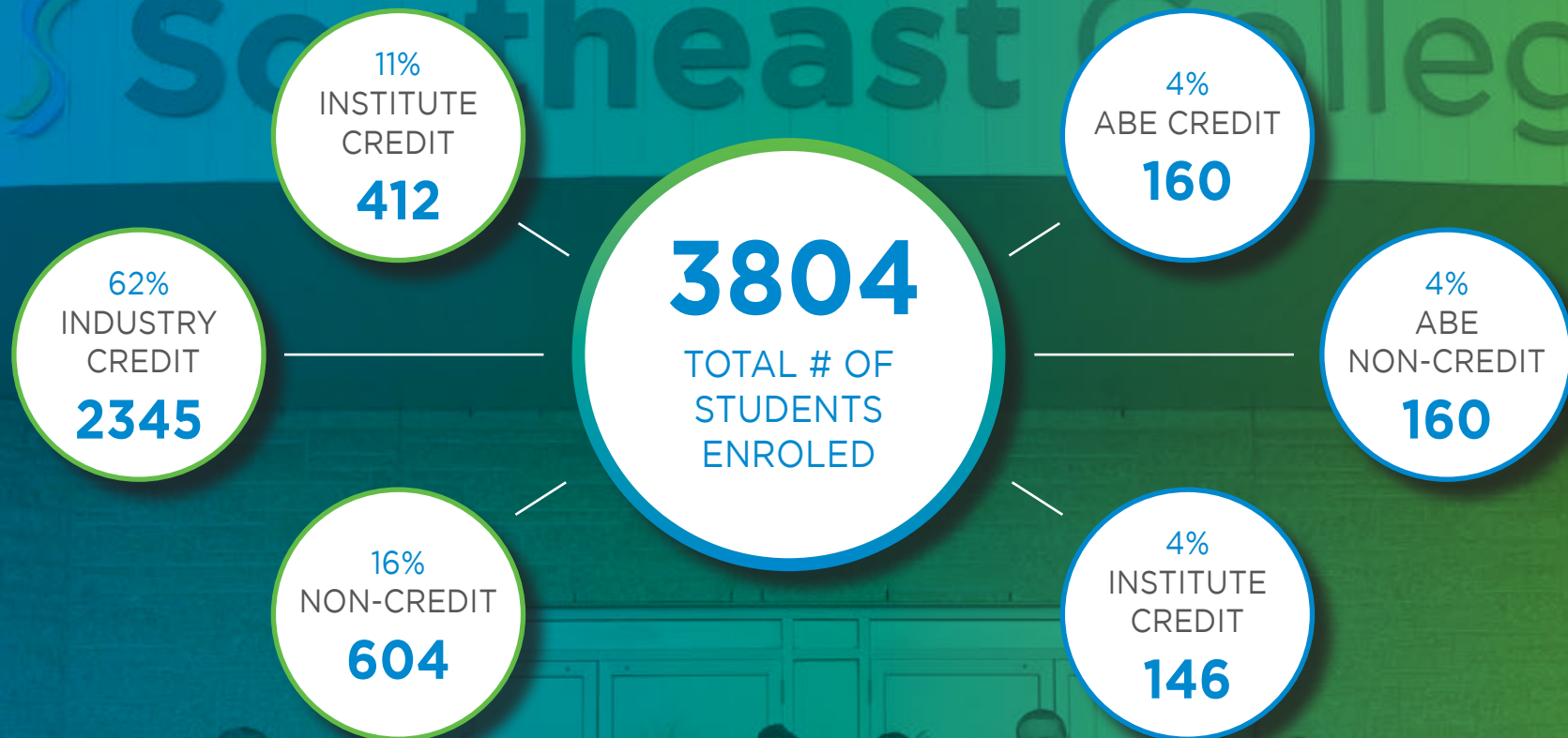
## 2022 JUNE

Southeast College holds its first ever combined Graduation and Scholarship Awards ceremonies in three campus locations – Whitewood, Estevan and Weyburn

# STUDENT BODY BREAKDOWN



# Southeast College



**FLE'S**

INSTITUTE CREDIT .....	139.3
INDUSTRY CREDIT .....	75.7
NON-CREDIT .....	11.8
ABE CREDIT .....	72.2
ABE NON-CREDIT .....	43.5
UNIVERSITY .....	18.9

**%FLE'S**

INSTITUTE CREDIT .....	38.5%
INDUSTRY CREDIT .....	20.9%
NON-CREDIT .....	3.3%
ABE CREDIT .....	20.0%
ABE NON-CREDIT .....	12.0%
UNIVERSITY .....	5.2%

# STRATEGIC PLAN

## STUDENT AND COMMUNITY SUCCESS

		Baseline	2018-19	2019-20	2020-21	2021-22	2022-2023
<b>1.1 Enhance student success along the learning and career pathway</b>							
<b>Graduation Rates</b>							
Institute Credit*		46%	35%	40%	59%	75%	
Institute Credit Full Time Programs		85%	71%	71%	71%	75%	
Industry Credit*		95%	93.5%	90%	85%	88%	
ABE Credit*		32%	27%	26%	38%	18%	
<b>Indigenous Graduation Rates*</b>							
<b>Institute Credit</b>							
i) of institute credit enrolment		13%	6%	1%	11%	13%	
ii) of indigenous institute credit enrolment		40%	11%	1.4%	34%	66%	
<b>Industry Credit</b>							
i) of industry credit enrolment		4%	12%	4%	3%	14%	
ii) of indigenous industry credit enrolment		84%	10%	36%	33%	67%	
<b>ABE Credit</b>							
i) of ABE credit enrolment		67%	59%	62%	51%	32%	
ii) of indigenous ABE credit enrolment		32%	24%	23%	35%	10%	
<b>Students engaged in work placements (#)</b>		94	89	103	107	50	



## STUDENT AND COMMUNITY SUCCESS // CONTINUED

		Baseline	2018-19	2019-20	2020-21	2021-22	2022-2023
Students attached to the workplace - Employment Rate (%)							
	Institute Credit	71%	68%	71%	77%	80%	
	ABE Credit	59%	61%	42%	62%	75%	
Students who continue along the SC pathway (%)							
	ABE 10	36%	20%	35%	32%	0	
	ABE 12	24%	26%	25%	26%	20%	
	ABE Non Credit	21%	29%	25%	26%	26%	
1.2 Grow bold and creative initiatives to meet emerging workforce needs							
Increase in non-government revenue sources		-1.3%	-1.6%	-2.9%	4.5%	-3.6%	
1.3 Enhance our "gold star" standard							
Total number of student enrolments in programs		4,937	4,700	3,155	3,752	3,804	
Students indicating a positive or extremely positive learning experience (%)		98%	99.8%	99.7%	99.8%	99.9%	

\*Provincial Performance Measures Calculations and Formulas Used

## EFFECTIVE PROCESSES

	Baseline	2018-19	2019-20	2020-21	2021-22	2022-23
<b>2.2 Strengthen stakeholder partnerships</b>						
Sequential learners (#)	79	72	63	84	75	
Regional learners choosing SC as their first learning institute (%)						
<b>2.3 Improve internal processes to achieve "gold star"</b>						
Students indicating they had a positive or extremely positive learning experience (%)	98%	99.8%	99.7%	99.85%	99.9%	

## LONG-TERM VIABILITY

		Baseline	2018-19	2019-20	2020-21	2021-22	2022-23
<b>4.1 Increase effective and efficient use of College assests</b>							
<b>Space utilization (%)</b>							
	Estevan	18.8%	21.2%	12.1%	20.3%	27.7%	
	Weyburn	31.6%	39.4%	24.3%	26.7%	28.9%	
<b>Personal vehicle usage (KM)</b>							
		36,247	28,725	19,754	16,283	13315	
<b>4.2 Increase non-government revenue streams</b>							
<b>Non Government Revenue (%)</b>							
		36.3%	26.92%	22.4%	26.9%	23.3%	
<b>Industry training and service options (#)</b>							
		103	77	75	93	62	

\* Baseline is average of 2016-17 and 2017-18 data

I am in this program to get my grade 12. I went down the wrong path and graduating is a milestone in my life I failed myself on years back. With a strong support system behind me, and a son that makes sure I know “mommy time for school”, there is no way I can fail this goal this time. Within the ABE Program one develops a small family; whether you notice it or not, your teachers become “aunts and uncles” and your classmates become “cousins”. Down the road you’re bound to bump into each other and that is when you will remember the life changing events they were a part of “back then”. Everything one learns in this program sticks with them forever, from the smallest details to the biggest achievements. I want to make a difference in this society. I’ve seen what drugs and abuse can do to children and adults. Especially those that can’t reach out for help or have anywhere to go for help. I am going to go to post secondary so I can change that.... or at least start the change.

– Kelsey Ross, Weyburn ABE



# HUMAN RESOURCES

The 2021-2022 year came with its challenges as the pandemic continued. Southeast College adapted to new norms with a return to the office and classroom in August, amidst varying comfort levels of staff and students. Additional safeguards and cleaning measures remained in place, while remote work guidelines were established to allow for flexibility with the transition.

The annual TEAM Staff Conference was postponed due to gathering limits and sensitivity around comfort levels of large group gatherings.

In September, the College recognized the inaugural National Day of Truth and Reconciliation. Educational resources were shared college-wide, as our journey towards reconciliation and understanding began.

Teacher and Staff Appreciation Week was recognized in February, acknowledging the strength and perseverance our team.

Southeast College continued to focus on mental health and wellness, participating in Bell Let's Talk Day and the Canadian Mental Health Association's Mental Health Week. Staff and Student Wellness resources were developed, with ongoing promotion of the Employee and Family Assistance program.

In March, a Mental Health First Aid training event was held, where nineteen staff members became certified,

demonstrating a workforce committed to ending the stigma around mental health, while gaining new tools and insights to support their students and co-workers.

As community events began to emerge, staff were once again encouraged to extend their connections in the community through volunteering and promotion of the College Ambassador policy.

In June, HR rolled out Respect in the Workplace training with the objective of instilling a safe and inclusive work environment, identifying the responsibility all team members have, and empowering all staff, instructors, management, and board members. This training will be incorporated within all new employee orientations going forward.

In conjunction with the provincial and local SGEU officers, monthly Union Management meetings continued to evolve positive labour relations at Southeast College. HR continues to work with the Occupational Health and Safety Committee on overall wellness and safety protocols.

Southeast College ended the year with 85.51 FTE. This is comprised of 6.4 FTE out of scope operational staff and 79.11 FTE in-scope team members. Overall final FTE for this period was 6.74 higher than last year reflecting an increase of 2.71 FTE in-scope admin and 4.03 FTE instructional staff.





## MAJOR HIRING, LAY-OFF AND RESTRUCTURING ACTIVITIES:

Supervision re-alignments included

- The return of Division Assistants from the Executive Coordinator to their respective departmental head(s).
- The IT department was transferred from the CEO's portfolio to the Corporate Services division.

In conjunction with the formation of the One Stop Services division at Southeast College, in September 2021, 2.44 FTE Administrative Support(s) & 1.80 FTE Registration Clerk(s) were abolished, while 3.0 FTE One Stop Service Associate(s) and 1.0 FTE Associate Registrar positions were formed.

FTE increased for the respective positions:

- Building Services Workers increased by 0.2 FTE.
- Student Advisors were increased by 0.8 FTE.
- As well as increased capacity to instructional positions.



Southeast College proudly recognized 110 cumulative years of service during this reporting period. The individuals recognized were:

- Liz Bohnert
- Crystal Brady
- Nora Crowe
- Kelly Freemont
- Klint Harder
- Jody Holzmilller
- Gloria Stevenson

# STAFF DIRECTORY

## STAFF DIRECTORY

NAME	POSITION
<b>STAFF</b>	
Christin Andrews	Executive Coordinator
Tania Hlohovsky Andrist	Business & Program Development Consultant from January, 2022
Jacquie Becker	Director, Strategic Development
Faye Billington	Program Coordinator
Sera Bocian	Associate Registrar
Liz Bohnert	Division Assistant, Training and Education
Wendy Bristow	Student Advisor
Katie Burham	EAL & Literacy Coordinator
Bonnie Dempsey	V.P. Corporate Services
Jennifer Donald	Admin Support
Abbey Forseth	Student Advisor
Pam Franko	Building Services Worker
Jenna Fuchs	Student Advisor
Renata Gaca-Proszak	Business & Program Development Consultant
Austin Gamracy	IT Support Coordinator
Julie Gaudet	One Stop Associate
Klint Harder	IT Manager
Jennifer Hawton	Division Assistant, Human Resources
Cindy Herberholz	Campus Manager to October, 2021
Jody Holzmiller	V.P. Training & Education
Sharon Ivan	Registrar
Chris Kambeitz	Facilities Assistant
Peter Kaufmann	Building Services Worker
Roberta Knoll	Division Assistant, Corporate Services
Belinda Kopp	Accounts Receivable Clerk
Kassandra Lawrenz	Manager, College Advancement

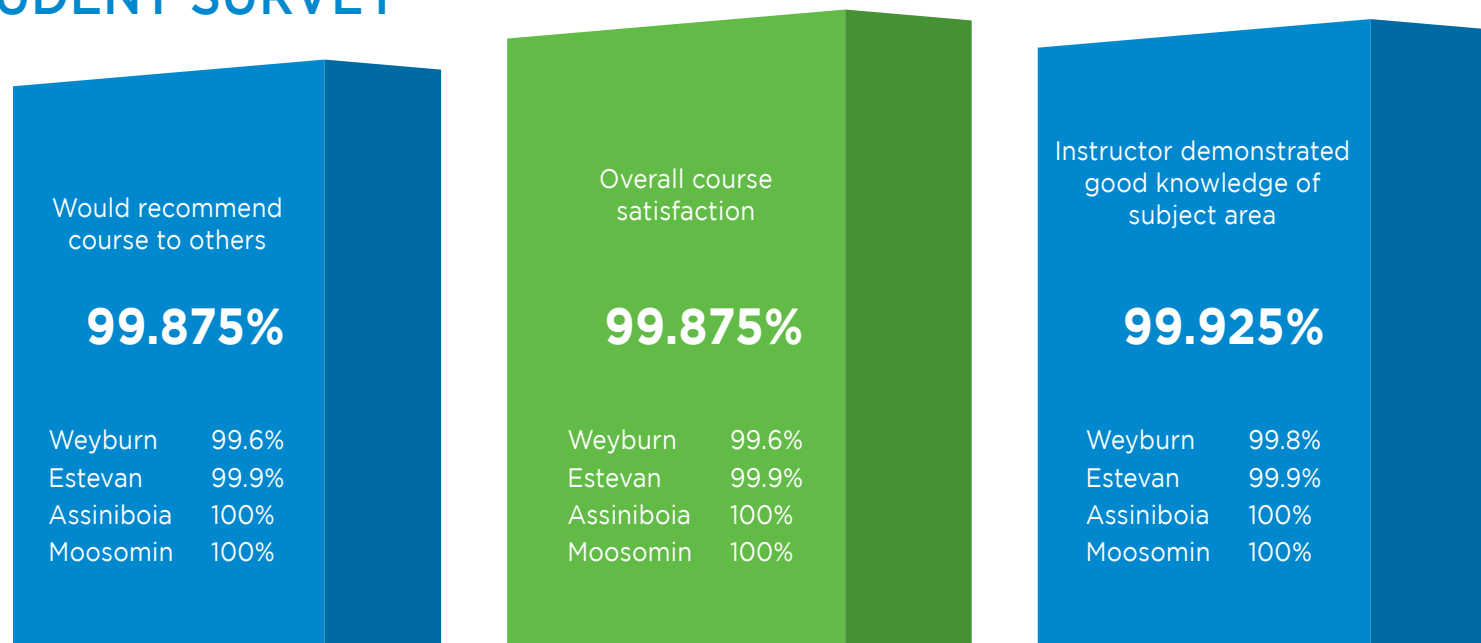
NAME	POSITION
Jennifer Logel	Director, HR from May, 2022; Finance Manager & Division Assistant, Corporate Services to April, 2022
Melanie Mantei	Campus Manager
Carolyn Murphy	Division Assistant, EAL
Heather Murray	Education Coordinator
Lorraine Musk	Payroll Clerk
Stacey Naka	Admin Support
Darcy Nolte	Facilities Manager & Industry Coordinator
Sheena Onrait	Manager, Marketing and Communication
Tracy Page	Campus Manager
Luna Paulin	Accounts Payable Clerk (Crystal Litzenberger leave coverage)
Laura Lee Petersen	V.P. Human Resources to October, 2021
Wendy Pitre	Admin Support to July, 2021
Sherlyn Poirier	One Stop Associate from September 2021; Admin Support to August, 2021
Starla Schneider	One Stop Associate from September, 2021; Admin Support to August, 2021
Nola Sehn	One Stop Associate from September, 2021; Admin Support to August, 2021
Gloria Stevenson	Program Coordinator to January, 2022
Laurie Stianson	Business and Program Development Consultant
Patrick Stoddart	President & CEO to December, 2021
Debbie Turgeon	Manager, Reporting
Joedy Wallin	Finance Manager
Tom Woodhouse	Building Services Worker

NAME	POSITION
<b>INSTRUCTORS</b>	
Terrance Biss	Adult Basic Education Instructor
Gary Blanke	Powerline Technician Instructor
Robert Boland	English as an Additional Language Instructor
Rebecca Bowerin	English as an Additional Language Instructor
Crystal Brady	Adult Basic Education Instructor and Literacy Tutor
Vanessa Butler	Continuing Care Assistant Instructor
William Chartier	Heavy Equipment Operator Instructor to September, 2021
Nicholas Coley	Powerline Technician Instructor from February, 2022
Richard Cope	Adult Basic Education Instructor
Nora Crowe	Adult Basic Education Instructor
Wendy Crouch	Practical Nursing Instructor to November, 2021
Shane Dawson	Heavy Equipment Operator Instructor to August, 2021
Margaret Duncan	English as an Additional Language Instructor
Nathan Dunford	Heavy Equipment Operator Instructor from March, 2022
Kelly Fremont	Adult Basic Education Instructor
Jessica Gorgerat	Practical Nursing Instructor
Pam Gunnlaugson	Adult Basic Education and Essential Skills for the Workplace Instructor
Michael Harms	Electrical Instructor
Amanda Hodgkin	Hairstylist Instructor from December, 2021
Greg Hoffart	Heavy Equipment Truck and Transport Instructor

NAME	POSITION
Teighan Kossatz	Adult Basic Education Instructor
Kate Mahoney	Hairstylist Instructor
Felicite Mailloux	Office Administration Instructor
Lindsay Manko-Bauche	Adult Basic Education Instructor
Todd Marasse	Welding Instructor
Rick Mayer	Industrial Mechanic Instructor
Jessica McNaughton	Practical Nursing Instructor
Mitchell Meyer	Primary Care Paramedic Instructor to November, 2021
Luis Morales	Powerline Technician Instructor to May, 2022
Pam Mytroen	English as an Additional Language Instructor
Bethan Penfold Baer	Adult Basic Education Instructor & Conversation Class Instructor
Andrew Robinson	Primary Care Paramedic Instructor to November, 2021
Joyce Roemer	Continuing Care Assistant Instructor
Shaun Snell	Powerline Technician Instructor
Karen Stillwell	Food Service Cook Instructor
Wade St. Onge	Adult Basic Education Instructor
Lyn Taylor	Continuing Care Assistant Instructor
Cheryl Vandesype	Practical Nursing Instructor to June, 2022
Scott Young	Adult Basic Education Instructor

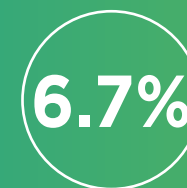
# PROGRAMS & SERVICES

## STUDENT SURVEY



FT Credit students engaged in workplacements within our region

Space utilization for Estevan increased 6.7% in 21-22









## Southeast College Pathway Student Success Story



### Jacqueline Unrau

- Adult Basic Education
- Continuing Care Assistant
- Practical Nursing

There are two key ingredients you need for this career.

You must have passion and compassion.

Okay, there is probably a third requirement if you want to hit your personal goal. That is perseverance.

Jacqueline Unrau checks all those boxes and that's why she's on a steady path to becoming a fully certified Continuing Care Assistant (CCA) thanks to some steady leadership she found on the Weyburn campus of the Southeast College and full support on the home front.

"You can't do this job and do it right if you're just doing it for a paycheck," Unrau said in a recent interview.

Nope, it requires a lot of that aforementioned passion and compassion if you're going to approach this field of care professionally.

And she's probably not going to stop there, but more about that a bit later.

Unrau delivers the loud and clear message that if your heart isn't in it, then you just aren't there since this is a livelihood that requires a certain mindset.

The married mom of a six-year-old boy said she has the full support of her husband, and youngster while she pursues this passion. She hasn't always had it that easy.

"I was an only child and lost my dad to cancer a few years ago and I became the sole caregiver for my mom who has medical and other issues due to underlying conditions.

"When I lost my dad, I lost my biggest support person. I felt like I had PTSD and mental health issues to address. I had been trying to find a role within the Saskatchewan Health Authority system for over 10 years, but was getting nowhere.

What I did have, was my husband, my friend, who stuck with me. We've been together 11 years. He has seen me through this. You can read all the manuals and texts about these professional issues, but they don't tell you how it affects you and those around you".

Unrau said she thoroughly enjoys her current job within the Tatagawa View long-term care home in Weyburn. She coupled that with classes on the college campus en route to attaining her Grade 12 diploma and then diving right into the CCA program. She hopes this will lead to another

chapter of learning since she would like to pursue a Licensed Practical Nurse (LPN) certification before she's finished these career pursuit exercises.

Being an oncology nurse, that would be nice, she said. Being there to support others is sometimes difficult, but she's experienced that road and it just felt right to be there for others who are undergoing acute care challenges.

"Right now my job at Tatagwa is very rewarding. However, this is their forever home. I would also like to work with people who eventually get to go home too."

Palliative care requires special skills especially including those passion and compassion ingredients and it appears as if Unrau has those in spades.

"Nobody wants to die alone and I've spent years now working with others who share compassion and that's a key and you can't lose that over the years. You care about these people and you don't learn that in a classroom, but you can see it in the ones who have it."

Unrau is currently in the midst of the nine month CCA program, hoping to graduate along with 12 classmates in the first part of May.

"Then I apply for LPN. I needed higher marks from high school. My CCA marks are high."

That's where instructors Terry Biss and Lindsay Manko-Bauche entered the picture.

"Terry helped me score some solid math skills and grades. I had to upgrade my status there and he got me there."

Unrau chuckles and notes that Biss had the philosophy that "he would teach me, show me, and then it was on me to get it done. I loved his teaching methods. I would start to struggle and then recall what he said, and would just get it done."

When it came to other scholastic pursuits, Unrau doesn't hesitate to say, "I hate essays. I hate writing essays. They give me anxiety, but Lindsay (Manko-Bauche) has turned it into a mere dislike," Unrau said with another chuckle.

"Right now I'm looking at a four and a half page essay I've just completed and she got me there. I don't know if I got it right, but I got it done."

Unrau added that when it comes to interacting with others, she felt she

"sucked" at teaching anyone else. But, when it came to home visits, mid-term work, the class worked as two-person teams. She and another student performed a couple of tasks that provided both of them a major ego boost, she relates.

"When that other girl told me that I was so helpful and a good teacher, I almost broke down. I let it out during a break. I had never been told and I didn't figure I was capable of teaching anyone anything."

At Tatagwa View, Unrau said she does get a good share of compliments because "I enjoy them and they enjoy me and that shows. I just try to help out. I know how the house system works. I also enjoy this course. It's an amazing program and I just hope that some day our governments see how marvellous this occupation is. I feel that it's more valuable than what the government thinks it is, or gives it credit for because without CCA, the quality of care definitely goes down."

The courses are offered on Weyburn and Estevan campuses within the Southeast College's frameworks.

"I have had other jobs. Typical teen-age jobs when I was younger and I enjoyed my time as a server and then cashier at Walmart because I was fast and I saw people wearing scrubs come buzzing through, knowing how hard they had worked. The day I got an interview and got hired for home care, I kept it and earned a lead position."

With that compassion and empathy gene entrenched in her DNA, Unrau is aiming a little higher now.

"At Crocus Plains Villa, there is a person there, Jessica Rogers, who told me I would make an amazing nurse. So I am going to pursue that and I don't care how long it takes me. The system needs more nurses."

So what message would she like to leave with others once she completes this course?

"Oh, I guess it's that it doesn't matter what life throws at you, you can do it if you're passionate enough. If you want it, go for it. Life is too short for you not to realize your potential."

There it is again ... that word passionate. It does seem to be a key ingredient, doesn't it?







# ENROLMENT & PERFORMANCE

## COMPREHENSIVE ENROLMENT BY PROGRAM GROUP

		2020-2021 Student Enrolment					2021-2022 Student Enrolment				
Program Groups		FT	PT	Cas	Total Enrol	FLE's	FT	PT	Cas	Total Enrol	FLE's
Institute Credit											
Skills Training	Sask Polytechnic	104	116	15	235	156.2	76	98	15	189	107.8
	Other	-	0	0	-	-	-	-	-	-	-
	Apprenticeship and Trade	0	107	-	107	15.8	1	222	-	223	34.7
	Total Institute Credit	104	223	15	342	172.0	77	320	15	412	142.5
	Industry Credit										
	Total Industry Credit	2	232	2007	2241	66.9	15	213	2117	2,345	75.7
Total Skills Training	Non-Credit										
	Total Non-Credit	-	86	590	676	18.2	-	58	546	604	11.8
	Total Skills Training	106	541	2612	3259	257.1	92	591	2678	3,361	230.0
	Adult Basic Education Credit										
	Adult 12	96	53	-	149	95.7	57	69	-	126	69.2
	Adult 10	0	0	-	0	0.0	-	11	-	11	3.0
Adult Basic Education	Total ABE Credit	96	53	-	149	95.7	57	80	-	137	72.2
	Adult Basic Ed Non-Credit										
	Employability /Life Skills Training	9	12	-	21	10.4	23	11	-	34	17.3
	English Language Training	12	118	-	130	28.3	2	124	-	126	26.2
	GED Preparation	-	13	-	13	0.5	-	-	-	-	-
	Total ABE Non-Credit	21	143	-	164	39.2	25	135	-	160	43.5
Total Adult Basic Education		117	196	-	313	134.9	82	215	-	297	115.7
University											
Total University		3	177	-	180	24.9	3	143	-	146	18.9
Total Enrolment		226	914	2612	3752	416.9	177	949	2678	3804	364.6

# ENROLMENT & PERFORMANCE

## COMPREHENSIVE ENROLMENT BY PROGRAM GROUP - WEYBURN

		2020-2021 Student Enrolment					2021-2022 Student Enrolment				
Program Groups		FT	PT	Cas	Total Enrol	FLE's	FT	PT	Cas	Total Enrol	FLE's
Skills Training	Institute Credit										
	Sask Polytechnic	32	53	13	98	64.7	25	61	11	97	50.0
	Other	-	-	-	-	-	-	-	-	-	-
	Apprenticeship and Trade	-	107	-	107	15.8	1	222	-	223	34.7
	<b>Total Institute Credit</b>	<b>32</b>	<b>160</b>	<b>13</b>	<b>205</b>	<b>80.5</b>	<b>26</b>	<b>283</b>	<b>11</b>	<b>320</b>	<b>84.7</b>
	Industry Credit										
	<b>Total Industry Credit</b>	<b>2</b>	<b>69</b>	<b>719</b>	<b>790</b>	<b>29.0</b>	<b>5</b>	<b>54</b>	<b>742</b>	<b>801</b>	<b>28.4</b>
	Non-Credit										
Total Skills Training	Total Non-Credit	-	16	47	63	2.8	-	21	79	100	3.7
	<b>Total Skills Training</b>	<b>34</b>	<b>245</b>	<b>779</b>	<b>1,058</b>	<b>112.3</b>	<b>31</b>	<b>358</b>	<b>832</b>	<b>1,221</b>	<b>116.8</b>
Adult Basic Education	Adult Basic Education Credit										
	Adult 12	48	29	-	77	45.3	21	26	-	47	26.8
	Adult 10	-	-	-	-	-	-	-	-	-	-
	<b>Total ABE Credit</b>	<b>48</b>	<b>29</b>	<b>-</b>	<b>77</b>	<b>45.3</b>	<b>21</b>	<b>26</b>	<b>-</b>	<b>47</b>	<b>26.8</b>
	Adult Basic Ed Non-Credit										
	Employability Life Skills	2	6	-	8	2.4	-	-	-	-	-
	English Language Training	-	30	-	30	8.3	-	25	-	25	7.9
	<b>Total ABE Non-Credit</b>	<b>2</b>	<b>36</b>	<b>-</b>	<b>38</b>	<b>10.7</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>7.9</b>
<b>Total Adult Basic Education</b>		<b>50</b>	<b>65</b>	<b>-</b>	<b>115</b>	<b>56.0</b>	<b>21</b>	<b>51</b>	<b>-</b>	<b>72</b>	<b>34.7</b>
University	Total University	1	44	0	45	6.2	2	77	-	79	10.1
<b>Total Enrolment</b>		<b>85</b>	<b>354</b>	<b>779</b>	<b>1218</b>	<b>174.5</b>	<b>54</b>	<b>486</b>	<b>832</b>	<b>1372</b>	<b>161.6</b>

## COMPREHENSIVE ENROLMENT BY PROGRAM GROUP - ESTEVAN

		2020-2021 Student Enrolment					2021-2022 Student Enrolment				
Program Groups		FT	PT	Cas	Total Enrol	FLE's	FT	PT	Cas	Total Enrol	FLE's
Skills Training	Institute Credit										
	Sask Polytechnic	30	38	4	72	37.0	23	43	8	74	31.7
	Other	-	-	-	-	-	-	-	-	-	-
	Apprenticeship and Trade	-	-	-	-	-	-	-	-	-	-
	Total Institute Credit	30	38	4	72	37.0	23	43	8	74	31.7
	Industry Credit										
	Total Industry Credit	-	110	1,048	1,158	29.9	10	128	1,037	1,175	38.3
	Non-Credit										
	Total Non-Credit	-	70	512	582	15.0	-	27	432	459	7.3
	Total Skills Training	30	218	1,564	1,812	81.9	33	198	1,477	1,708	77.3
Adult Basic Education	Adult Basic Education Credit										
	Adult 12	29	12	-	41	28.4	21	21	-	42	24.3
	Adult 10	-	-	-	-	-	-	-	-	-	-
	Total ABE Credit	29	12	-	41	28.4	21	21	-	42	24.3
	Adult Basic Ed Non-Credit										
	Employability Life Skills	7	-	-	7	4.3	9	2	-	11	6.0
	English Language Training	10	54	-	64	13.6	2	58	-	60	11.2
	GED Preparation	-	13	-	13	0.5	-	-	-	-	-
	Total ABE Non-Credit	17	67	-	84	18.4	11	60	-	71	17.2
	Total Adult Basic Education	46	79	-	125	46.8	32	81	-	113	41.5
University	Total University	1	113	-	114	14.8	1	48	-	49	6.0
Total Enrolment		77	410	1,564	2,051	143.5	66	327	1,477	1,870	124.8

# ENROLMENT & PERFORMANCE

## COMPREHENSIVE ENROLMENT BY PROGRAM GROUP -MOOSOMIN

		2020-2021 Student Enrolment					2021-2022 Student Enrolment				
Program Groups		FT	PT	Cas	Total Enrol	FLE's	FT	PT	Cas	Total Enrol	FLE's
Skills Training	Institute Credit										
	Sask Polytechnic	42	30	-	72	54.6	28	6	-	34	26.2
	Other	-	-	-	-	-	-	-	-	-	-
	Total Institute Credit	42	30	-	72	54.6	28	6	-	34	26.2
	Industry Credit										
	Total Industry Credit	-	5	178	183	3.4	-	22	231	253	5.2
	Non-Credit										
	Total Non-Credit	-	-	20	20	0.2	-	7	20	27	0.5
Total Skills Training		42	35	198	275	58.2	28	35	251	314	31.9
Adult Basic Education	Adult Basic Education Credit										
	Adult 12	19	12	-	31	22.0	15	22	-	37	18.2
	Adult 10	-	-	-	-	-	-	11	-	11	3.0
	Total ABE Credit	19	12	-	31	22.0	15	33	-	48	21.2
	Adult Basic Ed Non-Credit										
	Employability/ Life Skills Training	-	6	-	6	3.7	14	9	-	23	11.3
	English Language Training	2	31	-	33	4.9	-	28	-	28	4.3
	Total ABE Non-Credit	2	37	-	39	8.6	14	37	-	51	15.6
Total Adult Basic Education		21	49	-	70	30.6	29	70	-	99	36.8
University	Total University	-	10	-	10	1.6	-	11	-	11	1.5
Total Enrolment		63	94	198	355	90.4	57	116	251	424	70.2

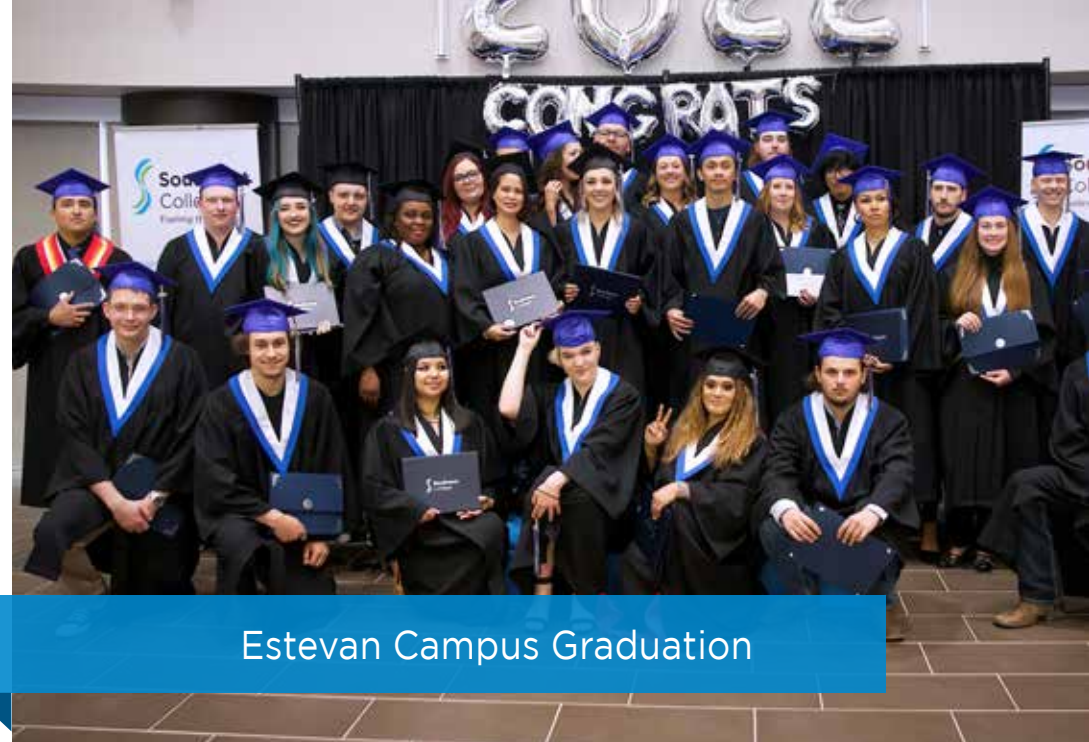
## COMPREHENSIVE ENROLMENT BY PROGRAM GROUP -ASSINIBOIA

		2020-2021 Student Enrolment					2021-2022 Student Enrolment				
Program Groups		FT	PT	Cas	Total Enrol	FLE's	FT	PT	Cas	Total Enrol	FLE's
Institute Credit											
Skills Training	Sask Polytechnic	-	-	-	-	0.0	-	-	-	-	-
	Total Institute Credit	-	-	-	-	0.0	-	-	-	-	0.0
	Industry Credit										
	Total Industry Credit	-	42	137	179	4.6	-	5	189	194	3.7
	Non-Credit										
Total Skills Training		-	-	11	11	0.1	-	-	23	23	0.3
Total Skills Training		-	42	148	190	4.7	-	5	212	217	4.0
Adult Basic Ed Non-Credit											
Total Adult Basic Education	English Language Training	-	6	-	6	1.5	-	13	-	13	2.9
	Total Adult Basic Education	-	6	-	6	1.5	-	13	-	13	2.9
University	Total University	-	18	-	18	2.3	-	9	-	9	1.3
Total Enrolment		-	66	148	214	8.5	-	27	212	239	8.2



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## ENROLMENT & PERFORMANCE



Estevan Campus Graduation

**GRADUATION  
RATES IN  
INSTITUTE CREDIT  
INCREASED BY  
16% TO 75% IN  
2021-2022**

Employment rate for Institute Credit and Adult Basic Education students increased from 20-21 to 21-22 by the following:

**Institute credit:**  
increased 3% to 80% in 21-22

**ABE Credit:**  
increased 13% to 75% in 21-22

Total number of student enrolments in all program areas increased by 1.4% in 2021-2022.

Indigenous graduation rates in Institute Credit and Industry Credit increased by over 30% in each category.

Both Institute Credit and Adult Basic Education students saw increases in post program employment rates.



# ENROLMENT & PERFORMANCE

## STUDENT SUCCESS BY PROGRAM GROUP

		2020-2021												2021-2022											
		Total Students Completed			Total students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total students Graduated			Total Employed			Total Going to Further Training		
Program Groups		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training	Institute Credit																								
	Sask Polytechnic	2	81	5	69	18	-	41	6	8	2	-	-	2	81	10	60	15	-	29	8	-	4	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apprenticeship and Trade	-	3	-	-	106	-	-	-	-	-	-	-	-	2	-	-	221	-	-	-	-	-	-	-
	Total Institute Credit	2	84	5	69	124	-	41	6	8	2	-	-	2	83	10	60	236	-	29	8	-	4	-	-
	Industry Credit																								
	Total Industry Credit	-	13	12	1	198	1,997	-	-	-	-	-	-	4	5	9	11	190	2,093	-	-	-	-	-	-
	Non-Credit																								
	Total Non-Credit	-	85	589	-	-	-	-	-	-	-	-	-	-	58	528	-	-	-	-	-	-	-	-	-
Total Skills Training		2	182	606	70	322	1,997	41	6	8	2	-	-	6	146	547	71	426	2,093	29	8	-	4	-	-
Adult Basic Education	Adult Basic Education Credit																								
	Adult 12	27	12	-	49	8	-	16	5	-	36	12	-	26	25	-	16	9	-	11	9	-	25	16	-
	Adult 10	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	4	-	-
	Total ABE Credit	27	12	-	49	8	-	16	5	-	36	12	-	26	29	-	16	9	-	11	9	-	25	20	-
	Adult Basic Ed Non-Credit																								
	Employability/ Life Skills Training	8	6	-	-	-	-	-	-	-	-	-	-	22	-	-	-	-	-	5	-	-	7	-	-
	English Language Training	11	109	-	-	-	-	-	-	-	-	-	-	1	96	-	-	-	-	-	-	-	-	-	-
	GED Preparation	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total ABE Non-Credit		19	128	-	-	-	-	-	-	-	-	-	-	23	96	-	-	-	-	5	-	-	7	-	-
Total Adult Basic Education		46	140	-	49	8	-	16	5	-	36	12	-	49	125	-	16	9	-	16	9	-	32	20	-
University	Total University	-	178	-	-	-	-	-	-	-	-	-	-	-	146	-	-	-	-	-	-	-	-	-	-
Total Enrolment		48	500	606	119	330	1,997	57	11	8	38	12	-	55	417	547	87	435	2,093	45	17	-	36	20	-

Note: Follow up stats are not gathered for English Language Training, GED, Industry Cr, University and Non-Credit students.

## EQUITY PARTICIPATION ENROLMENTS BY PROGRAM GROUP

		2020-2021												2021-2022											
		Indigenous			Visible Minority			Disability			Total Enrolment			Indigenous			Visible Minority			Disability			Total Enrolment		
Program Groups		FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training	Institute Credit																								
	Sask Polytechnic	33	23	2	9	3	1	2	4	1	104	120	15	17	5	1	10	10	3	3	3	-	77	104	15
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apprenticeship and Trade	-	12	-	-	1	-	-	1	-	-	107	-	-	36	-	-	2	-	-	2	-	1	222	-
	Total Institute Credit	33	35	2	9	4	1	2	5	1	104	227	15	17	41	1	10	12	3	3	5	-	78	326	15
	Industry Credit																								
	Total Industry Credit	-	18	58	-	9	39	-	6	41	2	232	2,007	7	36	74	2	17	45	1	2	27	15	213	2,117
	Non-Credit																								
	Total Non-Credit	-	1	46	-	3	23	-	1	7	-	86	590	-	11	43	-	1	18	-	-	11	-	58	546
Total Skills Training		33	54	106	9	16	63	2	12	49	106	545	2,612	24	88	118	12	30	66	4	7	38	93	597	2,678
Adult Basic Education	Adult Basic Education Credit																								
	Adult 12	53	29	-	8	6	-	5	3	-	96	53	-	27	44	-	5	8	-	2	1	-	57	69	-
	Adult 10	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	11	-
	Total ABE Credit	53	29	-	8	6	-	5	3	-	96	53	-	27	54	-	5	8	-	2	1	-	57	80	-
	Adult Basic Ed Non-Credit																								
	Employability/ Life Skills Training	2	7	-	3	1	-	1	-	-	9	12	-	15	9	-	3	-	-	2	-	-	23	11	-
	English Language Training	1	4	-	-	19	-	1	1	-	12	118	-	-	9	-	-	13	-	-	1	-	2	124	-
	GED Preparation	-	1	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total ABE Non-Credit	3	12	-	3	20	-	2	1	-	21	143	-	15	18	-	3	13	-	2	1	-	25	135	-
Total Adult Basic Education		56	41	-	11	26	-	7	4	-	117	196	-	42	72	-	8	21	-	4	2	-	82	215	-
University	Total University	-	12	-	-	20	-	-	9	-	3	177	-	-	9	-	-	16	-	-	11	-	3	143	-
Total Enrolment		89	107	106	20	62	63	9	25	49	226	918	2,612	66	169	118	20	67	66	8	20	38	178	955	2,678

# ENROLMENT & PERFORMANCE

## EQUITY PARTICIPATION COMPLETERS AND GRADUATES BY PROGRAM GROUP

		2020-2021									2021-2022								
		Indigenous			Visible Minority			Disability			Indigenous			Visible Minority			Disability		
Program Groups		E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
<b>Institute Credit</b>																			
Skills Training	Sask Polytechnic	58	2	27	13	3	6	7	5	1	23	4	12	23	10	7	6	3	2
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apprenticeship and Trade	12	2	11	1		1	1		1	36	-	36	2	-	2	2	-	2
	<b>Total Institute Credit</b>	<b>70</b>	<b>4</b>	<b>38</b>	<b>14</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>5</b>	<b>2</b>	<b>59</b>	<b>4</b>	<b>48</b>	<b>25</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>3</b>	<b>4</b>
	<b>Industry Credit</b>																		
<b>Total Industry Credit</b>		<b>76</b>	<b>6</b>	<b>63</b>	<b>48</b>	<b>-</b>	<b>46</b>	<b>47</b>	<b>3</b>	<b>42</b>	<b>117</b>	<b>4</b>	<b>103</b>	<b>64</b>	<b>2</b>	<b>62</b>	<b>30</b>	<b>1</b>	<b>29</b>
<b>Non-Credit</b>																			
<b>Total Non-Credit</b>		<b>47</b>	<b>47</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>8</b>	<b>8</b>		<b>54</b>	<b>51</b>	<b>-</b>	<b>19</b>	<b>18</b>	<b>-</b>	<b>11</b>	<b>10</b>	<b>-</b>
<b>Total Skills Training</b>		<b>193</b>	<b>57</b>	<b>101</b>	<b>88</b>	<b>29</b>	<b>53</b>	<b>63</b>	<b>16</b>	<b>44</b>	<b>230</b>	<b>59</b>	<b>151</b>	<b>108</b>	<b>30</b>	<b>71</b>	<b>49</b>	<b>14</b>	<b>33</b>
<b>Adult Basic Education Credit</b>																			
Adult Basic Education	Adult 12	82	13	29	14	6	3	8	4	3	71	29	8	13	6	3	3	-	1
	Adult 10										10	3	-	-	-	-	-	-	-
	<b>Total ABE Credit</b>	<b>82</b>	<b>13</b>	<b>29</b>	<b>14</b>	<b>6</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>3</b>	<b>81</b>	<b>32</b>	<b>8</b>	<b>13</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>1</b>
	<b>Adult Basic Ed Non-Credit</b>																		
	Employability/ Life Skills Training	9	3	-	4	3	-	1	1	-	24	15	-	3	3	-	2	2	-
	English Language Training	5	5	-	19	17	-	2	2	-	9	9	-	13	10	-	1	1	-
	GED Preparation	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total ABE Non-Credit</b>		<b>15</b>	<b>9</b>	<b>-</b>	<b>23</b>	<b>20</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>33</b>	<b>24</b>	<b>-</b>	<b>16</b>	<b>13</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>Total Adult Basic Education</b>		<b>97</b>	<b>22</b>	<b>29</b>	<b>37</b>	<b>26</b>	<b>3</b>	<b>11</b>	<b>7</b>	<b>3</b>	<b>114</b>	<b>56</b>	<b>8</b>	<b>29</b>	<b>19</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>1</b>
University	<b>Total University</b>	12	12	-	20	20	-	9	9	-	9	9	-	16	16	-	11	11	-
<b>Total Enrolment</b>		<b>302</b>	<b>91</b>	<b>130</b>	<b>145</b>	<b>75</b>	<b>56</b>	<b>83</b>	<b>32</b>	<b>47</b>	<b>353</b>	<b>124</b>	<b>159</b>	<b>153</b>	<b>65</b>	<b>74</b>	<b>66</b>	<b>28</b>	<b>34</b>

E - Enrolment

C - Completers

G - Graduates



2021 - 2022 Annual Report

# FINANCIAL STATEMENTS



# STATEMENT OF MANAGEMENT RESPONSIBILITY

The Consolidated financial statements of Southeast College have been prepared in accordance with Canadian public sector accounting standards and the format specified in the Regional Colleges Accounting and Reporting Manual issued by the Ministry of Advanced Education, and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

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

September 14, 2022  
Weyburn, SK

The Board of Governors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management. The Board also considers the engagement or re-appointment of the external auditors.

The consolidated financial statements have been audited by Virtus Group LLP. The external auditors 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 provides their opinion on the fairness of the presentation of the information in the financial statements.

  
Donna Nyeste, Board of Governors Chair

  
Vicky Roy, President & CEO

# INDEPENDENT AUDITOR'S REPORT



Suite 200 - 2208 Scarth Street  
Regina, SK S4P 2J6

## To the Board of Directors of Southeast College

### Opinion

We have audited the consolidated financial statements of Southeast College, which comprise the consolidated statement of financial position at June 30, 2022 and the consolidated statements of operations and accumulated surplus from operations, changes in financial net assets and cash flows for the year ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2022, and its financial performance and 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 College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, 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.

### Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report

thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

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

# INDEPENDENT AUDITOR'S REPORT



Suite 200 - 2208 Scarth Street  
Regina, SK S4P 2J6

## **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 judgment and maintain professional skepticism throughout the audit. We also:

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

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

Regina, Saskatchewan  
September 14, 2022

VIRTUS GROUP LLP

Chartered Professional Accountants

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

Statement 1

	June 30 2022	June 30 2021
<b>Financial Assets</b>		
Cash and cash equivalents (Note 3)	\$ 3,187,989	\$ 2,809,592
Accounts receivable (Note 4)	401,050	264,233
Inventories for resale (Note 5)	25,630	26,435
Portfolio investments (Note 6)	25,106	23,106
<b>Total Financial Assets</b>	<b>3,639,755</b>	<b>3,123,366</b>
<b>Liabilities</b>		
Accrued salaries and benefits (Note 8)	301,248	312,968
Accounts payable and accrued liabilities (Note 9)	349,071	261,072
Deferred revenue (Note 10)	188,625	147,631
Liability for employee future benefits (Note 11)	212,800	192,200
<b>Total Liabilities</b>	<b>1,051,744</b>	<b>913,871</b>
<b>Net Financial Assets</b>	<b>2,588,011</b>	<b>2,209,495</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 12)	23,581,629	24,127,454
Prepaid expenses (Note 13)	141,069	180,154
<b>Total Non-Financial Assets</b>	<b>23,722,698</b>	<b>24,307,608</b>
<b>Accumulated Surplus</b>	<b>\$ 26,310,709</b>	<b>\$ 26,517,103</b>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations (Note 17)	\$ 26,310,709	\$ 26,517,103
<b>Total Accumulated Surplus</b>	<b>\$ 26,310,709</b>	<b>\$ 26,517,103</b>
Contractual Rights (Note 18)		
Contractual Obligations and Commitments (Note 19)		

See notes to consolidated financial statements

On behalf of the Board:

  
\_\_\_\_\_  
  
\_\_\_\_\_



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

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	(Note 16)		
<b>Revenues</b> (Schedule 2)			
Provincial Government			
Grants	\$ 6,435,000	\$ 6,662,000	\$ 6,619,050
Other	112,776	193,997	153,544
Federal Government			
Grants	325,224	407,301	1,023,293
Other Revenue			
Contracts	552,554	787,473	903,073
Interest	6,400	18,774	7,102
Rents	8,625	17,080	10,809
Resale items	116,620	110,253	156,479
Tuition	1,472,355	1,168,709	1,396,404
Donations	38,050	40,187	49,505
Other	62,208	46,970	112,486
Total Revenues	<u>9,129,812</u>	<u>9,452,744</u>	<u>10,431,745</u>
<b>Expenses</b> (Schedule 3)			
General (Schedule 4)	4,842,869	4,829,974	4,831,255
Skills training	3,239,761	2,894,689	3,069,544
Basic education	1,831,685	1,579,400	1,606,130
Services	209,541	160,020	188,129
University	20,214	(22)	-
Scholarships	224,412	195,077	183,729
Total Expenses	<u>10,368,482</u>	<u>9,659,138</u>	<u>9,878,787</u>
(Deficit) Surplus for the Year from Operations	<u>(1,238,670)</u>	<u>(206,394)</u>	<u>552,958</u>
Accumulated Surplus, Beginning of Year	<u>26,517,103</u>	<u>26,517,103</u>	<u>25,964,145</u>
Accumulated Surplus, End of Year	<u>\$ 25,278,433</u>	<u>\$ 26,310,709</u>	<u>\$ 26,517,103</u>

*See notes to consolidated financial statements*

# Consolidated Statement of Changes in Net Financial Assets

as at June 30, 2022

	2022 Budget	2022 Actual	2021 Actual
	(Note 16)		
<b>Net Financial Assets, Beginning of Year</b>	\$ 2,209,495	\$ 2,209,495	\$ 1,505,321
<b>(Deficit) surplus for the Year from Operations</b>	(1,238,670)	(206,394)	552,958
Acquisition of tangible capital assets	(165,000)	(369,811)	(797,192)
Amortization of tangible capital assets	899,916	915,636	1,009,206
Use of prepaid expenses	(5,000)	39,085	(60,798)
<b>Change in Net Financial Assets (Net Debt)</b>	(508,754)	378,516	704,174
<b>Net Financial Assets, End of Year</b>	<u>\$ 1,700,741</u>	<u>\$ 2,588,011</u>	<u>\$ 2,209,495</u>

See notes to consolidated financial statements

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

	<b>2022</b>	<b>2021</b>
<b>Operating Activities</b>		
(Deficit) Surplus for the year from operation	\$ (206,394)	\$ 552,958
Non-cash items included in deficit		
Amortization of tangible capital assets	915,636	1,009,206
Changes in non-cash working capital		
(Increase) in accounts receivable	(136,817)	(160,393)
Decrease in inventories for resale	805	15,873
(Decrease) increase in accrued salaries and benefits	(11,720)	51,174
Increase in accounts payable and accrued liabilities	87,999	26,994
Increase in deferred revenue	40,994	33,922
Increase in liability for employee future benefits	20,600	22,400
Decrease (increase) in prepaid expenses	39,085	(60,798)
<b>Surplus (deficit) for the year from Operations</b>	<u>750,188</u>	<u>1,491,336</u>
<b>Capital Activities</b>		
Cash used to acquire tangible capital assets	(369,811)	(797,192)
<b>Cash by Capital Activities</b>	<u>(369,811)</u>	<u>(797,192)</u>
<b>Investing Activities</b>		
Cash used to acquire portfolio investments	(2,000)	-
Proceeds from disposal of portfolio investments	-	887
<b>Cash (Used in) Provided by Investing Activities</b>	<u>(2,000)</u>	<u>887</u>
<b>Net change in cash and cash equivalents during the year</b>	378,377	695,031
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>2,809,592</u>	<u>2,114,561</u>
<b>Cash and Cash Equivalents, End of Year (Note 3)</b>	<u>\$ 3,187,969</u>	<u>\$ 2,809,592</u>

*See notes to consolidated financial statements*

**1. PURPOSE AND AUTHORITY**

Southeast College ("the College") offers educational services and programs under the authority of Section 14 of The Regional Colleges Act. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Southeast College is a registered charity and therefore exempt from the payment of income tax.

**2. SIGNIFICANT ACCOUNTING POLICIES**

As a government not-for-profit organization, the College prepared these consolidated financial statements in accordance with Canadian public sector accounting standards for government reporting entities. The accounting standards followed for government not-for-profit organizations are the Canadian Chartered Professional Accountants (CPA Canada) Public Sector Accounting (PSA) Handbook.

**(a) College Reporting Entity**

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity.

Controlled organizations that have been included using the full consolidation method include the Southeast Education Foundation. All significant intercompany transactions and balances have been eliminated upon consolidation.

**(b) Measurement Uncertainty and the Use of Estimates**

The preparation of consolidated financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated 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 consolidated financial statements exists for:

- The liability for employee future benefits of \$212,800 (June 30, 2021 - \$192,200) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.
- Provisions are made for slow moving and obsolete inventory for resale.
- Amortization is based on the estimated useful lives of tangible capital assets.

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

**(c) Financial Instruments**

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

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

**i. Fair Value**

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

**ii. Cost or Amortized Cost**

All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. All financial instruments are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

**(d) Financial Assets**

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

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

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

**Inventories for Resale** consist of textbooks and course materials 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 average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

**Portfolio Investments** consist of Weyburn Credit Union shares, Prairie Sky Co-op equity and Southern Plains Co-op equity. These investments are reported at cost or amortized cost and include associated transaction costs upon initial recognition, less any write-downs for a loss in value that is other than a temporary decline. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the consolidated 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.

**Deferred Revenue** from government transfers represents restricted grants with stipulations that give rise to a liability. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

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

**Notes to the Consolidated Financial Statements***for the year ended June 30, 2022***(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 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	20-50 years
Buildings under capital lease	50 years
Office furniture	10 years
Program equipment and office equipment	5 years
Computer hardware and systems software	3 years
Leasehold improvements	Term of lease or useful life

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

The Buildings under capital lease category was setup in 2016 to account for the new Weyburn campus building. Although the property is legally owned by the South East Cornerstone School Division, the 50 year rental agreement between the College and the School Division transfers the long term economic benefit of the property to the College. Therefore, the property will be treated as a tangible capital asset of the College.

**Prepaid Expenses** are prepaid amounts for rent, payroll remittances, marketing and promotional materials and other goods and services which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

**(g) Employee Pension Plans**

Employees of the College participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**

The College's teachers and other employees holding a teaching certificate participate in either the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

**Defined Contribution Plans**

The College's other employees participate in a defined contribution pension plan through Canada Life. The College's contributions to the plan 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, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

**ii) Fees and Services**

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

**iii) Interest Income**

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

**iv) Other (Non-Government Transfer) Contributions**

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

**(i) Expenses**

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

**(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, 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.

## Notes to the Consolidated Financial Statements

for the year ended June 30, 2022

**(k) Recently Adopted Accounting Policies**

On July 1, 2021, PS 3280, Asset Retirement Obligations as issued by the Public Sector Accounting Board (PSAB) was early adopted. This standard provides guidance on how to account for and report a liability for retirement of a tangible capital asset. The adoption of the standard did not result in the identification of material asset retirement obligations and corresponding recording of a provision under PS 3280.

**(l) New Accounting Policies**

A number of new and amended Canadian public sector accounting standards have been issued but not applied in preparing these financial statements. The College plans to adopt these new and amended standards on the effective date and is currently analyzing the impact this will have on these financial statements. The following standard will become effective as follows:

**i) PS 3400 Revenue (effective July 1, 2023)**

A new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

**3. CASH AND CASH EQUIVALENTS**

	June 30, 2022	June 30, 2021
Cash and cash equivalents - Southeast College	\$ 3,074,863	\$ 2,705,059
Cash and cash equivalents - Southeast Education Foundation	113,106	104,533
<b>Cash and cash equivalents</b>	<b>\$ 3,187,969</b>	<b>\$ 2,809,592</b>

**4. ACCOUNTS RECEIVABLE**

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

	June 30, 2022	June 30, 2021
Provincial government:		
Other	\$95,634	\$81,961
Federal government	26,999	20,451
Other receivables	286,575	164,474
	409,208	266,886
Less: Allowance for doubtful accounts	(8,158)	(2,653)
<b>Accounts receivable, net of allowances</b>	<b>\$ 401,050</b>	<b>\$ 264,233</b>

**5. INVENTORIES FOR RESALE**

	June 30, 2022	June 30, 2021
Textbooks and course materials	\$ 25,630	\$ 26,435
<b>Inventories for resale</b>	<b>\$ 25,630</b>	<b>\$ 26,435</b>

**Notes to the Consolidated Financial Statements***for the year ended June 30, 2022***6. PORTFOLIO INVESTMENTS**

All investments are reported at acquisition cost which is equivalent to fair market value at June 30.

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Weyburn Credit Union - Member Ownership Account	\$ 20,726	\$ 20,726
Southern Plains Co-operative Ltd. - Equity	2,162	1,959
Prairie Sky Co-operative Association Ltd. - Equity	1,805	403
Moosomin Conexus Credit Union - Share Account	400	8
Weyburn Credit Union - Share Account	8	5
Affinity Credit Union - Share Account	5	5
<b>Portfolio investments</b>	<b>\$ 25,106</b>	<b>\$ 23,106</b>

**7. BANK INDEBTEDNESS**

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$45,000 that bears interest at Bank prime rate. This line of credit is authorized by a borrowing resolution by the Board and is unsecured. The line of credit was approved by the Minister of Advanced Education. The balance drawn on the line of credit on June 30, 2022 was \$0 (June 30, 2021 - \$0).

**8. ACCRUED SALARIES AND BENEFITS**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Accrued salaries	\$ 29,809	\$ 13,934
Accrued employee benefits	3,278	1,644
Accrued vacation pay	268,161	297,390
<b>Accrued salaries and benefits</b>	<b>\$ 301,248</b>	<b>\$ 312,968</b>

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Trade accounts payable	\$ 349,071	\$ 261,072
<b>Accounts payable and accrued liabilities</b>	<b>\$ 349,071</b>	<b>\$ 261,072</b>



**Notes to the Consolidated Financial Statements***for the year ended June 30, 2022***10. DEFERRED REVENUE**

Deferred tuition, fees, and revenue coupons represent amounts for academic services to be provided in future periods.

	June 30, 2021	Additions during the year	Revenue recognized in the year	June 30, 2022
Deferred revenue from non-government transfer sources				
Tuition and fees	\$ 147,241	\$ 175,794	\$ 139,369	\$ 183,666
Deferred Revenue Coupons	390	4,600	31	4,959
<b>Deferred revenue</b>	<b>\$ 147,631</b>	<b>\$ 180,394</b>	<b>\$ 139,400</b>	<b>\$ 188,625</b>

Southeast College  
**Notes to the Consolidated Financial Statements**  
for the year ended June 30, 2022

**11. LIABILITY FOR EMPLOYEE FUTURE BENEFITS**

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. 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 consolidated statement of financial position.

Details of the employee future benefits are as follows:

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

<b>Liability for Employee Future Benefits</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 256,200</b>	<b>\$ 241,400</b>
Current period benefit cost	43,800	45,900
Interest cost	4,600	5,200
Benefit payments	(35,400)	(36,300)
Actuarial gains / losses	(59,500)	-
<b>Accrued Benefit Obligation - end of year</b>	<b>209,700</b>	<b>256,200</b>
<b>Unamortized Net Actuarial Gains / Losses</b>	<b>3,100</b>	<b>(64,000)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 212,800</b>	<b>\$ 192,200</b>

<b>Employee Future Benefits Expense</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Current period benefit cost	<b>\$ 43,800</b>	<b>\$ 45,900</b>
Amortization of net actuarial gain / loss	7,600	7,600
<b>Benefit cost</b>	<b>51,400</b>	<b>53,500</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>4,600</b>	<b>5,200</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 56,000</b>	<b>\$ 58,700</b>

# Notes to the Consolidated Financial Statements

for the year ended June 30, 2022

## 12. TANGIBLE CAPITAL ASSETS

	Buildings	Buildings under Capital Lease	Furniture and Equipment	Computer Hardware	Computer Software	Leasehold Improvements	Land Improvements	Work In Progress	2022	2021
<b>Tangible Capital Assets</b>										
<b>- at Cost:</b>										
Opening Balance at Start of Year	\$ 15,265,982	\$ 14,984,671	\$ 3,386,695	\$ 1,715,622	\$ 77,261	\$ 1,672,706	\$ 584,597	\$ 23,063	\$37,710,597	\$36,913,405
Additions/Purchases	128,776	-	109,124	39,687	-	92,224	-	-	369,811	797,192
Transfers to (from)	-	-	-	-	-	23,063	-	(23,063)	-	-
<b>Closing Balance at End of Year</b>	<b>15,394,758</b>	<b>14,984,671</b>	<b>3,495,819</b>	<b>1,755,309</b>	<b>77,261</b>	<b>1,787,993</b>	<b>584,597</b>	<b>23,063</b>	<b>38,080,408</b>	<b>37,710,597</b>
<b>Tangible Capital Assets</b>										
<b>- Amortization:</b>										
Opening Balance at Start of Year	5,310,268	1,798,160	2,468,537	1,672,377	77,261	1,672,706	583,834	-	13,583,143	12,573,937
Amortization of the Period	282,635	299,693	278,908	24,815	-	28,822	763	-	915,636	1,009,206
<b>Closing Balance at End of Year</b>	<b>5,592,903</b>	<b>2,097,853</b>	<b>2,747,445</b>	<b>1,697,192</b>	<b>77,261</b>	<b>1,701,528</b>	<b>584,597</b>	<b>-</b>	<b>14,498,779</b>	<b>13,583,143</b>
<b>Net Book Value:</b>										
Opening Balance at Start of Year	9,955,714	13,186,511	918,158	43,245	-	-	-	23,063	24,127,454	24,339,468
Closing Balance at End of Year	9,801,855	12,886,818	748,374	58,117	-	86,465	763	-	23,581,629	24,127,454
<b>Change in Net Book Value</b>	<b>(153,859)</b>	<b>(299,693)</b>	<b>(169,784)</b>	<b>14,872</b>	<b>-</b>	<b>86,465</b>	<b>(763)</b>	<b>(23,063)</b>	<b>(545,825)</b>	<b>(212,014)</b>

**Notes to the Consolidated Financial Statements**

*for the year ended June 30, 2022*

**13. PREPAID EXPENSES**

	June 30, 2022	June 30, 2021
Other	\$ 64,272	\$ 55,985
Rent	23,119	23,396
Payroll Remittances	19,626	18,933
Insurance	18,252	69,212
Marketing & Promo Items	12,748	10,906
Program Tuition and Books	2,549	1,667
Postage	502	55
<b>Prepaid expenses</b>	<b>\$ 141,069</b>	<b>\$ 180,154</b>

**14. EMPLOYEE PENSION PLANS****Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	<b>2022</b>			<b>2021</b>
	<b>STRP</b>	<b>STSP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active College members	11	0	11	13
Member contribution rate (percentage of salary)	10.03%	0.00%		10.16%
Member contributions for the year	\$ 70,572	\$ -	\$ 70,572	\$ 83,699

**Defined Contribution Plans**

The Canada Life Retirement Savings Plan is funded by a total combined contribution of 12.8% of the employee's annual salary (6.4% employee, 6.4% employer). Pension benefits are based on accumulated contributions and investment earnings. Under the defined contribution plan, the College's obligations are limited to its contributions.

Details of the Canada Life Retirement Savings Plan are as follows:

	<b>2022</b>		<b>2021</b>	
Number of active College members		133		131
Member contribution rate (percentage of salary)		6.40%		6.40%
College contribution rate (percentage of salary)		6.40%		6.40%
Member contributions for the year	\$	255,577	\$	262,146
College contributions for the year	\$	236,404	\$	248,675



**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).

**i. Credit Risk**

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include monitoring the aged accounts receivable report monthly. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at June 30, 2022 and June 30, 2021 was:

	June 30, 2022		June 30, 2021	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 94,539	\$ -	\$ 131,477	\$ -
30-60 days	26,241	-	11,031	-
61-90 days	6,974	-	6,404	-
Over 90 days	16,740	8,158	15,562	2,653
Government receivables	264,714	-	102,412	-
Total	\$ 409,208	\$ 8,158	\$ 266,886	\$ 2,653
Net		\$ 401,050		\$ 264,233

**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, preparing annual budgets and adjusting forecasts on a tri-annual basis. The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2022			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	\$ 167,167	\$ 134,081	\$ -	\$ -
Accounts payable and accrued liabilities	349,071	-	-	-
Total	\$ 516,238	\$ 134,081	\$ -	\$ -

## Notes to the Consolidated Financial Statements

for the year ended June 30, 2022

### 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. The College has an authorized bank line of credit of \$45,000 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, 2022 (June 30, 2021 - \$0).

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- holding cash in an account at a Canadian bank, which offers competitive interest rates
- managing cash flows to minimize utilization of its bank line of credit

### 16. BUDGET FIGURES

Budget figures included in the consolidated financial statements have been derived from the budget approved by the Board on May 5, 2021, and the Minister of Advanced Education on August 25, 2021.

### 17. 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.

The College did not have any remeasurement gains or losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the consolidated statement of financial position.

The College does not maintain separate bank accounts for the designated assets.

Southeast College  
**Notes to the Consolidated Financial Statements**  
for the year ended June 30, 2022

Details of accumulated surplus are as follows:

	June 30, 2021	Additions during the year	Reductions during the year	June 30, 2022
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 24,127,454	\$ 369,811	\$ 915,636	\$ 23,581,629
	<b>\$ 24,127,454</b>	<b>\$ 369,811</b>	<b>\$ 915,636</b>	<b>\$ 23,581,629</b>
<b>Designated Assets:</b>				
<b>Capital projects:</b>				
Indian Head Capital Fund	846	15,542	-	16,388
Preventive Maintenance and Renewal Fund	120,443	-	120,443	-
	<b>121,289</b>	<b>15,542</b>	<b>120,443</b>	<b>16,388</b>
<b>Other:</b>				
Building Code Training for Canadians Fund	34,424	-	-	34,424
Research and Development Fund	64,137	168,372	-	232,509
Programming Fund				
- Skills Training Allocation	162,617	91,465	-	254,082
- Adult Basic Education	156,928	289,897	-	446,825
- Adult English as a Second Language	61,335	-	8,002	53,333
- Essential Skills for the Workplace	396,300	-	111,526	284,774
- EAPD - WFD PD	64,063	-	-	64,063
- CanSask Assessment Project #8616	3,703	-	-	3,703
- Regional Needs Assessment	18,382	-	-	18,382
- Powerline Technician	54,080	-	54,080	-
- Water Management Capacity Building	114,292	-	114,292	-
Asset Renewal and Revitalization Fund	727,763	112,499	-	840,262
	-	60,000	-	60,000
Scholarship Fund	104,871	10,538	-	115,409
	<b>1,962,895</b>	<b>732,771</b>	<b>287,900</b>	<b>2,407,766</b>
<b>Unrestricted Operating Surplus</b>	<b>305,465</b>	<b>-</b>	<b>539</b>	<b>304,926</b>
<b>Total Accumulated Surplus</b>	<b>\$ 26,517,103</b>	<b>\$ 1,118,124</b>	<b>\$ 1,324,518</b>	<b>\$ 26,310,709</b>

## Notes to the Consolidated Financial Statements

for the year ended June 30, 2022

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

- a) Indian Head Capital Fund - Fund is to provide financing for Renovations to the Indian Head Facility.
- b) Building Code Training for Canadians Fund - Fund's purpose is to redevelop the BCTC Curriculum.
- c) Research and Development Fund - Fund's purpose is to finance research & development projects. Tentative R&D includes: student satisfaction survey, public awareness survey, performance analysis, curriculum and program development, regional needs assessment.
- d) Programming Fund - To provide financing for the following: skills training, adult basic education, literacy, essential skills for the workplace, CanSask project #8616, regional needs assessment, powerline technician and water management capacity building.
- e) Asset Renewal and Revitalization Fund - This fund is designed around the stewardship and coordination of three components of any capital assets of the College including but not limited to facilities, vehicles, information technology, and equipment/furniture.
- f) Strategic Enrolment Management Fund - Fund is to provide financing for developing and implementing a Strategic Enrolment Management plan.
- g) Scholarship Fund - This fund is to provide scholarships to students.

### 18. 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 when the terms of those contracts or agreements are met. Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

		<b>Program Delivery</b>
2023	\$	1,133,120
2024		322,633
2025		324,195
2026		-
2027		-
<b>Total</b>	<b>\$</b>	<b>1,779,948</b>

**Notes to the Consolidated Financial Statements**

for the year ended June 30, 2022

**19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

	Operating Leases			
	Office Rental	Copier Leases	Other	Total Operating
2023	\$ 277,676	\$ 123	\$ 97,199	\$ 374,998
2024	254,694	-	36,183	290,877
2025	252,968	-	5,506	258,474
2026	103,057	-	5,506	108,563
2027	103,057	-	5,506	108,563
Thereafter	103,057	-	5,506	108,563
<b>Total Lease Obligations</b>	<b>\$ 1,094,509</b>	<b>\$ 123</b>	<b>\$ 155,406</b>	<b>\$ 1,250,038</b>



**Consolidated Schedule of Revenues and Expenses by Function**

for the year ended June 30, 2022

	2022 Actual						
	General	Skills Training		Basic Education		Services	
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel
<b>Revenues (Schedule 2)</b>							
Provincial government	\$ 3,824,100	\$ 1,345,000	\$ -	\$ 1,332,197	\$ 305,000	\$ 1,800	\$ -
Federal government	102,001	-	-	-	305,300	-	-
Other	109,839	1,844,643	150,625	-	210	-	-
<b>Total Revenues</b>	<u>4,035,940</u>	<u>3,189,643</u>	<u>150,625</u>	<u>1,332,197</u>	<u>610,510</u>	<u>1,800</u>	<u>-</u>
<b>Expenses (Schedule 3)</b>							
Agency contracts	(125,494)	428,701	71,630	9,065	67,299	1,800	-
Amortization	915,636	-	-	-	-	-	-
Equipment	(10,193)	324,909	1,891	470	569	-	-
Facilities	360,553	174,975	2,597	25,580	23,782	-	-
Information technology	147,612	992	-	1,178	10,249	-	-
Operating	793,288	248,408	22,141	77,089	56,967	-	7,589
Personal services	2,748,572	1,618,445	-	736,720	570,432	-	150,631
<b>Total Expenses</b>	<u>4,829,974</u>	<u>2,796,430</u>	<u>98,259</u>	<u>850,102</u>	<u>729,298</u>	<u>1,800</u>	<u>158,220</u>
<b>Surplus (Deficit) for the year</b>	<u>\$ (794,034)</u>	<u>\$ 393,213</u>	<u>\$ 52,366</u>	<u>\$ 482,095</u>	<u>\$ (118,788)</u>	<u>\$ -</u>	<u>\$ (158,220)</u>

Southeast College  
**Consolidated Schedule of Revenues and Expenses by Function**  
*for the year ended June 30, 2022*

Schedule 1

		2022	2022	2021
University	Scholarships			
Credit		Actual	Budget	Actual
\$ -	\$ 47,900	\$ 6,855,997	\$ 6,547,776	\$ 6,772,594
-	-	407,301	325,224	1,023,293
8,497	75,632	2,189,446	2,256,812	2,635,858
8,497	123,532	9,452,744	9,129,812	10,431,745
-	-	453,001	385,678	441,031
-	-	915,636	899,916	1,009,206
-	-	317,646	338,569	47,098
-	-	587,487	625,873	677,095
-	-	160,031	150,001	158,628
(22)	118,953	1,324,413	1,338,795	1,226,403
-	76,124	5,900,924	6,629,651	6,319,326
(22)	195,077	9,659,138	10,368,482	9,878,787
\$ 8,519	\$ (71,545)	\$ (206,394)	\$ (1,238,670)	\$ 552,958

**Consolidated Schedule of Revenues by Function**

for the year ended June 30, 2022

	General	2022 Revenues Actual					
		Skills Training		Basic Education		Services	
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel
<b>Provincial Government</b>							
Advanced Education/ Immigration & Career Training							
Operating grants	\$ 3,665,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program grants	-	1,345,000	-	1,140,000	305,000	-	-
Capital grants	158,500	-	-	-	-	-	-
	3,824,100	1,345,000	-	1,140,000	305,000	-	-
Contracts	-	-	-	-	-	1,800	-
	3,824,100	1,345,000	-	1,140,000	305,000	1,800	-
Other provincial	-	-	-	192,197	-	-	-
<b>Total Provincial</b>	<b>3,824,100</b>	<b>1,345,000</b>	<b>-</b>	<b>1,332,197</b>	<b>305,000</b>	<b>1,800</b>	<b>-</b>
<b>Federal Government</b>							
Program grants	102,001	-	-	-	305,300	-	-
<b>Total Federal</b>	<b>102,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305,300</b>	<b>-</b>	<b>-</b>
<b>Other Revenue</b>							
Contracts	62,336	655,031	61,609	-	-	-	-
Interest	18,745	-	-	-	-	-	-
Rents	17,080	-	-	-	-	-	-
Resale items	124	103,605	6,314	-	210	-	-
Tuitions	-	1,086,007	82,702	-	-	-	-
Donations	-	-	-	-	-	-	-
Other	11,554	-	-	-	-	-	-
<b>Total Other</b>	<b>109,839</b>	<b>1,844,643</b>	<b>150,625</b>	<b>-</b>	<b>210</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 4,035,940</b>	<b>\$ 3,189,643</b>	<b>\$ 150,625</b>	<b>\$ 1,332,197</b>	<b>\$ 610,510</b>	<b>\$ 1,800</b>	<b>\$ -</b>

Southeast College  
**Consolidated Schedule of Revenues by Function**  
*for the year ended June 30, 2022*

**Schedule 2**

University	Scholarships	2022	2022	2021
		Total Revenues	Total Revenues	Total Revenues
Credit		Actual	Budget	Actual
\$ -	\$ -	\$ 3,665,600	\$ 3,613,600	\$ 3,496,600
-	47,900	2,837,900	2,737,900	2,939,950
-	-	158,500	83,500	182,500
-	47,900	6,662,000	6,435,000	6,619,050
-	-	1,800	6,000	3,000
-	47,900	6,663,800	6,441,000	6,622,050
-	-	192,197	106,776	150,544
-	47,900	6,855,997	6,547,776	6,772,594
-	-	407,301	325,224	1,023,293
-	-	407,301	325,224	1,023,293
8,497	-	787,473	552,554	903,073
-	29	18,774	6,400	7,102
-	-	17,080	8,625	10,809
-	-	110,253	116,620	156,479
-	-	1,168,709	1,472,355	1,396,404
-	40,187	40,187	38,050	49,505
-	35,416	46,970	62,208	112,486
8,497	75,632	2,189,446	2,256,812	2,635,858
\$ 8,497	\$ 123,532	\$ 9,452,744	\$ 9,129,812	\$ 10,431,745

Southeast College  
**Consolidated Schedule of Expenses by Function**  
for the year ended June 30, 2022

Schedule 3

	2022 Expenses Actual							
	General (Schedule 4)	Skills Training		Basic Education		Services		
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	
Agency Contracts								
Contracts	\$ (125,494)	\$ 199,307	\$ 17,736	\$ 9,065	\$ 66,899	\$ 1,800	\$ -	
Instructors	-	229,394	53,894	-	400	-	-	
	(125,494)	428,701	71,630	9,065	67,299	1,800	-	
Amortization	915,636	-	-	-	-	-	-	
Equipment								
Equipment (non-capital)	-	-	-	-	-	-	-	
Rental	(219)	324,909	1,891	470	569	-	-	
Repairs and maintenance	(9,974)	-	-	-	-	-	-	
	(10,193)	324,909	1,891	470	569	-	-	
Facilities								
Janitorial	15,445	-	-	-	-	-	-	
Rental	74,320	174,975	2,597	25,580	23,782	-	-	
Repairs & maintenance buildings	165,753	-	-	-	-	-	-	
Utilities	105,035	-	-	-	-	-	-	
	360,553	174,975	2,597	25,580	23,782	-	-	
Information Technology								
Computer services	80,290	-	-	-	10,249	-	-	
Data Communications	-	992	-	1,144	-	-	-	
Equipment (non-capital)	12,851	-	-	-	-	-	-	
Repairs & maintenance buildings	1,100	-	-	-	-	-	-	
Software (non-capital)	53,371	-	-	34	-	-	-	
	147,612	992	-	1,178	10,249	-	-	
Operating								
Advertising	189,297	28,130	-	16,902	8,667	-	-	
Association fees & dues	28,161	-	-	-	25	-	-	
Bad debts	-	(1,618)	7,010	-	-	-	-	
Financial services	19,032	-	-	30	-	-	-	
In-service (includes PD)	36,387	-	-	1,821	4,096	-	-	
Insurance	101,827	-	-	-	-	-	-	
Materials & supplies	6,535	90,530	6,836	37,700	27,976	-	-	
Postage, freight & courier	11,611	2,645	632	427	151	-	30	
Printing & copying	15,864	4,417	-	2,128	230	-	-	
Professional services	271,035	-	-	-	-	-	-	
Resale items	-	87,285	7,182	-	194	-	-	
Subscriptions	12,457	-	-	-	-	-	-	
Telephone & fax	41,969	12,472	-	6,084	2,228	-	3,680	
Travel	41,151	24,554	481	11,997	13,200	-	3,879	
Other	17,962	(7)	-	-	200	-	-	
	793,288	248,408	22,141	77,089	56,967	-	7,589	
Personal Services								
Employee benefits	373,093	186,000	-	73,437	47,642	-	30,937	
Honoraria	29,085	-	-	-	-	-	-	
Salaries	2,251,306	1,346,972	-	650,318	432,805	-	183,891	
Other	95,088	85,473	-	12,965	89,985	-	(64,197)	
	2,748,572	1,618,445	-	736,720	570,432	-	150,631	
Total Expenses	\$4,829,974	\$ 2,796,430	\$ 98,259	\$ 850,102	\$ 729,298	\$ 1,800	\$ 158,220	

Southeast College  
**Consolidated Schedule of Expenses by Function**  
for the year ended June 30, 2022

**Schedule 3**

University Credit	Scholarships	2022	2022	2021
		Total Expenses Actual	Total Expenses Budget	Total Expenses Actual
\$ -	\$ -	\$ 169,313	\$ 206,352	\$ 207,320
-	-	283,688	179,326	233,711
-	-	453,001	385,678	441,031
-	-	915,636	899,916	1,009,206
-	-	-	-	2,900
-	-	327,620	310,544	41,969
-	-	(9,974)	28,025	2,229
-	-	317,646	338,569	47,098
-	-	15,445	10,990	11,595
-	-	301,254	353,348	304,857
-	-	165,753	168,507	258,763
-	-	105,035	93,028	101,880
-	-	587,487	625,873	677,095
-	-	90,539	75,042	86,842
-	-	2,136	992	2,074
-	-	12,851	10,655	10,314
-	-	1,100	2,400	1,628
-	-	53,405	60,912	57,770
-	-	160,031	150,001	158,628
-	529	243,525	216,975	199,025
-	228	28,414	27,984	23,430
-	-	5,392	119	1,303
-	270	19,332	21,101	19,522
-	-	42,304	73,400	64,992
-	-	101,827	90,242	82,256
-	15	169,592	290,690	287,080
-	-	15,496	45,007	17,052
-	2,505	25,144	34,496	26,562
-	-	271,035	65,820	117,653
-	-	94,661	93,092	116,740
-	-	12,457	7,004	7,336
(22)	1,046	67,457	68,843	71,337
-	1,109	96,371	145,797	68,420
-	113,251	131,406	158,224	123,695
(22)	118,953	1,324,413	1,338,794	1,226,403
-	9,898	721,007	852,401	761,368
-	-	29,085	18,775	17,810
-	66,226	4,931,518	5,623,123	5,411,253
-	-	219,314	135,352	128,895
-	76,124	5,900,924	6,629,651	6,319,326
\$ (22)	\$ 195,077	\$ 9,659,138	\$ 10,368,482	\$ 9,878,787



**Consolidated Schedule of General Expenses by Functional Area**

for the year ended June 30, 2022

	2022 General Actual				<b>2022 Total General Actual</b>	2022 Total General Budget	2021 Total General Actual
	Governance	Operating and Administration	Facilities and Equipment	Information Technology			
<b>Agency Contracts</b>							
Contracts	\$ -	\$ (125,494)	\$ -	\$ -	(125,494)	\$ (132,455)	\$ (125,933)
<b>Amortization</b>	-	915,636	-	-	915,636	899,916	1,009,206
<b>Equipment</b>							
Rental	958	(1,198)	21	-	(219)	(749)	(230)
Repairs and maintenance	-	7,469	(17,443)	-	(9,974)	28,025	2,229
	958	6,271	(17,422)	-	(10,193)	27,276	1,999
<b>Facilities</b>							
Janitorial	-	-	15,445	-	15,445	10,990	11,595
Rental	-	500	73,820	-	74,320	76,820	56,339
Repairs & maintenance buildings	-	3	163,448	2,302	165,753	168,507	258,763
Utilities	-	-	105,035	-	105,035	93,028	101,880
	-	503	357,748	2,302	360,553	349,345	428,577
<b>Information Technology</b>							
Computer services	-	-	-	80,290	80,290	67,462	75,243
Equipment (non-capital)	-	-	-	12,851	12,851	10,655	10,314
Repairs & maintenance buildings	-	-	-	1,100	1,100	2,400	1,628
Software (non-capital)	-	-	-	53,371	53,371	60,912	57,770
	-	-	-	147,612	147,612	141,429	144,955
<b>Operating</b>							
Advertising	-	189,297	-	-	189,297	175,275	160,068
Association fees & dues	395	27,766	-	-	28,161	27,499	22,695
Financial services	-	18,941	61	30	19,032	20,746	18,896
In-service (includes PD)	4,525	31,862	-	-	36,387	53,900	58,549
Insurance	-	87,676	14,151	-	101,827	90,242	82,256
Materials & supplies	-	6,535	-	-	6,535	12,818	4,982
Postage, freight & courier	-	11,292	168	151	11,611	13,150	11,428
Printing & copying	-	15,804	60	-	15,864	22,922	16,717
Professional services	29,504	241,531	-	-	271,035	65,820	117,653
Subscriptions	-	10,842	1,615	-	12,457	7,004	7,336
Telephone & fax	500	35,435	2,200	3,834	41,969	40,863	40,319
Travel	6,866	25,970	3,502	4,813	41,151	58,368	12,769
Other	7,505	10,457	-	-	17,962	17,765	15,470
	49,295	713,408	21,757	8,828	793,288	606,372	569,138
<b>Personal Services</b>							
Employee benefits	1,002	302,589	44,768	24,734	373,093	422,763	380,466
Honoraria	28,865	220	-	-	29,085	18,775	17,810
Salaries	-	1,866,142	244,383	140,781	2,251,306	2,506,550	2,401,502
Other	-	95,754	(666)	-	95,088	2,898	3,535
	29,867	2,264,705	288,485	165,515	2,748,572	2,950,986	2,803,313
<b>Total General Expenses</b>	\$ 80,120	\$ 3,775,029	\$ 650,568	\$ 324,257	4,829,974	\$ 4,842,869	\$ 4,831,255

# GLOSSARY OF TERMS

**Casual Student:** one who is taking courses within a program group that collectively total less than 30 hours of scheduled class time.

**Completers:** students who remained to the end of the program.

**Full Load Equivalent (FLE):** defined as the total participant hours divided by the accepted full-load equivalent factor for a program group. Full Load Equivalent are calculated as follows:

- **BE Credit:** 1 FLE = 700 participant hours
- **BE Non-Credit:** 1 FLE = 700 participant hours
- **Institute Credit:** 1 FLE = 675 participant hours
- **Industry Credit:** 1 FLE = 675 participant hours
- **Non-Credit:** 1 FLE = 675 participant hours
- **University:** 1 FLE = 390 participant hours

**Graduates:** students who completed all course requirements resulting in certification of training by a recognized body.

**Full-time student:** 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 (depending on the trade) is required; and
- (b) for university courses: a minimum of 216 hours of scheduled class time for the academic year.

**Participant Hours:** the total time (in hours) all students are actively involved in a program (courses) of study.

**Part-time Students:** 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.

**Program Delivery Centre:** an established entity (campus, learning centre, office) that coordinates the delivery of programs and courses of a defined geographic area within the College region.

## PROGRAM GROUPS:

**Institute Credit** – education and training which leads to a credential, i.e. certificate, diploma, degree; from a recognized credit-granting institution.

**Industry Credit** – education and training which leads to a credential that is recognized by an industry association or sector, regulatory body or licensing agency.

**Non-Credit** – education and training that does not result in credentials or certification but meets the specific needs identified for an industry(s), group(s), firms(s) or sector(s) or leads to or enhances a person(s)/group(s) employability or enhances community and/or social development or develops hobby, leisure and recreation skills.

**Basic Education Credit** – academic skills development that leads to certification at a grade 10 or 12 level or prepares individuals to write the GED exams.

**Basic Education Non-credit** – enhances an individual's reading, writing, and numeracy skills or develops personal and life skills necessary for employment activities or teaches English as an Additional Language.

**Student Enrolments:** total number of unique students enrolled in program session(s) or course(s) within a program group.

# CAMPUS LOCATIONS

## **Assiniboia Campus**

Prince of Wales Building  
201 Third Avenue West  
Box 1059, Assiniboia, SK  
S0H 0B0  
Tel: 306-642-4287  
Fax: 306-642-3397

## **Estevan Campus**

532 Bourquin Road  
Box 1750, Estevan, SK  
S4A 1C8  
Tel: 306-634-4795  
Fax: 306-637-5225

## **Indian Head Learning Centre**

708 Otterloo Street  
Box 248, Indian Head, SK  
S0G 2K0  
Tel: 1-866-999-7372  
Fax: 306-695-2226

## **Moosomin Campus**

610 Park Avenue  
Box 1457, Moosomin, SK  
S0G 3N0  
Tel: 306- 435-4631  
Fax: 306-435-4639

## **Weyburn Campus and Administration Office**

633 King Street  
Box 1565, Weyburn, SK  
S4H 2S5  
Tel: 306-848-2500  
Fax: 306-848-2517

## **Whitewood Learning Centre**

708 5th Avenue  
Box 250, Whitewood, SK  
S0G 5C0  
Tel: 306-435-4631  
Fax: 306-735-2999



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