



NORTHERN LAKES  
COLLEGE

# ANNUAL REPORT 2022-2023



NEW BEGINNINGS. ENDLESS POSSIBILITIES.



Northern Lakes College  
has the singular ***vision***  
to provide the most ***accessible***  
educational ***opportunities.***

No matter where you are,  
you can ***start here*** and  
***go anywhere.***

Let us inspire your ***new***  
***beginnings*** and help create  
your ***endless possibilities.***



**NORTHERN LAKES**  
**COLLEGE**

Northern Lakes College respectfully acknowledges that we are located on Treaty 8 territory and Métis Nation of Alberta Districts 13 - 15 and 20 - 22, traditional lands of First Nations and Métis Peoples. We recognize the 15 First Nations and four Métis Settlements located throughout our service region.



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## Accountability Statement

The Northern Lakes College Annual Report for the year ended June 30, 2023 was prepared under the Board's direction in accordance with the *Fiscal Planning and Transparency Act* and ministerial guidelines established pursuant to the *Post-Secondary Learning Act*. All material economic, environmental or fiscal implications of which we are aware have been considered in the preparation of this report.



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Mr. Barry Sharkawi, Chair, Board of Governors

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## Management's Responsibility for Reporting

Northern Lakes College management is responsible for the preparation, accuracy, objectivity and integrity of the information contained in the Annual Report including the financial statements, performance results and supporting management information. Systems of internal control are designed and maintained by management to produce reliable information to meet reporting requirements. The system is designed to provide management with reasonable assurance that transactions are properly authorized, are executed in accordance with all relevant legislation, regulations and policies, reliable financial records are maintained and assets are properly accounted for and safeguarded.

The Annual Report has been developed under the oversight of the institution audit committee, as well as approved by the Board of Governors and is prepared in accordance with the *Fiscal Planning and Transparency Act* and the *Post-Secondary Learning Act*.

The Auditor General of the Province of Alberta, the institution's external auditor appointed under the *Post-Secondary Learning Act*, performs an annual independent audit of the consolidated financial statements which are prepared in accordance with Canadian public sector accounting standards.



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Dr. Glenn Mitchell, President & CEO





Back L-R: Kyle Paulson, Travis Sharron, Barb Hatch, Lucille Labrecque, Darrell Ghostkeeper, Dr. Glenn Mitchell  
Front L-R: Treena Ward, Barry Sharkawi, Lana Daniels

## Board of Governors

**Barry Sharkawi**, Public Member (Chair)

**Lana Daniels**, Public Member (Vice-Chair)

**Dr. Glenn Mitchell**, President & CEO

**Barb Hatch**, Public Member

**Darrell Ghostkeeper**, Public Member

**Ivan Sawan**, Public Member

**Lucille Labrecque**, Public Member

**Treena Ward**, Public Member

**Nancy Giese**, Faculty Member

**Kyle Paulson**, Staff Member

**Travis Sharron**, Student Member

**Adele Suderman**, Student Member



L-R: Brad Onofrychuk, Dana Hynes, Dr. Glenn Mitchell, Sergey Semagin

## Senior Leadership Team

**Dr. Glenn Mitchell**, President & CEO

**Brad Onofrychuk**,  
Vice-President, Academic

**Dana Hynes**, Executive Director,  
Human Resources and Health & Safety

**Sergey Semagin**, Executive Director,  
Finance Services

# MESSAGE from the BOARD CHAIR and PRESIDENT & CEO

The availability of educational opportunities and services is only part of the solution to meet the needs of learners and the evolving economy. For many students, accessibility is the difference between participating in post-secondary education or not. That is why accessibility is a priority at Northern Lakes College. As a provider of community-based education, Northern Lakes College understands the importance of reaching each and every individual, regardless of how remote or rural their location. That is why we count our success one student at a time.

The College's Supported Distance Learning (SDL) model ensures access for those who are upskilling or reskilling and allows students to pursue their post-secondary goals while remaining in the community. SDL at NLC supports the goals of *Alberta 2030: Building Skills for Jobs*, saves students and families the cost of relocation, and makes education more accessible.

Our vision is to be recognized as the first-choice, community-based college with the most accessible programs and services in Alberta. Our values of accessibility, collaboration, community, excellence, lifelong learning, and respect, support our mission and vision. The Northern Lakes College Strategic Plan, *One Student at a Time*, is based on these institutional values and provides the roadmap to ensure we can reach each and every learner.

Coupled with accessibility, our collaboration with CampusAlberta partners allows us to increase opportunities for our communities and learners. A partnership with the University of Calgary to offer a Bachelor of Education

means there are more 'homegrown' teachers in the north. Our operation of eight Community Adult Learning Programs (CALPs) means increased access to Foundational Learning opportunities. Our partnership with Athabasca University increases access to the Post-Licensed Practical Nurse Bachelor of Nursing program for our Practical Nurse graduates, responding to the critical shortage of nurses in rural Alberta.

SDL is incredibly successful in reaching learners and providing opportunity. In the last year, Northern Lakes College experienced Full Load Equivalent (FLE) growth of 15.4% and headcount growth of 14.8%. In the last four academic years, NLC has grown 29.1% in FLEs and 23.2% in headcount. We are excited that more students are choosing NLC as their educational partner.

Our stewardship region includes four Métis Settlements and 15 First Nations, and the College is committed to operations and programming that respect our Indigenous learners and communities. Northern Lakes College promotes equity, diversity, and inclusion through educational opportunities to engage in learning and understanding. We contribute to community growth through our partnership with the Community Education Committees (CECs) and their Council.

With accessibility as a key objective, Northern Lakes College provides the training and educational opportunities Albertans need to succeed and thrive in our vibrant province. At Northern Lakes College, we count our success one student at a time.



**Barry Sharkawi**  
Board Chair



**Dr. Glenn Mitchell**  
President & CEO





NORTHERN LAKES  
COLLEGE



NORTHERN LAKES  
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# Mandate

## Type of Institution, Sector, and Governance

Northern Lakes College is a board-governed public post-secondary institution operating in Alberta as a comprehensive community college under the authority of the PSLA.

## Outcomes

Northern Lakes College provides access to students in rural and remote regions of Alberta through our Supported Distance Learning model that enables students to participate in post-secondary education regardless of their location. Northern Lakes College places a high value on collaboration with our Campus Alberta partners to ensure we are providing accessible programs and services to students. Northern Lakes College embraces dual credit programming and has numerous partnerships with School Boards throughout the province. The College also values our working relationship with Community Adult Learning Programs (CALP) to ensure we are working together to provide pathways for students into post-secondary programs.

## Clients/Students

Northern Lakes College students are adult learners, lifelong learners, and dual credit students. The College has a mandate region that encompasses four Metis Settlements and 15 First Nations and the majority of our students are of Indigenous heritage. Northern Lakes College is committed to providing incremental educational opportunities enabling students to progress through all levels of the learning continuum.

Many students are not able to relocate to pursue their post-secondary goals. The ability to pursue learning in their home communities is key to being able to serve such a broad geographic region of the province. Northern Lakes College accepts students from across Alberta.

## Geographic Service Area and Type of Delivery

Northern Lakes College serves a vast region of Northwestern Alberta and in 2019-2020 approximately 30% of our students originated external to our geographic stakeholder region. Currently, we have 25 campuses and Community Access Point (CAP) sites, and two additional sites where the College delivers programs at other institutions (Lakeland College and Medicine Hat College). Agreements are in place with Norquest College to offer programming in Drayton Valley and Whitecourt.

To ensure our students have access to a wide variety of programs, and understanding the difficulty of adult learners to relocate to pursue educational goals, Northern Lakes College has developed Supported Distance Learning and Supported Distance Teaching models that ensure our students have access to all programs offered regardless of their location. Our Supported Distance Learning model accompanied by local supports for students has proven to be effective and efficient in providing access to programs and services for the purpose of upskilling, re-skilling or pursuing further education without compromising on quality.

## Program Mandates and Credentials Offering

Northern Lakes College offers Foundational programming including literacy and numeracy, Career Preparation programs, post-secondary certificates and diplomas in a range of Health Science programs, Human Service programs, Business, Administrative, and Technology programs, Resource Technology Programs, and Journeyman certificates in a number of trades, and various upskilling and reskilling opportunities. Northern Lakes College also provides access to two collaborative degree opportunities within our University Studies department, Bachelor of Education and the Bachelor of Social Work.

Northern Lakes College enjoys a proud history of collaboration and currently has numerous collaborative agreements with other Campus Alberta institutions, an active collaboration with the Woodland Operations Learning Foundation, 16 transfer agreements for degree or diploma completion with Campus Alberta institutions, active dual credit agreements with 24 School Boards throughout the province, and numerous collaborations with business, industry, and other entities.

Northern Lakes College actively collaborates with CALPs in our region, operating eight CALPs and hosting five CALPs on our campuses.

Northern Lakes College also offers programs at the Peace River Correctional Centre and partners with the Rupertsland Institute, the Alberta Rural Development Network, the Northern Alberta Development Council and our regional Economic Development Committees.

Northern Lakes College also provides access to non-credit programming through our Continuing Education and Corporate Training Department.



## **Special Program Areas/Areas of Specialization**

Northern Lakes College offers a broad range of programming that is reflective of the employment opportunities and needs of our communities. Adult Basic Education, including literacy and numeracy, and High School (Academic Upgrading) are key program areas for our service region as they provide accessible pathways. We are seeing strong growth in our University Studies program and there is continued demand for health programming in the region, including the development of a Registered Nurse program. In addition, our Trades and Resource Technology programs are of key importance to our region. All of our programs are accessible throughout Alberta via our Supported Distance Learning model.

## **System Collaboration and Partnerships**

Northern Lakes College has a long history of collaboration that is encouraged by our Board of Governors. Existing agreements enable the College to deliver programs in other regions and other institutions to deliver programming in our region. Many of these collaborative agreements have been long standing, some are new, while others are in development. The College continues to provide and enhance student accessibility to programs and services through collaborative partnerships.

Northern Lakes College has numerous partnerships with School Boards to offer a broad range of access to high school students to obtain dual credits. We partner with CAREERS: The Next Generation, the Rupertsland Institute, economic development groups, First Nations and Metis Settlements and our Community Education Committees to support the educational needs of their communities.

We have co-located one of our campuses with Athabasca University and we offer the Practical Nurse and Academic Upgrading programs at the Vermilion campus of Lakeland College. We partner with the Woodland Operations Learning Foundation to provide forestry related programming throughout the province. We share three of our facilities with Northlands School Division, Kee Tas Kee Now Tribal Council Education Authority, and Kapawe'no First Nation. We are collaborating with Norquest College to offer our programming in the Town of Drayton Valley and the Town of Whitecourt and also Grande Prairie Regional College to offer programming in the Town of Hinton.

Northern Lakes College is actively engaged in regional stewardship through a number of initiatives and innovations. We have an active Community Education Committee in every campus community. The Chairs of each of those Committees comprise the Council of Community Education Committees that meets regularly with our Board of Governors. We have

active and engaged partnerships with our CALPs and have initiatives intended to assist learners to achieve their goals.

The College meets with municipal councils, Chiefs and Chairpersons and their respective councils, and other key stakeholders in our service region providing information on the College and encouraging feedback related to community needs.

## **Research and Scholarly Activities**

Northern Lakes College is not actively engaged in discovery research however, a number of our faculty and staff have undertaken research initiatives that focus on our model of teaching and learning specifically to provide insight into how we can better serve our students through active engagement in a distance-learning environment.

We have assisted a number of other institutions in their research endeavours.

## **System Mandate**

Northern Lakes College region is geographically large and comprised of mostly small rural and remote communities. The College also provides access to programs and service to many students across Alberta. The impact that Northern Lakes College has on a community, and on students, can be profound. The social impact is significant, as many of our students would not have the opportunity to pursue an education if we did not make our programs accessible. The enrolment growth over the past several years is testament to the demand for accessible programs. Our Community Education Committees and our Municipal governments are continually requesting that new programs be added to meet employment demands in their region. In collaboration with CampusAlberta partners, Northern Lakes College is also servicing towns and communities outside of our service region at their request.

Our economic impact is also significant as our graduates have the opportunity to find employment in their communities without having to leave. This is particularly significant in that our University of Alberta Bachelor of Education graduates are employed in School Boards throughout our region, which are constantly challenged to find qualified teachers. The same is true for many of our graduates from other programs. We have recently expanded access to Bachelor of Education through a collaborative agreement with the University of Calgary. In one year, we have increased specializations/teachable areas to include, Early Childhood Education, and Revitalization of Indigenous Languages. Mathematics and sciences will start in the 2021-2022 academic year.

# Mission, Vision, Values



## OUR MISSION

With respect for cultures and the needs of communities, Northern Lakes College provides quality educational programs and services which enable adults to continue their education, to improve their employment opportunities, and to enhance their quality of life.

## OUR VISION

Northern Lakes College will be recognized as a first-choice community-based college with the most accessible programs and services in Alberta.

## OUR VALUES

To achieve our mission and vision, we share values that guide our practices and behaviors. We value Accessibility, Collaboration, Community, Excellence, Lifelong Learning, and Respect.



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## Public Interest Disclosure (Whistleblower Protection) Act

The Board of Governors for Northern Lakes College originally approved the *Safe Disclosure Policy* in October 2014. In October 2018, a review of the *Safe Disclosure Policy* was performed and changes were made to meet recent legislative changes. The *Safe Disclosure Policy* was reviewed and reaffirmed by the Board of Governors in April 2020 and October 2022.

The goal of this policy is to make it the responsibility of all College community members to report concerns about violations of Northern Lakes College governing policies, procedures, regulations, or suspected violations of laws that govern College operations. This policy fosters an environment where all members of the College community can report wrongdoings or suspected wrongdoings without reprisal. The *Safe Disclosure Policy* has been communicated to all employees and is available on the Northern Lakes College website.

In fiscal year 2022-2023 the College received 0 (zero) safe disclosure policy complaints.

## Campus Free Speech

The Board of Governors for Northern Lakes College approved the *Free Speech Policy* in October 2019.

This policy's purpose is to support and protect freedom of expression as essential to discovery, critical assessment, effective dissemination of knowledge and ideas and social and economic advancement. This applies to the entire College community as well as guests and all others present at Northern Lakes College. The *Free Speech Policy* is available on the Northern Lakes College website.

In the reporting period April 1 to June 30, 2023, the College canceled 0 (zero) events for reasons related to free speech.

In the reporting period April 1 to June 30, 2023, the College received 0 (zero) free speech-related complaints.

# Campuses, Community Access Points, and CampusAlberta Partnerships





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## Programs Offered in 2022-2023

### ACADEMIC UPGRADING

Adult Basic Education  
Academic Upgrading  
Integrated Foundational Pathways – Stepping Forward

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### BUSINESS and ADMINISTRATIVE STUDIES

Business Administration  
Computer Network Specialist  
Human Resource Management  
Office Administration

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### HEALTH CAREERS

Advanced Care Paramedic  
Health Care Aide  
Practical Nurse  
Primary Care Paramedic

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### HUMAN SERVICE CAREERS

Addictions Counselling  
Early Learning and Child Care  
Early Learning and Child Care Diploma  
Educational Assistant  
Social Work Diploma

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### TRADES and RESOURCE TECHNOLOGY

Carpenter Apprenticeship (1st, 2nd, 3rd, and 4th periods)  
Electrician Apprenticeship (1st, 2nd, 3rd, and 4th periods)  
Introduction to Surveying  
Power Engineering 3rd Class  
Power Engineering 4th Class  
Power Engineering 4th Class Lab Certification  
Pre-employment Carpenter  
Pre-employment Electrician  
Pre-employment Heavy Equipment Technician  
Pre-employment Industrial Mechanic (Millwright)  
Pre-employment Welder  
Survey Theory and Calculations  
Welder Apprenticeship (1st, 2nd, 3rd periods)

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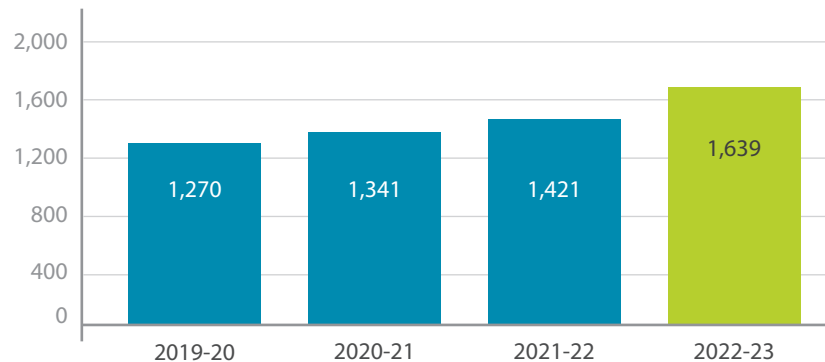
### UNIVERSITY STUDIES

College and Career Preparation  
University of Calgary Community-Based  
Bachelor of Education  
University Studies

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# Operational Overview

## Full Load Equivalent (FLE)

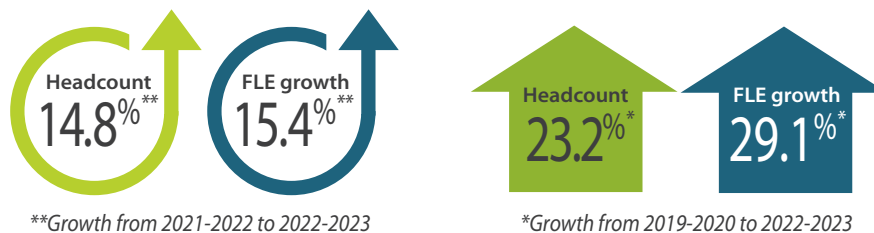


From 2019-2020 to 2022-2023, the College increased FLEs by 29.1%.

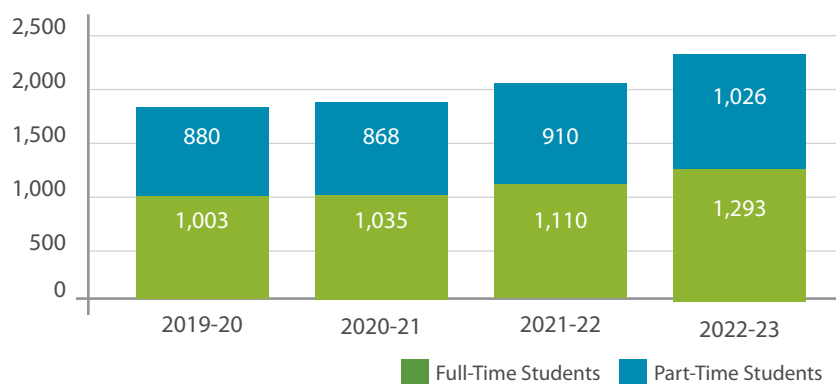
**Full Load Equivalent (FLE):** A measure of enrolment in which one FLE represents one student for a year of study taking a full course load.

Source: Advanced Education Data Collection and Reporting - LERS

	2019-20	2020-21	2021-22	2022-23
FLE	1,270	1,341	1,421	1,639
Headcount	1,883	1,903	2,020	2,319



## Number of Students in Credit Programs (Unique Headcount)



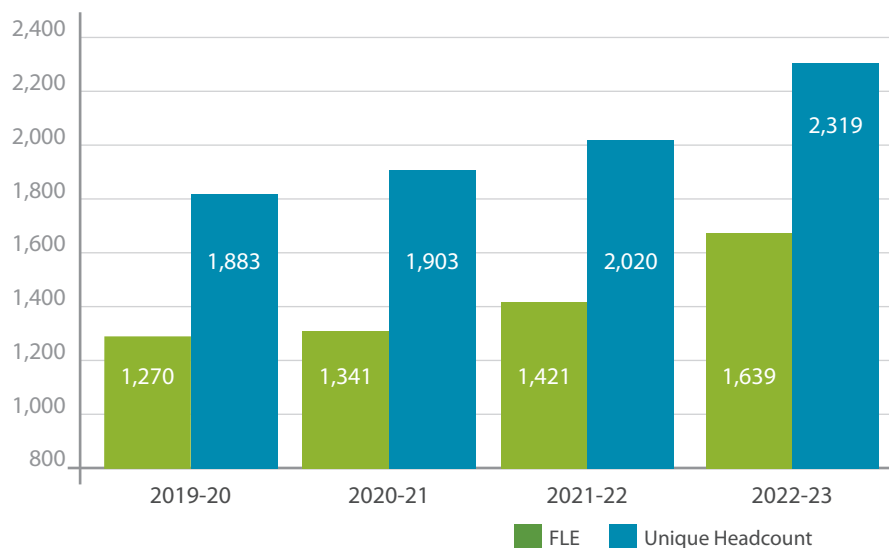
An increase in both full-time and part-time students was experienced from 2021-2022 to 2022-2023.

**Unique Headcount:** A measurement of enrolment referring to the number of unique students registered at and attending an institution.

Source: Advanced Education Data Collection and Reporting - LERS



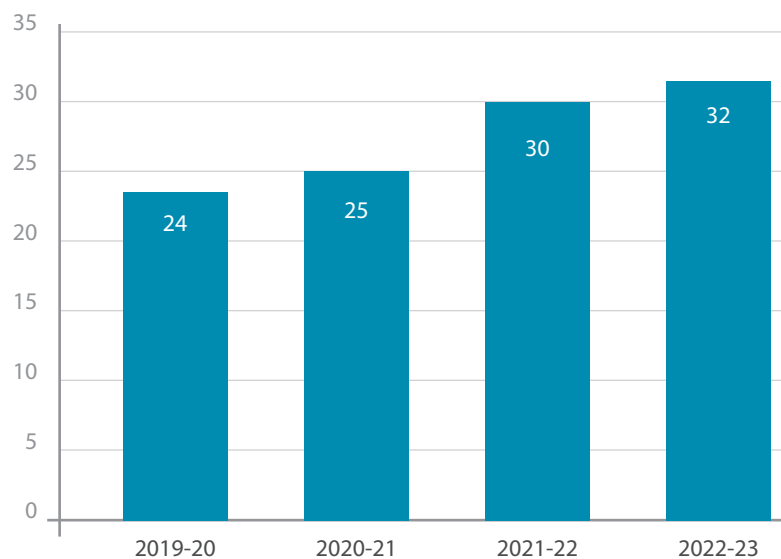
### Student Enrolments (FLE vs Unique Headcount)



From 2021-2022 to 2022-2023, the College increased FLEs by 15.4% and headcount by 14.8%. From 2019-2020 to 2022-2023, the College increased FLEs by 29.1% and headcount by 23.2%.

Source: Advanced Education Data Collection and Reporting - LERS

### Communities with Campuses, CAP Sites, and CampusAlberta Partnerships



Source: NLC Region Map (March 2023) on the internal file system

**Full Load Equivalent by Program Category and Individual Program**

2020-21	2021-22	2022-23	Change from 2021-22	% Change from 2021-22
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**Basic and Preparatory / Foundational Learning**

Academic Upgrading (Adult High School, Adult Basic Education, Integrated Foundational Pathways - Stepping Forward combined)	383.9	387.7	526.9	139.2	35.9%
Advanced Care Paramedic Upgrading	1.8	1.7	0.2	-1.5	-88.2%
Primary Care Paramedic Upgrading	1.9	0.4	N/A	N/A	N/A

<b>Basic and Preparatory / Foundational Learning Totals</b>	<b>387.6</b>	<b>389.8</b>	<b>527.1</b>	<b>137.3</b>	<b>35.2%</b>
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*Note: Advanced Care Paramedic Upgrading & Primary Care Paramedic Upgrading were suspended in 2022-2023. Any enrolment data reflects students from previous year cohorts completing program requirements.*

**Business and Administrative**

Business Administration	25.8	23.5	33.0	9.4	40.1%
Computer Network Specialist	12.7	10.1	10.2	0.0	0.3%
Human Resource Management	3.7	4.3	4.6	0.3	7.0%
Office Administration	23.6	23.0	20.0	-3.0	-13.0%
<b>Business and Administrative Totals</b>	<b>65.7</b>	<b>61.0</b>	<b>67.7</b>	<b>6.8</b>	<b>11.1%</b>

**Health**

Advanced Care Paramedic	74.4	68.1	56.1	-11.9	-17.5%
Community Health Promotion	0.2	N/A	N/A	N/A	N/A
Health Care Aide	90.5	58.7	102.4	43.7	74.4%
Practical Nurse	267.8	236.4	227.4	-9.1	-3.8%
Primary Care Paramedic	29.2	33.9	27.6	-6.3	-18.7%
<b>Health Totals</b>	<b>462.1</b>	<b>397.1</b>	<b>413.5</b>	<b>16.4</b>	<b>4.1%</b>

**Human Services**

Addictions Counselling	43.1	41.0	46.5	5.5	13.4%
Early Learning and Child Care Certificate	64.9	84.4	82.3	-2.1	-2.5%
Early Learning and Child Care Diploma	15.2	115.4	125.3	9.9	8.6%
Educational Assistant	31.2	29.5	32.4	2.8	9.6%
Social Work	105.5	132.0	142.0	10.0	7.6%
<b>Human Services Totals</b>	<b>259.8</b>	<b>402.4</b>	<b>428.5</b>	<b>26.1</b>	<b>6.5%</b>

Full Load Equivalent by Program Category and Individual Program	2020-21	2021-22	2022-23	Change from 2021-22	% Change from 2021-22
<b>Trades and Resource Technology</b>					
Carpenter 1st, 2nd, 3rd, and 4th Year	3.7	3.5	3.2	-0.3	-7.7%
Electrician 1st, 2nd, 3rd, and 4th Year	4.3	7.3	6.9	-0.4	-5.4%
Introduction to Surveying	2.6	0.3	0.8	0.4	130.3%
Oilfield Operator Training	3.8	2.2	1.3	-1.0	-43.3%
Power Engineering 3rd, 4th, and 5th Class	43.8	20.0	26.6	6.5	32.7%
Pre-Employment: Carpenter, Electrician, Industrial Mechanic (Millwright), Welder, Heavy Equipment Technician	5.3	7.7	30.2	22.5	292.0%
Survey Theory and Calculations	7.1	8.4	8.5	0.1	1.3%
Welder 1st, 2nd, and 3rd Year	3.7	2.4	3.7	1.3	55.6%
<b>Trades and Resource Technology Totals</b>	<b>74.3</b>	<b>51.9</b>	<b>81.1</b>	<b>29.3</b>	<b>56.5%</b>
<b>University Studies</b>					
College and Career Preparation	7.7	6.4	6.9	0.5	7.8%
Open Studies	0.4	0.5	2.3	1.8	360.0%
University Studies	83.4	111.9	112.1	0.2	0.2%
<b>University Studies Totals</b>	<b>91.5</b>	<b>118.8</b>	<b>121.3</b>	<b>2.5</b>	<b>2.1%</b>
<b>TOTAL OFFICIAL FULL LOAD EQUIVALENT (FLE)</b>	<b>1341.1</b>	<b>1420.9</b>	<b>1639.2</b>	<b>218.3</b>	<b>15.4%</b>
<b>International Students (Headcount)</b>	<b>14</b>	<b>13</b>	<b>12</b>	<b>-1</b>	<b>-7.69%</b>

Source: Advanced Education Data Collection and Reporting – LERS. Columns have been rounded.



## Enrolment Trends by Program Area and Key Changes to Enrolment

From 2021-2022 to 2022-2023, Northern Lakes College experienced Full Load Equivalent (FLE) growth of 15.4% and headcount growth of 14.8%. In the last four academic years, since 2019-2020, NLC has grown 29.1% in FLEs and 23.2% in headcount. This growth trend has been particularly steep in the last two academic years, which alone have experienced FLE growth of 22.2%. We are excited that more students are choosing NLC, and our accessible Supported Distance Learning model, as their educational partner.

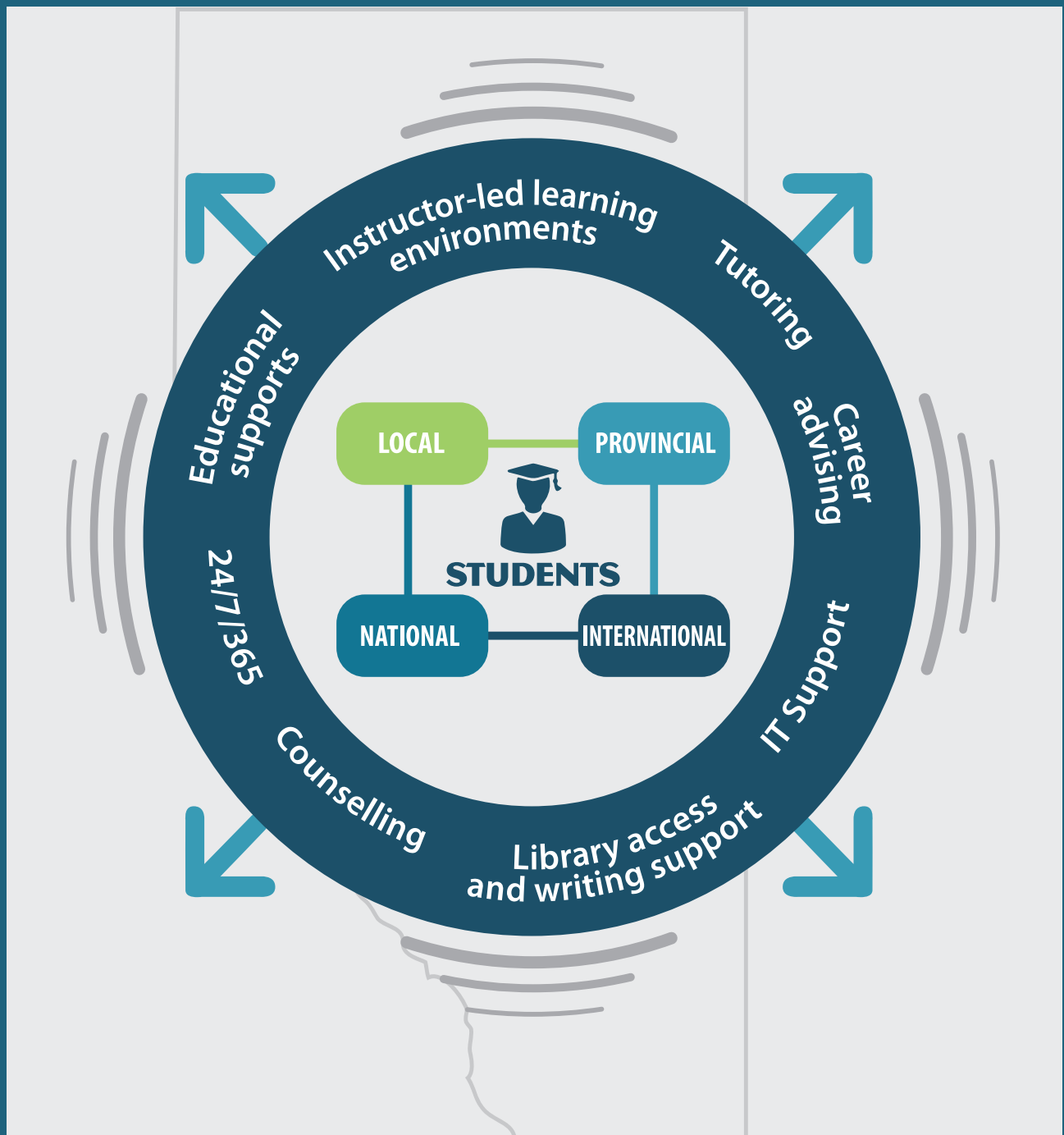
Overall, the program category growth areas for the College in 2022-2023 were Foundational Learning with FLE growth of 137.3, Human Services at 26.1, and Trades & Resource Technology at 29.3. The individual programs experiencing the highest FLE growth include Academic Upgrading (Adult High School, Adult Basic Education, and Integrated Foundational Pathways – Stepping Forward) at 139.2, Health Care Aide at 43.7, and Pre-Employment at 22.5. International student enrolment remained stable. Northern Lakes College experienced a significant increase in Dual Credit Program enrolments, driven in part by Pre-Employment offerings to school divisions and First Nations. Dual Credit Program enrolments were also high in Educational Assistant and Power Engineering.

Northern Lakes College had 1639 Full Load Equivalent students in 2022-2023, with 389 enrolled in certificate programs, 602 in diploma programs, and 648 in non-credential programs (Academic Upgrading, College and Career Preparation, Integrated Foundational Learning – Stepping Forward, Open Studies, and University Studies). From 2021-2022 to 2022-2023, full-time headcount grew by 16.5% (from 1110 to 1293), while part-time headcount grew 12.7% (910 to 1026). Though the percentage of Northern Lakes College learners self-identifying as Indigenous was down slightly in 2022-2023 to 51% from 55% in 2021-2022, the overall Indigenous student headcount grew from 1103 to 1181. In 2022-2023, 96% of NLC learners were located in Alberta. Of the learners located in Alberta, 73% would be considered rural.

*Source of data on this page: Advanced Education Data Collection and Reporting – LERS.*

# Northern Lakes College Model

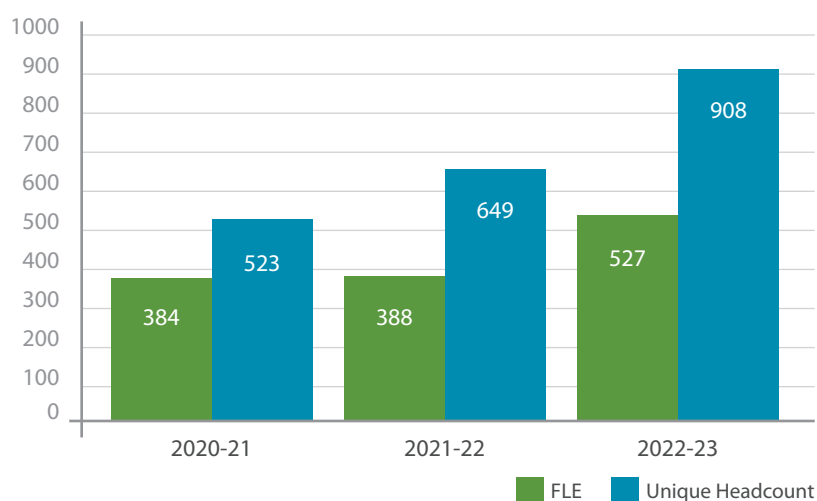
## SUPPORTED DISTANCE LEARNING



## Basic and Preparatory / Foundational Learning

Academic Upgrading enrolments, which include Adult High School, Adult Basic Education, and Integrated Foundational Pathways – Stepping Forward, saw a large spike of 35.9%, with most growth in the winter term of 2022-2023, bringing numbers back in line with pre-pandemic enrolment. Anecdotal information indicates this is a trend across the province. A significant increase in part-time learners was noted, which contributed to a drastic increase in headcount, from 649 in 2021-2022 to 908 in 2022-2023. An increase in out-of-region Academic Upgrading learners speaks to the popularity of the accessible Supported Distance Learning delivery model. Changes to the Foundational Learning Assistance Program (FLAP), which no longer requires in-person attendance, provides NLC with a much larger reach to support foundational learners both inside and outside the service region. FLAP provides eligible students with funding to help pay for education and living costs. The Northern Lakes College FLAP allocation was fully utilized for the 2022-2023 academic year. To increase departmental capacity to provide support to so many virtual students, several processes were automated, including online enrolment verification, learner progress reviews (where appropriate), and attendance tracking and reporting.

### Academic Upgrading Programs\*



\*These numbers include Academic Upgrading, Adult Basic Education, and Integrated Foundational Pathways – Stepping Forward.

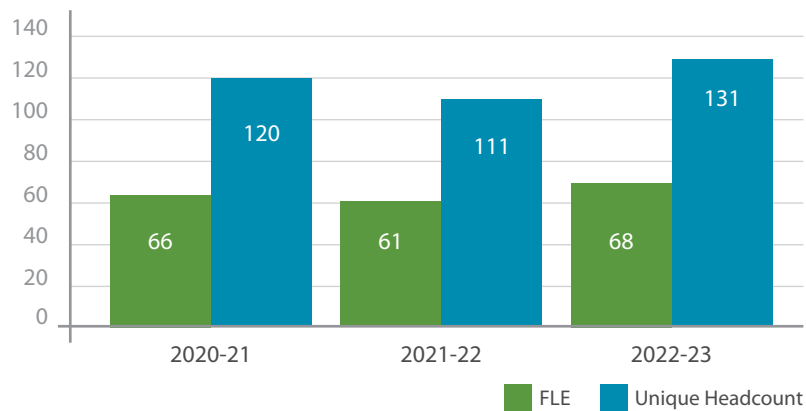
Source: Advanced Education Data Collection and Reporting - LERS



## Business and Administrative Studies

Business and Administrative Studies, which include Business Administration, Computer Network Specialist, Human Resource Management, and Office Administration, saw an overall FLE growth of 11.1%. Business Administration Certificate program enrolments grew 40.1%, primarily in part-time enrolments. The Computer Network Specialist Certificate and Human Resource Management Diploma programs maintained enrolments. The Office Administration Certificate program experienced a slight decline in enrolment, likely due to the fact that several sponsoring organizations require students to be enrolled in a diploma program, at minimum, to receive sponsorship. (The Business Administration Certificate is a prerequisite to the Human Resource Management Diploma, therefore may not be affected by this requirement.) Business Administration, Human Resource Management, and Office Administration consistently achieve enrolments for an annual cohort.

### Business and Administrative Programs

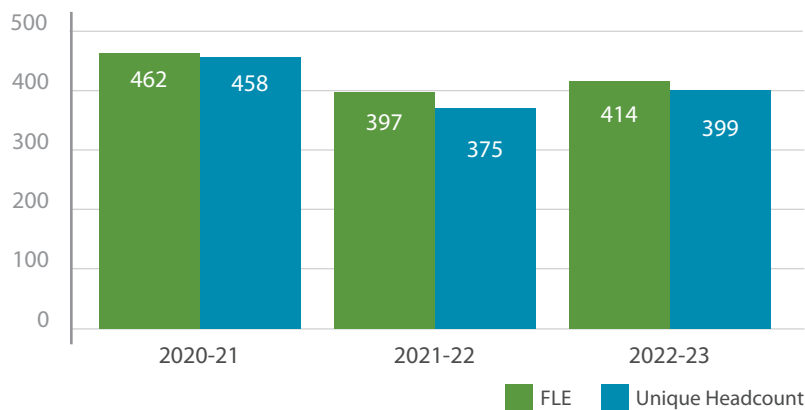


Source: Advanced Education Data Collection and Reporting - LERS

## Health Careers

Health Careers experienced FLE growth of 4.1%, fueled by growth in Health Care Aide of 74.4%. This is a healthy recovery from the decrease experienced in 2021-2022 when mandated changes to the curriculum reduced accessibility to the program for Dual Credit Program students and resulted in the suspension of the Health Care Aide – Prior Learning Assessment and Recognition (HCA – PLAR) option. Growth in Health Care Aide (HCA) in 2022-2023 was the result of a partnership with Alberta Health Services to offer the HCA Employed Student Tutored Program (eSTEP), which provides non-certified HCAs a pathway to certification. Northern Lakes College was also able to open more eSTEP seats due to Targeted Enrolment Expansion funds from Advanced Education. A return of some Dual Credit enrolments in HCA also contributed to the growth. Enrolment in the Practical Nurse program remains strong with 227.4 FLEs. A downward trend in enrolments for both Primary and Advanced Care Paramedic has been felt across the province.

### Health Careers Programs

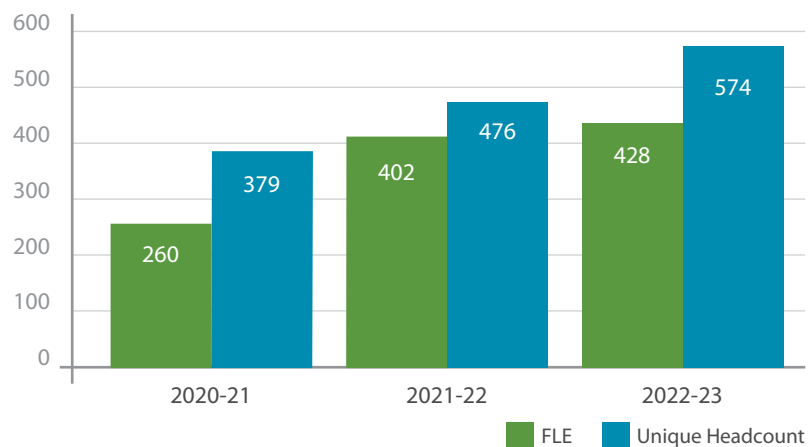


Source: Advanced Education Data Collection and Reporting - LERS

## Human Services Careers

Human Services Careers FLE increases of 6.5% can be attributed to growth in most programs, including Addictions Counselling (13.4%), Early Learning and Child Care Diploma (8.6%), Educational Assistant (9.6%), and Social Work Diploma (7.6%). Growth in the Early Learning and Child Care Diploma follows a surge in demand for the Early Learning and Child Care Certificate in both 2020-2021 and 2021-2022. Increasing urban enrolments fueled the growth in the Early Learning and Child Care Certificate program. From 2019-2020 to 2020-2021 there was a 41% increase in enrolment of Edmonton and Calgary-based students in the certificate program, and a further 5% increase from 2020-2021 to 2021-2022. Growth in the Educational Assistant program is the result of an influx of Dual Credit Program enrolments. The Social Work Diploma opened more seats to accommodate continuously growing demand, resulting in 142.0 FLEs. This program has experienced year over year growth since 2017-2018, when there were 53.4 FLEs. Enrolment in the Addictions Counselling program remains strong.

### Human Services Careers Programs



Source: Advanced Education Data Collection and Reporting - LERS

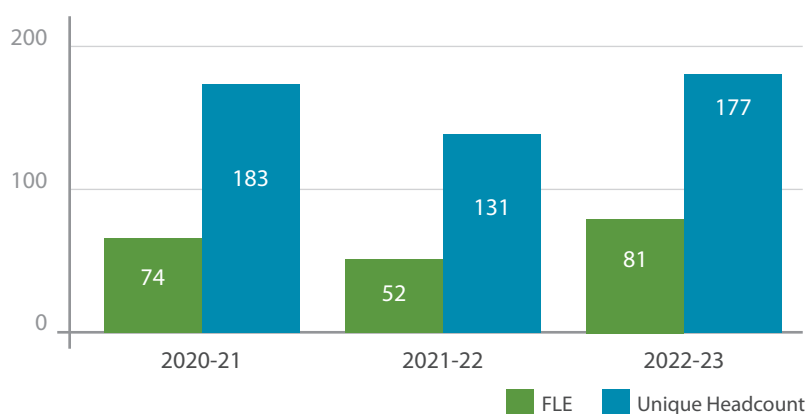


## Trades and Resource Technology

Trades and Resource Technology programming experienced overall growth of 56.5%. This growth was primarily propelled by a significant increase in Pre-Employment programming. A 16-week program, the dramatic increase in FLEs reflects a substantial increase in headcount. Dual Credit offerings with the Fort Vermilion School Division contributed to the increase. The Mobile Training Labs (MTLs) were utilized to offer private training to several First Nations (Beaver First Nation, Swan River First Nation, Woodland Cree First Nation). The trend of increasing popularity of Pre-Employment programming through Dual Credit continues into the fall of 2023. Resource Technology programming, which includes Introduction to Surveying, Power Engineering, and Survey Theory and Calculations, saw growth in all program offerings. Power Engineering saw an increase, with the upward trend beginning in spring 2023, which continued into enrolments in fall 2023. While Carpenter and Electrician experienced slight decreases in enrolment, overall Apprenticeship Trades experienced an upward trend beginning in the spring offerings, in comparison to the fall offerings. This increase has continued into fall 2023.

Note: Oilfield Operator Training program was suspended in 2022-2023. Any enrolment data reflects students from previous year cohorts completing program requirements.

### Trades and Resource Technology Programs

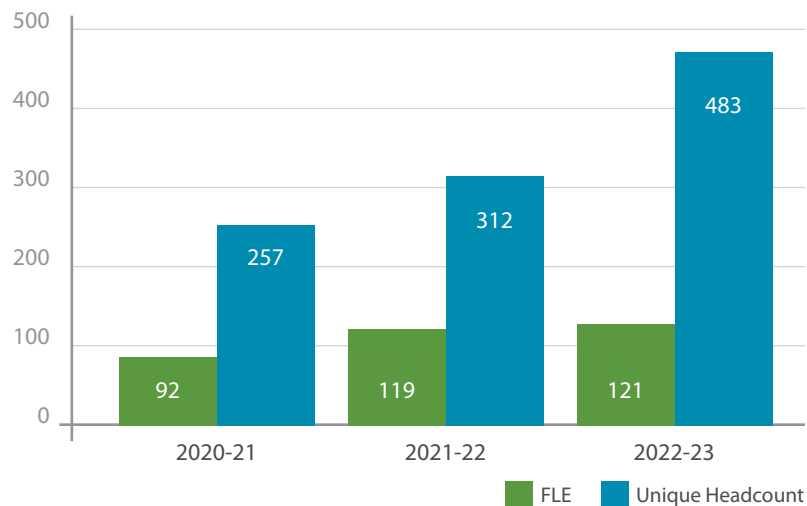


Source: Advanced Education Data Collection and Reporting - LERS

## University Studies

The University Studies program category experienced moderate FLE growth of 2.1%. The University Studies program itself continues to have strong enrolment and is experiencing a significant growth trend, from 62.8 FLEs in 2019-2020 to 112.1 FLEs in 2022-2023. This growth has been propelled primarily by the partnership with the University of Calgary's Werklund School of Education to offer the Community-Based Bachelor of Education, which allows Northern Lakes College students to complete their degree while remaining in their home communities. Adding specializations in Math, Science, and Revitalization of Indigenous Languages increases the appeal of the program to a broader audience. Any increases in Health and Human Services program enrolments also increase enrolment in University Studies, which provides elective courses for students in those programs. Enrolment in College and Career Preparation remains stable.

### University Studies Programs



Source: Advanced Education Data Collection and Reporting - LERS

# Values-based Strategic Direction

The Northern Lakes College strategic direction is values-based and established using our six institutional values as guideposts.



## Our Values

To achieve our mission and vision, we share values that guide our practices and behaviours.



### Accessibility

Students and employees will succeed in their learning, employment, and personal endeavours when provided with accessible and effective educational services and supports.



### Collaboration

Working together with community, business, and educational partners is fundamental to the success of our learners and our College.



### Community

Students and the College receive support from the community. Community capacity grows from the success of students. Engagement with community stakeholders contributes to increased access, quality, and sustainability.



### Excellence

Learners will participate and succeed through fair, reliable services and relevant, timely, and credible programs.



### Lifelong Learning

Lifelong learning is essential to the growth of students, employees, families, communities, and organizations.



### Respect

Adults are entitled to learning services that respect their culture, abilities, and circumstances. Northern Lakes College celebrates diversity and values the celebration of Indigenous history, cultures, and languages.





# Summary of Achievements

## Goals and Performance Measures

Accessibility Collaboration Community Excellence Lifelong Learning Respect





# ACCESSIBILITY

# GOAL

## Northern Lakes College will increase access to programs and services via Supported Distance Learning.

### Accessible, community-based learning opportunities will be inherent in the design of Northern Lakes College programs and services.

#### Initiative

Maximize accessibility for rural, remote, and underrepresented learners, ensuring equitable access to educational, reskilling, and upskilling opportunities through Supported Distance Learning.

#### Achievements and Measures

Supported Distance Learning (SDL) increases the accessibility of the programs and services delivered by Northern Lakes College. SDL removes or reduces the geographic barriers often faced by rural, remote, and underrepresented learners, and increases equity in educational opportunities. In 2022-2023, 51% of NLC students self-identified as Indigenous. Of NLCs Alberta-based students, 73% were from a rural area, when reviewed against the <sup>1</sup>Government of Alberta list of urban and rural communities. Alberta-based students comprised 96% of the credit student body.

Programs are designed to increase access, with students accessing the theory portion of the program online from their community, then attending a central location for labs. For example, health labs are scheduled throughout the service region so students can access at a location close to their home community, including High Level, High Prairie, Peace River, and Slave Lake. Access is also increased through the Open Educational Resources (OERs) and Mobile Device Project, which provided 175 laptops with access to digital textbooks to Foundational Learners.

(See the Underrepresented Learners section of this publication for further items in relation to this initiative.)

### Innovative and flexible delivery modes will complement Supported Distance Learning and provide enhanced access to our learners.

#### Initiative

Enhance access through Mobile Trades Labs and program offerings to specific cohorts of students.

#### Achievements and Measures

Using innovative Mobile Trades Labs, Northern Lakes College offered pre-employment training in several communities, including Pre-Employment Carpentry and employment skills to Beaver First Nation, Fort Vermilion School Division, Swan River First Nation, and Woodland Cree First Nation.

<sup>1</sup>Alberta List of Urban and Rural Communities (2016 Census), Open Alberta, <https://open.alberta.ca/dataset/899c9cca-8ce7-40d2-8d2d-c9c369884d9a/resource/035d1e0d-595b-43aa-8d57-d7e3f7e11625/download/listofurbanandruralcommunitiesinalberta.pdf>

## Student-centred services will be easily accessible to Northern Lakes College students.

### Initiative

Provide access to library services, awards, tutoring, learning accommodations and support, home-based placement testing, wellness initiatives, educational counselling and an Interfaith Chaplain.

### Achievements and Measures

Access to support and services are not location-dependent at Northern Lakes College. Whether a student is home-based or attends a campus, the virtual nature of our services ensures equitable access.

As a member of the NEOS Library Consortium, NLC staff and students have access to the collections of government, health, college, and university libraries. Staff and students have access to books, DVDs, and audiobooks from both the NLC collection and NEOS system and access to over 400,000 online resources, including eBooks, journal articles, newspaper articles, etc.

To address the financial barriers that might limit accessibility to educational opportunities, the Northern Lakes College Student Awards Program provided awards to 193 recipients for a total of \$341,350. The Community Education Committees also provided 435 awards to students totaling \$37,288.

Tutoring Services include online, one-on-one support, access to a variety of courses covering topics such as plagiarism and academic integrity, access to an anti-plagiarism software, and a Writing Centre to provide both individual and group academic writing support. Through the Community Adult Learning Extended Service Grant, Northern Lakes College hired an e-Learning Specialist to provide math tutoring to Foundational Learning and Pre-Employment Trades' students. A Student Tutor provided peer tutoring to Adult Basic Education and Adult High School learners.

Learning accommodations are a requirement to foster an inclusive learning environment and ensuring students receive the appropriate support they need to succeed. In 2022-2023, Accessibility Services received 29 referrals for students needing learning accommodations and supported 103 students with diverse services, with 98 having more than one disability.

For applicants unable to provide a transcript to meet entry requirements, placement testing is available in person and online. Northern Lakes College provided 514 applicants with remote placement tests, allowing them opportunity to provide proof of entrance requirements from the comfort of their homes.

Student Wellness initiatives support students both onsite and virtually. Twenty-three Student Wellness sessions were hosted online over the academic year. Sessions included Suicide Prevention Training and 2SLGBTQI+ Awareness. Student Wellness also provided Wellness Kits, Orange Shirts for National Day for Truth and Reconciliation, and pride pins and flags. Through the Virtual Food Hub program, grocery gift cards were available for students experiencing food insecurity and healthy snack kits were provided during March as a nutrition month initiative. To provide spiritual support to students who desire it, an Interfaith Chaplain was hired.

## **Foundational Learning opportunities, which are a cornerstone to equitable and inclusive access to higher education and meaningful participation in the province's economic future, will be accessible to all those who seek them.**

### **Initiative**

Expand Foundational Learning opportunities, including Academic Upgrading, Adult Basic Education, Community Adult Learning Program support, College and Career Preparation, English as an Additional Language and English Language Learning, Integrated Foundational Pathways – Stepping Forward, and Life Skills.

### **Achievements and Measures**

Access to Foundational Learning opportunities is crucial to ensuring all those who seek to upskill, reskill, or participate in post-secondary will have the necessary knowledge, skills, and abilities to do so.

Academic Upgrading, which includes Adult High School, Adult Basic Education, and Integrated Foundational Pathways – Stepping Forward, experienced outstanding growth of 35.9% from 2021-2022 to 2022-2023.

The College operates eight Community Adult Learning Programs (CALPs) in the communities of Cadotte Lake, Chateh, Driftpile, Grouard, High Level, Loon River, Peerless Lake, and Wabasca. The CALPs in these locations sponsor students to participate in Adult Basic Education (ABE) courses. In 2022-2023, CALP ABE enrolment grew from 41 students in the first term to 135 students in the second term. Through the CALP grant, the College hosted nine offerings of the two-week Life Skills program, which prepares students with the skills to successfully participate in Academic Upgrading or post-secondary programming.

The College also offered the Integrated Foundational Pathways – Stepping Forward program. The program provides the structure to build basic skills to access higher education opportunities through enhanced literacy, numeracy, essential skills, and employability skills development.

College and Career Preparation was also offered, providing a pathway for students to obtain the specific pre-requisite courses required to move forward into their post-secondary program of choice.

(See the Foundational Learning section of this publication for further items in relation to this initiative.)



## Northern Lakes College will ensure access to Indigenous content and learning opportunities.

### Initiative

Offer Indigenous-themed courses, culturally relevant content, an Elders-in-Residence program, and relevant physical and digital library resources.

### Achievements and Measures

Access to Indigenous learning resources and language programming, integration of Indigenous topics into curricula, and culturally relevant content in programs is a priority at Northern Lakes College. University Studies programming offers eight Indigenous Studies courses, including two Indigenous Language courses. These Indigenous Studies courses are imbedded throughout Northern Lakes College post-secondary programs. A specialization in Revitalization of Indigenous Languages is offered as part of our partnership with UCalgary.

In Foundational Learning, two Aboriginal Studies courses are available through the Academic Upgrading program, and the English and Social Studies curriculum includes Indigenous content. A Cree Language course is offered as part of the Adult Basic Education (ABE) program and the ABE program is infused with Indigenous content throughout the Communications and Social Studies curriculum.

Other programming initiatives to promote equity, inclusion, and appreciation of diversity include the Indigenous Day workshop in the Social Work Diploma program and the development of the Indigenous Administration certificate micro-credential program, which focuses on Indigenous Government Administration in Canada (see further information regarding this micro-credential under “Respect” on page 64.

The Northern Lakes College Elders-in-Residence program has two Elders available to support students and employees either in person or virtually. The program offers wellness sessions including the connection between wellness and the Medicine Wheel, beading, ribbon skirt-making, a vision board workshop, and a recording on the topic of local Indigenous languages.

The library has many Indigenous-themed resources in the physical and digital collection which primarily includes books, DVDs, eBooks, journal articles, and three databases that are specific to Indigenous studies. The library also has an Indigenous resource guide housing information on truth and reconciliation, Canadian treaties, the Métis, Indigenous women, and Indigenous language apps.

(See the Underrepresented Learners section of this publication for further items in relation to this initiative.)

## New programs will be delivered or existing programming expanded to meet the emerging needs of the economy and provide upskilling opportunities.

### Initiative

Add relevant certificates, diplomas, micro-credentials, bridging programs, apprenticeships, pre-employment programs, and continuing education & corporate training opportunities.

### Achievements and Measures

Development of the Indigenous Administration micro-credential began in spring 2023, with three of nine modules completed by June. The remaining development is underway in fall 2023 and the first offering begins in winter 2024.

A Camp Cook program ran in the fall of 2022 along with a kitchen camp for youth in summer 2023.

The College obtained funds to develop a Pre-Employment Pipe Trades offering. Set-up of labs has started and an application to the ministry for a new program is underway.

Purchased a Kenworth truck, built a training lot, and hired a Class 1 driving instructor to offer Class 1 training (Mandatory Entry Level Training). The College application for approval to offer Class 1 driver training is in progress with Alberta Transportation with anticipated delivery in early 2024.

Established a partnership with the Lesser Slave Regional Fire Service and Lakeland College to offer an Integrated Fire & EMS program. Graduates can work in Emergency Medical Services and Fire Rescue.

A partnership with Athabasca University was established that allows Northern Lakes College Practical Nurse graduates to enter the Post-Licensed Practical Nurse Bachelor of Nursing program.

Child & Youth Mental Health and Rehabilitation Assistant programs are in development and will be offered in the 2024-2025 academic year.

Accessibility Satisfaction at Northern Lakes College	2018-19	2019-20	2020-21	2021-22	2022-23
Satisfied	95%	96%	90%	90%	94%

Source: Northern Lakes College Student Satisfaction Survey 2022-2023



# Launch

## of Integrated Fire and EMS Program

Northern Lakes College is excited to add a new program to its Health Careers program roster. The Integrated Fire and Emergency Medical Services program started in September and combines firefighter training with the College's Primary Care Paramedic program. The program is the result of a partnership between the Lesser Slave Regional Fire Service, Lakeland College, and Northern Lakes College.

Firefighter training is delivered through the Lesser Slave Regional Fire Service. The hands-on pieces of the training are delivered at the state-of-the-art training grounds at the Lesser Slave Regional Fire Service Station 1 in Slave Lake. During the training, students will have the opportunity to live and work at the Lesser Slave Regional Fire Service Station, responding to fire-related emergencies. Upon successful completion of examinations and evaluations by an approved proctor/evaluator, students will be eligible to apply for internationally recognized certification from the International Fire Service Accreditation Congress (IFSAC) and Pro-board via the Ministry of Municipal Affairs Technical and Corporate Services.

The Northern Lakes College Primary Care Paramedic (PCP) program is delivered through Supported Distance Learning, allowing students the freedom and flexibility to remain employed in their home communities for the theory portion of the program. Hands-on training is delivered through onsite labs and scenario-based training at the Slave Lake Campus. The theory portion of the program is followed by both a hospital and ambulance practicum. Completers of the PCP program are eligible to apply to the Advanced Care Paramedic program, also offered by NLC.

"Northern Lakes College welcomes partnership opportunities to increase training options for our service region. This partnership with the Lesser Slave Regional Fire Service provides students with an exciting opportunity to work as a firefighter and paramedic in a variety of settings, including fire stations, EMS, and integrated emergency service providers," comments Dr. Michelle Mitchell, Dean, Health, Human Services & University Studies.



The Lesser Slave Regional Fire Service is excited for this partnership opportunity with Northern Lakes College. There is a growing need for EMS and Firefighter trained personal, and giving the students the opportunity to learn on the job will allow them to have a better understanding of Emergency Services upon successful completion of the program.

— Alex Pavcek, Regional Fire Chief







COLLABORATION



# GOAL

**NLC will collaborate with CampusAlberta partners, Community Adult Learning Programs, and other organizations to enhance access to programs.**

**Through CampusAlberta partnerships, Northern Lakes College offers programs to meet labour market demand, including innovative programs and pathways, and we are offering programming in new locations: Drayton Valley, Hinton, Taber, and Whitecourt.**

## Initiative

Offer the Community-Based Bachelor of Education through a partnership with the University of Calgary. Offer Academic Upgrading and Practical Nurse to communities served by Lakeland College, expand business diploma pathways, and offer access to our programming in Drayton Valley, Hinton, Taber, and Whitecourt. Explore partnership opportunities to offer the Social Work Degree with the University of Calgary and a Registered Nurse pathway to our Licensed Practical Nurse graduates through Athabasca University.

## Achievements and Measures

The successful partnership with the University of Calgary's Werklund School of Education to offer the Community-Based Bachelor of Education continues and has been extended to 2029.

Offered Academic Upgrading to 19 students and Practical Nurse to 70 students in the Lloydminster area through an ongoing partnership with Lakeland College.

There is an established Business diplomas pathway that allows Northern Lakes College business students to pursue further educational opportunities, and for graduates from other Alberta institutions to participate in NLC programming.

Northern Lakes College actively promotes programs and services in the CampusAlberta partnership communities of Drayton Valley, Hinton, Taber, and Whitecourt. The CampusAlberta partnership location in Drayton Valley continues to be heavily utilized, with 52 students from the community of Drayton Valley participating in Northern Lakes College programming in 2022-2023. In partnership with Woodland Operations Learning Foundation and West Fraser, the College offered a Forest Operations Technician Program in Hinton and Slave Lake.

A collaboration between three northern institutions, Keyano College, Northern Lakes College, and Portage College, and the University of Calgary saw instructors from each partner college teach a course in the Bachelor of Social Work degree program to provide a northern perspective.

The partnership with Athabasca University creates 20 seats each year for three years for Northern Lakes College Practical Nurse graduates in AU's Post-Licensed Practical Nurse Bachelor of Nursing program.

## Accessibility to Community Adult Learning Programs.

### Initiative

Operate Community Adult Learning Programs (CALPs) in underserved locations, provide space for other CALPs within campuses where requested, and partner with CALPs to offer programs such as Life Skills.

### Achievements and Measures

Northern Lakes College operates eight CALP locations in Cadotte Lake, Chateh, Driftpile, Grouard, High Level, Loon River, Peerless Lake, and Wabasca. Through the CALP grant, Northern Lakes College provided 4239 instructional hours in the following categories: Adult Literacy – 1490 hours to 39 learners; Numeracy – 1330 hours to 51 learners; Basic Digital Skills – 594 hours to 38 learners; Community Capacity Building – 825 hours to 26 learners.

Learner assessments of CALP students reflect the significant impact the training has, particularly in basic digital skills. Seventy-five percent of participants reflected they used their new skills and the same number felt that the acquisition of basic digital skills helped them make progress toward their career goal. Seventy-two percent indicated increased confidence after taking the Digital Skills course and 78% felt the course was relevant to their learning.

The College partnered with four CALPs, Northwest Peace Community Adult Learning Council, Prairie River Community Education Council, Slave Lake Adult Education, and Smoky River Adult Learning, to offer nine Life Skills courses.

The College continues to provide space to external CALPs at the High Prairie, Smoky River, Slave Lake, and Valleyview campuses.

(See the Foundational Learning section of this publication for further items in relation to this initiative.)



## Access to industry-specific training will be secured through partnerships with industry-based organizations.

### Initiative

Partner with the Woodland Operations Learning Foundation (WOLF), for forestry-related training, Fleet Safety International, for the development of Class 1 driver training, PEMAC (Plant Engineering and Maintenance Association of Canada), for asset and maintenance management training, and with Lesser Slave Regional Fire Service and Lakeland College for Integrated Fire and EMS training.

### Achievements and Measures

In partnership with WOLF, the College has 24 Land and Environment Training courses and a Forest Operations Technician Program. There were three offerings of the Forest Operations Technician Program in conjunction with industry; with West Fraser for Loon River First Nation and Peerless Trout First Nation, Weyerhaeuser for Horse Lake First Nation, and Canfor Millar Western and Backwoods Energy for Alexis First Nation & Alexander First Nation.

We continue to work with Fleet Safety International in anticipation of offering Class 1 Driver Training. Students may access the theory portion of training through Fleet Safety International.

Asset and maintenance training are offered through a long-standing collaboration with PEMAC Asset Management Association of Canada. In 2022-2023, there were 591 enrolments in the Asset Management Program, with 12 sessions offered in conjunction with the Federation of Canadian Municipalities. There were 941 enrolments in the Maintenance Management Program, including three private offerings.

Northern Lakes College established a partnership with the Lesser Slave Regional Fire Service and Lakeland College to offer an Integrated Fire & Emergency Medical Services (EMS) program, with offerings starting in fall 2023. The Integrated Fire & EMS program combines firefighter training with the College's Primary Care Paramedic program.

Northern Lakes College participates on a variety of business and industry affiliated organizations, including the Peace Region Economic Development Alliance (PREDA), Regional Economic Development Initiative (REDI), various Chambers of Commerce throughout the service region, and the Atoske Action Group. We also participate in the Provincial Regional Stewardship committee, which reports on regional stewardship activities by post-secondary institutions.



# COMMUNITY



# GOAL

**The College will strengthen community, business, and industry partnerships to ensure programs and services support the labour market.**

## **Northern Lakes College will support Community Education Committees.**

### **Initiative**

Assist Community Education Committees (CECs) to identify educational needs in their communities and increase access to non-credit programming to increase employability and build community capacity.

### **Achievements and Measures**

The 17 CECs hosted two to five meetings each throughout the year, and the Council of Community Education Committees (CCEC) met three times. The CCEC normally meets quarterly, but the May meeting was cancelled due to the dropping of the writ. Individual Community Education Committees sponsored 64 courses with 382 enrolments. The CCEC sponsored numerous learning opportunities resulting in 163 enrolments. The offerings related to leadership and mental health and wellness training were provided through ACHIEVE Centre for Leadership and CTRI Crisis & Trauma Resource Institute.

(See the Regional Stewardship section of this publication for a full description of CEC and CCEC roles and activities.)

## **Customized training opportunities will be identified through engaged regional stewardship, relationships, and partnerships with local business and industry.**

### **Initiative**

Offer targeted safety training through Creative Sentencing funds in eligible communities and Pre-Employment training opportunities.

### **Achievements and Measures**

Utilizing Creative Sentencing funds, the College provided safety training to 682 students in eligible communities at no cost to the participants.

The College hosted the following Pre-Employment programs: Carpenter, Heavy Equipment Technician, and Industrial Mechanic at the High Prairie Campus; Electrical, Carpenter, and Welding at the Slave Lake Campus; Welding at the High Level Campus; Carpenter for Beaver First Nation, Fort Vermillion School Division, Swan River First Nation, and Woodland Cree First Nation.



## **Program Advisory Committees (PACs) will ensure program content aligns with current labour market requirements.**

### **Initiative**

Active engagement of PACs in all Business, Health Careers, and Human Service Careers programs, and the establishment of a PAC for Pre-Employment programs. Participation on professional governing bodies will ensure that NLC accredited programs are compliant with the requirements and regulations of the professions and that our programs are current and provide graduates with the skills they need to be successful.

### **Achievements and Measures**

Program Advisory Committees for Business, Health, and Human Service Careers met in spring 2023 to consult and engage with industry.

Consulted with Apprenticeship and Industry Training and provincial industry PACs regarding the addition of Work Integrated Learning to our Pre-Employment programs. PACs will be established for NLC pre-employment programs in 2023-2024.

The College regularly participates on provincial regulatory bodies and committees, including Accreditation Canada, Alberta College of Paramedics, Alberta College of Social Workers, Apprenticeship Education Program working group, and College of Licensed Practical Nurses of Alberta. The College also participates in the provincial Micro-Credential Committee that meets to establish Terms of Reference and standards for micro-credentials and non-accredited programs.

## **Northern Lakes College will renew or replace facilities to provide learners with the learning environment necessary to develop the skills required for the labour market, including new campus construction and facility renewal projects.**

### **Initiative**

Campus replacement and facility renewal projects.

### **Achievements and Measures**

A land lease with the Peavine Métis Settlement was executed for the construction of a new net zero campus, with estimated completion in fall 2024. Flooring replacements at the Cadotte Lake, Grouard, High Level, and Slave Lake campuses were completed. A new driver training lot was completed for the Class 1 (Mandatory Entry Level Training) program.

New automated entrance doors and walkway improvements at two Peace River campus locations improve universal accessibility. Replacement of pedestrian pavers with concrete walkways at the Stony Point Campus removed a trip hazard and improved universal accessibility.

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SOUTHERN LAKES  
COLLEGE

e-Hospital Care

RAINING  
BULANCE

Start Here  
Go Anywhere







# Responding

to the  
Critical Shortage of Nurses  
in Rural Alberta



With support from the government of Alberta, Northern Lakes College is happy to partner with Athabasca University on this initiative and is pleased to be part of the solution in meeting the need for registered nurses in the north.

– Dr. Glenn Mitchell, President & CEO,  
Northern Lakes College



Dr. Alex Clark, President of Athabasca University, & Dr. Glenn Mitchell, President & CEO, Northern Lakes College

## Athabasca University and Northern Lakes College partnership pathway creates 60 new nursing seats in northwestern Alberta.

A new partnership between Athabasca University (AU) and Northern Lakes College (NLC) will help address a critical need for registered nurses in rural Alberta. The flexibility of online learning at both institutions allows students to work and learn from their home communities.

The partnership creates a new strategic pathway for graduates of NLC's Practical Nurse program to enter AU's Post-Licensed Practical Nurse (LPN) Bachelor of Nursing program. This allows LPNs to advance their skills and education and to be eligible to become registered nurses.

The 60 new seats were created through \$923,090 in funding from the Government of Alberta and will also require support from Alberta Health Services.

### Online learning advantages

The online delivery models of both institutions make for a natural partnership. The Practical Nurse program at Northern Lakes College is offered primarily online, using the College's Supported Distance Learning model, to students across the College service region, which spans from Fox Creek to Athabasca in the south, to the Alberta-Northwest Territories border in the north.

Similarly, Athabasca University's Post-LPN Bachelor of Nursing program is delivered online, making it a viable option for students in the NLC region.

Through its Supported Distance Learning model, NLC will support its Practical Nurse graduates enrolled in the Post-LPN Bachelor of Nursing program at AU. This includes providing tutoring and other services to ensure students are well-supported to succeed. AU also provides administrative and learning support for students, including one-on-one counsel.

The partnership with Athabasca University offers a unique opportunity for our Practical Nurse graduates to remain in their home communities while continuing their nursing education. This opportunity provides an environment that combines the support provided by the University with the Supported Distance Learning experience students receive at Northern Lakes College.

– Dr. Michelle Mitchell, Dean, Health, Human Services & University Studies, Northern Lakes College

Cooperation is key to helping address the critical shortage of health-care workers in Alberta and across Canada. This collaboration between Athabasca University and Northern Lakes College is a wonderful example of post-secondary institutions working together, with the support of our provincial government, to help licensed practical nurses become registered nurses while working and learning online from their home communities.

– Dr. Alex Clark, President of Athabasca University

Athabasca University teaches more undergraduate nursing students than anywhere in Canada because our learners are attracted by the quality and flexibility of our programming. By creating even more pathways to a nursing education, we can continue to be part of the solution to the health care needs of Albertans.

– Dr. Steven Johnson, Interim Dean, Faculty of Health Disciplines, Athabasca University





EXCELLENCE



# GOAL

**NLC will enhance learner experiences through quality academic programs and services.**

**The student experience and quality of service will be enhanced through the work of the President's Advisory Team, Deans' Council, Educational Technology Committee, and the Strategic Enrolment Management Committee, with a focus on services, supports, and managing enrolments to meet the learning needs of all learners.**

## Initiative

Offer courses and sessions to provide students with the skills and knowledge to be successful online learners and opportunities to develop proficiency in test-taking, use of technology, citations, etc. Provide assistive technology and support for students who require learning accommodation. Recognize and respond to the needs of at-risk students, support program referrals of at-risk students to Student Success for support, and provide specific support for success to home-based Foundational Learning students.

## Achievements and Measures

The Centre for Teaching, Learning, and Research provides student orientation sessions and access to *EdTech101*, a course containing guidance and valuable information to be a successful student. The Centre also provides access to an antiplagiarism course and The Writing Centre assists students with academic writing.

Accessibility Services received 29 referrals for students requiring learning accommodations and Educational Counselling Services provided support to 825 students over the year.

The Academic Upgrading program implemented a data-based approach to target interventions specific to learners in need, creating capacity for faculty to support where it is most needed. Students receive regular attendance reports and automated Learner Progress Reviews; at-risk learners have a real-time Learner Progress Review scheduled for intervention and support.

Student Success offered 88 sessions including drop-ins, classes, workshops, and special events over the year and had 524 session participants.

Home-based learners in Foundational Learning programs receive regular contact with faculty and program coordinators, including phone calls, email, Learner Progress Review meetings, attendance reports, and individual tutor sessions.

## Automation of some recruitment and admission processes, where possible.

### Initiative

Ensure a seamless, efficient, and student-focused applicant to student transition.

### Achievements and Measures

To ensure a streamlined experience for applicants, and to maximize enrolment, various process improvements were developed over 2022-2023 for implementation in fall 2023.

Waitlisted applicants for oversubscribed programs receive automated messaging to maintain or update their waitlisted status. Applicants determine if they wish to remain on the waitlist, and how close to the program start they are willing to be accepted into the program if a seat becomes available. This assists Admissions Services to expediently move applicants from the waitlist into available seats and to free waitlisted seats, if appropriate.

Applicants who qualify for a program are immediately offered a seat, providing them the opportunity to agree to the terms of program acceptance prior to being accepted, or to easily close their application. This automation assists Admissions Services to ensure only applicants who are genuinely interested in attending are holding a seat in a program.

A course scheduling feature has been adopted which avoids course conflicts early in the enrolment process and provides valuable information on course scheduling issues. This feature makes it possible to generate and automatically update student schedules as enrolments change. The implementation of this feature alleviates many start-of-term pinch points and allows more time to address individual student needs

To better track and understand the patterns of waitlisted applicants, waitlisted episodes are closed with a specific code and those applicants are sent an automated invitation for priority seating in the subsequent program intake. This assists Admissions Services to gauge the retention rate of waitlisted students.

## Establishment of a new Strategic Enrolment Management Plan and Academic Plan.

### Initiative

Support the achievement of optimum enrolments and guide the development of quality academic programs and services to meet the needs of learners and the upskilling and reskilling required to participate in the evolving economy.

### Achievements and Measures

The Academic Plan and Strategic Enrolment Management Plan improve our ability to develop quality academic programs and enhanced services to meet the upskilling or reskilling training required by students to participate in the province's evolving economy. The Academic and Strategic Enrolment Management plans will ensure operational activities are data informed and the efficient and effective use of resources for programming and enrolment management.



## Work Integrated Learning (WIL) opportunities will be available.

### Initiative

New programs will include WIL opportunities, where appropriate. Business, Health Careers, and Human Service Careers programs include required practical elements. WIL opportunities will be added to Pre-Employment programs.

### Achievements and Measures

Health and Human Services Careers programs include required practical elements, and practicums are an option available to all Business students. Work Integrated Learning was added to Pre-Employment programs over the last two academic years: Pre-Employment Welder and Carpenter in 2021-2022 and Heavy Equipment Technician and Electrical in 2022-2023. All new programs are designed to include WIL opportunities where appropriate.

Work Integrated Learning Opportunities		
Delivery Type	2021-22	2022-23
Work Integrated Learning	712	838

From 2021-2022 to 2022-2023, student participation in WIL opportunities increased by 17.7%.

## NLC will maintain effective and efficient processes with controls to generate timely and accurate reporting.

### Initiative

Timely and accurate financial, facility, enrolment, and health & safety reporting.

### Achievements and Measures

Finance Services provided key College personnel with leadership and guidance to meet key internal budget submission, forecasting, and reporting dates, and the College achieved an unqualified auditor's report.

Facilities & Ancillary Services data entry into the Voluntary Framework of Accountability (VFA) reflects considerable updates to facility information completed prior to the annual shutdown/roll-up cycle. Updates included assessing life cycle event replacements to maximize effectiveness of available funding and targeting achievable projects accordingly. The assessing of life cycle events and moving them into the appropriate actionable fiscal year assisted in maintaining deferred maintenance at reasonable levels. The Facility Condition Index (FCI) continues to be at favorable low ratios indicating maintenance practices and project delivery have kept buildings/components in a serviceable manner.

The Registrar's Office implemented process improvement to ensure that program waitlists are filled. Customer Relationship Management (CRM) software has been selected that will provide a single and unified application, communication, registration, and retention function.

Occupational Health & Safety (OH&S) software maintains the records for incidents, inspections, and any preventive maintenance that is required. The OH&S software ensures timely and accurate reporting. The OH&S committee meets monthly to discuss all reports and ensures all safety concerns are addressed. Employees receive OH&S training during onboarding and annual WHMIS training relating to the College. Hazard Assessments are developed for all positions and reviewed annually. A detailed Emergency Response Plan is in place and reviewed quarterly with the Emergency Preparedness and Response Committee.



## Northern Lakes College will ensure relevant and robust academic quality assurance of all curriculum.

### Initiative

Regularly-scheduled reviews of curriculum to ensure adherence to academic quality standards; regular curriculum development, redesign, and revision; and working with accreditation and regulatory bodies.

### Achievements and Measures

The Centre for Teaching, Learning, & Research developed 17 new courses. Course and program revisions occurred in all program areas for continuous quality improvement, 18 courses were updated, and 21 courses underwent quality review.

Annual program evaluations provide the opportunity to ensure the quality of curriculum, instruction, and support services, and to develop any required actions for improvement. This internal review process ensures continuous quality improvement and external program reviews can be initiated as deemed necessary by the Vice-President, Academic.

## The Education Technology Committee will guide the review and selection of learning management systems and platforms to ensure learning and teaching needs are met.

### Initiative

Regular review of learning management systems and platforms to ensure they meet student and faculty needs.

### Achievements and Measures

The Education Technology Committee (ETC) makes decisions on the utilization and integration of new educational technologies, assists with required development and implementation, and identifies professional development and training needs relative to new educational technologies. Following a successful pilot in 2021-2022, the ETC implemented a new synchronous platform in 2022-2023. To improve the availability of information, analytics capabilities were added to a key learning management system. The ETC began planning the implementation of Microsoft Teams for student use.

## NLC will review and update guidance documents on gender-based violence and sexual violence on campus to align with national best practices, such as a trauma-informed and survivor-driven approach.

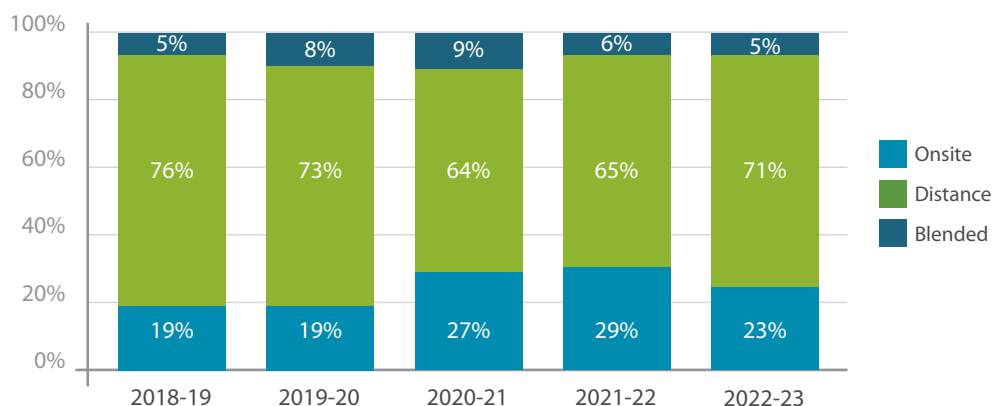
### Initiative

Consult with students and departments across the institution and participate in the provincial Gender-Based Violence Survey.

### Achievements and Measures

Developed a Gender-Based Violence policy and procedure through consultation with students, employees, and other stakeholders that align with national best practices. Participated in the development of the provincial Gender-Based Violence Survey for students.

### Percent of Student Contact Hours by Delivery Method



Increases in distance delivery are largely due to increased enrolments in programs that contain mostly distance delivery elements.

Source: Northern Lakes College Student Information System

### Employment Rate of Northern Lakes College Program Completers

	2017-18	2018-19	2019-20	2020-21	2021-22
Employment Rate	95%	97%	98%	95%	96%

Program completers are defined according to Alberta Advanced Education criteria and are reported annually through Alberta's Learner and Enrolment Reporting System (LERS). To be included in the Employment Outcomes Interviews, the student must be eligible for an academic credential recognizable in the labour market (i.e. certificate, diploma, or journeyman). The survey is conducted six (6) months after graduation.

Source: Northern Lakes College Employment Outcomes Interviews 2021-2022

### Student Satisfaction Survey



Source: Northern Lakes College Student Satisfaction Survey 2022-2023

Conversion Rates	2018-19	2019-20	2020-21	2021-22	2022-23
Acceptance Rate	54%	51%	56%	65%	63%
Registration Rate	57%	55%	64%	65%	64%

**Acceptance Rate:** number of acceptances / number of applications.

**Registration (Conversion) Rate:** number of registrations / number of acceptances.

Retention Rate	2018-19	2019-20	2020-21	2021-22	2022-23
Retention Rate (year to year)	82%	87%	86%	86%	83%

**Retention Rate:** (total registrations - withdrawals) / total registrations.

Source: Northern Lakes College Student Information System



# LIFELONG LEARNING



# GOAL

**The College will provide opportunities throughout the learning continuum for students, employees, and community members.**

## **NLC will offer access to a comprehensive menu of programming.**

### **Initiative**

Offer a spectrum of Foundational Learning programs, along with opportunities to engage in certificate and diploma-granting programs, continuing education and corporate training, and access to degrees through CampusAlberta partnerships.

### **Achievements and Measures**

Northern Lakes College offers 12 certificates, six diplomas, three partnership degrees, three apprenticeships, five pre-employment programs, and six non-credential programs, including Foundational Learning, Open Studies, and University Studies.

Degree partnerships include the Post-Licensed Practical Nurse Bachelor of Nursing with Athabasca University and the Community-Based Bachelor of Education and Social Work with the University of Calgary.

Foundational Learning offerings include Academic Upgrading (Adult Basic Education and Adult High School), College and Career Preparation, Community Adult Learning Programs, Integrated Foundational Pathways – Stepping Forward, and Life Skills.

The Dual Credit Program provides high school students with access to 18 programs.

Continuing Education & Corporate Training offers an array of courses, certificates, and professional designations.

The College is developing two new certificate programs, Child & Youth Mental Health and Rehabilitation Assistant, and a new Pre-Employment Pipe Trades program.

(See the Foundation Learning section of this publication for further items in relation to this initiative.)

## NLC will enhance employee professional development opportunities.

### Initiative

Offer informal sessions such as *Education Talks* and *Coffee Shop*, the *Instructional Skills Workshop*, and online courses on teaching and learning.

### Achievements and Measures

The Centre for Teaching, Learning, & Research provides *Education Talks* sessions three times per month, covering topics such as *Grade Smarter, Not Harder*; *Developing Rubrics*; *Developing Quiz Questions*; and *Individual Video Assignments*. Twice-monthly offerings of *Coffee Shop* sessions discuss topics relevant to online teaching and learning, including an examination of the newest edition of Tony Bates' *Teaching in a Digital Age*. Specific topics covered included *Fundamental Change in Education*, *Methods of Teaching with an Online Focus*, and *Emerging Technologies*.

The *Instructional Skills Workshop* (ISW) is designed to improve teaching and learning and is mandatory for all new faculty. The ISW includes sessions on teaching skills, learner needs, and other learning themes that arise in learning environments. The Workshop supports collaboration between facilitators and participants that is grounded in active, experiential learning and based on principles of learning-centred instruction.

The library offers *LibLearn* sessions for faculty, covering topics such as copyright awareness, using curriculum databases, and creating permanent links to library resources. Accessibility Services offers sessions to faculty regarding accommodation.

Employees also have access to formal professional development opportunities for credit and non-credit courses and work-related conferences. Support for professional development opportunities is available through Human Resources Services and the employee associations.

## The College will provide mental health and wellness initiatives.

### Initiative

Provide student and employee opportunities to participate in mental health and wellness sessions and initiatives.

### Achievements and Measures

Student Success offered 46 mental health and wellness-specific sessions to students over the year, 24 of which were also open to employees. Student Success also sponsored initiatives like Walk 100 km in 100 days and "Elf on the Shelf" for both staff and students. Meet and greet sessions in the Slave Lake Library encourage employees and students to take a mental health break in the library environment.

The Employee Assistance Program (EAP) is available to all employees and their families. Employees have access to the EAP newsletter and TELUS Health website with many options for support with mental, financial, physical, and emotional well-being.

**The College will seek opportunities to engage with secondary school-aged learners to ease the transition from high school to college, and to ensure students are focused on and ready for higher learning and the workforce, supporting the Alberta 2030: Building Skills for Jobs initiative to develop a skilled and competitive workforce.**

**Initiative**

Offer Dual Credit opportunities in Business, Health, Human Service Careers, Pre-Employment, and University Studies..

**Achievements and Measures**

High school students have access to courses in 18 different programs through the Northern Lakes College Dual Credit Program. In 2022-2023, 78 high school students from 28 high schools across 13 different school divisions were enrolled in 12 programs at the College.

A Dual Credit Camp for high school learners interested in Power Engineering was held at the Northern Lakes College Shell Canada Power Engineering and Technology Centre in Peace River.

Northern Lakes College is partnering with two Alberta school districts, Fort Vermilion School Division and Black Gold School Division, to establish collegiate schools.

Further to Dual Credit programming opportunities, the College also provided opportunities for youth engagement in the trades through various initiatives, including:

- Introduction to Trades Day for Fort Vermilion School Division, High Prairie School Division, and Living Waters School Division for senior high students.
- Three-day trade camps for junior and senior high students.
- Private trade camp offerings for Sucker Creek First Nation and Kee Tas Kee Now Tribal Council Education Authority.
- Partnership with Canadian Welding Bureau (CWB) for a five-day, summer welding camp.

(See the Foundational Learning section of this publication for further items in relation to this initiative.)

## Northern Lakes College will provide employees with the knowledge and strategies to build awareness of equity, diversity, and inclusion across the organization.

### Initiative

Host training and courses such as *Respect in the Workplace* and *Inclusion at Work*.

### Achievements and Measures

Northern Lakes College provides respectful workplace and equity, diversity, and inclusion training to all employees.

*Respect in the Workplace* is a custom training program developed for Northern Lakes College to cultivate a safe, productive, and respectful work environment. The program focuses on the prevention of bullying, abuse, harassment, and discrimination and provides direction for responding to and reporting incidents of inappropriate behaviour.

*Inclusion at Work* provides employees with the knowledge and strategies to build awareness of equity, diversity, and inclusion across the organization. It emphasizes the development of a mindset that seeks to understand, discusses cultural differences, encourages the learner to understand and recognize bias, and supports the development of inclusion skills.





## The NLC Continuing Education & Corporate Training department will offer courses and certificates to meet the needs of the labour market.

### Initiative

Offer Continuing Education & Corporate Training courses and certificates providing upskilling, reskilling, and skill development for career enhancement.

### Achievements and Measures

Continuing Education & Corporate Training (CE&CT) offers a host of courses, certificates, and professional designations, including the following categories:

- Asset and Maintenance Training
- Driver Training
- Essential Workforce Training
- General Interest Training
- Land and Environment Training
- Leadership Training
- Safety Training

Certificate programs include:

- Asset Management Professional
- Essential Skills for Administrative Professionals
- Essential Skills for Instructors/Facilitators
- Essential Skills for Supervisors
- Forest Stewardship
- Maintenance Management Professional
- Water and Wastewater Operator

Collaborations have been established with various partner organizations that will allow Northern Lakes College to expand future CE&CT offerings. Information technology and cybersecurity training will be available through an agreement with the training provider, EC-Council. Agreements with ACHIEVE Centre for Leadership and CTRI Crisis & Trauma Resource Centre will provide training in the areas of mental health and wellness; equity, diversity, and inclusion; and respectful workplaces.

## Recommitment to Community-based Learning

### Werklund School of Education and Northern Lakes College Renew B.Ed. Transfer Agreement

A successful initiative that allows students from Northern Lakes College to transfer courses towards a Bachelor of Education degree through the Werklund School of Education at the University of Calgary has been renewed for an additional five-year term. First signed in 2019, the affiliation agreement between Werklund and NLC provides an opportunity for NLC students to complete most of their program requirements through online courses with NLC, excepting a two-week residency at the University of Calgary for each year of their program. School officials at both institutions say that the program is an effective tool in combatting the ongoing teacher shortage affecting rural and northern Alberta.

Dr. Michelle Mitchell, Dean of Health, Human Services & University Studies at Northern Lakes College, says the program has made a considerable difference in the ongoing teacher shortage, with students being recruited for teaching positions upon graduation, if not beforehand, as many are landing educational assistant jobs through their practicum placements. "When I talk to principals, I hear wonderful things about our graduates. They're telling me that the community-based graduates are coming with the skills that they want them to have. Schools in the area are still struggling – some started this year without enough teachers. And it seems the further north you go, the harder it is to recruit, so having a pool of teachers that are local is a game changer."

Addressing issues of access and equity and finding viable solutions to the teacher shortage crisis in rural and remote communities underpins the respective commitments of the Werklund School of Education and Northern Lakes College to community-based learning. The five-year renewal period becomes effective July 2024 upon conclusion of the initial agreement.



The partnership between the Werklund School of Education and Northern Lakes College is a powerful example of the real impact a collaboration can have. Together we are providing students with accessibility and opportunity to become a part of the educational landscape for the communities to which they are committed. It is a partnership built on the common goal of ensuring excellent teachers for rural and remote communities."

- Dr. Amy Burns, Associate Dean, Undergraduate Programs,  
Werklund School of Education







RESPECT



# GOAL

**Northern Lakes College will celebrate equity, diversity, and inclusion and increase cultural awareness through College programs and services.**

## Northern Lakes College will engage in learning and celebrating culture.

### Initiative

Observe Métis Week and National Day for Truth & Reconciliation initiatives and host an Elders-in-Residence program. Provide opportunities for employees to train and engage in diversity, inclusivity, and sensitivity. Offer opportunities to learn and understand equity, diversity, and inclusion through educational events and offerings.

### Achievements and Measures

NLC recognized the National Day for Truth and Reconciliation with an Orange Shirt campaign and free art sessions with a Métis artist for students, employees, and community members. The College maintains a permanent webpage, [\*Learn about Truth & Reconciliation\*](#), with the purpose of increasing awareness about Truth and Reconciliation and the legacy of residential schools. During Métis Week, the library featured Indigenous authors and a webpage provided access to resources featuring Métis culture and history.

The Elders-in-Residence program provides service to students in-person, by phone, and virtually. Students are encouraged to contact Elders when seeking personal or professional cultural advice or guidance, with questions about Indigenous protocol or languages, or just to have a casual conversation.

The College created a [\*Virtual Indigenous Student Centre\*](#), *mamawapowin*, which means “the act of coming together or an organized meeting.” The Centre brings together resources to support Indigenous students and those who want to learn about Indigenous culture. It features Indigenous authors, short educational videos, and Indigenous student success stories.

*Engaging Indigenous Learners* offers a set of independent modules designed to help those in the educational field work effectively with Indigenous learners. Emphasis is placed on awareness, trust, and a genuine desire to embrace diversity, as well as different ways of learning. The modules are designed so that they can stand alone, as individual references to areas of engaging Indigenous learners, or be studied in succession.

Foundational Learning employees received supplementary equity and diversity training through CTRI Crisis & Trauma Resource Institute and CALP employees received inclusion and diversity training through Alberta Routes.

(See the Underrepresented Learners section of this publication for further items in relation to this initiative.)

## **NLC will ensure access to Indigenous learning resources and language programming, integration of Indigenous topics into curricula, and culturally relevant content in programs.**

### **Initiative**

Inclusion of culturally relevant content in programs and Indigenous Days in the Social Work Diploma, an Indigenous Studies specialization in University Studies, an Indigenous Administration micro-credential, Indigenous Studies certificate and diploma, and implementation of the BEL 301 Cree Language course.

### **Achievements and Measures**

Indigenous topics are included in Academic Upgrading, Business, Health Careers, Human Service Careers, and University Studies where appropriate.

The Social Work program hosts Indigenous Days, focused on Indigenous ways of knowing, the National Truth & Reconciliation Commission Calls to Action, and the history and trauma endured by Indigenous Peoples.

The University Studies program offers an Indigenous Studies specialization with eight courses: Indigenous Law and Policy in Canada; Place, Nation, Relations – Early Settler and Indigenous Writings in Canada; Introduction to Indigenous Issues; Deconstructing Images of Indigenous Peoples in Canada; Representation of Indigenous Women in Canada; and The Politics and Process of Reconciliation in Canada. Introductory Cree Language courses, INDG1000 and INDG1100, are available at the introductory undergraduate level. The Indigenous Studies courses are imbedded throughout the College's post-secondary programs. For example, the Introduction to Indigenous Issues course is included in the Addictions Counselling and Early Learning and Child Care diploma programs.

An Indigenous Administration micro-credential was developed with offerings starting in 2024. The Indigenous Administration Certificate program focuses on Indigenous Government Administration in Canada. Topics covered include Indigenous Relations, Cultural Considerations, Indigenous Community Capacity Building, and Economic Development. This program is intended as an upskilling opportunity for existing employed persons and for those interested in increasing entrepreneurial initiatives, to facilitate relationship building, and fostering an understanding of Indigenous culture, history, politics, and economic issues. This certificate program is comprised of nine micro-credential courses.

High school-level Aboriginal Studies courses are available through the Academic Upgrading program, and the BEL 301 Cree Language course in the Adult Basic Education program was fully enrolled.

(See the Underrepresented Learners section of this publication for further items in relation to this initiative.)

## Foster equity, diversity, and inclusion in support of reconciliation.

### Initiative

Maintain an Indigenous Advisory Council to work toward implementation of the *Truth and Reconciliation Commission of Canada: Calls to Action* relevant to post-secondary institutions.

### Achievements and Measures

NLC maintains an Indigenous Advisory Council, a standing committee which contributes to developing opportunities to implement the *Truth and Reconciliation Commission of Canada: Calls to Action* relevant to post-secondary institutions. One response to the *Calls to Action* was the creation of the custom course, *Engaging Indigenous Learners*, which all employees must complete. The Indigenous Advisory Council receives its mandate from the Office of the President and is accountable to the same. It acts as a recommending body to the Senior Leadership Team regarding strategic goals and objectives for Indigenous programs and services, and supports *mamawapowin*, the Virtual Indigenous Student Centre, in the selection of content and knowledge keepers.

## The NLC Library will promote equity, diversity, and inclusion.

### Initiative

Provide access to physical and online resources that increase knowledge of and promote equity, diversity, and inclusion (EDI).

### Achievements and Measures

New acquisitions to the physical collection include resources authored by and about a diverse population. This includes books from an Indigenous perspective, intersectional feminism, social issues faced by immigrants to urban and rural communities in North America, mental health, and 2SLGBTQI+ topics. The library also houses many databases and guides with resources on respect, equity, diversity, and inclusion. The library celebrates diverse communities by promoting books, videos, and other library resources on EDI topics during events like Pride Month, the National Day for Truth and Reconciliation, Métis Week, Mental Health Week, and others.

## NLC will increase international student enrolment.

### Initiatives

With a commitment to equity, diversity, and inclusion, and to assist with the labour shortage, the number of international students attending NLC will grow and Internationalism will be accessible to all students.

### Achievements and Measures

The College is consulting with an international recruiting agency to explore opportunities for internationalization, which has culminated in the selection of a program to intake 20-25 international students in September 2024 at the Slave Lake Campus.

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# Regional Stewardship, Foundational Learning, and Underrepresented Learners

## REGIONAL STEWARDSHIP

### Community Education Committees and Community Engagement

Northern Lakes College has a unique partnership with a network of Community Education Committees (CECs) and their Council, and this serves as the College's primary community engagement model. The CECs are composed of representatives from communities with an NLC campus. CECs work to provide local residents with access to education and training suitable to their needs and goals. Committee members serve as liaisons between the College, reserves, settlements, and communities. The Chairs of each CEC meet regularly as the Council of Community Education Committees (CCEC), with the College President attending.

Through a memorandum of understanding signed by the NLC Board of Governors and the Council, the CCEC is considered the College's primary advisory body. Together, we can meet the unique needs of our region and our learners. Today's Community Education Committees have always been an important part of the College history. It was clear in the 1970s, when the precursor to NLC, the Community Vocational Centres, were being established, that the best way to ensure appropriate programs and services were offered in the communities was to involve communities in the decision-making processes. The development of the Education Management Committees, which was a fundamental aspect to the Community Vocational Centre model, guaranteed that communities had a voice in the operation of their local campus. While the name of the body has changed, its importance has not.

Local Community Education Committee members are nominated by local organizations and appointed by the President & CEO. Members are nominated by communities and organizations including, First Nations, Métis Settlements, municipalities, counties, business, industry, and health. The local NLC Students' Union also nominates a student representative.

In 2022-2023, the CECs sponsored online courses and training opportunities open to students, employees, and community members throughout the Northern Lakes College service region, resulting in 382 course enrolments. There were 64 different courses offered, reflecting the specific needs in each community. Individual Community Education Committees also sponsored private Continuing Education & Corporate Training (CE&CT) opportunities to meet the specific training needs of their community. Many CECs provided the opportunity for community members to enroll in CE&CT courses that would meet the needs of their professional or personal development.



The CCEC sponsored many learning opportunities including 22 Personalized Mental Health and Wellness courses through ACHIEVE Centre for Leadership and CTRI Crisis and Trauma Resource Institute, and an on-demand webinar (online seminar) with open enrolment. The training topics related to leadership and mental health and wellness training. The CCEC sponsored over 160 enrolments.

Further to providing access to courses, the CECs provided support for 31 student events such as year-end celebrations, campus open houses, and lunch and learn sessions. The CECs also provided 435 awards to individual students totaling \$37,288.

Northern Lakes College also participates in organizations such as the Peace Region Economic Development Alliance (PREDA), the Rural Economic Development Initiative (REDI), Wabasca & Region Atoske Action Group, and multiple Chambers of Commerce. The College is also a partner in LEARN (Labour Education Applied Research North).

## FOUNDATIONAL LEARNING

Northern Lakes College offers an array of Foundational Learning programming to meet the varied needs of foundational learners who may have experienced barriers in their K-12 educational years. Foundational Learning also meets the needs of those who wish to upskill or reskill and require a refresher of the necessary knowledge, skills, and abilities to do so. Foundational Learning offerings include Academic Upgrading (Adult Basic Education and Adult High School), College and Career Preparation, Community Adult Learning Programs, Dual Credit, Integrated Foundational Pathways – Stepping Forward, and Life Skills.

Supported Distance Learning ensures access to the Foundational Learning program that will meet the needs of learners throughout the Northern Lakes College stewardship region and beyond. Whether the learner is from a rural, remote, or urban setting, the accessible, flexible delivery model ensures access to all those who need incremental educational opportunities to progress through the learning continuum. Foundational Learning at Northern Lakes College is supported by our partnerships with Community Adult Learning Programs, the Inmate Education Program at the Peace River Learning Centre, and the CampusAlberta partnership with Lakeland College.

Educational support services are key to the success of all learners, but to foundational learners in particular. Educational Counselling is available to support students from application to graduation, providing readiness assessments, career goal advice, assistance understanding student rights and responsibilities, and accessing community-based support. Accessibility Services ensure the learning needs of students are met, including learning accommodations and strategies to support success. Online workshops are accessible regardless of student location, providing student orientation sessions and access to *EdTech101*, a course which contains information on how to be a successful student, to name a few available workshops and support courses.

## Partnership with Community Adult Learning Programs (CALPs)

The College has a three-year grant (2021-2024) to operate eight Community Adult Learning Programs (CALP) in the First Nation communities of Cadotte Lake, Chateh, Driftpile, Grouard, High Level, Loon River, Peerless Lake, and Wabasca. The CALPs in these locations sponsor students to participate in Adult Basic Education courses. In 2022-2023, CALP Adult Basic Education (ABE) enrolment grew from 41 students in the first term to 135 students in the second term. Northern Lakes College provided 4239 instructional hours in the following categories: Adult Literacy – 1490 hours to 39 learners; Basic Digital Skills – 594 hours to 38 learners; Community Capacity Building – 825 hours to 26 learners; Numeracy – 1330 hours to 51 learners.

2022-2023 Northern Lakes College CALP Enrolment		
Category	Term 1	Term 2
Adult Literacy	10	25
Basic Digital Skills	5	30
Community Capacity Building	10	26
Numeracy	16	54
<b>Total</b>	<b>41</b>	<b>135</b>

*Source: Northern Lakes College Student Information System*

Through the CALP grant, the College hosted nine offerings of the two-week Life Skills program, which prepares students with the skills to successfully participate in Academic Upgrading or post-secondary programming. The online program was offered in partnership with other interested CALPs using NLC's Supported Distance Learning model. The program is free of charge to participants and provides both essential life skills as well as an opportunity to experience online distance learning in a supported manner without the stress or length of time commitment of a credit course load. The College partnered with four CALPs, Northwest Peace Community Adult Learning Council, Prairie River Community Education Council, Slave Lake Adult Education, and Smoky River Adult Learning, to offer Life Skills.

NLC developed additional CALP programming in a series of Career Investigations courses that will provide adults with information on a variety of career fields, the specific jobs available within those fields, and what they entail. Career Investigations, which begins delivery in fall 2023, allows learners to determine if their aptitudes fit a particular career and provides information on the professional and post-secondary learning requirements. There are six offerings covering distinct categories of profession: Skilled Trades, Business and Administrative Studies, Health Careers (Nursing, Paramedic, Health Care Aide), Human Service Careers (Social Work, Addictions Counselling, Youth Mental Health Worker), Education (Teaching, Educational Assistant, Early Learning and Child Care), and Hospitality (Cook/Culinary Arts). The goal is to spark interest, promote employment, assist in goal setting, and inform adults regarding what is needed to become qualified for positions that interest them.

With support from the CALP Extended Service Grant, Northern Lakes College hired an e-Learning Specialist to provide additional online tutoring support to our foundational learners. In addition, with support from NLC's Work Study Program, the e-Learning Specialist recruited a peer tutor to support numeracy. Together, the e-Learning Specialist and the peer-tutor support our learners to reach their learning potential. The long-range goal is to expand the peer-tutor role, thus engaging more support and coaching capacity for our foundational learners. In 2022-2023, the e-Learning Specialist and peer tutor provided 140 tutorial sessions for Adult High School and Pre-Employment learners, 124 sessions for ABE learners, and 140 tutorial sessions for Integrated Foundation Learning - Stepping Forward learners.

The College continues to host external CALPs to provide space for literacy and adult learning programming at the High Prairie, Smoky River, Slave Lake, and Valleyview campuses. The College also invites and welcomes CALP coordinators to serve as members on their local Community Education Committees.

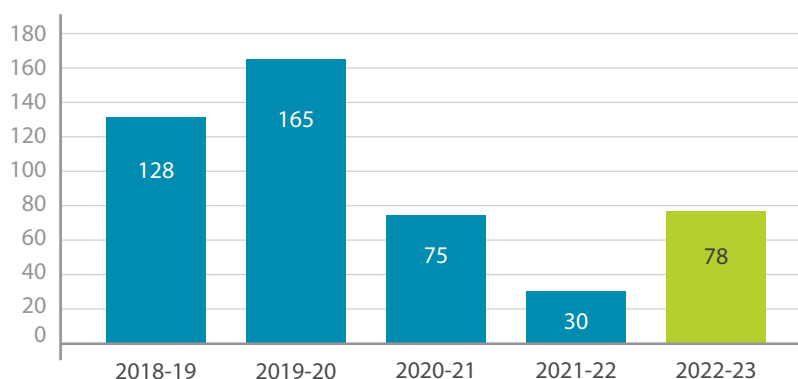
## Dual Credit

Northern Lakes College has a wide reach when it comes to collaborations with high schools. The College has dual credit agreements with 25 school divisions across the province. High school students have access to courses in 18 different programs through the Northern Lakes College Dual Credit Program. In 2022-2023, 78 high school students from 28 high schools across 13 different school divisions were enrolled in 12 programs at the College. Power Engineering and Educational Assistant were the College's most popular dual credit programs in 2022-2023.

A Dual Credit Camp for high school learners interested in Power Engineering was held at the Northern Lakes College Shell Canada Power Engineering and Technology Centre in Peace River. The Dual Credit Program has also been made available at the Peace River Learning Centre through the Inmate Education Program so learners will earn both College and high school credits for trades training.

Northern Lakes College is partnering with two Alberta school districts to establish collegiate schools. Fort Vermilion School Division is in northern Alberta with the central office in Fort Vermilion. The Black Gold School Division, headquartered in Nisku, is in central Alberta. Black Gold School Division will be pursuing opportunities for students to participate in trades' training. Fort Vermilion School Division will also be focusing on trades. Northern Lakes College has a Mobile Trades Lab in service in High Level to support the Fort Vermilion School Division collegiate school dual credit initiative.

### Dual Credit Students - Unique Headcount



Source: Northern Lakes College Student Information System

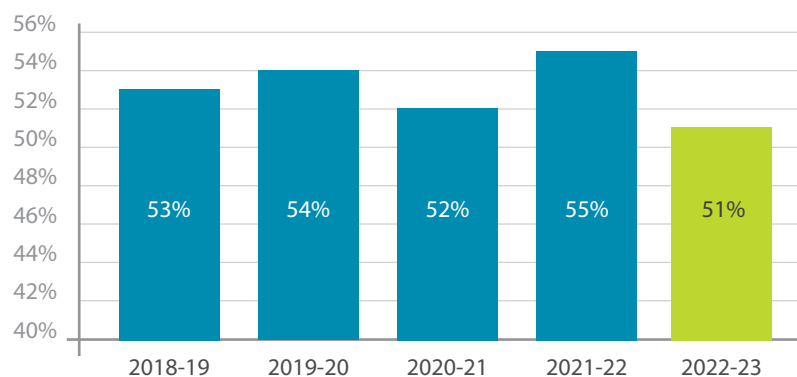
## UNDERREPRESENTED LEARNERS

### Indigenous, Rural, and Remote Learners

Accessibility is at the core of the Northern Lakes College delivery model, to ensure our programming and services are available to underrepresented learners. Northern Lakes College is committed to enhancing access to post-secondary education to traditionally underserved, rural, remote, and Indigenous learners. The College provides flexible, quality educational programs and services that allow learners to access educational opportunities from their home communities. Supported Distance Learning (SDL) enables NLC to offer programming in rural and remote communities where there may be only one or two students in a program. Our cohorts are built virtually. Providing access to education in our service region and throughout rural Alberta is particularly important in meeting rural labour force needs. In 2022-2023, 96% of NLC learners were located in Alberta. Of the learners located in Alberta, 73% would be considered rural, reviewed against the <sup>1</sup>Government of Alberta list of urban and rural communities. With the most accessible programs in Alberta, Northern Lakes College is positioned to support the Alberta 2030: Building Skills for Jobs initiative to provide the training for Albertans to participate in the province's economy.

Indigenous students represent the majority of the student body at Northern Lakes College. In 2022-2023, 51% of the Northern Lakes College student body self-declared as Indigenous. Though the percentage is down slightly from 55% in 2021-2022, the overall Indigenous student headcount grew from 1103 to 1181. Serving four Métis Settlements and 15 First Nations, and with nine NLC locations either on or adjacent to a First Nation or Métis Settlement, NLC is committed to programming and operations grounded in deep respect for Indigenous learners, communities, and cultures. NLC operates Community Adult Learning Programs in the First Nations communities of Cadotte Lake, Chateh, Driftpile, Grouard, Loon River, Peerless Lake, and Wabasca.

#### Indigenous Student Population



Source: Advanced Education Data Collection and Reporting – LERS

<sup>1</sup>Alberta List of Urban and Rural Communities (2016 Census), Open Alberta, <https://open.alberta.ca/dataset/899c9cca-8ce7-40d2-8d2d-c9c369884d9a/resource/035d1e0d-595b-43aa-8d57-d7e3f7e11625/download/listofurbanandruralcommunitiesinalberta.pdf>



NLC ensures access to Indigenous learning resources and language programming, integration of Indigenous topics into curricula, and culturally relevant content in programs. Programming initiatives to promote equity, inclusion, and appreciation of diversity include the Indigenous Day workshop in the Social Work Diploma program, eight Indigenous Studies courses in University Studies, including two Indigenous Language courses, and a specialization in Revitalization of Indigenous Languages offered as part of our partnership with UCalgary. The Indigenous Studies courses are imbedded throughout NLC post-secondary programs. High school-level Aboriginal Studies courses are available through the Academic Upgrading program, and a Cree Language course in the Adult Basic Education (ABE) program. The ABE program is infused with Indigenous content throughout. The Indigenous Administration certificate micro-credential program focuses on Indigenous Government Administration in Canada.

NLC maintains an Indigenous Advisory Council (IAC) to work toward implementation of the *Truth and Reconciliation Commission of Canada Calls to Action* relevant to PSIs. The IAC is a recommending body to the Senior Leadership Team regarding strategic goals and objectives for Indigenous programs and services. One response to the Calls to Action is the creation of a course, *Engaging Indigenous Learners*, which all employees must complete. The course consists of independent modules to help those in the educational field work effectively with Indigenous learners. Emphasis is placed on awareness, trust, and a genuine desire to embrace diversity, as well as different ways of learning. The modules are designed so they can stand alone as individual references to areas of engaging Indigenous learners or be studied in succession.

Northern Lakes College employees are provided with professional development opportunities to learn about equity, diversity, and inclusion, and to gain a greater understanding of truth and reconciliation. All employees complete *Respect in the Workplace*, a program to help organizations foster a safe, productive, and respectful work environment. The program focuses on the prevention of bullying, abuse, harassment, and discrimination and provides direction for responding to and reporting incidents of inappropriate behaviour. The course *Inclusion at Work* provides employees with the knowledge and strategies to build awareness of equity, diversity, and inclusion across the organization. It emphasizes the development of a mindset that seeks to understand, discusses cultural differences, encourages the learner to understand and recognize bias, and supports the development of inclusion skills.

The library has Indigenous-themed resources in the physical and digital collection and an Indigenous resource guide housing information on truth and reconciliation, Canadian treaties, the Métis, Indigenous women, and Indigenous language apps.

Further to the above programming and initiatives, Northern Lakes College also engages in opportunities for cultural learning and celebration.

## Cultural Learning and Celebration

Northern Lakes College respectfully acknowledges that we are located on Treaty 8 territory and Métis Nation of Alberta Districts 13 - 15 and 20 - 22, traditional lands of First Nations and Métis Peoples. We recognize the 15 First Nations and four Métis Settlements located throughout our service region.

Northern Lakes College recognizes National Day for Truth and Reconciliation during the week of September 30. Students and staff wear Orange Shirts to recognize the experiences of children who were taken from their families and placed in residential schools.

The College also maintains a webpage, [Learn About Truth & Reconciliation](#), with the purpose of increasing awareness about truth and reconciliation and the legacy of residential schools. The webpage includes resources to help viewers learn about truth and reconciliation and includes videos, podcasts, articles, and stories from organizations such as the United Nations, CBC, National Film Board, Canadian Museum for Human Rights, and the National Centre for Truth & Reconciliation. In the spirit of reconciliation, we invite our students, staff, faculty, and community members to view, listen, and share.

NLC marked Métis Week in November hosting a resource page on the College website inviting students, employees, and community members to learn about Métis history and culture. The College hosted sessions with Métis artist, Angela Hall. Angela, *Aski ka na kwa ha mo wa tam (She Who Sings with The Earth)*, a member of the Lac Ste. Anne Métis District, led online, interactive art sessions. Participants used the *creating* and *creativity* approach to explore and understand themselves more deeply while creating art. The NLC library also featured books by Métis authors over the course of Métis Week.

In 2022-2023, development work was completed on *mamawapowin*, the [Virtual Indigenous Student Centre](#), for launch in September 2023. *Mamawapowin* is a Cree word which means “the act of coming together or an organized meeting.” This virtual space has been created to bring together resources to support Indigenous students and those who want to learn about Indigenous culture. Visitors to the site can learn about Indigenous arts, the Elders-in-Residence program, Indigenous library resources, check out featured Indigenous authors, and read Indigenous student success stories.

The Northern Lakes College Native Cultural Arts Museum’s original purpose was to promote Indigenous art and design and to display the creative achievements of students from the former Native Cultural Arts and Design Program. Today, the Museum’s collection celebrates aspects of Indigenous cultures with a special focus on Métis peoples and the Woodland Cree of northern Alberta. The Museum’s historical and contemporary collections depict Indigenous lifestyles through exhibits of art, music, hunting, regalia, clothing, and more.

The Elders-in-Residence program provides service to students in-person, by phone, and virtually. Students are encouraged to contact Elders when seeking personal or professional cultural advice or guidance, with questions about Indigenous protocol or languages, or just to have a casual conversation.







## CAPITAL REPORT

Type: Proposed New Expansion Maintenance	Project Description	Total Project Cost	Funding Sources: % GoA % GoC % PSI funds % Donation % Foundation % Industry	Funding Received to Date and Source	Revised Funding Sources
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### Priority Projects (Top 3 Capital Priorities)

New	Community Learning Centre Replacements Phase 1	\$5,000,000	100% PSI	Board of Governors restricted funds.	No change
New	Information Technology Upgrades	\$2,500,000	100% PSI	Board of Governors restricted funds.	No change
New	Canada Infrastructure Program	\$6,800,000	50% GoC 50% PSI	GoC funding will be provided on a reimbursement basis.  The College's portion is restricted by the Board of Governors.	No change

### Other

New	Diamond Willow Learning Centre and Campground	\$1,680,000	100% PSI	Board of Governors restricted funds.	No change
Maintenance	HVAC Upgrade and Utility Relocation in Slave Lake	\$1,920,000	100% GoA	Full funding received from GoA.	No change



# CAPITAL REPORT

## Project Timelines and Status

Project Description	Project Timelines	Expected Project Start	Expected Project Completion	Project Status	Progress Made in Last 12 Months
Community Learning Centre Replacements Phase 1	July 2018 – March 2025	July 2018	March 2025	In progress	Driftfile Cree Nation site is subject to Government of Canada land lease approval. Band Council resolution in place to commence geotechnical work. Peavine Métis Settlement land lease executed and site works in progress.
Information Technology Upgrades	July 2018 – TBD	October 2023	December 2024	In progress	The on-premise Enterprise Resource Planning (ERP) system is migrating to a SaaS (Software as a Service) setup in the cloud. The Student Information System migration to the cloud will follow the completed ERP implementation.
Canada Infrastructure Program	October 2021 – March 2025	October 2021	March 2025	In progress	The College entered into a cost sharing grant agreement with the Government of Canada to complete work in various locations.
Diamond Willow Learning Centre and Campground	July 2023 – June 2024	July 2023	June 2024	In progress	Property purchase completed and some maintenance and improvements ongoing.
HVAC Upgrade and Utility Relocation in Slave Lake	March 2023 – September 2024	September 2023	September 2024	In progress	Consultant preparing scope of work and tender specifications.

# Financial Results

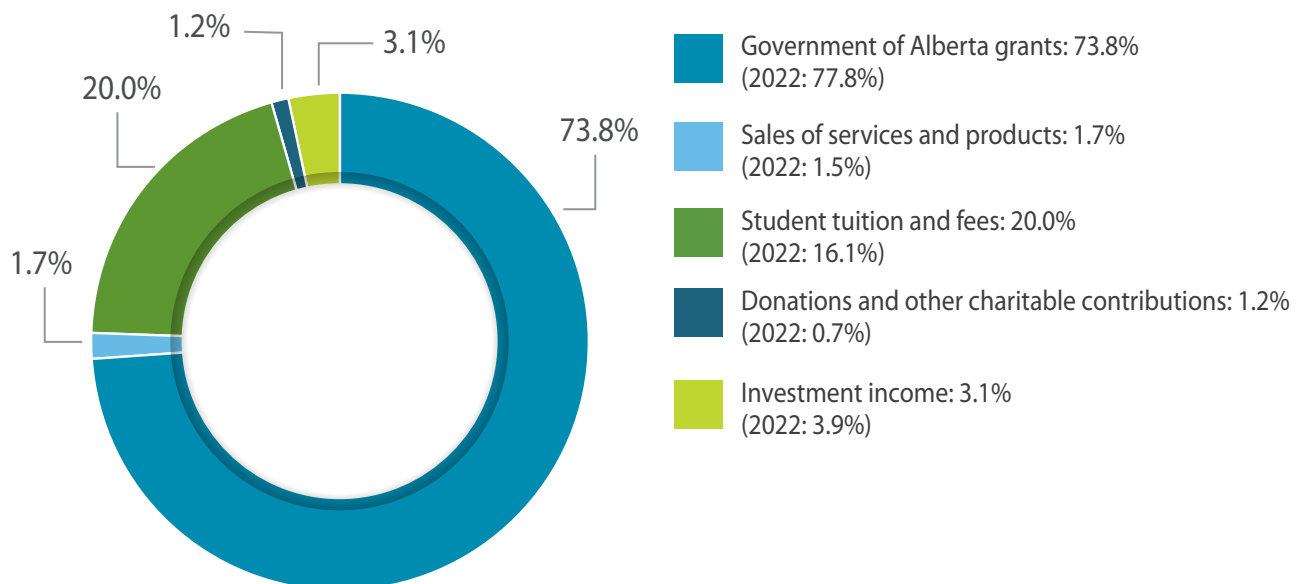
## 1. Overview (in 000's)

The College ended the year with an operating surplus of \$4,529. Most of this surplus is not attributed to normal operations: \$2,633 are payroll savings, mainly due to vacant positions, and \$968 are amortization expense savings due to the revised useful life of the buildings from 40 to 50 years. Therefore, the normalized surplus, which represents a surplus from operations, is only \$928.

Effective July 1, 2022 the College adopted the new accounting standard PSAS 3280 Assets Retirement Obligations (ARO). As a result of this adoption, many prior year comparatives were restated. This standard resulted in adding \$1,353 ARO liability to the College's liability. This liability currently is unfunded and expected to be settled as funding becomes available.

## 2. Revenue (in 000's)

Total revenue decreased by \$1,823 (4.1%) from \$44,478 in 2022 to \$42,655 in 2023. The distribution of total revenue between revenue sources for the 2023 fiscal year is presented in the chart below. A comparative percentage for the previous year is also shown.



## 2. Revenue (in 000's) (continued)

	REVENUE		
	Budget	2023	2022
Government of Alberta grants	\$ 32,249	\$ 31,499	\$ 34,615
Federal and other government grants	26	73	-
Sales of services and products	852	722	667
Student tuition and fees	7,553	8,547	7,166
Donations and other contributions	233	492	306
Investment income	1,120	1,322	1,724
<b>Total</b>	<b>\$ 42,033</b>	<b>\$ 42,655</b>	<b>\$ 44,478</b>

*Government of Alberta grants* (GoA) represent the College's single largest source of funding for College activities. GOA revenue decreased by \$3,116 or 9.0% from \$34,615 in 2022 to \$31,499 in 2023. The main reason for this is the revised useful life of the buildings, which was increased from 40 to 50 years.

*Federal and other government grants* were not materially different from the budget. The College does not receive a large number of federally-funded grants.

*Sales of services and products* are generated by Ancillary Services. In providing services to the communities, students, and staff, the College continued to develop funding for College operations and strategic initiatives. Sales of services and products increased from \$667 in 2022 to \$722 in 2023. Our operations in 2023 were similar to the ones in 2022. As a result, revenue from sales remained at the same level as in 2022.

*Student tuition and fees.* Revenue from tuition and fees of \$8,547 was \$1,381 higher than the prior year. The main reason for that is higher than anticipated enrolment in different programs – our FLE increased by 15.4% in comparison with the prior year.

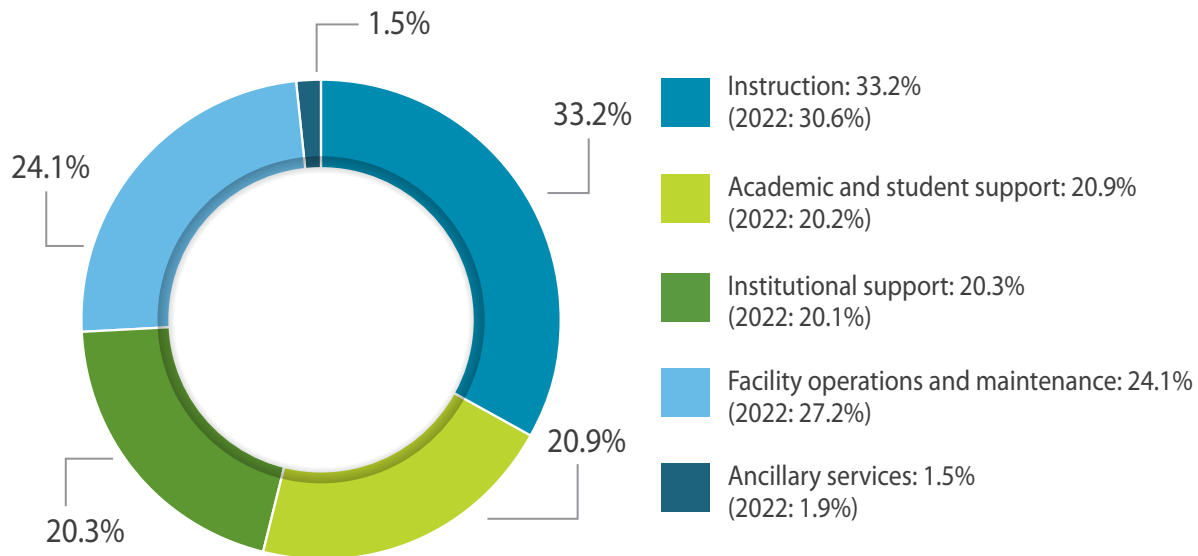
*Donations and other contributions* support many College activities. Donations and other contribution revenue of \$492 was higher than the prior year and the budget. The main reason for this is the recognition of a new Occupational Health and Safety contribution.

*Investment income* of \$1,322 was not materially different from the budget and \$402 lower than the prior year. The decrease is mainly due to much lower dispositions in comparison with the prior year and less related gains.

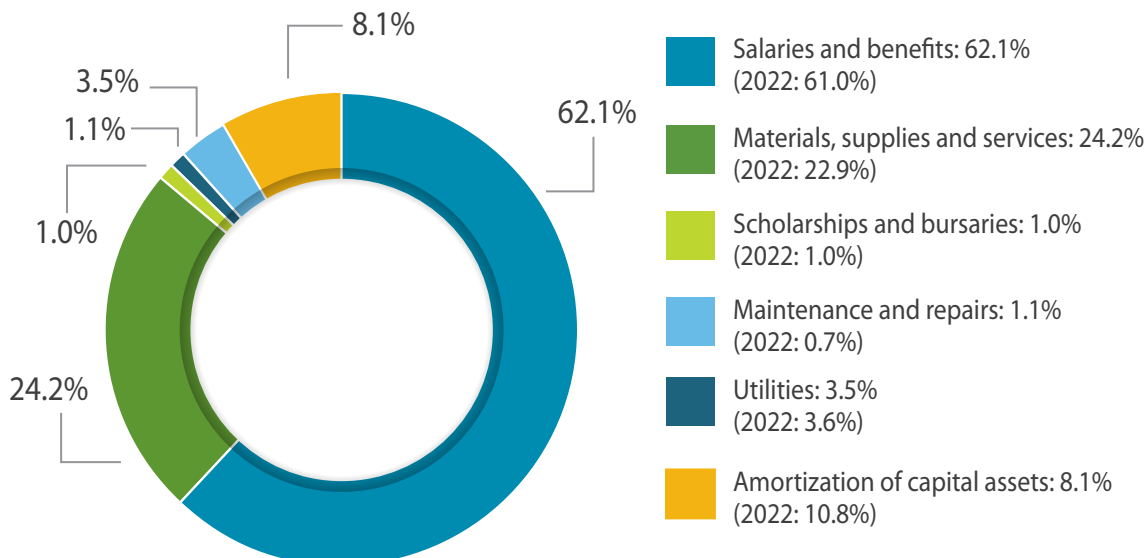
### 3. Expenses (in 000's)

Overall expenses remained at the same level as in the prior year - \$38,126 in 2023 vs \$38,278 in 2022. However, the structure of expenditures changed. The distribution of total expenses for the 2022-2023 fiscal year is presented in the following two charts.

#### Expense by Function



#### Expense by Object





**3. Expenses (in 000's) (continued)**

	EXPENSES		
	Budget	2023	2022
Salaries and benefits	\$ 26,321	\$ 23,688	\$ 23,347
Materials, supplies, and services	10,113	9,214	8,757
Scholarships and bursaries	371	385	385
Maintenance and repairs	96	433	274
Utilities	1,080	1,322	1,362
Amortization of capital assets	4,052	3,084	4,153
<b>Total</b>	<b>\$ 42,033</b>	<b>\$ 38,126</b>	<b>\$ 38,278</b>

*Salaries and benefits* of \$23,688 were \$341 higher than the prior year and \$2,633 lower than the budget. The main reason for the budget variance is various vacancies throughout the year.

*Materials, supplies, and services* represent the second largest expense component. The current year's expense of \$9,214 is \$457 higher than the prior year and \$899 lower than the budget. Our structure of expenses remained the same as in the prior year and were not materially different. Less than budgeted expenses are mainly due to less than expected curriculum development and Information Technology-related expenses.

*Utilities* of \$1,322 are comparable to the prior year and \$242 higher than the budget. The main reason for that is higher than anticipated heating fuel expenses, which was, in turn, due to increased usage of facilities.

*Amortization of capital assets* of \$3,084 is \$968 lower than the budget and \$1,069 lower than the prior year. The main reason for that is the revised useful life of buildings from 40 to 50 years.

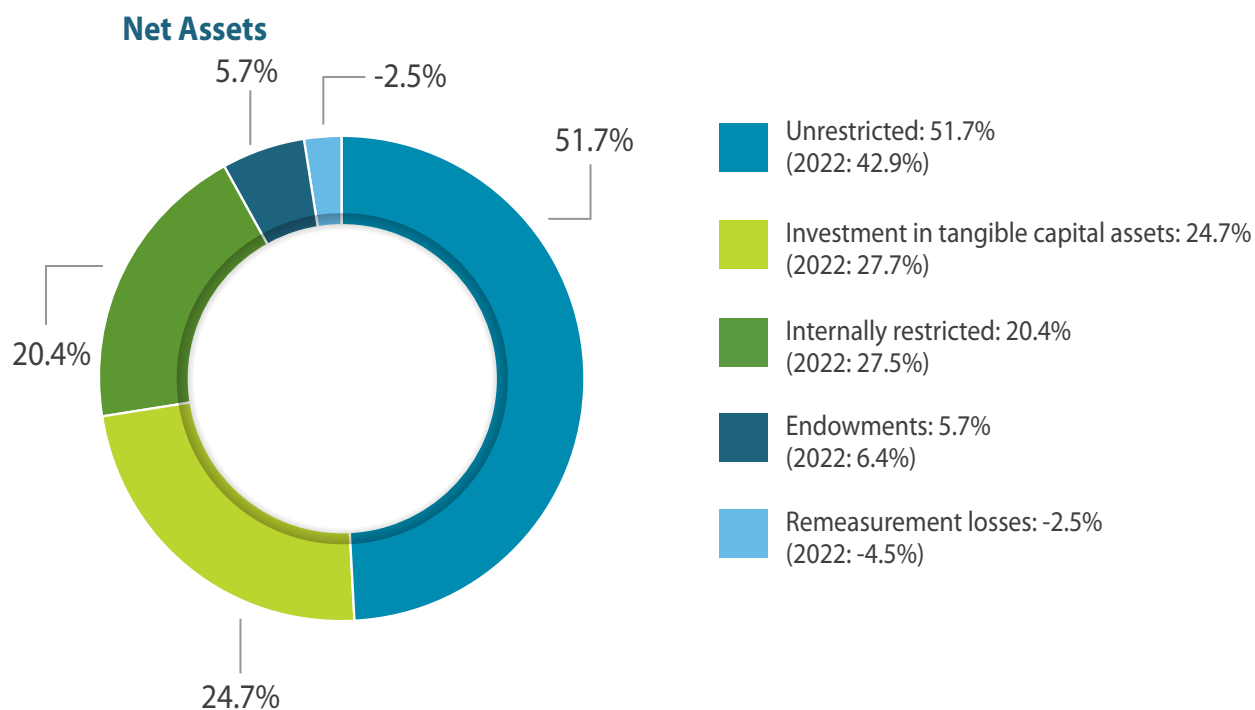
Other remaining expenses were not materially different from the prior year actuals and budget.

#### 4. Net Assets (in 000's)

The increase in total net assets occurred as a result of changes in the following:

	NET ASSETS		
	2022	Change	2023
Accumulated operating surplus	\$ 16,594	\$ 6,144	\$ 22,738
Investment in tangible capital assets	10,715	107	10,822
Internally restricted surplus	10,655	(1,722)	8,933
Endowments	2,475	21	2,496
<b>Total accumulated surplus</b>	<b>40,439</b>	<b>4,550</b>	<b>44,989</b>
Accumulated remeasurement losses	(1,736)	626	(1,110)
<b>Total net assets</b>	<b>\$ 38,703</b>	<b>\$ 5,176</b>	<b>\$ 43,879</b>

Net assets are more fully described in Note 13 of the Consolidated Financial Statements.



## 5. Net Financial Assets (in 000's)

The College's liquidity needs are met primarily through operating cash flows, working capital balances, and capital expansion funding received through grants or long-term debt. Net financial assets is a measure of an organization's ability to use its' financial assets to cover liabilities and fund future operations. The College presents the net financial assets indicator as directed by the Controller of the Province of Alberta.

The College's presentation of net financial assets includes \$3,020 of portfolio investments that are restricted for endowments. Endowment restricted investments represent contributions from donors that are required to be maintained intact in perpetuity, as well as capitalized investment income that is also required to be maintained in perpetuity to protect the economic value of the endowment. Therefore these investments cannot be used to pay for liabilities or future operating or capital purchases. As a result, College management also monitors an adjusted indicator, which management believes is important in evaluating the assets the College has available for future spending.

NET FINANCIAL ASSETS		
	2023	2022
Net financial assets (as presented in the consolidated statement of financial position)	\$ 30,724	\$ 26,019
Less portfolio investments - restricted for endowments	(3,020)	(2,837)
<b>Adjusted net financial assets</b>	<b>\$ 27,704</b>	<b>\$ 23,182</b>

The College continues to have sufficient positive Adjusted Net Financial Assets, demonstrating financial strength and commitment to managing the College's financial position.

## 6. Area of Significant Financial Risk

Having increased our FLE output by 29%, the College demonstrates consistent and impressive growth in the last four years. Unfortunately, during the same timeframe, operating grant funding was reduced by 12.8%. According to the Statement of Operations, the College has an operating surplus of \$4,529. This is somewhat misleading as further investigation reveals most of this surplus is due to payroll savings, from vacant positions, and amortization savings, due to useful life of the buildings being revised from 40 to 50 years. Outside of these factors, the real surplus is minimal.

# CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2023



## Statement of Management Responsibility

The consolidated financial statements of Northern Lakes College have been prepared by management in accordance with Canadian public sector accounting standards as described in note 2 to the consolidated financial statements. The consolidated financial statements present fairly the financial position of the college as at June 30, 2023 and the results of its operations, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, 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 the consolidated financial statements.

The Board of Governors is responsible for reviewing and approving the consolidated financial statements, and overseeing management's performance of its financial reporting responsibilities.

The Board of Governors carries out its responsibility for review of the consolidated financial statements principally through its Audit and Finance Committee. With the exception of the President and CEO, all members of the Audit and Finance Committee are not employees of the college. The Audit and Finance Committee meets with management and the external auditor to discuss the results of audit examinations and financial reporting matters. The external auditor has full access to the Audit and Finance Committee, with and without the presence of management.

These consolidated financial statements have been reported on by the Auditor General of Alberta, the auditor appointed under the Post-secondary Learning Act. The Independent Auditor's Report outlines the scope of the audit and provides the audit opinion on the fairness of presentation of the information in the consolidated financial statements.

[Original signed by Dr. Glenn Mitchell]  
President & CEO

[Original signed by Sergey Semagin]  
Executive Director, Finance Services



## Independent Auditor's Report

To the Board of Governors of Northern Lakes College

### Report on the Consolidated Financial Statements

#### Opinion

I have audited the consolidated financial statements of Northern Lakes College (the Group), which comprise the consolidated statement of financial position as at June 30, 2023, and the consolidated statements of operations, remeasurement gains and losses, change in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at June 30, 2023, and the results of its operations, its remeasurement gains and losses, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### Basis for opinion

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

#### Other information

Management is responsible for the other information. The other information comprises the information included in the *Annual Report*, but does not include the consolidated financial statements and my auditor's report thereon. The *Annual Report* is expected to be made available to me after the date of this auditor's report.

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

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

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

#### Responsibilities of management and those charged with governance for the consolidated financial statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

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

### **Auditor's responsibilities for the audit of the consolidated financial statements**

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

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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 Group'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 Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

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

[ Original signed by W. Doug Wylie FCPA, FCMA, ICD.D ]

Auditor General

October 11, 2023

Edmonton, Alberta

## Consolidated Statement of Financial Position

As at June 30, 2023  
(thousands of dollars)

	2023	2022 (Restated Note 3)
<b>Financial assets excluding portfolio investments restricted for endowments</b>		
Cash and cash equivalents (Note 4)	\$ 10,873	\$ 6,719
Portfolio investments - non-endowment (Note 5)	30,163	27,993
Accounts receivable	1,021	2,624
	42,057	37,336
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,514	4,573
Employee future benefits liabilities (Note 7)	241	328
Deferred revenue (Note 8)	9,083	7,944
Liability for contaminated sites (Note 11)	162	-
Asset retirement obligations (Note 12)	1,353	1,309
	14,353	14,154
<b>Net financial assets excluding portfolio investments restricted for endowments</b>	27,704	23,182
Portfolio investments - restricted for endowments (Note 5)	3,020	2,837
<b>Net financial assets</b>	30,724	26,019
<b>Non-financial assets</b>		
Tangible capital assets (Note 9)	59,178	60,256
Inventories of supplies	190	344
Prepaid expenses	790	316
	60,158	60,916
<b>Net assets before spent deferred capital contributions</b>	90,882	86,935
Spent deferred capital contributions (Note 10)	47,003	48,232
<b>Net assets</b> (Note 13)	\$ 43,879	\$ 38,703
<b>Net assets comprised of:</b>		
Accumulated surplus	44,989	40,439
Accumulated remeasurement (losses)	(1,110)	(1,736)
	\$ 43,879	\$ 38,703

Contingent liabilities and contractual obligations (Notes 14 and 16)  
Contractual rights (Note 15)

### Approved by the Board of Governors

[Original signed by Barry Sharkawi]  
Chair, Board of Governors

[Original signed by Lana Daniels]  
Chair, Audit and Finance Committee

The accompanying notes are an integral part of these consolidated financial statements.



## Consolidated Statement of Operations

For the year ended June 30, 2023

(thousands of dollars)

	Budget (Note 22)	2023	2022 (Restated Note 3)
<b>Revenues</b>			
Government of Alberta grants (Note 20)	\$ 32,249	\$ 31,499	\$ 34,615
Federal and other government grants (Note 20)	26	73	-
Sales of services and products	852	722	667
Student tuition and fees	7,553	8,547	7,166
Donations and other contributions	233	492	306
Investment income	1,120	1,322	1,724
	42,033	42,655	44,478
<b>Expenses (Note 17)</b>			
Instruction	12,893	12,682	11,674
Academic and student support	8,807	7,975	7,738
Institutional support	10,358	7,726	7,704
Facility operations and maintenance	9,399	9,177	10,416
Ancillary services	576	566	746
	42,033	38,126	38,278
<b>Annual operating surplus</b>	-	4,529	6,200
<b>Endowment contributions and capitalized investment income</b>			
Endowment capitalized investment income (Note 13)		21	23
<b>Annual surplus</b>		4,550	6,223
<b>Accumulated surplus, beginning of year</b>		40,439	34,216
<b>Accumulated surplus, end of year (Note 13)</b>		\$ 44,989	\$ 40,439

The accompanying notes are an integral part of these consolidated financial statements.

## Consolidated Statement of Change in Net Financial Assets

For the Year Ended June 30, 2023

(thousands of dollars)

	Budget (Note 22)	2023	2022 (Restated Note 3)
<b>Annual surplus</b>	\$ -	\$ 4,550	\$ 6,223
Acquisition of tangible capital assets	(8,870)	(2,185)	(5,936)
Proceeds from sale of tangible capital assets		223	1,394
Amortization of tangible capital assets	4,052	3,084	4,153
(Gain) loss on disposal of tangible capital assets		(44)	135
Decrease (increase) in inventories of supplies		154	(64)
Increase in prepaid expenses		(474)	(5)
(Decrease) in spent deferred capital contributions		(1,229)	(1,143)
Increase (decrease) in accumulated remeasurement (losses)		626	(3,854)
<b>Increase in net financial assets</b>		<b>4,705</b>	<b>903</b>
<b>Net financial assets, beginning of year</b>		<b>26,019</b>	<b>25,116</b>
<b>Net financial assets, end of year</b>		<b>\$ 30,724</b>	<b>\$ 26,019</b>

The accompanying notes are an integral part of these consolidated financial statements.

## Consolidated Statement of Remeasurement Gains and Losses

For the Year Ended June 30, 2023  
(thousands of dollars)

	2023	2022
<b>Accumulated remeasurement (losses) gains at beginning of year</b>	<b>\$ (1,736)</b>	<b>\$ 2,118</b>
Unrealized (losses) gains attributable to:		
Quoted in active market financial instruments:		
Portfolio investments - non-endowment	<b>557</b>	(2,143)
Designated fair value financial instruments:		
Portfolio investments - non-endowment	<b>(15)</b>	(2,227)
Amounts reclassified to the consolidated statement of operations:		
Quoted in active market financial instruments:		
Portfolio investments - non-endowment	<b>113</b>	516
Designated fair value financial instruments:		
Portfolio investments - non-endowment	<b>(29)</b>	-
<b>Accumulated remeasurement (losses) at end of year</b>	<b>\$ (1,110)</b>	<b>\$ (1,736)</b>

The accompanying notes are an integral part of these consolidated financial statements.

## Consolidated Statement of Cash Flows

For the Year Ended June 30, 2023

(thousands of dollars)

	2023	2022 (Restated Note 3)
<b>Operating transactions</b>		
Annual surplus	\$ 4,550	\$ 6,223
Add (deduct) non-cash items:		
Amortization of tangible capital assets	3,084	4,153
Gain on sale of portfolio investments	(84)	(516)
(Gain) loss on disposal of tangible capital assets	(44)	135
Expended capital contributions recognized as revenue	(1,954)	(4,439)
(Decrease) in employee future benefit liabilities	(87)	(53)
Change in non-cash items	915	(720)
Decrease (increase) in accounts receivable	1,603	(1,768)
Decrease in inventories held for resale	-	11
Decrease (increase) in accounts payable and accrued liabilities	(1,059)	393
Increase (decrease) in deferred revenue	1,139	(1,303)
Increase in liability for contaminated sites	162	-
Increase (decrease) in asset retirement obligation	44	(339)
Decrease (increase) in inventories of supplies	154	(64)
Increase in prepaid expenses	(474)	(5)
<b>Cash provided by operating transactions</b>	<b>7,034</b>	<b>2,428</b>
<b>Capital transactions</b>		
Acquisition of tangible capital assets, less in-kind donations	(2,185)	(5,936)
Proceeds on sale of tangible capital assets	223	1,394
<b>Cash applied to capital transactions</b>	<b>(1,962)</b>	<b>(4,542)</b>
<b>Investing transactions</b>		
Purchases of portfolio investments	(5,942)	(10,574)
Proceeds on sale of portfolio investments	4,299	9,716
<b>Cash applied to investing transactions</b>	<b>(1,643)</b>	<b>(858)</b>
<b>Financing transactions</b>		
Increase in spent deferred capital contributions, less expended capital recognized as revenue	725	3,296
<b>Cash provided by financing transactions</b>	<b>725</b>	<b>3,296</b>
<b>Increase in cash and cash equivalents</b>	<b>4,154</b>	<b>324</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>6,719</b>	<b>6,395</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 10,873</b>	<b>\$ 6,719</b>

The accompanying notes are an integral part of these consolidated financial statements.



## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 1. Authority and Purpose

The Board of Governors of Northern Lakes College is a corporation which manages and operates Northern Lakes College ("the College") under the *Post-Secondary Learning Act* (Alberta). All members of the Board of Governors are appointed by either the Lieutenant Governor in Council or the Minister of Advanced Education, with the exception of the President, who is an *ex officio* member. Under the *Post-Secondary Learning Act*, Campus Alberta Sector Regulation, the College is a comprehensive community institution offering diploma and certificate programs as well as a full range of continuing education programs and activities. The College is a registered charity, and under section 149 of the *Income Tax Act* (Canada), is exempt from the payment of income tax.

### 2. Summary of Significant Accounting Policies and Reporting Practices

#### a General - Canadian Public Sector Accounting Standards and Use of Estimates

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

The measurement of certain assets, liabilities, revenues and expenses is contingent upon future events; therefore, the preparation of these consolidated financial statements requires the use of estimates, which may vary from actual results. The College's management uses judgment to determine such estimates. Employee future benefit liabilities, amortization of tangible capital assets, asset retirement obligations, liabilities for contaminated sites, and the revenue recognition for expended capital are the most significant items based on estimates. In management's opinion, the resulting estimates are within reasonable limits of materiality and are in accordance with the significant accounting policies summarized below. These significant accounting policies are presented to assist the reader in evaluating these consolidated financial statements and, together with the following notes, should be considered an integral part of the consolidated financial statements.

#### b. Valuation of Financial Assets and Liabilities

The College's financial assets and liabilities are generally measured as follows:

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Portfolio investments	Fair value and amortized cost
Inventories held for resale	Lower of cost or net realizable value
Accounts receivable	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Liabilities for contaminated sites	Cost
Asset retirement obligations	Present value

In accordance with PSAS, the College reviews on a regular basis the estimated useful life of the remaining unamortized portion of tangible capital assets. During the year, the College conducted a review of the estimated useful life of its assets and concluded that the useful life for buildings can be extended from 40 to 50 years. This change in estimate was applied prospectively.

Unrealized gains and losses from changes in the fair value of financial assets and liabilities are recognized in the consolidated statement of remeasurement gains and losses. When the restricted nature of a financial instrument and any related changes in fair value create a liability, unrealized gains and losses are recognized as deferred revenue.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recognized in the consolidated statement of operations. A write-down of a portfolio investment to reflect a loss in value that is other than temporary is not reversed for a subsequent increase in value.

For financial assets and liabilities measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value. Investment management fees are expensed as incurred. The purchase and sale of cash and cash equivalents and portfolio investments are accounted for using trade-date accounting.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

## 2. Summary of Significant Accounting Policies and Reporting Practices (continued)

### b. Valuation of Financial Assets and Liabilities (continued)

The College does not use foreign currency contracts or any other type of derivative financial instruments for trading or speculative purposes.

Management evaluates contractual obligations for the existence of embedded derivatives and elects to either designate the entire contract for fair value measurement or separately measure the value of the derivative component when characteristics of the derivative are not closely related to the economic characteristics and risks of the contract itself. Contracts to buy or sell non-financial items for the College's normal purchase, sale or usage requirements are not recognized as financial assets or liabilities. The College does not have any embedded derivatives.

### c. Revenue Recognition

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as deferred revenue.

#### i. Government grants, non-government grants and donations

Government transfers are referred to as government grants.

Restricted grants and donations are recognized as deferred revenue if the terms for the use, or the terms along with the College's actions and communication as to the use, create a liability. These grants and donations are recognized as revenue as the terms are met. If the grants and donations are used to acquire or construct tangible capital assets, revenue will be recognized over the useful life of the tangible capital asset.

Government grants without terms for the use for the grant are recognized as revenue when the College is eligible to receive the funds. Unrestricted non-government grants and donations 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.

In-kind donations of services, materials and tangible capital assets are recorded at fair value when such value can reasonably be determined. Transfers of tangible capital assets from related parties are recorded at the carrying value. While volunteers as well as College staff contribute a significant amount of time each year to assist the College in carrying out its mission, the value of their services are not recognized in the consolidated financial statements because fair value cannot be reasonably determined.

#### ii. Grants and donations related to land

Grants and donations for the purchase of land are recognized as deferred revenue when received and recognized as revenue when the land is purchased.

The College recognizes in-kind contributions of land as revenue at the fair value of the land when a fair value can be reasonably determined. When the College cannot determine the fair value, it records such in-kind contributions at nominal value.

#### iii. Endowment contributions

Endowment contributions are recognized as revenue in the consolidated statement of operations in the year in which they are received and are required by donors to be maintained intact in perpetuity.

#### iv. Investment income

Investment income includes dividends, interest income and realized gains or losses on the sale of portfolio investments. Investment income from restricted grants and donations is recognized as deferred revenue when the terms for use create a liability, and is recognized as investment income when the terms of the grant or donation are met.

The endowment spending allocation portion of investment income earned by endowments is recognized as deferred revenue when the terms for the use by the endowment create a liability. Realized investment income allocated to endowment balances for the preservation of endowment capital purchasing power is recognized in the Consolidated Statement of Operations.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

## 2. Summary of Significant Accounting Policies and Reporting Practices (continued)

### d. Endowments

Endowments consist of externally restricted donations received by the College and internal allocations by the College's Board of Governors, the principal of which is required to be maintained intact in perpetuity.

Investment income earned on endowments must be used in accordance with the various purposes established by the donors or the Board of Governors. Benefactors may stipulate that the economic value of the endowments must be protected by limiting the amount of income that may be expended and reinvesting unexpended income.

Under the *Post-secondary Learning Act*, the College has the authority to alter the terms and conditions of endowments to enable:

- Income earned by the endowment to be withheld from distribution to avoid fluctuations in the amounts distributed and generally to regulate the distribution of income earned by the endowment.
- Encroachment on the capital of the endowment to avoid fluctuations in the amounts distributed and generally to regulate the distribution of income earned by the endowment if, in the opinion of the Board of Governors, the encroachment benefits the Institution and does not impair the long-term value of the fund.

In any year, if the investment income earned on endowments is insufficient to fund the spending allocation, the spending allocation is funded from the accumulated capitalized investment income. However, for individual endowment funds without sufficient accumulated capitalized income, unrestricted accumulated operating surplus is used in that year. This amount is expected to be recovered by future investment income.

### e. Inventories Held for Sale

Inventories for sale are valued at the lower of cost and expected net realizable value and are determined using the weighted average method. Inventories of supplies are valued at cost.

### f. Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition or construction of the asset. Work-in-progress, which includes facilities and improvement projects and development of information systems, is not amortized until after the project is complete and the asset is in service. Assets or disposal groups that are classified as held-for-sale are measured at the lower of carrying amount and fair value less costs to sell.

Leases of tangible capital assets which transfer substantially all the benefits and risks of ownership are accounted for as leased tangible capital assets. Capital lease liabilities are recorded at the present value of the future minimum lease payments at the inception of the lease, excluding executor costs (e.g. insurance, maintenance costs, etc.). The discount rate used to determine the present value of the lease payments is the lower of the College's rate for incremental borrowing or the interest rate implicit in the lease.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over the estimated useful lives as follows:

Buildings	10 - 50 years
Land improvements	10 - 40 years
Furniture and equipment	5 - 10 years
Computer hardware and software	4 - 5 years

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

Intangible assets are expensed when acquired and not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

## 2. Summary of Significant Accounting Policies and Reporting Practices (continued)

### g. Foreign Currency Translation

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction dates. Carrying values of monetary assets and liabilities and non-monetary items included in the fair value category reflect the exchange rates at the consolidated statement of financial position date. Unrealized foreign exchange gains and losses are recognized in the consolidated statement of remeasurement gains and losses.

In the period of settlement, foreign exchange gains and losses are reclassified to the consolidated statement of operations, and the cumulative amount of remeasurement gains and losses is reversed in the consolidated statement of remeasurement gains and losses.

### h. Employee Future Benefits

#### i. Pension

The College participates with other employers in the Public Service Pension Plan (PSPP) and the Management Employees Pension Plan (MEPP). These pension plans are multi-employer defined benefit pension plans that provide pensions for the College's participating employees based on years of service and earnings.

The College does not have sufficient plan information on the PSPP or MEPP to follow the standards for defined benefit accounting, and therefore follows the standards for defined contribution accounting. Accordingly, pension expense recognized for the PSPP or MEPP is comprised of employer contributions to the plan that are required for its employees during the year, which are calculated based on actuarially pre-determined amounts that are expected to provide the plan's future benefits.

#### ii. Long-term disability

The cost of providing non-vesting and non-accumulating employee future benefits for compensated absences under the College's long-term disability plans is charged to expense in full when the event occurs which obligates the College to provide the benefits. The cost of these benefits is actuarially determined using the accumulated benefit method, a market interest rate and administration's best estimate of the retirement ages of employees, expected health care costs and the period of employee disability. Actuarial gains or losses on the accrued benefit obligation are amortized over the average expected period the benefits will be paid.

### i. Basis of Consolidation

These consolidated financial statements use the line-by-line method to record the accounts of the controlled entity, Council of Community Education Committees Society of Northern Lakes College ("the CCEC"). All inter-entity accounts and transactions between the College and CCEC are eliminated upon consolidation. The CCEC is incorporated under the *Societies Act* of Alberta and is a registered charity under the *Income Tax Act*.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

## 2. Summary of Significant Accounting Policies and Reporting Practices (continued)

### j. Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. It does not include airborne contaminants. The College recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists;
- there is evidence that contamination exceeds an environmental standard;
- the College is directly responsible or accepts responsibility for the contamination;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

A liability for a contaminated site may arise from operations that are either considered in productive use or no longer in productive use when environmental standards are exceeded. It will also arise when an unexpected event occurs resulting in contamination that exceeds an environmental standard.

Where an environmental standard does not exist or contamination does not exceed an environmental standard, a liability for remediation of a site is recognized by the College when the following criteria have been met:

- the College has a duty or responsibility to others, leaving little or no discretion to avoid the obligation;
- the duty or responsibility to others entails settlement by future transfer or use of assets, or a provision of services at a specified or determinable date, or on demand; and
- the transaction or events obligating the College have already occurred.

These liabilities reflect the College's best estimate, as of June 30, 2023, of the amount required to remediate the sites where the contamination has exceeded an environmental standard. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. This liability is reported in accounts payable and accrued liabilities in the Consolidated Statement of Financial Position.

### k. Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets (TCA). Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to:

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

When a present value technique is used to measure a liability, the liability is adjusted for the passage of time and is recognized as an accretion expense in the Consolidated Statement of Operations.



## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 2. Summary of Significant Accounting Policies and Reporting Practices (continued)

#### **l. Expense by Function**

The College uses the following categories of functions on its consolidated statement of operations

##### **Instruction**

Expenses directly relating to the delivery of programming and training within the College, whether for credit or non-credit programs.

##### **Academic and student support**

Expenses relating to activities directly supporting the academic functions of the College. This includes items such as libraries and expenses for Deans. Academic and student support also includes expenses for centralized functions that support individual students or groups of students.

##### **Institutional support**

Includes expenses for centralized College-wide administration including executive management, external relations, corporate insurance premiums, corporate finance, human resources and network and data communications.

##### **Facility operations and maintenance**

Expenses relating to maintenance and renewal of facilities that house the teaching, research and administrative activities within the College. These include utilities, facilities administration, building maintenance, amortization, custodial services, landscaping and grounds keeping, as well as major repairs and renovations.

##### **Ancillary services**

Expenses relating to services and products provided to the College community and to external individuals and organizations. Services include the staff and student residences.

#### **m. Funds and Reserves**

Certain amounts, as approved by the Board of Governors, are set aside in accumulated operating surplus for future operating and capital purposes. Transfers to / from funds and reserves are an adjustment to the respective fund when approved.

#### **n. Future Changes in Accounting Standards**

In November 2018, PSAB issued PS 3400 Revenue. This accounting standard has been deferred by PSAB, and is effective for fiscal years starting on or after April 1, 2023. Revenue provides guidance on how to account for and report on revenue, specifically addressing revenue arising from exchange transactions and unilateral transactions.

Management has not yet adopted this standard, and is currently assessing the impact of this new standard on the consolidated financial statements.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 3. Changes in Accounting Policy

Effective July 1, 2022, the College adopted the new accounting standard PS 3280 Asset Retirement Obligations and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

At the beginning of the fiscal year in which PS 3280 was in effect, the Institution recognized the following to conform to the new standard:

- asset retirement obligations, adjusted for accumulated accretion to the effective date;
- asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- accumulated amortization on the capitalized cost; and
- adjustment to the opening balance of the accumulated surplus.

Amounts are measured using information, assumptions and discount rate that is current at the beginning of the fiscal year in which the standard is in effect. The amount recognized as an asset retirement cost is measured as of the date the asset retirement obligation was incurred.

Accumulated accretion and amortization are measured for the period from the date the liability would have been recognized had the provisions of this standard been in effect to the date as of which this standard is first applied.

	2022		
	As previously recorded	ARO adjustment recognized	As restated
<b>Consolidated Statement of Operations</b>			
Revenue	\$ 44,478	\$ -	\$ 44,478
Expense	38,591	(313)	38,278
Annual surplus	5,910	313	6,223
Accumulated surplus at beginning of the year	35,512	(1,296)	34,216
Accumulated surplus at end of the year	41,422	(983)	40,439
<b>Consolidated Statement of Financial Position</b>			
Financial asset	40,173	-	40,173
Liability	12,845	1,309	14,154
Net financial assets	27,328	(1,309)	26,019
Non-financial asset	60,590	326	60,916
Net assets	39,686	(983)	38,703
<b>Consolidated Statement of Change in Net Financial Assets (Net Debt)</b>			
Annual surplus (deficit)	5,910	313	6,223
Other changes - E.g. Amortization, Acquisition, Disposal of TCA	5,346	(26)	5,320
Accumulated surplus at beginning of the year	26,764	(1,648)	25,116
Accumulated surplus (deficit) at end of the year	27,328	(1,309)	26,019
<b>Consolidated Statement of Cash Flows</b>			
Annual surplus	5,910	313	6,223
Amortization of tangible capital assets	4,127	26	4,153
Asset retirement obligation		(339)	(339)

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 4. Cash and Cash Equivalents

	2023	2022
Cash	\$ 10,187	\$ 5,692
Money market funds, short-term notes and treasury bills	686	1,027
	<b>\$ 10,873</b>	<b>\$ 6,719</b>

Cash equivalents include short term investments with a short maturity less than three months from the date of acquisition.

### 5. Portfolio Investments

	2023	2022
Portfolio investments - non-endowment	\$ 30,163	\$ 27,993
Portfolio investments - restricted for endowments	3,020	2,837
	<b>\$ 33,183</b>	<b>\$ 30,830</b>

The composition of portfolio investments measured at fair value is as follows:

	2023			
	Level 1	Level 2	Level 3	Total
Bonds				
Canadian Bonds	\$ -	\$ 15,475	\$ -	\$ 15,475
Equities				
Mutual funds	12,001	5,707	-	17,708
<b>Total portfolio investments</b>	<b>\$ 12,001</b>	<b>\$ 21,182</b>	<b>\$ -</b>	<b>\$ 33,183</b>
	<b>36 %</b>	<b>64 %</b>	<b>- %</b>	<b>100 %</b>

	2022			
	Level 1	Level 2	Level 3	Total
Bonds				
Canadian Bonds	\$ -	\$ 15,003	\$ -	\$ 15,003
Equities				
Mutual funds	10,870	4,957	-	15,827
<b>Total portfolio investments</b>	<b>\$ 10,870</b>	<b>\$ 19,960</b>	<b>\$ -</b>	<b>\$ 30,830</b>
	<b>35 %</b>	<b>65 %</b>	<b>- %</b>	<b>100 %</b>

The fair value measurements are those derived from:

Level 1 – Quoted prices in active markets for identical assets;

Level 2 – Fair value measurements are those derived from inputs other than quoted prices included within level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);

Level 3 – Fair value measurements are those derived from valuation techniques that include inputs for the assets that are not based on observable market data (unobservable inputs).

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 6. Financial risk management

The College is exposed to the following risks:

#### Market price risk

The College is exposed to market price risk - the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual security, its issuer or general market factors affecting all securities. To manage this risk, the College has established an investment policy with a target asset mix that is diversified by asset class with individual issuer limits and is designed to achieve a long-term rate of return that in real terms equals or exceeds total endowment expenditures with an acceptable level of risk.

The College assesses its portfolio sensitivity to a percentage increase or decrease in the market prices. The sensitivity is determined by the College's investment advisor using the historical annualized standard deviation for the entire portfolio over a three year period. At June 30, 2023, if the market prices had a 15.82% (2022 - 14.68%) increase or decrease with all other variables held constant, the increase or decrease in accumulated remeasurement gain and losses and endowment net assets for the year would be \$5,357 (2022 - \$4,689).

#### Foreign currency risk

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is exposed to foreign exchange risk on investments that are denominated in foreign currencies. The College does not use foreign currency forward contracts or any other type of derivative financial instruments for trading or speculative purposes. The College's exposure to foreign exchange risk is very low due to minimal business activities conducted in a foreign currency.

#### Credit risk

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honour its financial obligations with the College. The College is exposed to credit risk on investments and has established an investment policy with required minimum credit quality standards and issuer limits to manage this risk. The credit risk from accounts receivable is low as the majority of balances are due from government agencies and corporate sponsors.

The credit risks on investments held as a percentage of total bond portfolio are as follows:

Credit Rating	2023	2022
<b>Bonds</b>		
AAA	15.80 %	15.80 %
AA	52.50 %	56.20 %
A	27.70 %	25.20 %
BBB	3.90 %	2.70 %
BB	0.10 %	0.10 %
	<b>100.00 %</b>	<b>100.00 %</b>

#### Liquidity risk

Liquidity risk is the risk that the College will encounter difficulty meeting obligations associated with its financial liabilities. The College maintains a short-term line of credit that is designed to ensure that funds are available to meet current and forecasted financial requirements in the most cost effective manner. At June 30, 2023, the College has committed a borrowing facility of \$2,000 (2022 - \$2,000) none of which has been drawn (2022 - none).

#### Interest rate risk

Interest rate risk is the risk to the College's earnings that arise from the fluctuations in interest rates and the degree of volatility of these rates. This risk is managed by investment policies that limit the term to maturity of certain fixed income securities that the College holds. If interest rates increased by 1.0%, and all other variables are held constant, the potential loss in fair value to the College would be approximately \$1,039 of total fixed income portfolio (2022: \$1,002).

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 6. Financial risk management (continued)

The maturity and effective market yield of interest bearing investments are as follows:

	Less than 1 year	1 to 5 years	Greater than 5 years	Average effective market yield
Money market funds and GICs	100.00 %	- %	- %	4.90 %
Canadian corporate bonds	- %	50.20 %	49.80 %	2.50 %
Canadian government bonds	50.20 %	49.80 %	- %	1.80 %
Provincial government bonds	12.50 %	37.70 %	49.80 %	2.30 %
Bond Pool	7.80 %	43.10 %	49.10 %	3.10 %

### 7. Employee Future Benefit Liabilities

Employee future benefit liabilities are comprised of the following:

	2023	2022
Long term disability	\$ 241	\$ 328

#### A. Defined benefit plan accounted for on a defined benefit basis

##### Long term disability (LTD) benefits

The College provides long-term disability defined benefits to its employees. The most recent actuarial valuation for these benefits was at June 30, 2023.

The long-term disability plan provides pension and non-pension benefits after employment, but before the employee's normal retirement date.

	2023	2022
Accrued benefit obligation:		
Balance, beginning	\$ 328	\$ 381
Interest cost	12	9
Benefits paid	(64)	(72)
Actuarial (gain) loss	(35)	10
	<u>\$ 241</u>	<u>\$ 328</u>

The significant actuarial assumptions used to measure the LTD accrued benefit obligation are as follows:

	2023	2022
Accrued benefit obligation:		
Discount rate	5.3 %	4.0 %
Long-term average compensation increase	- %	- %
Estimated average remaining service life (years)	4.8	5.1



## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 7. Employee Future Benefit Liabilities (continued)

#### B. Defined benefit accounted for on a defined contribution basis

##### Management Employees Pension Plan (MEPP)

The MEPP is a multi-employer contributory defined benefit pension plan for managers at the College. As the College does not have sufficient information to follow the accounting standards for defined benefit plans, it is accounted for on a defined contribution basis. The pension expense recorded in these financial statements is \$183 (2022 - \$164).

At December 31, 2022, the MEPP reported an actuarial surplus of \$924,735 (2021-\$1,348,160). An actuarial valuation of the MEPP was carried out as at December 31, 2021 and was then extrapolated to December 31, 2022. For the year ended December 31, 2022, MEPP reported employer contributions of \$81,992 (2021 - \$76,674) and employee contributions of \$79,505 (2021 - \$73,075). For the 2022 calendar year, the College's employer contributions were \$176 (2021 - \$172). Other than the requirement to make additional contributions, the College does not bear any risk.

##### Public Service Pension Plan (PSPP)

The PSPP is a multi-employer contributory defined benefit pension plan for support staff members. As the College does not have sufficient information to follow the accounting standards for defined benefit plans, it is accounted for on a defined contribution basis. The pension expense recorded in these consolidated financial statements is \$1,624 (2022 - \$1,771).

An actuarial valuation of the PSPP was carried out as at December 31, 2021 and was then extrapolated to December 31, 2022. At December 31, 2022, the PSPP reported an actuarial surplus of \$4,258,721 (2021 - \$4,588,479). For the year ended December 31, 2022, PSPP reported employer contributions of \$287,703 (2021 - \$310,371) and employee contributions of \$283,081 (2021 - \$299,408). For the 2022 calendar year, the College's employer contributions were \$1,725 (2021 - \$1,842). Other than the requirement to make additional contributions, the College does not bear any risk.

### 8. Deferred Revenue

Deferred revenues are set aside for specific purposes as required either by legislation, regulation or agreement:

	2023			2022
	Unspent externally restricted grants and donations	Tuition and other fees	Total	Total
Balance, beginning of year	\$ 7,729	\$ 215	\$ 7,944	\$ 9,247
Grants, tuition, and donations	4,860	8,725	13,585	12,124
Restricted investment income	396	-	396	215
Unrealized (losses) gains	162	-	162	(514)
Transfers to spent deferred capital contributions	(567)	-	(567)	(2,253)
Recognized as revenue	(3,891)	(8,546)	(12,437)	(10,875)
Balance, end of year	\$ 8,689	\$ 394	\$ 9,083	\$ 7,944

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 9. Tangible capital assets

	2023						2022 (Restated Note 3)
	Land	Buildings	Land Improvements	Equipment <sup>(1)</sup>	Computer Hardware & Software	Total	Total
<b>Cost</b>							
Beginning of year	\$ 1,504	\$ 84,851	\$ 851	\$ 11,383	\$ 2,723	\$ 101,312	\$ 99,119
Acquisitions, net of expensed work-in-progress	70	1,018	10	1,113	(26)	2,185	5,936
Disposals	-	(72)	(64)	(332)	(33)	(501)	(3,743)
	<b>1,574</b>	<b>85,797</b>	<b>797</b>	<b>12,164</b>	<b>2,664</b>	<b>102,996</b>	101,312
<b>Accumulated Amortization</b>							
Beginning of year	\$ -	\$ 30,045	\$ 365	\$ 8,443	\$ 2,203	\$ 41,056	\$ 39,117
Amortization expense	-	1,937	74	854	219	3,084	4,153
Effects on disposals	-	(72)	(17)	(200)	(33)	(322)	(2,214)
	-	31,910	422	9,097	2,389	43,818	41,056
<b>Net book value at June 30, 2023</b>	<b>\$ 1,574</b>	<b>\$ 53,887</b>	<b>\$ 375</b>	<b>\$ 3,067</b>	<b>\$ 275</b>	<b>\$ 59,178</b>	-
Net book value at June 30, 2022 (Restated Note 3)	\$ 1,504	\$ 54,806	\$ 486	\$ 2,940	\$ 520		\$ 60,256

Cost include work-in-progress at June 30, 2023 totaling \$914 (2022 - \$2,489) comprised of buildings \$813 (2022 - \$2,348), computer hardware and software \$0 (2022 - \$126), equipment \$31 (2022 - \$15), and land \$70 (2022 - \$0) which are not amortized as the assets are not in service.

No interest was capitalized by the College in 2023 (2022 - nil).

(1) Equipment includes vehicles, equipment, office equipment and furniture.

### 10. Spent deferred capital contributions

Spent deferred capital contributions is comprised of restricted grants and donations spent on tangible capital acquisitions (not yet recognized as revenue).

	2023	2022
<b>Spent Deferred Capital Contributions</b>		
Spent deferred capital contributions, beginning of year	\$ 48,232	\$ 49,375
Transfers from unspent externally restricted grants and donations	567	2,253
Reimbursed restricted capital funding	158	1,043
Expended capital contributions recognized as revenue	(1,954)	(4,439)
<b>Spent deferred capital contributions, end of year</b>	<b>\$ 47,003</b>	<b>\$ 48,232</b>

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 11. Liability for contaminated sites

The composition of liabilities is as follows:

	2023	2022
Balance, beginning of year	\$ -	\$ -
Addition to liabilities during the year	162	-
<b>Balance, end of year</b>	<b>\$ 162</b>	<b>\$ -</b>

As of June 30, 2023, the liability for contaminated sites includes one parking lot owned by the College. The nature of the contamination includes fuel spill. The sources of the contamination came from storage tanks. Liability estimate is based on third-party assessment.

### 12. Asset retirement obligations

	2023	2022 (Restated Note 3)
Asset Retirement Obligations, beginning of year	\$ 1,309	\$ 1,648
Liability settled	-	(381)
Accretion expense	44	42
<b>Asset Retirement Obligations, end of year</b>	<b>\$ 1,353</b>	<b>\$ 1,309</b>

Tangible capital assets with associated retirement obligations include buildings. The College has asset retirement obligations to remove hazardous asbestos fibre containing materials from various buildings under its control. Regulations require the College to handle and dispose of the asbestos in a prescribed manner when it is disturbed, such as when the building undergoes renovations or is demolished. Although timing of the asbestos removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the College to remove the asbestos when asset retirement activities occur.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and subsequently re-measured taking into account any new information and the appropriateness of assumptions used. The estimate of the liability is based on engineering reports.

Included in ARO estimates is \$1,353 measured using a present value technique. At June 30, 2023, the undiscounted amount of estimated future cash flows required to settle this obligation is \$1,489 and is discounted using a discount rate of 3.31%.

Asset retirement obligations are currently unfunded and are expected to be settled as funding becomes available. As such, the timing around these settlements is indeterminate.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 13. Net assets

The composition of accumulated operating surplus is as follows:

	Accumulated surplus (deficit) from operations (Restated Note 3)	Investment in tangible capital assets (Restated Note 3)	Internally restricted surplus	Endowments	Total (Restated Note 3)
<b>Net assets as at June 30, 2021</b>	\$ 11,808	\$ 8,979	\$ 13,095	\$ 2,452	<b>\$ 36,334</b>
<b>Annual operating surplus</b>	6,200	-	-	-	<b>6,200</b>
<b>Endowments</b>					
Capitalized investment income	-	-	-	23	<b>23</b>
<b>Tangible capital assets</b>					
Amortization of tangible capital assets	1,212	(1,212)	-	-	-
Acquisition of capital assets	(2,640)	2,640	-	-	-
Net book value of tangible capital asset disposals	31	(31)	-	-	-
Change in asset retirement obligations	(339)	339	-	-	-
<b>Operating expenses funded from internally restricted surplus</b>	2,105	-	(2,105)	-	-
<b>Return internally restricted surplus</b>	335	-	(335)	-	-
<b>Change in accumulated remeasurement gains</b>	(3,854)	-	-	-	<b>(3,854)</b>
<b>Net assets, beginning of year</b>	\$ 14,858	\$ 10,715	\$ 10,655	\$ 2,475	<b>\$ 38,703</b>
<b>Annual operating surplus</b>	4,529	-	-	-	<b>4,529</b>
<b>Endowments</b>					
Capitalized investment income	-	-	-	21	<b>21</b>
<b>Tangible capital assets</b>					
Amortization of tangible capital assets	1,131	(1,131)	-	-	-
Acquisition of capital assets	(1,460)	1,460	-	-	-
Net book value of tangible capital asset disposals	178	(178)	-	-	-
Change in asset retirement obligations	44	(44)	-	-	-
<b>Operating expenses funded from internally restricted surplus</b>	417	-	(417)	-	-
<b>Return internally restricted surplus</b>	1,305	-	(1,305)	-	-
<b>Change in accumulated remeasurement (losses)</b>	626	-	-	-	<b>626</b>
<b>Net assets, end of year</b>	<b>\$ 21,628</b>	<b>\$ 10,822</b>	<b>\$ 8,933</b>	<b>\$ 2,496</b>	<b>\$ 43,879</b>
<b>Net assets is comprised of:</b>					
Accumulated surplus	22,738	10,822	8,933	2,496	<b>44,989</b>
Accumulated remeasurement (losses)	(1,110)	-	-	-	<b>(1,110)</b>
	<b>\$ 21,628</b>	<b>\$ 10,822</b>	<b>\$ 8,933</b>	<b>\$ 2,496</b>	<b>\$ 43,879</b>

Investment in tangible capital assets represents the amount of the College's accumulated operating surplus that has been invested in the College's capital assets.

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 13. Net assets (continued)

Internally restricted accumulated surplus represent amounts set aside by the College's Board of Governors for specific purposes. Those amounts are not available for other purposes without the approval of the Board and do not have interest allocated to them. Internally restricted net assets include:

	Balance at beginning of year	Changes to restricted surplus	Spent during the years	Balance at end of the year
Campus replacements	\$ 4,881	\$ -	\$ (52)	\$ <b>4,829</b>
Investing in Canada Infrastructure Program	2,362	-	(147)	<b>2,215</b>
High Prairie Campus Consolidation	1,023	(805)	(218)	-
Enterprise Information System	1,889	-	-	<b>1,889</b>
New Program Development	500	(500)	-	-
	<b>\$ 10,655</b>	<b>\$ (1,305)</b>	<b>\$ (417)</b>	<b>\$ 8,933</b>

### 14. Contingent Liabilities

The College's ongoing efforts to assess environmental liabilities may result in additional environmental remediation liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any changes to the environmental liabilities will be accrued in the year in which they are assessed as likely and measurable.

### 15. Contractual Rights

Contractual rights are right of the College to economic resources arising from contracts or agreements that will result in both assets and revenues 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 three years are as follows:

	Operating Leases	Capital Leases	Other Contracts	Total
2024	\$ 196	\$ -	\$ -	\$ <b>196</b>
2025	27	-	-	<b>27</b>
2026	13	-	-	<b>13</b>
<b>Total at June 30, 2023</b>	<b>\$ 236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236</b>
Total at June 30, 2022	\$ 389	\$ -	\$ -	<b>\$ 389</b>



## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 16. Contractual Obligations

The College has contractual obligations which are commitments that will become liabilities in the future when the terms of the contracts or agreements are met. The estimated aggregate amount payable for the unexpired terms of these contractual obligations are as follows:

	Service and other Contracts	Information Systems and Technology	Long-term Leases	Total
2024	\$ 1,996	\$ 165	\$ 174	\$ 2,335
2025	61	25	120	206
2026	-	-	112	112
2027	-	-	22	22
2028	-	-	1	1
<b>Total at June 30, 2023</b>	<b>\$ 2,057</b>	<b>\$ 190</b>	<b>\$ 429</b>	<b>\$ 2,676</b>
Total at June 30, 2022	\$ 1,152	\$ 1,152	\$ 540	\$ 2,844

### 17. Expense by Object

The following is a summary of expense by object.

	2023		2022
	Budget (Note 22)	Actual	Actual (Restated Note 3)
Salaries	\$ 21,941	\$ 20,426	\$ 19,733
Employee benefits	4,380	3,262	3,614
Materials, supplies and services	10,113	9,214	8,757
Scholarships and bursaries	371	385	385
Maintenance and repairs	96	433	274
Utilities	1,080	1,322	1,362
Amortization of capital assets	4,052	3,084	4,153
	\$ 42,033	\$ 38,126	\$ 38,278

### 18. Funds Held on Behalf of Others

The College holds the following funds on behalf of others over which the Board has no power of appropriation. Accordingly, these funds are not included in the consolidated financial statements.

	2023	2022
Northern Alberta Development Council	\$ 58	\$ 80
	\$ 58	\$ 80

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 19. Related Parties

The College is a related party with organizations within the Government of Alberta reporting entity. Key management personnel of the College and their close family members are also considered related parties. The College may enter into arm's length transactions with these entities and individuals.

The College did not have any material transactions with any related parties that would have taken place at a value different than that would have been arrived at if the parties were unrelated. The transactions with related parties were entered into on the same business terms as with non-related parties and have been incorporated into the College's consolidated financial statements.

### 20. Government Transfers

	2023	2022
Grants from Government of Alberta		
Advanced Education:		
Base operating grant	\$ 26,195	\$ 26,732
Other grants	4,825	3,585
Total Advanced Education	\$ 31,020	\$ 30,317
Other Government of Alberta Ministries		
Ministry of Justice	625	-
Ministry of Skilled Trades and Professions	396	-
Total contributions received	32,041	30,317
Expended capital contributions recognized as revenue	1,901	4,439
Less: deferred revenue	(2,443)	(141)
	31,499	34,615
Federal and other government grants		
Contributions received	825	247
Transferred to spent deferred capital contributions	(805)	(247)
Expendable capital contributions recognized as revenue	53	-
Revenue	\$ 73	\$ -

## Notes to the Consolidated Financial Statements

June 30, 2023

(thousands of dollars)

### 21 Salary and Employee Benefits

	2023				2022
	Base salary <sup>(2)</sup>	Other cash benefits <sup>(3)</sup>	Other non-cash benefits <sup>(4)</sup>	Total	Total
<b>Governance <sup>(1)</sup></b>					
Chair of the Board of Governors	\$ -	\$ 4	\$ -	\$ 4	\$ 6
Members of the Board of Governors	-	16	-	16	21
<b>Executive</b>					
President & CEO	222	9	31	262	239
Vice-President Academic <sup>(5)</sup>	147	14	29	190	36
Executive Director, Human Resources	161	1	30	192	180
Executive Director, Finance Services	152	2	25	179	169

(1) The Chair and Members of Board of Governors receive stipends for their participation on the Board. Board members also receive honoraria for participation in Board meetings.

(2) Base salary includes pensionable base pay.

(3) Other cash benefits include wellness pay-outs, health spending accounts, vacation payments, honoraria and other lump sum payments, including severance. No bonuses were paid in 2023.

(4) Other non-cash benefits include the College's share of all employee benefits including Canada Pension Plan, Employment Insurance, pensions, supplementary health care, dental plan, group life insurance, accidental death and dismemberment insurance and long-term disability plans.

(5) The Vice-President Academic departed on April 28, 2023.

### 22. Budget Figures

The College's 2022-23 budget was approved by the Board of Governors and submitted to the Minister of Advanced Education.

### 23. Approval of Financial Statements

The consolidated financial statements were approved by the Board of Governors of Northern Lakes College.

### 24. Comparative Figures

Certain comparative figures have been reclassified where necessary to conform with current period presentation.





NEW BEGINNINGS. ENDLESS POSSIBILITIES.

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