



College of the North Atlantic

Annual Report 2021-22

cna

Contents

Message from the Board Chair 2

College Overview 3

 Our Programs 3

 Our Students 3

 Board of Governors 4

 Campus Locations 4

 Key Statistics 5

 Financial Summary 5

 2021-22 Expenses 6

 2021-22 Revenue 7

Highlights and Partnerships 8

 Accolades Received by College Staff and Students 8

 College Highlights 9

Report on Performance 11

 Issue One: Opportunities for Learners 11

 Discussion of Results 13

 Issue Two: Academic Effectiveness 14

 Discussion of Results 16

 Issue Three: Improving Organizational Efficiency 17

 Discussion of Results 19

 Issue Four: Building on Partnerships 20

 Discussion of Results 26

Opportunities and Challenges Ahead 28

 COVID-19 Pandemic 28

 Remote Learning 28

 Working from Home 28

 Challenges with Recruitment and Retention of Key Staff 29

Appendices 30



Message from the Board Chair

On behalf of the Board of Governors, I am pleased to present the 2021-22 Annual Report for College of the North Atlantic (CNA). Our 2021-22 initiatives reflect a continued emphasis towards a publicly-funded college system for the province that is focused on student and industry needs and expectations. The College and its stakeholders share a vision of delivering training and supporting applied research and innovation which prepares students for successful entry into provincial, national, and international workforces.

The College has continued to focus on the delivery of the highest quality teaching and programming for its learners in Newfoundland and Labrador, as well as internationally. Specific attention has been paid to ensuring the continuation of the academic curriculum with minimum disruption as a result of the COVID-19 pandemic in the successful graduation of our students. As a result, CNA has realized a degree of operational flexibility during the COVID-19 period that has resulted in new insights and practices that helped CNA achieve its mandate. These new insights and practices include advances in student remote learning, employees working from home, and organizational emergency/pandemic preparedness that College leaders have utilized during the past fiscal year and will continue to draw from in the coming years.

The College has steadfastly pursued its goals of learner opportunities, academic and organizational effectiveness, and industry partnerships as outlined in the second year of its Strategic Plan 2020-23. CNA continues to provide essential skills, with the committed support of the Provincial Government, to ensure that students are equipped with the best possible skills to succeed in an ever-changing world. Providing flexible, real-time solutions to business and community stakeholders for industry and workforce development is a key CNA priority.

I acknowledge, with great appreciation, the volunteer members of the Board of Governors for their dedication and contributions during 2021-22. The Board is committed to the reinforcement of accountability, efficiency, and good governance at the College and the provision of valuable insight towards the institution's advancement in these challenging times.

CNA's achievements in 2021-22 during the height of the pandemic are most impressive. Our executive, faculty, staff and, most importantly, our students responded to the disruptions of COVID-19 in an exemplary fashion. Our Board is pleased to report the extensive accomplishments achieved during the year as detailed throughout this Annual Report.

CNA is a Category One Public Body under the **Transparency and Accountability Act**. This Annual Report was prepared in accordance with requirements under the Act. As the Board of Governors, we are accountable for the actual results contained herein.

A handwritten signature in black ink, appearing to read 'A. O'Rielly', is positioned above the printed name of the Board Chair.

Alastair O'Rielly
Chair
Board of Governors

College Overview

For nearly 60 years, since the opening of post-secondary education related to skilled trades throughout Newfoundland and Labrador, college education has evolved and responded to the education and training needs of this province. Today, CNA has multiple campuses and delivers programs and services to students here and abroad. Its geographic reach includes students taking its curriculum in China and Qatar. CNA also recently ramped up its educational development outreach partnering with other institutions to bring Canadian standards, curriculum, and instructional approaches in post-secondary education to developing countries. Additional information on CNA's mandate and lines of business can be found in its Strategic Plan 2020-23: <https://www.cna.nl.ca/business-and-industry/office-of-irp.aspx>.

Our Programs

CNA is one of the largest post-secondary educational and skills training centres in Atlantic Canada; enrolling learners each year in more than 100 full-time programs across five schools: Academics, Applied Arts and Tourism; Business and Information Technology; Engineering Technology; Health Sciences; and, Natural Resources and Industrial Trades.

CNA provides online learning for college credit and non-credit courses as well as Certificate and Diploma programs. More than 400 courses are available online in areas such as Business Administration, Comprehensive Arts and Science (CAS) Transition, Early Childhood Education (ECE), Journalism, Industrial Trades, Executive Office Management, Medical Office Management, and Records and Information Management. Post Diplomas in Information Management and Journalism and an Advanced Diploma in Early Childhood Administration Leadership are also delivered online.

Our Students

CNA students graduate annually from certificate, diploma, and advanced diploma offerings throughout the province. In addition, CNA supports apprentices by providing block training that enables them to advance through their apprenticeship program and prepares them to write their journeyperson certification examination. During the September 1, 2020 to August 31, 2021 academic year, CNA enrolled approximately 7,500 students. A majority of CNA's graduates are successful in finding employment specific to their fields of study, and as such, are able to pursue rewarding, skilled, and technical employment doing what they were educated to do.

CNA Global (the College's international development projects and education partnerships branch) currently spans several regions including: China, South America, Southeast Asia, Africa, the Caribbean, and Qatar. The largest international partnership that CNA has engaged in, which has spanned over two decades, involves its partnership with the State of Qatar. CNA Qatar has been renamed the University of Doha for Science and Technology and has transitioned to its own entity with the last cohort of students set to graduate in June 2022. CNA serves over 400 international students across 17 campuses in the province. CNA also partners with four institutions in China where over 430 students are enrolled in CNA programs. CNA is the lead Canadian College partner on several Global Affairs Canada projects abroad with Colleges and Institutes Canada (CICan), including Kenya Education for Employment Project, Young Africa Works in Kenya, Skills for a Greening Economy in Guyana, and partnering with other Canadian colleges for initiatives in Jamaica, Tanzania, through the Caribbean and beyond.

Board of Governors

Alastair O'Rielly – Chair
Mark Bradbury – Vice Chair
Elizabeth Kidd – President & CEO
Peter Adams
Debbie Brake-Patten
Brenda Kelleher-Flight
Kevin Kelly
Kenneth Martin

Danielle Moriarity
Chris Newhook
Ayush Patel
Dorothy Pye-Johnson
Jill Quilty
Charles Randell
Donna Rideout
Sam Synard

Note: As of March 31, 2022

Campus Locations

Baie Verte
Bay St. George
Bonavista
Burin
Carbonear
Clarenville
Corner Brook
Gander
Grand Falls-Windsor
Happy Valley-Goose Bay
Labrador West
Placentia
Port aux Basques
Prince Philip Drive – St. John's
Ridge Road – St. John's
Seal Cove
St. Anthony



Key Statistics

2020-21 Annual Enrolment – Newfoundland and Labrador Campuses	Total
Academics, Applied Arts and Tourism	1,723
Business and Information Technology	1,840
Engineering Technology	869
Health Sciences	864
Natural Resources and Industrial Trades	2,208
College Total	7,504

Note: Inclusive of students registered between September 1, 2020 and August 31, 2021. The 2021-22 academic year is not complete until August 2022; therefore, 2020-21 data is provided for this report. It is estimated that the total of 7,504 includes approximately 783 students who returned from the previous year to complete training that was delayed due to the pandemic.

2020-21 Annual Customized and Continuous Learning (CCL) Activity	Course Registrations	Student Contact Hours
College Total	11,007	148,834

Note: Includes only students registered for non-credit course offerings between September 1, 2020 and August 31, 2021. The 2021-22 academic year is not complete until August 2022; therefore, 2020-21 enrolment data is provided. CCL activity was impacted in 2020-21 by the pandemic.

Employee Data by Position Type (March 31, 2022) – Newfoundland and Labrador				
Support Staff	Faculty	Management	Non-Union / Non-Management	Total
522	660	111	21	1,314

Note: Inclusive of active employees, employees on leave; not included: continuing education instructors, student employees, invigilators, and casual employees.

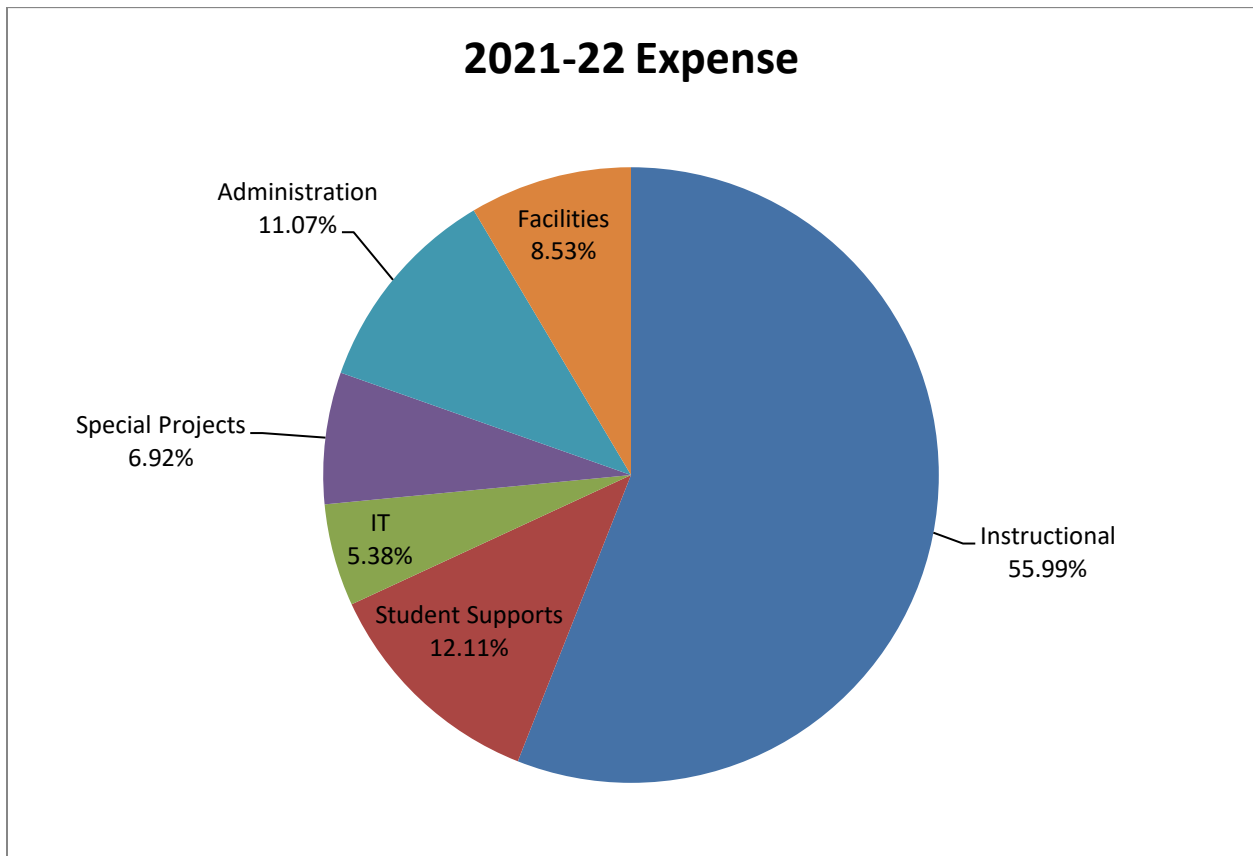
Financial Summary

CNA recorded gross expenditures of \$131.0 million in 2021-22, the majority (\$73.3 million, 55.99 per cent) in support of instruction programs, followed by Student Supports (\$15.8 million, 12.11 per cent) and Administration (\$14.5 million, 11.07 per cent).

The largest source of revenue (\$66.5 million, 48.15 per cent) was the annual grant-in-aid provided by the Provincial Government, with the next three main sources consisting of Federal (\$32.6 million, 23.61 per cent), Tuition and Fees (\$17.7 million, 12.83 per cent) and Special Projects (\$12.8 million, 9.32 per cent). Details on CNA's audited finances are provided in the 2021-22 Financial Statements (Appendix B, page 32).

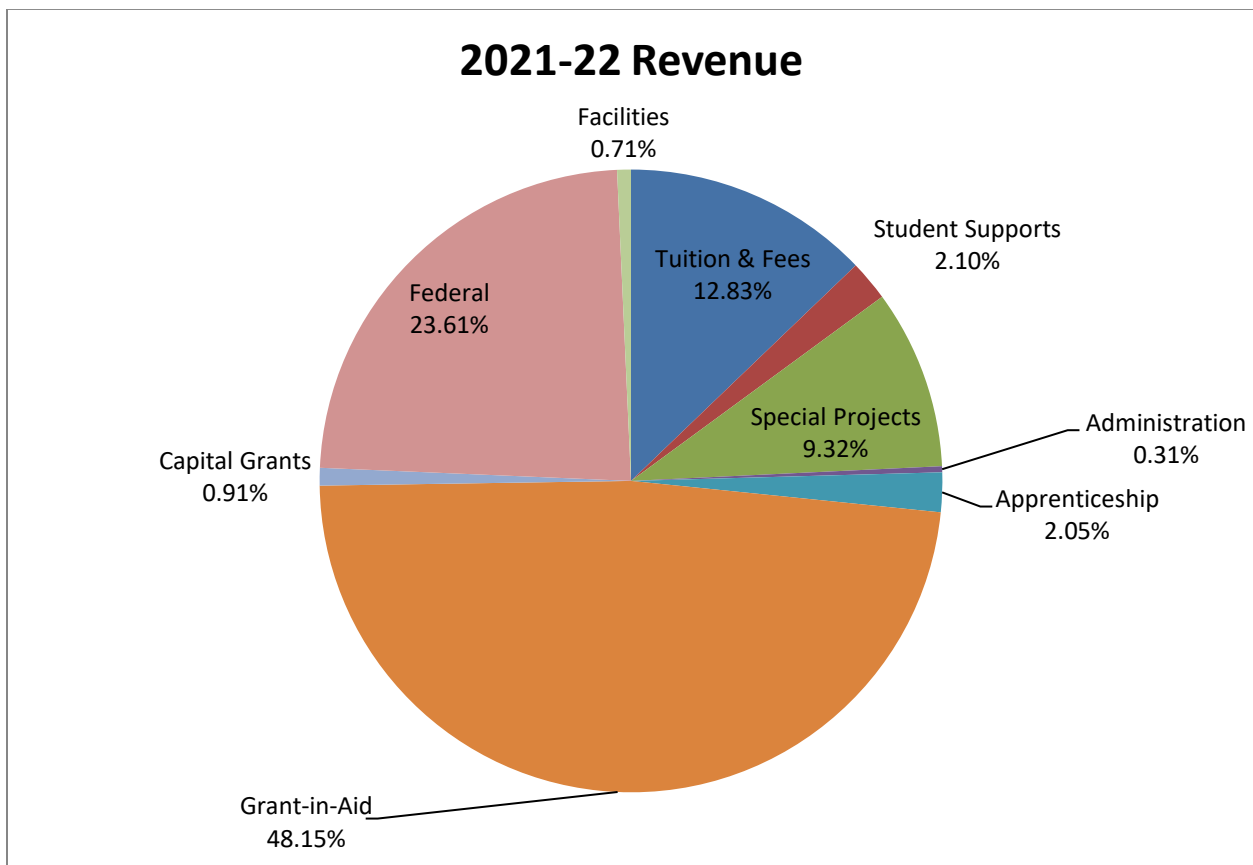
2021-22 Expenses

Line Item	Amount
Instructional	\$73,357,760
Student Supports	\$15,864,424
Administration	\$14,503,633
Facilities	\$11,179,375
Special Projects	\$9,061,282
Information Technology (IT)	\$7,045,366
Total Expenditure	\$131,011,840



2021-22 Revenue

Line Item	Amount
Grant-in-Aid	\$66,536,500
Federal	\$32,632,080
Tuition & Fees	\$17,734,139
Special Projects	\$12,875,314
Student Supports	\$2,897,427
Apprenticeship	\$2,833,928
Capital Grants	\$1,262,400
Facilities	\$987,242
Administration	\$433,600
Total Revenue	\$138,192,630



Highlights and Partnerships

Achievement of CNA's strategic goals and objectives are made possible by the partnerships and involvement of its many stakeholders. Together, public and private partners help support CNA in its mandate to provide student-focused initiatives and ensure the delivery of high-quality education and training.

Government, community organizations, employers, industry, and professional associations all play an integral role in delivery of accessible, responsive, and quality program offerings in support of the strategic directions of the Government of Newfoundland and Labrador.

Accolades Received by College Staff and Students

Arlette Strang, a Practical Nursing student at CNA, was a 2021 recipient of a \$5,000 bursary from CICan. The CICan Paul and Gerri Charette Bursary provides financial assistance to students in need with a special consideration to students in rural or remote areas. Originally from Lawn on the province's south coast, Strang says CNA instructors at the Clarenville campus have been the key to her success. Strang is set to graduate in May 2023.

An ECE graduate, Ocean Whelan, was recently named the first recipient of the Joanne Juteau Early Childhood Education Scholarship award by the Association of Early Childhood Educators of Newfoundland and Labrador. It's an achievement that was recognized in the Provincial Government's House of Assembly in June 2021. The award comes with a \$500 scholarship and was based on Whelan's 4.0 grade point average, volunteer work, leadership skills, and community involvement. Currently working in regulated childcare, Whelan plans to obtain an ECE degree.

Six CNA Graphic Design program students received eight awards from the International Association of Business Communicators (IABC) Pinnacle Awards in June 2021. Amy Brenton of Winterland received an Award of Excellence for The Raven, as well as an Award of Merit for the Downtown Comics Watermark; Shannon Pomeroy of St. John's won an Award of Excellence for her Silver Linings Wordmark Design, as well as an Award of Merit for The Pursuit of Knowledge: An Unfunny Tragic Comedy; and, Hilary Cooper of Trinity East was given an Award of Excellence for the Brewery Brand Identity. Other Award of Merit student winners included Jessica Roche of Holyrood for Apex Magazine; Kevin Rogers-Sparkes of St. John's for the Privacy UI Design; and Mayara Rosa Baiao of Itaperuna, Rio de Janeiro, Brazil for Bloom Brewing.

Richard Spencer, Computer Support and Networking Specialist Instructor at CNA, has been named Deputy Chief Expert in Cloud Computing with Worldskills. The organization brings together young people, industry, government, education, and institutions to promote the benefits of, and need for, skilled trade professionals. Worldskills offers competitions in more than 51 skills areas all over the world with approximately 1,300 young people taking part. Competitions aim to inspire and build confidence in young competitors to perfect their crafts and turn their skills into a profession.

In 2021, two Journalism program students received Atlantic Journalism Awards (AJAs). The AJAs recognize the best of journalism in Atlantic Canada. Marykate O'Neill of St. John's won the \$1,200 Marine Atlantic Journalism Scholarship and will graduate from the Journalism program in 2022. Dylan Murphy of Parker's Cove on the Burin Peninsula was awarded the \$1,000 Geoff Stirling Memorial Award that also includes a two-week internship with Stirling Communications. Murphy will graduate in 2022.

Jessie Lister, a 2021 graduate of CNA's Geographic Information System (GIS) Applications Specialist program, was awarded the Environmental Systems Research Institute (ESRI) Canada Scholarship. This scholarship is given to GIS students with a high grade point average and who have completed significant research using ESRI technology. GIS is a framework that gives the ability to capture, store, manipulate, analyze, manage, and present spatial and geographic data. The award comes with access to software, books, training courses and a cash prize – all totalling approximately \$50,000. Lister recently accepted a position with the Newfoundland and Labrador English School District as the new Student Transportation Systems GIS Specialist.

Six CNA students earned awards on the national stage during the Skills Canada National Competition. Award winners announced in June 2021 included: Brendan Smith, Gold, Refrigeration and Air Conditioning; Keely Whelan, Gold, 3D Digital Game Art; Greg Abbott, Silver, Plumber; Stacey Frost, Silver, Architectural Technology and Design; Emily Reynolds, Bronze, Electronics; and John Bugden, Bronze, IT Network Systems Administration. Skills Canada-NL is a non-profit organization that encourages youth to explore the opportunities in skilled trades and technology careers.

Tina Dean, an instructor with CNA's Office Administration (Distributed Learning [online]) program, was presented with the 2021 Accreditation Council for Business Schools and Programs (ACBSP) Teaching Excellence Award. ACBSP recognizes individuals every year who exemplify teaching excellence in the classroom. Dean has been a dedicated instructor with the School of Business and Information Technology for more than 20 years.

College Highlights

CNA recently claimed the top spot for applied research among colleges in Atlantic Canada for the second year in a row, according to the recently released Research Infosource's Canada's Top 50 Research Colleges. CNA is considered a medium-sized college and remains in the country's top 22 for overall research (\$4.2 million). These research funds are used to support CNA's goal of being a leading edge and progressive institution that is focused on enhancing its learners' experience, as well as transforming industry sectors. Other rankings include: ninth nationally for the number of research partnerships, and 13th nationally for both the number of completed research projects and number of paid student researchers.

CNA's Marketing, Communications and Recruitment department received four Awards of Merit in June 2021 from the IABC Pinnacle Awards for their work on the 2020 Virtual Graduation project. The Pinnacle Awards, presented by IABC's Newfoundland and Labrador Chapter, measure excellence in communications. With the onset of the COVID-19 pandemic and a province-wide lockdown, holding CNA's traditional, in-person graduation ceremonies weren't possible with health restrictions in place; therefore, the college created a virtual ceremony for its 2,000+ graduates. A microsite was developed to act as the graduation hub, providing an engaging multi-media experience for the 17 campus locations and online learning students.

In October 2021, a Learjet aircraft landed in Gander thanks to a Bombardier donation to CNA. The aircraft was donated to the college as part of CNA's hands-on skilled training for aviation programs offered at the Gander campus. Bombardier's Learjet 45-001 flight test vehicle is CNA's largest and latest acquisition to date, and it will be used as part of CNA's hands-on skilled training for its aviation programs (i.e., Aircraft Maintenance Engineering Technician [AMET], AMET

Advanced Diploma and Aircraft Structural Repair Technician). Bombardier's Learjet 45-001 has many features that will be of great benefit to future graduates of CNA's aviation programs.

CNA and the Fry Family Foundation celebrated 15 years of partnership in September 2021 at the Fluvarium in St. John's. The Fry Family Foundation has contributed nearly \$1 million in funding for scholarships and awards to assist 400 CNA students. The Foundation's work in post-secondary education has been carried out with the idea that education is a pathway to better futures and sustainable communities. Most recently, CNA and the Fry Family Foundation have implemented a work-integrated learning opportunity for students in the college's Community Leadership Development program. Through this partnership, students gain hands-on experience that support not-for-profit and charitable organizations in the province.

In July 2021, a federal/provincial contribution of \$4.5 million to CNA was announced to develop advanced drill core imaging technology, specifically the Hyperspectral Scanning Unit (HSU). The Government of Canada invested \$3 million in this project via Atlantic Canada Opportunities Agency's (ACOA) Regional Economic Growth through Innovation program. The Government of Newfoundland and Labrador contributed \$1.5 million through the Department of Industry, Energy and Technology (IET). CNA worked with industry partners and Photon Etc. on this multi-year research initiative to develop hyperspectral technology applications for the mining sector to enhance digital mineral characterization. The HSU will make drill core logging more accurate, improve exploration processes and increase the potential to discover new, lucrative mineral deposits. The Iron Ore Company of Canada (IOC) and Agnico Eagle Mines also contributed \$500,000 and \$100,000, respectively, towards this project.

In October 2021, the Provincial Government (Department of Immigration, Population Growth and Skills [IPGS]) announced \$974,000 in funding for CNA to support the development of electric vehicle specialized training for journeypersons and first responders. The agreement will result in the development of training modules to address the growth of electric vehicles in the province. Targeted training includes: current automotive service technician journeypersons to gain an understanding of electric vehicle maintenance; electricians to gain skills in installing and maintaining electric vehicle charging stations (i.e., residential and commercial); and first responders where electric vehicles are present. The announcement to support electric vehicle specialized training is essential to ensuring that supports are available for electrification of transportation industries throughout the province.

Report on Performance

Issue One: Opportunities for Learners

Learners are the reason why CNA does what it does. They are diverse and come to CNA for many different reasons and intended outcomes. From learners enrolled in multi-year programs, its lifelong learners upgrading skills, to its global student population and its graduates, CNA has a responsibility to ensure a meaningful and robust experience for all. Their success is the college's success. That is why CNA focuses on creating pathways for all of its learners. Pre-program pathways include access and bridging programs to filling learner gaps in literacy, numeracy or technical skills to ensure all learners can succeed in their diploma program. Post-program transitional pathways are created by signing articulation agreements with other institutions. These agreements ensure the college's learners are provided with seamless transitions from their CNA diploma into further post-secondary studies. In order to foster the continued success of CNA's learning communities, it needs to be more responsive to the unique needs of its diverse learners, including students with accessibility challenges, international students and non-traditional learners. As the world of work constantly evolves, so too must CNA's approach to delivering the highest quality learning experience across its college community.

CNA made significant progress towards development of measures to improve learner success in 2021-22.

Goal 1: By March 31, 2023, CNA will have enhanced opportunities for learner success.

Objective: By March 31, 2022, CNA will have developed measures to improve learner success.

2021-22 Indicators	2021-22 Report on Performance
<p>1. Developed new learner pathways in each academic school.</p>	<p>CNA entered into and implemented several new multi-year articulation agreements during 2021-22 for four of its five schools:</p> <ul style="list-style-type: none"> • In the School of Academics, Applied Arts and Tourism, students can transition from: <ul style="list-style-type: none"> • Tourism and Hospitality Services into a Bachelor of Arts in Global Tourism Management (Royal Roads University) or a Bachelor of Arts in International Hotel Management (Royal Roads University); or, • Community Leadership Development into a Bachelor of Arts in Justice Studies (Royal Roads University) or a Bachelor of Arts (St. Mary's University). • In the School of Business and Information Technology, the following programs can transition into a Bachelor of Business Administration in Innovation and Sustainability (Royal Roads University): <ul style="list-style-type: none"> • Business Administration – Accounting (two years); • Business Management – Accounting (three years); • Business Administration – Human Resource Management (two years); • Business Management Diploma – Human Resource Management (three years);

	<ul style="list-style-type: none"> • Business Administration Diploma – Marketing (two years); or, • Business Management Diploma – Marketing (three years). • In the School of Engineering Technology, students can transition from Environmental Engineering Technology (Co-op) into a Bachelor of Science in Environment and Natural Resources - Environmental Management (University of New Brunswick). • In the School of Natural Resources and Industrial Trades, students can transition from: <ul style="list-style-type: none"> • Forest Resources Technician into a Bachelor of Science in Forestry (University of New Brunswick); or, • Fish and Wildlife Technician into a Bachelor of Science in Environment and Natural Resources – Wildlife (University of New Brunswick).
<p>2. Developed a centralized repository of pathway agreements for improved student access.</p>	<p>CNA developed a centralized repository of pathway agreements for improved student access during 2021-22 that included:</p> <ul style="list-style-type: none"> • A landing page for the Registrar’s Office was launched as the initial step in the plan for a repository for centralizing articulation agreements. • The articulation agreement repository page is under development and will be linked to the Registrar’s Office page. • The Newfoundland and Labrador Credit and Program Transfer Guide was updated and will be updated annually. The guide is also contained on the Provincial Government website for student access. • An inventory of articulation agreements has been completed and centralized in the Academic Development Office.
<p>3. Developed Student Connection and College Readiness Strategy to increase student retention.</p>	<p>CNA developed a Student Connection and College Readiness Strategy to increase student retention that included:</p> <ul style="list-style-type: none"> • Collaboration between the Registrar’s Office, Student Services IT, and the International Office to create a revised strategy to better welcome and inform new and returning students. This revised strategy allowed for improved response times for newly accepted students; provided waitlisted students with more accurate information and potential options; and provided more timely information to all students enrolled in the fall of 2021. New processes were implemented within Student Services IT to capture and record communications with all students. SMS Text was implemented to allow for improved communication to students and a follow-up communication is now sent to students three business days following a Letter of Acceptance. • Review of existing connection processes and subsequent revisions based on lessons learned during the summer of 2021 to improve communication, expectations, and welcoming of international students. Connections and communications strategies were updated with revised process charts and

	<p>scripts to simplify communications to new and returning students. An updated process chart for the International Office was completed that included information sent by email and a pre-arrival meeting outlining expectations and requirements. All correspondence from the Registrar’s Office was reviewed for accuracy to mitigate misinterpretation of communications. A working group was formed to identify gaps and shortfalls to make further improvements.</p> <ul style="list-style-type: none"> • Invitation to all newly accepted students to participate in a three-day readiness strategy program called Start SMART (Strategies for Mindful Academic Readiness Training). The online Start SMART program was designed to support retention and was delivered to over 530 new students. The three, half-day interactive sessions included information on: on- and off-campus supports; building connections; CNA technology; program fit; mindful learning strategies; and, Bridge the gapp online mental health resource. A feedback survey was administered following the delivery of the program and the results will be reviewed prior to being offered again in the summer of 2022.
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Discussion of Results

CNA continued to explore, develop, implement, and update articulation agreements that provide students with opportunities to transition into other educational institutions. Four of CNA’s schools (i.e., Academics, Applied Arts and Tourism; Business and Information Technology; Engineering Technology; and, Natural Resources and Industrial Trades) developed new articulation agreements to allow students to access learner pathways with the institutions of Royal Roads University, St. Mary’s University, and University of New Brunswick. The School of Health Sciences did not develop any new articulation agreement in 2021-22, but it continues to maintain its articulation agreement to allow CNA students to transition from its three-year diploma programs to the Bachelor of Technology at Marine Institute. A centralized repository linked to the Registrar’s page for learner pathways (via articulation agreements) is being developed to provide easier access to information for prospective and existing students who may be searching for flexibility to transition to other post-secondary institutions once their CNA education is complete. It also provides stronger co-ordination between CNA divisions.

The Student Connection and College Readiness Strategy helped CNA to retain new and returning students by preparing and supporting them with relevant information in a timely manner, such as the addition of SMS text messaging to provide updates and sharing of opportunities. All process charts and communication scripts were reviewed to ensure critical information was provided in the most efficient and effective manner. This is particularly important when communicating with international students where English may not be their first language. The Start SMART program was successful in its first offering by better preparing new students academically and personally for the transition to post-secondary studies. The program feedback was positive that it will be offered again in 2022.

Objective: By March 31, 2023, CNA will have implemented measures to improve learner success.

Indicators for 2022-23:

- Developed new learner pathways.
- Established centralized repository on CNA website for articulation agreements.
- Enhanced Start-Smart Program material and delivery.

Issue Two: Academic Effectiveness

Learners must be engaged in relevant programming that is responsive to the diverse economy and changing workforce of the province and beyond. By continuously improving and evolving CNA programming, learners will be aligned with meaningful careers and equipped with the critical skills necessary to adapt to the changing world of work. Students need access to high-quality, relevant programs to prepare them for their chosen careers. Industry needs highly-trained employees in order to run and grow their businesses. By linking relevant programs to industry needs, CNA will contribute to the economy and drive its own opportunities. By embracing appropriate learning technologies, in addition to cultivating teaching best practices, CNA will equip its learners with the skills needed for the future world of work.

Supporting industry innovation through programming also provides students with high-quality learning opportunities. By framing business challenges as real-world applied research and development projects for its programs, CNA will leverage faculty, learners and physical resources to provide innovation support to industry. This approach simultaneously creates valuable experiential and entrepreneurial learning opportunities for CNA's learners and industry partners.

CNA programming must continually evolve to respond to the changing economy. Program offerings may achieve this by renewing and updating existing programs through comprehensive program reviews – involving both industry and academic feedback – as well as introducing new programs driven by new labour market demands. Multi-year academic planning provides CNA with a systematic and institutional-wide process of ensuring its program mix is relevant and responsive to existing and future labour market trends thus providing workforce-ready graduates as the demand arises in industry. Introducing new credentials to the CNA's offerings, such as applied degrees and microcredentials, will ensure programming retains the agility it needs to meet industry demands. Future development of applied degrees will align with CNA legislation, strategic and academic/business plans and a demonstrated need within the existing labour market. Microcredentials are certifications of assessed competencies that are additional, alternative, and complementary to, (or a recognized component of) a formal qualification. Microcredentials are in demand in the workplace and are focused on discrete workplace competencies.

CNA made significant progress towards the development of a multi-year academic plan in 2021-22.

Goal 2: By March 31, 2023, CNA will have developed and delivered programs that are innovative and responsive to the changing needs of learners.

Objective: By March 31, 2022, CNA will have developed a multi-year academic plan.

2021-22 Indicators	2021-22 Report on Performance
<p>1. Established academic structures to support multi-year academic plan.</p>	<p>CNA established an Academic Planning Office (APO) with an Academic Planning Controller and two Policy, Planning, and Research Analysts. The APO is responsible for all aspects of academic planning including:</p> <ul style="list-style-type: none"> • Providing quality assurance, control, leadership, direction and oversight of annual and multi-year academic plans; • Planning, organizing, coordinating and providing direction on current and future requirements associated with academic plans; • Controlling and communicating the final approved list of program offerings and related seat capacities to the Registrar’s Office for the purpose of admissions each academic year; • Confirming all operational requirements are met prior to releasing programs for student admissions; • Aligning material, financial, and human resources with the priorities and objectives as defined for each school of study, program, campus and the college overall (e.g., assessing and approving capital spending requests related to academic programming, analyzing human resource allocations per program, and campus space allocations); • Ensuring the academic plan includes the appropriate allocation of instructional resources based on college and program priorities, policy, and/or regulatory/legislative requirements; • Identifying efficiencies, inefficiencies, inconsistencies and opportunities for maximizing and/or redeploying the use of academic resources; • Monitoring and strengthening the college’s academic-related internal control procedures to ensure integrity, accuracy, and consistency in adherence to the proposed and approved academic plan, related college policies, and institutional priorities; and • Making changes to the delivery of programs, material and human resources assigned to programs, and the development and implementation of new programs (in consultation with Deans).
<p>2. Completed environmental scan of industry, learner and program demand.</p>	<p>CNA completed an environment scan of industry, learner, and program demand that included:</p> <ul style="list-style-type: none"> • Three five year comprehensive reviews of: <ul style="list-style-type: none"> • Enrolment trends by program; • Graduate employment rates in a related field by program; • Graduate program satisfaction; • Student course satisfaction; • Program cost per student; • Labour market data as provided by EMSI software; and • Program Advisory Committee meeting minutes.

	<ul style="list-style-type: none"> • Reviews of academic budget spending to ensure that in-demand labour market program areas are offered at sites where CNA is able to fill allocated program seats to capacity (capacity is defined as less than five empty seats per cohort). • Identification of new program options through: <ul style="list-style-type: none"> • Program Advisory Committee meeting minutes; • Request of the Provincial Government; and, • Emerging labour market as supported by the Premier's Economic Recovery Team report.
<p>3. Developed multi-year academic plan.</p>	<ul style="list-style-type: none"> • The goal of a multi-year academic plan was interrupted by the rapidly evolving spread of COVID-19. As a result of changing pandemic realities, CNA produced seven individual academic plans between March 2020 and October 2021 to address program delivery, program interruptions and train-out plans. • In 2021-2022, CNA was still operating in a pandemic environment, but began developing two academic plans: <ul style="list-style-type: none"> • An annual academic plan for 2022-2023 that was launched December 2022; and, • A multi-year academic plan for 2023-2025 that will be launched June 2022. • By June 2022, CNA should be back on track, post-pandemic, to be producing multi-year academic plans.

Discussion of Results

The core business of the College is to maintain quality programs that align with labour market demands, adhere to accreditation and regulatory standards, and ensure that graduates are successful in gaining employment. In order to do this effectively, the academic planning process was updated, and in 2021-22, the academic structures to support multi-year academic planning was established. The new and revised process was designed to be interactive; whereby institutional and academic goals, and the methods/resources for achieving those goals, are reviewed, analyzed, and planned for using evidence-based decision making. The APO was established, which included an Academic Planning Controller and two Policy, Planning and Research Analysts. Having a dedicated office for academic planning ensures quality assurance, control, leadership, direction, and oversight of the annual and multi-year Academic Plan. Prior to establishing the APO, CNA had never implemented a multi-year Academic Plan. However, with dedicated resources in place, the College is now in a position to develop and implement a multi-year plan leading to enhanced quality assurance and control, implementation of long-term capital planning, improved resource allocation, etc. Part of this process will include a review of the CNA Program Vitality Reports, generated in March 2022, that included institutional and labour market data produced via EMSI software. These reports will be shared with CNA's Deans in 2022-2023 to identify areas of improvement, develop action plans to increase the overall program quality at the College, and inform long-term planning.

Objective for 2022-23: By March 31, 2023, CNA will have established and implemented a multi-year academic plan.

Indicators for 2022-23:

- Improved academic offerings based on industry, learner, and program data.

- Implemented multi-year academic plan for program delivery, faculty workload allocations, and academic capital spending.
- Offered applied degree and new suite of microcredentials.

Issue Three: Improving Organizational Efficiency

For CNA to continue to grow as a modern education leader, a strong foundation must be in place. At CNA, its employees have built and continue to nurture that strong foundation. CNA wants to continuously improve upon how it does things, while constantly keeping its learners and stakeholders as top priorities. CNA wants its employees to feel empowered within the College to drive excellence in everything they do, every day. CNA knows that employees supported in this way will be resilient in their nature and will support the College’s learners steadfastly.

CNA wants its employees to navigate through their work in ways that are responsive and agile with a focus on high quality in all aspects. By driving continuous improvement processes throughout all areas of the College, CNA will be able to support decision making that is evidence-based and responsive. CNA can also support better outcomes in all aspects of the College by ensuring increased clarity on roles and responsibilities.

CNA made significant progress towards identification of new Lean projects, continued Lean training, and collection of second-year Lean-related data in 2021-22.

Goal 3: By March 31, 2023, CNA will have improved its organizational efficiency through use of a Lean Management System.

Objective: By March 31, 2022, CNA will have identified new Lean projects, continued Lean training, and collected second-year Lean-related data.

2021-22 Indicators	2021-22 Report on Performance
1. Identified and implemented new Lean initiatives.	<p>Lean Six Sigma continuous improvement events are classified into three categories: Rapid Improvement Events (RIEs), Kaizen/Mini-Kaizen Events (MKEs), and Just Do Its (JDIs).</p> <ul style="list-style-type: none"> • A RIE has an event timeline of approximately 120 to 180 days. RIEs are identified as Yellow, Green, or Black Belt level based on the scope of the project work, the number of departments involved, as well as the potential for increase in revenue and/or decrease in expenditure via increasing operational efficiencies. RIEs included: <ul style="list-style-type: none"> • Yellow Belt level: <ul style="list-style-type: none"> • Standardization of the process for submitting and obtaining approval for continuous learning requests for managers. This initiative started in 2020-21 and concluded in 2021-22. • Green Belt level: <ul style="list-style-type: none"> • Standardization of the process for placing and evaluating students in work-integrated learning opportunities concluded in 2021-22. • Standardization of the process of textbook purchase, distribution, and return to the publisher concluded in 2021-22.

	<ul style="list-style-type: none"> • Standardization of the process for schedule change requests for academic programming concluded in 2021-22. • Began the standardization of the process for student withdrawals in 2021-22. • Began the standardization of the CCL Project Plan Development process in 2021-22. • Began the standardization of the predictive and preventative maintenance process for Industrial Trades programs in 2021-22. • Black Belt level: <ul style="list-style-type: none"> • Phase two (i.e., implementation) of the Black Belt project focusing on centralized admissions is ongoing and has been incorporated into the Registrar's Office Transformation and Change project. • An MKE has an event timeline of approximately 30 days and has a narrow scope focusing on one department or area. MKEs included: <ul style="list-style-type: none"> • Creation of a process for mandatory data collection during application life cycle via review of application codes. • Standardization of the international letter of acceptance ensuring that it meets Immigration, Refugees, and Citizenship Canada standards. • Streamlining the process of filling the provincial waitlist after online registration closes. • Creation of scripts for the Connections Strategy. • Standardization of the process for textbook ordering by bookstores. • Standardization of the process to track calls and comments in PeopleSoft for the Connections Strategy. • Standardization of the process for making connections between Human Resources and the Teaching and Learning Centre for new faculty. • A JDI has an event timeline of approximately seven to 14 days. It is a small improvement initiative that is identified and implemented by the employees within a single department. There were 345 JDIs completed in 2021-2022 which included but are not limited to: <ul style="list-style-type: none"> • Creation of a form for Capstone projects to pitch projects to faculty (Office of Applied Research and Innovation [OARI]). • Clarification of the application acknowledgement letter to avoid confusion with an acceptance letter (Registrar's Office). • Creation of sole source justification guide content (Learning Commons). • Virtual Quality Board Huddles (QBHs) were established within 23 internal departments in 2021-22 (total of 40 QBHs established across organization). A QBH is a short, focused weekly meeting for a department or area that serves as a means of aligning departmental activity with an organization's strategic goals.
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	<ul style="list-style-type: none"> Six Visibility Walls were established at various campuses/facilities for a total of 20 walls. A Visibility Wall is a physical display where internal and external stakeholders can actively view relevant information for an organization’s Lean-related work, as well as the connection to the organization’s strategies and priorities.
2. Finalized Lean training schedule.	<ul style="list-style-type: none"> Executive Green Belt training concluded for current CNA leaders with 81 leaders certified in October 2021. Lean Executive Green Belt training will continue into 2022-23 for newly on-boarded CNA leaders. Three Lean Six Sigma Green Belt candidates completed projects in 2021-2022. Final report-out presentations for certification are scheduled for May 2022. Three employee candidates commenced Lean Six Sigma Green Belt training in May 2021 and are expected to complete training in 2022-23. Eleven Lean Six Sigma Yellow Belt candidates were certified in 2021-2022. New round of Lean Six Sigma Yellow Belt training is scheduled for launch in 2022-2023.
3. Collected Lean program data.	<ul style="list-style-type: none"> Continuous Improvement Events – There were 15 distinct continuous improvement events (i.e., RIEs, and Kaizen events/MKEs) facilitated by Lean Six Sigma Belts/Candidates in 2021-2022. Some of these initiatives are ongoing and will conclude in 2022-23. QBH Engagement – 90 per cent of employees were involved in weekly QBHs by the end of 2021-2022. Savings – A projected annual aggregate of over \$324,000 (actual budget dollars and financial value of time savings that can be redeployed to other strategic purposes) resulted from continuous improvement event implementations completed for 2021-22. Data collection for ongoing projects and validation of projected savings will continue into 2022-2023. Event Engagement – Almost all employees have been engaged in the Lean program in some form. Campus Engagement – All campuses have now been engaged in the Lean program via project implementation, QBHs and/or Visibility Walls.

Discussion of Results

CNA continued to implement Lean Six Sigma continuous improvement events throughout the organization during 2021-2022 in its implementation of a Lean Management System. Eight long-term RIEs (across yellow, green, and black belt levels) took place with a continued focus on capacity building and learning Lean methodologies, while beginning the shift toward the realization of operational savings. CNA departments completed seven MKEs, such as standardizing the process for textbook ordering by bookstores. A total of 345 JDIs were identified and implemented by employees within QBHs (e.g., Capstone project pitch form, updating of Acknowledgement letters, sole source justification guide). Twenty-three new QBHs were

established bringing the total count to 40. Six new Visibility Walls were established bringing the total count to 20, completing the implementation.

CNA continued to expand the breadth and scope of Lean training. Eighty-one CNA leaders completed Executive Green Belt training in 2021-2022 to provide strong leadership commitment. Training will continue for newly on-boarded CNA leaders. CNA's Lean Six Sigma Black Belt certified Project Manager left the organization in 2021-2022 and two new Project Managers began Lean Six Sigma Black Belt training. Three employees are scheduled for Lean Six Sigma Green Belt certification presentations and three other employees have partially completed the training and are scheduled to finish training in 2022-2023. Eleven employees completed Lean Six Sigma Yellow Belt certification in 2021-2022. Another offering of Lean Six Sigma Yellow Belt training is scheduled for 2022-2023.

In 2021-2022, CNA continued to mature as a Lean organization. Nearly all employees and all campuses have been engaged in the Lean program in some form – continuous improvement events, QBHs, and visibility walls. As such, tracking of this measure is no longer required. The growth of the Lean program and increased capacity of practitioners has allowed for operational savings to begin to be realized – in actual dollars and redeployable employee time. Savings data collection and validation for 2021-2022 project implementations will continue in 2022-2023.

Objective: By March 31, 2023, CNA will have established a Lean Management System.

Indicators for 2022-23:

- Identified and implemented new Lean initiatives.
- Collected Lean program data.
- Established the Lean Management System.

Issue Four: Building on Partnerships

CNA creates collaborative relationships to fuel real-world innovation. All efforts support CNA's broader mandate and its long-term sustainability with a constant focus on providing exceptional opportunities to its students and partners. Many external groups have positive relationships with CNA. The College needs to continue these strong relationships with all external and internal stakeholders to solidify its offerings amongst all industry partners. Building on partnerships will result in increased visibility and understanding of CNA's offerings externally and internally; increased number of external partners; and increased student, instructor, staff, and alumni engagement.

CNA made significant progress towards initialization of new partnerships with institutions, industry and communities to support learning in 2021-22.

Goal 4: By March 31, 2023, CNA will have built interconnected partnerships with institutions, industry and communities to support learning.

Objective: By March 31, 2022, CNA will have initiated new partnerships with institutions, industry and communities to support learning.

2021-22 Indicators	2021-22 Report on Performance
<p>1. Diversified the sectors represented by partner donors.</p>	<p>The Alumni and Advancement Office diversified the sectors represented by partner donors in 2021-22:</p> <ul style="list-style-type: none"> • Aerospace sector: <ul style="list-style-type: none"> • Bombardier donated a fully operational Learjet, valued at \$800,000, to support student aviation programming at Gander campus. • Stephenville Airport donated various pieces of equipment (e.g., landing gear retraction test rig and an air start cart), valued at \$10,000, to support critical student equipment testing program requirements. • DJ Composite donated high-end fiberglass materials (i.e., Prepreg), valued at \$20,000, to support training programs at Gander campus. • Mining sector: <ul style="list-style-type: none"> • IOC donated an automatic compression strength tester for iron ore pellets, valued at \$2,000, to support student training at Labrador West campus. • Aquaculture sector: <ul style="list-style-type: none"> • Marbase donated various aquaculture piping and other materials, valued at \$35,000, to support trades training at Burin campus. • Community Development sector: <ul style="list-style-type: none"> • The Fry Family Foundation Stipend Program was finalized and introduced to College Leadership Development and Community Recreation Leadership co-ordinators with a total of 83 eligible students for the spring program. • Business and IT sector: <ul style="list-style-type: none"> • A new award, Information Technology Career Focus Distinction, was funded by educational supporters for underrepresented groups to provide a 16-week pilot program focused on coding and application development and computer support; career planning; personal and professional skills development; and job shadowing.
<p>2. Identified and implemented new projects for community and institutional partners.</p>	<p>The Office of Partnerships, Entrepreneurship and Community Engagement (PECE) identified and implemented new projects in 2021-22 that included:</p> <ul style="list-style-type: none"> • The Municipal Pipeline Project, a partnership with Municipalities Newfoundland and Labrador (MNL) and Professional Municipal Administrators, created a Workplace Integrated Learning (WIL) Coordinator position at MNL and 50 incremental WIL student placements in provincial municipalities. • A three-year Memorandum of Understanding (MOU) with the People of the Dawn Indigenous Friendship Centre (PDIFC) in Stephenville that focuses on community engagement, training, innovation, entrepreneurship, and social enterprise.

	<ul style="list-style-type: none"> • A work experience placement initiative at CNA for Qalipu First Nation sponsored students that started with three placements in the OARI in January 2022. • An Entrepreneurial Supports Initiative, funded by ACOA and IET, created a Business Development Officer – Entrepreneurship position and an array of incremental supports and programs for CNA students and alumni. • A three-year MOU with Habitat for Humanity Newfoundland and Labrador was signed to enhance collaboration opportunities, such as training, innovation, student engagement, applied research, and community and economic development in affordable provincial housing initiatives. <p>The NL Workforce Innovation Centre (NLWIC) identified and implemented new projects in 2021-22 that included:</p> <ul style="list-style-type: none"> • CNA, Magnet (a collaborative hub of post-secondary institutions, not-for-profits, government, labour, and industry partners working to address the unemployment and underemployment of Canadians), and Ryerson University signed an MOU for Magnet to customize the Future Skills Centre’s Community of Practice platform to produce a NLWIC-branded best practices repository for its research findings. • Ryerson University’s Brookfield Institute for Innovation + Entrepreneurship and CNA signed an agreement for a 13-month research project collaboration entitled Job Pathways to Recovery in NL. • CNA collaborated on a nine-month \$75,000 Future Skills Centre proposal with Workplace Innovation Canada and WEtech and other Canadian regional partners on Workplace Innovation for Quality of Work: Research Synthesis and Recommendations on Adaptation for Canadian Contexts. • NLWIC, in consultation with the IPGS, implemented 10 Regional Workforce Development Committees that met 49 times to focus on action planning in concurrence with a Future Skills Centre research project entitled, Testing and Evaluating the Impact of a New Workforce Development Model in Newfoundland and Labrador. <p>OARI identified and implemented new projects in 2021-22 that included:</p> <ul style="list-style-type: none"> • A signed collaboration agreement with Laurentian University for the HSU project for graduate student support. • Conducted applied research projects with municipalities and organizations (e.g., Qalipu Business Corporation, Grand Falls-Windsor, Pouch Cove). • Successful proposals to Natural Sciences and Engineering Research Council of Canada’s (NSERC) Applied Research and Technology Partnerships program for: <ul style="list-style-type: none"> • Remote Sensing Technology to Improve Marine Spatial Planning, Kelp Assessment and Aquaculture (\$1 million –
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	<p>in partnership with Nova Scotia Community College and Holland College); and,</p> <ul style="list-style-type: none"> • The Digital Twinning Initiative (\$350,000). • The Canada Foundation for Innovation’s College-Industry Innovation Fund funded two proposals for: <ul style="list-style-type: none"> • Mining-related applied research instruments including hyperspectral and autonomous LiDAR drones to enhance technology utilization in applied research and academic programs (\$991,000); and, • A project on LiDAR and photogrammetry infrastructure to support research into the production and application of digital twins (\$705,000). IET also provided supplemental funding of \$308,000 for this project. • CNA’s Innovation Internship Program, funded by IET, ACOA and other industry partners, provided \$674,000 to support the hiring of eight new college graduates to work with OARI for 24 months to support applied research projects with industry. • The Centre for Excellence in Work-Integrated Learning’s iHUB awarded CNA \$35,000 for a project to support conducting capstone projects in rural Newfoundland and Labrador. • CNA partnered with the Centre for Excellence in Mining Innovation on a \$112,000,000 Mining Innovation Commercialization Accelerator (MICA) program and for CNA to act as the Atlantic Hub for the MICA Network. <p>CCL identified and implemented new projects in 2021-22 that included:</p> <ul style="list-style-type: none"> • A partnership with Environmental Careers Organization (ECO) of Canada’s Building Environmental Aboriginal Human Resources program to deliver environmental monitoring to Indigenous youth for the ocean economy. • The launch of online delivery of Core Training for Municipal Councillors on behalf of MNL. • Three deliveries of Digital Fluency for Newcomers, in partnership with IPGS, to orient newcomers to the importance of online security and personal protection. • Delivered a Skills Compass program, in partnership with CICan, to provide a safe and supportive place for Newcomer Youth Not in Employment, Full Time Education or Training to explore a full range of work and education opportunities. • In partnership with IPGS, developed a Literacy and Essential Skills Program that represents a strategy to help adults gain literacy skills and industry credentials, secure jobs, and position themselves for further advancement in local industries such as the Health and Information Technology (IT) sectors. • CNA developed and delivered its first Information Technology Career Focus microcredential through Future Skills funding, in partnership with Atlantic Colleges Atlantique, to stimulate participation in the growing technology sector for equity-deserving groups.
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	<ul style="list-style-type: none"> • On behalf of the Qalipu First Nation, CNA developed and delivered hunting and trapping guide training at several campuses. • CNA partnered with the Association of New Canadians to provide additional testing capacity for its Canadian English Language Proficiency Index Program testing services. • CNA expanded its relationship with Ocean Supercluster and is now engaged in its second Indigenous Career Pivot Program, which will see national partners work together to expand the Indigenous presence in the growing ocean economy. • In partnership with the Smallwood Crescent Community Centre in Marystown, CNA delivered Essential Skills Assessment and safety certifications in support of its Skills Link programming. • CNA was awarded the tender with WorkplaceNL to deliver Introduction to Computers to its clients who are looking to re-enter the workforce. • CNA developed and delivered Principles of Small Engines to cadet members of the Regional Cadet Support Unit of the Canadian Armed Forces. <p>The Office of Alumni and Advancement identified and implemented new projects in 2021-22 that included \$387,000 from Children’s Education Funds Inc. to support initiatives to promote and grow student success at CNA. Areas of support included:</p> <ul style="list-style-type: none"> • Scholarships and Awards (\$80,000); • Student Emergency Fund (\$50,000); • Indigenous Supports and Services (\$50,000); • Work Integrated Learning - Breaking Financial Barriers to Employment (\$50,000); • Technology Support and Transition to Online Learning (\$45,000); • Student Leadership Development (\$50,000); and, • Accessibility Services (\$62,000).
<p>3. Identified and implemented new projects with industry sector partners.</p>	<p>OARI identified and implemented 20 new projects in 2021-22 in fields, such as mining, aerospace, tourism, business logistics, manufacturing, reality capture and data digitization, and agriculture. These projects include:</p> <ul style="list-style-type: none"> • Growing for Life (Agriculture) – French fry process evaluation and enhancement. • DYA Solutions/Conveniently Green (Manufacturing) – Food grade coatings for wooden utensils. • Burton’s Cove Logging (Forestry) – Heat recovery opportunities from processing operations. • Blue Canoe (Tourism) – Technology assessment for automated booking system. • AllNorth (Geomatics and Tourism) – Bell Island underground mapping. • EVAS (Aerospace) – 3D mapping technologies for aircraft dent monitoring.

	<ul style="list-style-type: none"> • Baie Minerals (Mining) – Stockpile Assessment using 3D scanners. • Sokoman/Benton Resources Minerals (Mining) – Hyperspectral scanning for lithium. • Buchans Minerals (Mining) – Hyperspectral scanning of zinc/copper drill core. • Ladder Spike (Manufacturing) – Designing a prototype for work safety. • Guy J Bailey (Mining) – Assessment of crushing plant. • Golden Ticket (Manufacturing) – Tent roll up design work. • Maritime Resources (Mining) – Hyperspectral analysis of gold drill core. • New Found Gold (Mining) - Hyperspectral analysis of gold drill core. • Harmony Massage (Health) – Design of novel neck brace. • Search Minerals (Mining) – Hyperspectral scanning for rare earth elements. • Agnico Eagle (Mining) – Hyperspectral Unit project partner. • RPB Restaurant (Business Optimization) – Business and innovation assessment. • Warr’s Pharmacy (Health) – Business and innovation assessment (inventory). • MOUs signed with: <ul style="list-style-type: none"> • Growler Energy on sustainable energy development; • ESP Scotland on green hydrogen joint applied research and training programs; • AllNorth on 3D mapping technologies and mining applications; and, • Town of Conception Bay South and green hydrogen applications for municipalities. • NSERC’s Engage Program funded a project with Novamera in Baie Verte for \$25,000 on design and development of a down hole probe calibration system. <p>CCL identified and implemented new projects in 2021-22 that included:</p> <ul style="list-style-type: none"> • Development and delivery of an upskilling program for IOC electricians to acquire skills in Electronics Engineering Technology as a result of a Digital Transformation Strategy partnership. • Delivery of blaster training in Gander to increase the labour pool for this in-demand profession and to respond to the needs of the mining sector. • Delivery of two offerings of the Advanced Software Development post-diploma program to increase participation in the IT sector global economy to respond to the needs of the technology sector. • Partnered with Marine Institute to develop a strategy to identify and address the growing needs of the aquaculture industry.
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	<ul style="list-style-type: none"> • Expanded the Kruger partnership by delivering on strategic initiatives, such as New Hire Orientation, Train the Trainer, and other training initiatives for its production environment (e.g., dump truck training). • CNA consulted with Vale in the mining sector on the creation of an alternate pathway to employment for applicants who do not have minimal high school qualifications. • CNA delivered a safety training suite of courses at its Burin campus on behalf of the Carpenters Millwright College. • Secured \$675,000 in funding from industry and government partners to address the current and future needs of the mining industry. The project will fund two program developers to complete a scan of training needs and to develop training solutions. <p>The Alumni and Advancement Office identified and implemented new projects with industry partner RBC in 2021-22 that included:</p> <ul style="list-style-type: none"> • MOU developments including an intern placement with the Alumni and Advancement Office and virtual financial events for CNA students, staff and alumni. • RBC Discover & Learn Event Series: <ul style="list-style-type: none"> • Becoming Future Ready: Event that focused on the changing world of work and learning for students, staff and alumni. • Tax Tips: Event focused on alleviating stress for the tax season for students, staff, and alumni. • Budgeting 101: Event focused on the changing world of work and learning for students, staff, and alumni. • RBC 10k Coffees Mentorship Program: The Ten Thousand Coffee's Office Hour platform (457 current members) provided ongoing events with industry leaders. Ten events were held in 2021-22 for students, staff and alumni. Most recent examples included: <ul style="list-style-type: none"> • Investing: Tips and best practices. • Ace Your Interview and Land Your Dream Job: Best practices, tips, and tricks to conquer every interview you have. • The Power of Relationships: Why Mentorship Matters: discussion with RBC's Vice-President of Social Impact and Innovation.
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Discussion of Results

CNA is committed to growing its scholarships, awards, and bursaries to ensure that its students are supported with their education, especially those who need it most. The expansion of CNA's usual donor partner base across different sectors provided for a broader level of support that included vehicles, tools, equipment, materials, health programs, salary stipends, as well as additional scholarships, awards, and bursaries. These contributions (e.g., Bombardier Learjet,

Marbase aquaculture piping, and DJ Composite high-end fiberglass materials) enrich the quality of the learning environment at CNA for both students and faculty.

Many new projects were identified and implemented with community and institutional partners. Entrepreneurship and community engagement projects included examples, such as a three-year MOU with the PDIFC to focus on community engagement, training, innovation, entrepreneurship, and social enterprise, as well as a work experience placement initiative at CNA for Qalipu First Nation sponsored students. New workforce innovation projects included partnerships with institutions, such as Ryerson University, for a best practices repository for research findings and a 13-month research project collaboration entitled Job Pathways to Recovery in NL. Applied research and innovation projects were implemented through several partnerships on: applied research projects with Newfoundland and Labrador municipalities and organizations (e.g., Qalipu Business Corporation, Grand Falls-Windsor, Pouch Cove) and NSERC-supported remote sensing technology to improve marine spatial planning, kelp assessment and aquaculture in partnership with Nova Scotia Community College and Holland College. Customized learning projects included initiatives such as: development and delivery of hunting and trapping guide training for the Qalipu First Nation; and the delivery of Introduction to Computers for WorkplaceNL clients who are looking to re-enter the workforce. Several new projects (e.g., student emergency fund, Indigenous supports and services, and scholarships and awards) were identified and implemented to promote and grow student success at CNA through funding from Children's Education Funds Inc.

CNA identified and implemented numerous new projects with industry partners. These projects included a broad range of industry sectors such as mining, aerospace, tourism, business logistics, manufacturing, reality capture and data digitization, and agriculture. The resulting innovative technologies and processes included such outcomes as 3D mapping technologies for aerospace applications; hyperspectral scanning for lithium and rare earth element mining; and the design of a novel neck brace. Customized training was delivered via online and/or in-person methods to industry partners on projects, such as: upskilling for IOC electricians; public offering of a microcredential in Cybersecurity; and delivery of safety training courses on behalf of the Carpenters Millwright College. Support and development projects for students, staff, and alumni were implemented with industry partner RBC that included student intern placements, discover and learn events (i.e., changing world of work, tax tips, and budgeting), and mentoring sessions (i.e., investment, interviewing, and relationships) with industry leaders.

Objective for 2022-23: By March 31, 2023, CNA will have evaluated the progress of its partnerships with institutions, industry and communities to support learning.

Indicators for 2022-23:

- Evaluated the progress of partnerships for community and institutional partners.
- Evaluated the progress of partnerships for industry partners.
- Evaluated the progress of donor partners.

Opportunities and Challenges Ahead

CNA faces similar challenges as other post-secondary educational institutions. These include: keeping up with technological advancements to ensure that its classrooms, whether concrete or virtual, are supported by state-of-the-art equipment and resources; staying abreast of changing trends in labour market demand and industry needs while responding with the flexibility and agility necessary to meet these trends; and, ensuring appropriate funding sources in support of effective program delivery. At the forefront, CNA is committed to providing a high-quality learning experience for its students. CNA is well-positioned to navigate these challenges, and others, through a number of ongoing and upcoming opportunities.

COVID-19 Pandemic

The COVID-19 global pandemic continued to challenge CNA operations during the 2021 -22 fiscal year. CNA's Academic Programs Continuity Plan was updated for each impacted academic term from in-person, on-campus program delivery to online delivery (fully or partially), as required. In addition, CNA's COVID-19 Recovery Plan was updated addressing COVID-19 risk in accordance with public health guidelines and protocols, as well as Occupational Health and Safety requirements as employees transitioned back to CNA facilities for hands-on training and regular college operations. Despite the continued COVID-19 challenge, CNA has met the pandemic head-on and will ensure that all possible program deliveries are completed to the best of its ability.

Remote Learning

CNA students and faculty were challenged to learn and teach from home during the lockdown periods of the COVID-19 global pandemic. The quick pivot from on-campus to remote or online learning was an opportunity to examine how to minimize student disruption and how to best teach and assess students in ways that mimic real work environments. The insights gleaned from the online delivery of 181 of its 205 offerings (fully or partially) in March 2020 allowed CNA to develop an extensive Academic Programs Continuity Plan. Through this development process, CNA updated the Continuity Plan based on shifting public health directives to keep the campus community safe while ensuring the programs were delivered where possible. This new lens of delivery will provide insights into potential new areas of online or blended programs to better serve the needs of current and future students.

Working from Home

The benefits of CNA employees working from home during the pandemic led to the realization of a Telework option to CNA's existing Flexible Work Arrangements Policy in late 2021. Employees are able to apply for a full-time or part-time Telework setup to help balance their private and work lives, while CNA, as a public service employer, is able to reduce its infrastructure demands, decrease recruitment and retention challenges, and improve employee job satisfaction. A second ad-hoc Telework option is also available for most employees to work from home during short-term scenarios, such as snow days, home deliveries, and repairs. The Telework options will be fully implemented over the next fiscal year and will be reviewed and revised to ensure CNA supports its employees with work life balance while maintaining operational efficiency and an exceptional experience for its students.

Challenges with Recruitment and Retention of Key Staff

CNA is facing challenges recruiting and retaining its highly qualified staff, faculty and management in several key areas. As an example, CNA's applied research projects have become larger and more complex over the last several years. In some cases, attraction of highly qualified researchers required to successfully execute these projects has become a challenge. This challenge is not unique to CNA but is reaching a level of urgency as to require strategic intervention by the college. To overcome a tightening labour market, CNA will cultivate and train new CNA graduates on existing and new projects by availing of internal and provincial/federal internship opportunities, and where necessary, attracting new researchers from across Canada and internationally through provincial and federal immigration initiatives.

Appendices

- A. Contact Information
- B. 2021-22 Financial Statements

Appendix A: Contact Information

Provincial Headquarters

432 Massachusetts Drive
Stephenville, NL
A2N 2Z6

Webpage: www.cna.nl.ca
Telephone: 1-888-982-2268
E-mail: Info@cna.nl.ca
Facebook: facebook.com/CNANewfoundlandLabrador
Twitter: @CNA_News
Instagram: @CNA_News
YouTube: College of the North Atlantic
(youtube.com/user/CNAMarketing)
LinkedIn: <https://www.linkedin.com/school/college-of-the-north-atlantic>

Office of the Registrar

Telephone: 709-643-7950
Website: www.cna.nl.ca/Admissions/

Campuses:

Baie Verte	709-532-8066	Happy Valley-Goose Bay	709-896-6300
Bay St. George	709-643-7838	Labrador West	709-944-5787
Bonavista	709-468-1700	Placentia	709-227-2037
Burin	709-891-5600	Port aux Basques	709-695-3343
Carbonear	709-596-6139	Prince Philip Drive	709-758-7284
Clarenville	709-466-6988	Ridge Road	709-758-7000
Corner Brook	709-637-8530	Seal Cove	709-744-2047
Gander	709-651-4800	St. Anthony	709-454-3559
Grand Falls-Windsor	709-292-5600		

International Contacts

International Student Recruitment Telephone: +1-709-758-7290
Email: internationaladmissions@cna.nl.ca
Webpage: www.cna.nl.ca/Admissions/International-students.aspx
China Project Office: www.cna.nl.ca/china Telephone: +1-709-758-7040

Office of Distributed Learning

Telephone: 1-877-465-2250
Website: www.dls.cna.nl.ca
Email: dls-help@cna.nl.ca

Appendix B: 2021-22 Financial Statements



Financial Statements of

COLLEGE OF THE NORTH ATLANTIC

Year ended March 31, 2022



KPMG LLP
TD Place
140 Water St., Suite 1001
St. John's NL A1C 6H6
Canada
Tel 709-733-5000
Fax 709-733-5050

INDEPENDENT AUDITORS' REPORT

To the Board of Governors of the College of the North Atlantic,

Opinion

We have audited the financial statements of the College of the North Atlantic (the Entity), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022 and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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



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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

St. John's, Canada

July 5, 2022

Statement of responsibility

The accompanying financial statements are the responsibility of the management of the College of the North Atlantic (the "College") and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Board of Governors met with management and its external auditors to review a draft of the financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized financial statements.

KPMG LLP as the College's appointed external auditors, have audited the financial statements. The auditor's report is addressed to the Board of Governors and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the financial statements are free of material misstatement and present fairly the financial position and results of the College in accordance with Canadian public sector accounting standards.





Board Chair



President and CEO

College of the North Atlantic
Statement of Financial Position
Year Ended March 31, 2022, with comparative information for 2021

	<u>March 31</u> <u>2022</u>	<u>March 31</u> <u>2021</u>
Financial Assets		
Cash	\$ 38,064,255	\$ 40,655,763
Receivables (Note 3)	17,681,452	17,230,132
Inventories for resale	1,363,163	1,186,722
Trust funds on deposit (Note 4)	6,614,410	6,425,207
	<u>\$ 63,723,280</u>	<u>\$ 65,497,824</u>
Liabilities		
Accounts payable & accrued liabilities (Note 5)	\$ 11,852,756	\$ 11,002,057
Vacation pay accrual	8,296,816	8,376,616
Post-employment benefits	515,235	715,268
Compensated absences (Note 6)	8,975,516	9,442,565
Due to Qatar Campus (Note 7)	3,252,636	11,771,019
Deferred contributions - operating (Note 8)	18,504,331	18,926,341
Trust funds payable (Note 4)	6,614,410	6,425,207
	<u>\$ 58,011,700</u>	<u>\$ 66,659,073</u>
Net Debt	<u>\$ 5,711,580</u>	<u>\$ (1,161,249)</u>
Non-Financial Assets		
Tangible capital assets (Schedule 1)	\$ 19,515,105	\$ 17,581,086
Inventories held for use	9,101	7,225
Prepaid expenses	1,441,009	3,068,943
	<u>20,965,215</u>	<u>20,657,254</u>
Accumulated surplus	<u>\$ 26,676,795</u>	<u>\$ 19,496,005</u>
Commitments (Note 9)		
Contingent liabilities (Note 10)		
Approved:		
Board Chair		
Board Member		

See accompanying notes.

College of the North Atlantic
Statement of Operations and Accumulated Surplus
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Revenue (Schedule 2)			
Grants and reimbursements	\$ 68,948,532	\$ 67,798,900	\$ 65,726,600
Labour market agreements	31,428,374	32,632,080	31,321,697
Tuition	11,519,736	9,920,527	9,194,658
Classroom/video rental	51,635	32,417	31,185
Interest	900,000	368,565	370,539
Fees	723,940	879,295	793,402
Apprenticeship	3,504,500	2,833,928	1,199,368
Bookstore	2,045,460	1,015,990	608,381
Corporate	1,457,000	2,737,395	1,365,087
Daycare	793,252	755,350	583,427
Equipment and materials	2,063,494	1,527,035	868,599
Food services	1,096,870	514,693	233,274
International	3,119,086	2,516,654	2,915,452
Parking	2,780	944	5,237
Residence	271,495	218,958	130,145
Special projects	7,978,199	12,875,314	11,148,342
Other (Note 15)	630,734	1,564,585	518,304
	<u>136,535,088</u>	<u>138,192,630</u>	<u>127,013,697</u>
Total revenue			
Expenditures (Schedules 3 to 15)			
Facilities	12,450,810	11,179,375	10,505,058
Administration	15,571,064	14,503,633	14,918,472
Instructional	66,425,806	64,603,088	62,220,935
Student services	13,032,668	12,280,290	12,230,526
Information technology	7,903,652	7,045,366	7,233,123
Resale	4,781,322	3,584,134	2,927,514
Apprenticeship	3,658,592	3,473,503	3,039,391
Continuing education	884,818	914,283	595,890
Contract	2,075,772	3,147,899	1,874,536
International	1,864,200	1,218,987	1,294,267
Special projects	7,886,384	9,061,282	8,938,356
	<u>136,535,088</u>	<u>131,011,840</u>	<u>125,778,068</u>
Total expenditure			
Annual Surplus	<u>0</u>	<u>7,180,790</u>	<u>1,235,629</u>
Accumulated surplus, beginning of year	<u>19,496,005</u>	<u>19,496,005</u>	<u>18,260,376</u>
Accumulated surplus, end of year	<u>\$ 19,496,005</u>	<u>\$ 26,676,795</u>	<u>\$ 19,496,005</u>

See accompanying notes.

College of the North Atlantic
Statement of Change in Net Financial Assets (Debt)
Year Ended March 31, 2022, with comparative information for 2021

	<u>2022 Budget</u> (Note 14)	<u>2022</u>	<u>2021</u>
Annual surplus	\$ -	\$ 7,180,790	\$ 1,235,629
Changes in tangible capital assets			
Acquisition of tangible capital assets	(6,879,496)	(7,618,997)	(5,030,321)
Write-downs on tangible capital assets	-		-
Amortization of tangible capital assets & adjustments	<u>6,879,496</u>	<u>5,684,978</u>	<u>5,726,244</u>
Decrease (increase) in net book value of tangible capital assets	-	<u>(1,934,019)</u>	<u>695,923</u>
Changes in other non-financial assets			
Useage of prepaid expenses (net of acquisition)	-	1,627,934	(699,258)
Acquisition of inventory of supplies (net of usage)	<u>-</u>	<u>(1,876)</u>	<u>599</u>
Increase (decrease) in non-financial assets	-	<u>1,626,058</u>	<u>(698,659)</u>
Increase in net financial assets	-	6,872,829	1,232,893
Net financial debt at beginning of year	<u>(1,161,249)</u>	<u>(1,161,249)</u>	<u>(2,394,142)</u>
Net financial debt at end of year	<u>\$ (1,161,249)</u>	<u>\$ 5,711,580</u>	<u>\$ (1,161,249)</u>

See accompanying notes.

College of the North Atlantic
Statement of Cash Flow
Year Ended March 31, 2022, with comparative information for 2021

	<u>2022</u>	<u>2021</u>
Operating		
Annual surplus	\$ 7,180,790	\$ 1,235,629
Add (deduct) non-cash items:		
Write-downs on tangible capital assets	-	-
Amortization of capital assets	5,684,978	5,726,244
Accrued compensated absences - decrease	<u>(467,049)</u>	<u>(609,770)</u>
	12,398,719	6,352,103
Changes in:		
Receivables	(451,320)	(2,117,164)
Inventory	(178,317)	232,823
Prepaid expenses	1,627,934	(699,258)
Deferred contributions - operating	(422,010)	1,984,010
Accounts payable and accrued liabilities	850,699	644,301
Vacation pay accrual	(79,800)	743,879
Accrued post-employment benefits	(200,033)	(398,057)
Due to Qatar campus	<u>(8,518,383)</u>	<u>(410,742)</u>
Net cash provided by operating transactions	<u>5,027,489</u>	<u>6,331,895</u>
Capital		
Acquisitions of tangible capital assets	<u>(7,618,997)</u>	<u>(5,030,321)</u>
Net cash applied to capital transactions	<u>(7,618,997)</u>	<u>(5,030,321)</u>
Net cash (used) provided	(2,591,508)	1,301,574
Cash, beginning of year	<u>40,655,763</u>	<u>39,354,189</u>
Cash, ending of year	<u>\$ 38,064,255</u>	<u>\$ 40,655,763</u>

See accompanying notes.

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

1 Nature of operations

The College of the North Atlantic (the College) operates under the authority of the College Act, 1996, Province of Newfoundland and Labrador. In accordance with Section 6 of the College Act, 1996, the College is a statutory crown corporation and as such is not subject to either Federal or Provincial income taxes and is exempt from Municipal taxes. The College is Newfoundland and Labrador's public college. The College is committed to providing accessible, responsive, quality learning opportunities which prepare people to become self-sufficient contributors to social and economic development both in a provincial and global context.

2 Summary of significant accounting policies

The financial statements of the College have been prepared within the framework of Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

(a) *Revenue recognition*

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met. Federal and provincial revenues for operating and capital purposes are recognized in the period in which all eligibility criteria or stipulations have been met. When revenue is received without eligibility criteria or stipulations, it is recognized when the transfer from the applicable Government is authorized.

Tuition fees and contract training revenues are recognized as income to the extent that the related courses and services are provided within the fiscal year of the College. Ancillary revenues including parking, bookstore, residence and other sundry revenues are recognized when products are delivered or services are provided to the student or client, the sales price is fixed and determinable, and collection is reasonably assured.

Management fees for operating and administering a College in the State of Qatar are recognized as earned.

(b) *Asset Classification*

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not to be consumed in the normal course of operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities, but are employed to deliver education services, may be consumed in normal operations and are not for sale in the normal course of operations.

(c) *Inventories for resale*

Inventory which consists mainly of books and food supplies is recorded at the lower of cost or net realizable value. The amount of any write-downs of inventories to net realizable value and all losses of inventories are recognized as an expense in the period the write-down or loss occurred. For the year ended March 31, 2022, the write-down of inventory was \$134,555 (2021 - \$184,084).

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

(d) *Tangible Capital Assets*

Tangible capital assets recorded prior to the April 1, 1997 amalgamation of the former Colleges are recorded at either cost, nominal, or approximate fair value. Tangible capital assets acquired after April 1, 1997 are recorded at cost.

Amortization is recorded on a straight line basis using the following estimated useful lives:

Aircraft	20 years
Artwork	No amortization
Capital improvements	10 years
Computer and peripherals	3 years
Furnishings	5 years
Instructional equipment	5 years
Other electronic equipment	5 years
Software	3 years
ERP - PeopleSoft	10 years
Vehicles	5 years

One half year's amortization is taken in the year of acquisition. No amortization is recorded for assets under development.

The value of donated artwork has not been recorded in these financial statements. An accurate valuation of donated artwork has not been obtained at March 31, 2022.

Contributed tangible capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments that extend the estimated life of an asset are capitalized. When a tangible capital asset no longer contributes to the College's ability to provide service, and the value of future economic benefits associated with the tangible capital asset is less than the net book value, the carrying value of the tangible capital asset is reduced to reflect the decline in the asset's value.

The land and buildings being used by the College, with the exception of some rental property, are the properties of the Province of Newfoundland and Labrador. Expenditures for repairs and maintenance of these buildings, paid by the Province, are not recorded in the financial statements of the College. Refer to note 15 for further information.

(e) *Post-employment benefits and compensated absences*

The College provides post-employment benefits and compensated absences to certain employment groups. These benefits include severance and non-vesting sick leave. The College has adopted the following policies with respect to accounting for these employee benefits:

- (i) Past practice has been that upon termination, retirement or death, the organization provides their employees, with at least one year of service with severance benefits equal to one week of pay per year of service up to a maximum of 20 weeks. In 2018 employees were given the option to have their accumulated severance paid to them, or deferred to a date beyond March 31, 2019. The remaining liability reflects the amount that has been deferred. No further severance will accrue, and this benefit is not available to new College employees going forward.
- (ii) The College provides their employees with sick leave benefits that accumulate but do not vest. The benefits provided to employees vary based upon classification within the various negotiated agreements. An actuarially determined accrued liability has been recorded on the statements for non-vesting sick leave benefits. The cost of non-vesting sick leave benefits are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, long term inflation rates and discount rates.

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

(f) *Vacation pay liability*

The College recognizes vacation pay as an expense on the accrual basis.

(g) *Foreign Currencies*

Transactions in foreign currencies are recorded in Canadian dollars at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the Statement of Financial Position date. Exchange gains or losses arising from the translations are included in the Statement of Operations in the amount of a \$12,464 loss (2021 - \$7,116 gain)

(h) *Financial instruments*

The College classifies its financial instruments as either fair value or amortized cost. The College's accounting policy for each category is as follows:

Fair value

This category includes cash and trust accounts and are classified as held for trading.

Transaction costs related to financial instruments in the fair value category are expensed as incurred.

Amortized cost

This category includes accounts receivable and accounts payable and accrued liabilities. They are initially recognized at fair value and subsequently carried at amortized cost using the effective interest rate, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to the net recoverable value with the write downs being recognized in the statement of operations.

There were no embedded derivatives in any contracts that require special accounting treatment.

(i) *Pensions*

College staff are subject to either the Public Service Pension Plan (PSPP), or the Government Money Purchase Pension Plan (GMPP).

The primary plan, PSPP, is a multi-employer plan and a defined benefit pension plan. Staff contributions are matched by the College and then remitted to the Public Service Pension Plan (PSPP) from which pensions will be paid to employees when they retire. The costs of the multi-employer plan are the College's contributions to the plan in the period. PSPP members must have at least 5 years of pensionable service to obtain a pension benefit. Normal retirement age under the Plan is 65 however early retirement options are available. Members of the PSPP are required to make contributions toward the funding of their pension benefits as follows:

- (i) 10.75% of earnings up to the Year's Basic Exemption, the portion of earnings upon which no CPP contributions are required;
- (ii) 8.95% of earnings in excess of the Year's Basic Exemption up to and including the Year's Maximum Pensionable Earnings ("YMPE"); and
- (iii) 11.85% of earnings in excess of the YMPE.

Pensions paid under the PSPP are indexed annually. Indexing is applied at the rate of 60% of the increase in the Consumer Price Index (CPI), with the increase in the CPI capped at 2%. Indexing applies to benefits of pensioners who have attained age 65 prior to October 1 of each year.

The lifetime pension benefit is determined as 1.4% of the best six year average salary (up to the three year average YMPE) multiplied by the years of pensionable service, plus 2% of the best six year average salary (in excess of the average YMPE) multiplied by the years of pensionable service.

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

Staff shall participate in the GMPP only if they are ineligible for the PSPP. Payments are made to a private investment firm from which pensions will be paid to employees when they retire. The GMPP is a defined contribution plan.

The annual contributions for pensions are recognized as an expenditure in the accounts on a current basis.

During the year ended 2022 the College contributed \$7,639,937 to the PSPP and \$335,219 to the GMPP. In 2021 the College contributed \$7,695,457 to the PSPP and \$520,381 to the GMPP.

(j) *Measurement uncertainty*

The preparation of financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. The item requiring the use of significant estimates is accrued compensated absences and allowance for doubtful accounts.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

(k) *Inventories held for use*

Inventories held for use include fuel for the heavy equipment program, and are recorded at the lower of historical cost and replacement cost.

3 Receivables

	<u>2022</u>	<u>2021</u>
Government of Newfoundland and Labrador	\$ 2,918,781	\$ 1,053,405
LMDA Subsidy	12,100,793	12,763,349
Students	1,944,453	1,592,697
Government agencies and other	<u>1,706,903</u>	<u>2,516,580</u>
	18,670,930	17,926,031
Less allowance for doubtful accounts	<u>989,478</u>	<u>695,899</u>
	<u>\$ 17,681,452</u>	<u>\$ 17,230,132</u>

4 Trust funds on deposit

Trust accounts represent donations and related interest restricted for scholarships, awards and other specified purposes. Changes in the trust account balance are as follows:

	<u>2022</u>	<u>2021</u>
Opening balance	\$ 6,425,207	\$ 6,508,431
Net deposits and payments	118,334	-310,897
Interest	<u>70,869</u>	<u>227,673</u>
Closing balance	<u>\$ 6,614,410</u>	<u>\$ 6,425,207</u>

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

5 Accounts payable & accrued liabilities

	<u>2022</u>	<u>2021</u>
Trade liabilities	\$ 3,077,312	\$ 3,066,812
Accrued wages and benefits	3,882,655	3,783,031
Other	4,750,229	4,152,214
	<u>\$ 11,710,196</u>	<u>\$ 11,002,057</u>

6 Compensated absences

The actuarial valuation date for the sick leave accrual was March 31, 2021 and has been extrapolated for March 31, 2022.

The economic assumptions used in the valuation are the College's best estimated of expected rates as follows:

	<u>2022</u>	<u>2021</u>
Wages and salary escalation	0.75%	0.75%
Discount rate	3.57%	3.11%

The sick leave accrual as at March 31 is as follows:

Accrued sick pay benefit obligation beginning of year	\$ 7,443,824	\$ 7,870,970
Current period benefit cost	499,876	515,956
Benefit payments	(959,754)	(1,124,995)
Interest on the accrued benefit sick leave obligations	229,689	245,910
Actuarial gains (losses)	11,733	(64,017)
	<u>7,225,368</u>	<u>7,443,824</u>
Unamortized actuarial experience gain	(1,750,148)	(1,998,741)
Accrued benefit liability, end of year	<u>\$ 8,975,516</u>	<u>\$ 9,442,565</u>

The sick leave benefit cost for the year is as follows:

	<u>2022</u>	<u>2021</u>
Current period benefit cost	\$ 499,876	\$ 515,956
Amortization of gains in the period	(236,860)	(246,641)
Total benefit expense	263,016	269,315
Benefit interest expense	229,689	245,910
Total expense recognized for the period	<u>\$ 492,705</u>	<u>\$ 515,225</u>

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

7 Comprehensive Agreement with the State of Qatar

The College has a three year agreement with the State of Qatar for continued services associated with the operations of a College of Applied Arts and Technology in Doha, Qatar expiring August 31, 2022. The College was established in September 2001, and recently transformed into Doha University for Science and Technology. Negotiations are currently underway for activity beyond this date.

Due to Qatar

	<u>2022</u>	<u>2021</u>
Cash on Deposit	\$ 1,225,062	\$ 9,681,779
Payables	<u>2,027,574</u>	<u>2,089,240</u>
Net Liability	<u>\$ 3,252,636</u>	<u>\$ 11,771,019</u>

8 Deferred contributions - operating

Deferred contributions represent unspent externally restricted funding that has been received and relates to a subsequent year. Changes in the contributions deferred to future periods are as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 18,926,341	\$ 16,942,331
Less amounts recognized as revenue in the year	29,795,883	25,622,283
Add amounts received during the year	<u>(30,217,893)</u>	<u>(23,638,273)</u>
Balance, end of year	<u>\$ 18,504,331</u>	<u>\$ 18,926,341</u>

Deferred contributions - operating are comprised of:

	<u>2022</u>	<u>2021</u>
Residence and program fees	\$ 63,351	\$ 50,519
Tuition	709,913	731,461
Contract training and special projects	<u>17,731,067</u>	<u>18,144,361</u>
	<u>\$ 18,504,331</u>	<u>\$ 18,926,341</u>

9 Commitments

Lease Commitment

The College leases some equipment and facilities under long-term operating leases. Lease payments for the next five years, committed under operating leases extending beyond one year, are as follows:

2022-2023	\$ 1,046,984
2023-2024	993,477
2024-2025	993,477
2025-2026	993,477
2026-2027	986,659

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

10 Contingent liabilities

The College has received notices of claim for damages. No provision has been made for these claims because management does not expect the College to incur any material liability, or because an estimate of loss, if any, is not determinable at this time.

11 Financial instruments risk management

Classification

The following table provides cost and fair value information of financial instruments by category.

	2022		
	Fair Value	Amortized Cost	Total
Cash	\$ 38,064,255	\$ -	\$ 38,064,255
Trust funds on deposit	6,614,410	-	6,614,410
Accounts receivable	-	17,681,452	17,681,452
	<u>\$ 44,678,665</u>	<u>\$ 17,681,452</u>	<u>\$ 62,360,117</u>
Accounts payable and accrued liabilities	-	11,852,756	11,852,756
Vacation pay accrual	-	8,296,816	8,296,816
Due to Qatar Campus	-	3,252,636	3,252,636
Trust funds payable	-	6,614,410	6,614,410
	<u>\$ -</u>	<u>\$ 30,016,618</u>	<u>\$ 30,016,618</u>

Fair value hierarchy

The College uses the following hierarchy for determining and disclosing the measurement subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degrees to which the fair value is observable:

- a) Level 1 fair value measurements are those derived from quote prices (unadjusted) in active markets for identical assets or liabilities using the last bid price;
- b) Level 2 fair value measurements are those derived from inputs other than quoted prices included within level 1 that are observable from the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices) and;
- c) Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Cash, trust funds on deposit, and accounts receivable are classified as level 1 in the hierarchy.

12 Financial instruments and other risk management

Risk management

a) *Credit risk*

Credit risk is the risk of financial loss to the College if a debtor fails to make payments of interest and principal when due. The College is exposed to this risk relating to its cash, accounts receivable, and trust funds. The College holds its cash accounts with federally regulated chartered banks who are insured by the Canadian Deposit Insurance Corporation. In the event of a default, the College's cash accounts are insured up to \$300,000 (2021 - \$300,000).

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

Accounts receivable from federal and provincial governments pose minimal credit risk. Credit risk from accounts receivable due from students is mitigated by financial approval processes before a student is enrolled. Miscellaneous receivables from various other corporate entities are monitored on a regular basis.

The College measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the College's historical experience regarding collections. The amounts outstanding at year end were as follows:

	Total	Current	30-60 days	> 61 days
Government receivables	\$ 15,019,574	\$ 14,906,053	\$ 12,242	\$ 101,279
Student receivables	1,944,453	220,633	73,749	1,650,071
Government agencies and other	1,706,903	987,005	(198,404)	918,302
Gross receivables	18,670,930	16,113,691	(112,413)	2,669,652
Less: impairment allowances	(989,478)	-	-	-
Net receivables	<u>\$ 17,681,452</u>	<u>\$ 16,113,691</u>	<u>\$ (112,413)</u>	<u>\$ 2,669,652</u>

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk, equity risk.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

(i) Currency Risk

Currency risk relates to the College operating in different currencies and converting non-Canadian earnings at different points in time when adverse changes in foreign currency rates occur.

During the year the College had the following foreign currency transactions:

	<u>2022</u>	<u>2021</u>
Receipts		
US dollar (USD)	\$ 80,000	\$ 68,711
Payment		
US dollar (USD)	763,522	533,681
Euros (EUR)	21,048	20,820
British Pounds (GBP)	4,558	1,057
Australian dollar (AUD)	699	-

ii) Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates.

Management believes that the interest rate risk of the College is not material.

iii) Equity risk

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets.

Management believes that the equity risk of the College is not material.

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

c) *Liquidity risk*

Liquidity risk is the risk that the College will not be able to meet all cash outflow obligations as they come due. The College mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the nearest term if unexpected cash outflows arise. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows of financial liabilities):

	2022		
	Within 6 Months	6 Months to 1 year	> 1 year
Accounts payable and accrued liabilities	\$ 9,912,864	1,797,332	-
	\$ 9,912,864	\$ 1,797,332	\$ -

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Impact of COVID-19

In March 2020, the worldwide coronavirus COVID-19 outbreak, was declared a pandemic by the World Health Organization with unprecedented socio-economic impacts. College campuses were closed in February of 2021, reopening in July of 2021, and again closed from January to mid-February of 2022. During those periods there were varying levels of activity on campuses in line with public health measures and alert levels.

At the time of this audit report the College has returned fully to on site operations. The College continues to monitor and follow public health measures.

13 Comparative figures

Certain of the 2021 comparative figures have been reclassified to conform to the financial presentation adopted in 2022.

14 Budget

The budget amounts included in these financial statements are the amounts approved by the College's Board for the current fiscal year. The budget would include all known service and program changes and enhancements for the coming year. Additional changes to services and programs that are initiated during the year would be funded through budget adjustments.

15 Non-Monetary Donation

In October of 2021 the College received a non-monetary donation of a Learjet 45 flight aircraft. The market value of the aircraft was determined through independent appraisal, and is recognized as revenue in the amount of \$900,684.

College of the North Atlantic
Notes to Financial Statements
For the twelve months ending March 31, 2022

16 Related party transactions

The College had the following transactions with the government and other government controlled organizations:

	<u>2022</u>	<u>2021</u>
Grants from the province	\$ 104,222,228	\$ 107,410,708
Transfer from Dept. of Tourism, Culture, Industry	-	422,635
Transfer from Dept. of Education & Early Childhood	16,559,678	377,725
Transfer from Dept of Children, Seniors & Social	79,020	102,424
Transfer to Memorial University	122,762	210,076
Transfer to Eastern Health	101,397	113,105

As per the College Act, 1996, all real property necessary for the purpose of the College shall be acquired by and in the name of the Crown. As such, the College uses buildings managed through the Department of Works, Services and Transportation for which the Province records operating expenses by building with some exceptions. The College is entirely responsible for all operating costs of Prince Phillip Drive campus. The College is also partially responsible for operating costs at the following buildings: Happy Valley Goose Bay, Grand Falls Windsor, Corner Brook, Bay St. George, and Burin campuses. Operating costs and capital costs incurred by the College are recorded under Facilities and reflected in the College's financial statements. Items considered capital in nature which are incurred by the college are recorded as leasehold improvements. Operating and capital costs incurred by the Province that are not recorded by the College for this fiscal year totaled \$10,073,810 and for 2021 totaled \$9,119,234. All transactions are recorded at fair value.

17 Economic dependance

The College is dependent on Provincial Government to provide sufficient funds to continue operation, replace essential equipment and complete capital projects.

College of the North Atlantic
Tangible Capital Assets
March 31, 2022

	Aircraft	Artwork	Capital improvements	Computer and peripherals	Furnishings	Instructional equipment	Other electronic equipment	Software	ERP - Peoplesoft	Vehicles	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost											
At March 31, 2021	-	5,500	35,987,965	4,595,413	1,178,778	55,180,105	630,820	586,037	6,779,293	13,921,219	118,865,130
Additions	900,684	-	1,379,725	167,517	28,350	4,898,337	-	-	-	244,385	7,618,997
Disposals	-	-	-	305,652	-	555,129	11,924	-	-	359,018	1,231,723
At March 31, 2022	900,684	5,500	37,367,690	4,457,278	1,207,128	59,523,313	618,896	586,037	6,779,293	13,806,586	125,252,404
Accumulated Amortization											
At March 31, 2021	-	-	29,753,355	4,237,091	862,091	46,610,914	595,413	586,037	5,983,774	12,655,369	101,284,044
Amortization	22,517	-	1,608,126	221,810	105,310	3,006,035	11,572	-	288,365	421,243	5,684,978
Disposals	-	-	-	305,652	-	555,129	11,924	-	-	359,018	1,231,723
At March 31, 2022	22,517	-	31,361,481	4,153,249	967,401	49,061,820	595,061	586,037	6,272,139	12,717,594	105,737,299
Net Book Value:											
At March 31, 2021	-	5,500	6,234,610	358,322	316,687	8,569,191	35,407	-	795,519	1,265,850	17,581,086
At March 31, 2022	878,167	5,500	6,006,209	304,029	239,727	10,461,493	23,835	-	507,154	1,088,992	19,515,105

College of the North Atlantic Revenue

Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Provincial Government Grants			
Grant-in-aid	\$ 67,686,132	\$ 66,536,500	\$ 64,464,200
Provincial capital grant	750,000	750,000	750,000
Other grants	512,400	512,400	512,400
Labour market agreements	4,552,856	4,234,859	4,281,456
	<u>73,501,388</u>	<u>72,033,759</u>	<u>70,008,056</u>
Facilities			
Classroom/video rental	51,635	32,417	31,185
Gain on disposal of capital assets	23,000	63,061	-
Parking	2,780	944	5,237
Other (Note 15)	-	890,820	8,998
	<u>77,415</u>	<u>987,242</u>	<u>45,420</u>
Administration			
Interest	900,000	368,565	370,539
Other	139,093	65,035	158,699
	<u>1,039,093</u>	<u>433,600</u>	<u>529,238</u>
Instructional			
Tuition	8,743,871	7,790,766	7,994,445
Equipment and materials	2,063,494	1,527,035	868,599
Labour market agreements	26,875,518	28,397,221	27,040,241
Daycare	793,252	755,350	583,427
Other	206,764	277,178	135,479
	<u>38,682,900</u>	<u>38,747,550</u>	<u>36,622,191</u>
Student services			
Application fee	348,920	488,246	430,849
Registration fee	375,020	391,049	362,553
Other	261,597	270,218	214,828
	<u>985,537</u>	<u>1,149,513</u>	<u>1,008,230</u>
Resale			
Bookstore	2,045,460	1,015,990	608,381
Food services	1,096,870	514,693	233,274
Residence	271,495	218,958	130,145
Other	280	(1,727)	300
	<u>3,414,105</u>	<u>1,747,914</u>	<u>972,100</u>

College of the North Atlantic Revenue

Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Apprenticeship			
Apprenticeship	3,504,500	2,833,928	1,199,368
	<u>3,504,500</u>	<u>2,833,928</u>	<u>1,199,368</u>
Continuing education			
Tuition	859,865	1,040,553	472,788
Other	-	21,647	12,547
	<u>859,865</u>	<u>1,062,200</u>	<u>485,335</u>
Contracts			
Tuition	1,916,000	1,089,208	727,425
Corporate	1,457,000	2,715,748	1,352,540
	<u>3,373,000</u>	<u>3,804,956</u>	<u>2,079,965</u>
International			
International	3,119,086	2,516,654	2,915,452
	<u>3,119,086</u>	<u>2,516,654</u>	<u>2,915,452</u>
Special projects			
Special projects	7,978,199	12,875,314	11,148,342
	<u>7,978,199</u>	<u>12,875,314</u>	<u>11,148,342</u>
	<u>\$ 136,535,088</u>	<u>\$ 138,192,630</u>	<u>\$ 127,013,697</u>

College of the North Atlantic
Summary of Facilities Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 1,657,587	\$ 1,805,125	\$ 1,684,478
Professional development	3,683	3,188	139
Professional fees	5,951	8,776	16,471
Travel	6,245	15,988	5,361
Insurance	240,000	262,379	235,556
Bank charges	-	-	69
Photocopying/printing	2,706	929	2,633
Office related supplies	616	487	729
Freight and customs	-	1,026	598
Telephone	4,088	4,532	3,952
Utilities	1,419,093	1,587,386	1,232,457
Repairs and maintenance	2,005,379	1,521,475	1,233,350
Vehicle operations	39,045	33,282	37,679
Equipment rentals	4,856	3,964	-
Protective clothing	15,077	34,630	90,089
Amortization	6,879,496	5,693,347	5,726,245
Computer supplies	39,277	20,209	26,028
Contracted services	80,500	71,466	45,879
Minor equipment and tools	4,580	73,734	13,632
Minor computer equipment	500	295	-
Materials and supplies	42,131	37,157	149,713
	<u>\$ 12,450,810</u>	<u>\$ 11,179,375</u>	<u>\$ 10,505,058</u>

College of the North Atlantic
Summary of Administration Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 13,257,288	\$ 12,232,834	\$ 12,979,441
Professional development	61,149	52,476	31,307
Employee recognition and wellness	15,940	13,730	11,848
Professional fees	664,189	568,631	715,862
Travel	281,864	115,662	46,783
Recruitment and relocation	20,000	1,946	4,634
Bank charges	183,150	215,292	186,615
Photocopying/printing	160,022	123,279	115,256
Office related supplies	267,678	180,750	155,371
Membership fees	68,277	69,880	67,398
General advertising	30,350	14,738	24,647
Doubtful receivables	67,500	303,452	84,260
Freight and customs	85,155	52,250	44,952
Telephone	65,914	71,171	82,472
Utilities	3,000	3,402	3,069
Repairs and maintenance	16,998	26,383	29,656
Vehicle operations	1,000	(3,777)	539
Equipment rentals	850	1,055	1,055
Facilities rentals	38,520	41,729	38,519
Protective clothing	5,715	7,806	21,312
Food cost	-	-	1,236
Computer supplies	75,007	111,789	72,927
Contracted services	1,120	8,236	480
Educational materials	3,088	34,184	3,682
Student related	5,300	164	9,641
Minor equipment and tools	27,462	50,974	41,605
Minor computer equipment	46,591	83,772	32,716
Materials and supplies	117,937	121,825	111,189
	\$ 15,571,064	\$ 14,503,633	\$ 14,918,472

College of the North Atlantic
Summary of Instructional Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 60,592,324	\$ 59,983,981	\$ 58,642,757
Professional development	147,350	15,475	16,230
Professional fees	181,867	120,096	127,320
Travel	369,758	97,227	26,994
Recruitment and relocation	40,000	55,090	29,638
Bank charges	-	157	162
Photocopying/printing	303,991	136,113	118,252
Office related supplies	32,390	11,078	15,953
Membership fees	18,841	50,987	13,348
General advertising	21,050	13,495	2,755
Freight and customs	9,720	10,604	13,612
Telephone	15,120	19,673	26,105
Utilities	13,153	14,142	12,012
Repairs and maintenance	162,363	236,945	221,791
Vehicle operations	476,214	568,593	330,900
Equipment rentals	28,930	37,861	41,913
Facilities rentals	53,796	59,778	48,994
Protective clothing	24,335	31,241	28,236
Food cost	87,050	88,585	50,584
Laundry and drycleaning	5,235	2,575	4,806
Computer supplies	298,075	394,251	379,264
Contracted services	104,827	179,579	75,334
Educational materials	80,160	58,853	51,976
Daycare operations	98,137	68,777	59,180
Student related	132,637	72,335	29,409
Minor equipment and tools	211,983	339,649	515,036
Minor computer equipment	52,629	623,606	115,430
Materials and supplies	2,863,871	1,312,342	1,222,944
	\$ 66,425,806	\$ 64,603,088	\$ 62,220,935

College of the North Atlantic
Summary of Student Services Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 11,845,973	\$ 11,288,422	\$ 11,311,209
Professional development	36,126	21,129	4,983
Employee recognition and wellness	300	-	-
Professional fees	82,750	95,085	145,158
Travel	112,869	11,295	3,705
Recruitment and relocation	-	334	-
Insurance	18,000	10,901	5,589
Bank charges	-	26	-
Photocopying/printing	116,389	45,900	44,041
Office related supplies	26,221	9,999	10,316
Membership fees	8,201	6,675	15,133
General advertising	365,171	334,355	311,001
Freight and customs	9,135	6,507	5,810
Telephone	3,512	3,458	5,718
Utilities	-	40	-
Repairs and maintenance	-	17,342	1,628
Protective clothing	-	-	800
Laundry and drycleaning	4,159	-	-
Computer supplies	37,941	52,962	78,616
Contracted services	11,400	150	39,325
Educational materials	175,981	161,063	159,273
Student related	98,843	114,875	35,252
Minor equipment and tools	17,878	23,574	13,195
Minor computer equipment	19,864	41,167	12,743
Materials and supplies	41,955	35,031	27,031
	<u>\$ 13,032,668</u>	<u>\$ 12,280,290</u>	<u>\$ 12,230,526</u>

College of the North Atlantic
Summary of Information Technology Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 4,928,453	\$ 4,744,118	\$ 4,841,093
Professional development	8,500	120	-
Professional fees	400,000	113,351	269,527
Travel	17,230	7,179	747
Recruitment and relocation	-	-	37
Bank charges	-	13	-
Photocopying/printing	2,839	1,933	3,378
Office related supplies	1,590	400	276
Membership fees	1,400	1,406	1,588
Freight and customs	1,595	570	2,856
Telephone	258,103	290,371	209,418
Utilities	3,000	-	733
Repairs and maintenance	1,115	-	-
Equipment rentals	320,000	158,311	214,051
Protective clothing	1,250	300	919
Computer supplies	1,866,195	1,604,107	1,574,984
Contracted services	35,000	62,390	36,250
Minor equipment and tools	6,535	3,467	5,076
Minor computer equipment	40,987	34,231	65,518
Materials and supplies	9,860	23,099	6,672
	\$ 7,903,652	\$ 7,045,366	\$ 7,233,123

College of the North Atlantic
Summary of Resale Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 2,271,152	\$ 2,011,486	\$ 1,860,484
Professional development	-	105	350
Travel	1,220	197	-
Bank charges	-	13	-
Photocopying/printing	8,199	5,522	5,023
Office related supplies	9,653	8,467	3,075
Freight and customs	141,515	1,536	1,592
Telephone	2,750	2,610	2,205
Utilities	18,200	17,240	9,728
Repairs and maintenance	20,343	28,612	11,547
Protective clothing	10,920	9,650	11,254
Food cost	593,922	411,173	214,491
Laundry and drycleaning	8,650	562	3,109
Textbooks and supplies	1,594,827	926,358	674,056
Computer supplies	19,950	10,533	17,004
Contracted services	50,000	100,143	97,258
Daycare operations	-	-	38
Student related	3,500	-	311
Minor equipment and tools	7,505	9,077	4,989
Minor computer equipment	1,575	1,002	2,100
Materials and supplies	17,442	39,848	8,900
	<u>\$ 4,781,322</u>	<u>\$ 3,584,134</u>	<u>\$ 2,927,514</u>

College of the North Atlantic
Summary of Apprenticeship Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 3,196,994	\$ 3,007,708	\$ 2,754,333
Professional development	425	4,343	35
Professional fees	500	1,800	543
Travel	2,076	1,443	-
Photocopying/printing	2,338	1,241	504
Office related supplies	100	75	89
Membership fees	1,020	705	811
Freight and customs	375	3,788	1,869
Telephone	-	-	126
Repairs and maintenance	14,555	9,064	448
Vehicle operations	525	241	2,601
Equipment rentals	1,000	1,050	1,403
Protective clothing	2,925	1,861	677
Food cost	11,058	10,856	4,391
Laundry and drycleaning	595	243	79
Computer supplies	9,456	17,113	14,550
Contracted services	-	609	1,027
Educational materials	8,623	8,783	3,189
Student related	219,425	219,217	105,487
Minor equipment and tools	31,459	26,886	31,050
Minor computer equipment	5,375	4,816	7,702
Materials and supplies	149,768	151,661	108,477
	<u>\$ 3,658,592</u>	<u>\$ 3,473,503</u>	<u>\$ 3,039,391</u>

College of the North Atlantic
Summary of Continuing Education Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 710,704	\$ 761,328	\$ 520,145
Professional development	-	-	28
Professional fees	2,000	240	-
Travel	16,000	36,628	15,534
Photocopying/printing	10,000	17,584	14,902
Office related supplies	-	220	-
Freight and customs	3,350	4,820	1,832
Repairs and maintenance	-	-	2,331
Vehicle operations	-	-	21
Equipment rentals	-	894	-
Facilities rentals	10,000	7,880	6,757
Computer supplies	-	49	-
Contracted services	100,000	17,650	2,618
Educational materials	3,164	2,586	208
Student related	15,000	49,330	22,508
Minor equipment and tools	-	-	502
Materials and supplies	14,600	15,074	8,504
	<u>\$ 884,818</u>	<u>\$ 914,283</u>	<u>\$ 595,890</u>

College of the North Atlantic
Summary of Contract Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 1,445,272	\$ 2,590,848	\$ 1,659,566
Professional development	450	216	305
Professional fees	-	240	-
Travel	94,600	55,369	30,567
Photocopying/printing	17,975	9,646	5,256
Office related supplies	5,900	848	600
Membership fees	1,000	618	2,866
General advertising	250	20,502	-
Freight and customs	11,325	5,131	2,804
Telephone	1,500	1,454	998
Repairs and maintenance	-	13,357	562
Vehicle operations	-	1,397	426
Equipment rentals	32,500	63,625	-
Facilities rentals	4,500	970	6,264
Protective clothing	2,500	6,978	-
Food cost	40,000	-	10,638
Laundry and drycleaning	1,000	-	402
Computer supplies	-	8,875	1,037
Contracted services	170,000	120,445	27,458
Educational materials	3,500	1,267	963
Student related	79,000	57,204	(163)
Minor equipment and tools	5,300	6,322	28,604
Minor computer equipment	1,500	92,499	-
Materials and supplies	157,700	90,088	95,383
	<u>\$ 2,075,772</u>	<u>\$ 3,147,899</u>	<u>\$ 1,874,536</u>

College of the North Atlantic
Summary of International Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 904,916	\$ 759,571	\$ 861,126
Professional development	-	570	3,275
Professional fees	494,000	314,020	332,298
Travel	49,450	28,201	125
Bank charges	-	30	15
Photocopying/printing	800	18	416
Office related supplies	800	474	1,776
Membership fees	500	631	-
General advertising	1,775	17,991	8,835
Freight and customs	675	111	67
Telephone	2,300	2,016	777
Computer supplies	580	2,804	4,073
Contracted services	154,488	56,290	65,998
Educational materials	-	895	222
Student related	2,500	5,045	2,599
Minor equipment and tools	-	289	2,922
Minor computer equipment	1,500	17,187	1,373
Materials and supplies	249,915	12,844	8,370
	<u>\$ 1,864,200</u>	<u>\$ 1,218,987</u>	<u>\$ 1,294,267</u>

College of the North Atlantic
Summary of Special Projects Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 5,127,686	\$ 5,663,767	\$ 5,386,598
Professional development	44,146	8,088	4,596
Employee recognition and wellness	500	-	-
Professional fees	260,937	53,156	247,485
Travel	581,990	98,147	2,649
Insurance	2,697	26,818	-
Bank charges	-	6	-
Photocopying/printing	26,694	11,040	14,905
Office related supplies	19,974	9,325	9,335
Membership fees	3,617	1,067	199
General advertising	80,711	17,344	101,951
Freight and customs	30,458	22,168	1,594
Telephone	23,600	32,002	13,073
Repairs and maintenance	50	1,608	14,013
Vehicle operations	-	5,165	-
Facilities rentals	528,743	480,468	557,022
Protective clothing	-	933	594
Computer supplies	39,448	104,423	43,445
Contracted services	37,961	87,515	63,342
Educational materials	3,700	6,134	6,891
Student related	346,041	868,493	287,756
Minor equipment and tools	29,385	20,248	50,005
Minor computer equipment	4,100	59,195	31,188
Materials and supplies	693,946	1,484,172	2,101,715
	<u>\$ 7,886,384</u>	<u>\$ 9,061,282</u>	<u>\$ 8,938,356</u>

College of the North Atlantic
Summary of Expenditures
Year Ended March 31, 2022, with comparative information for 2021

	2022 Budget (Note 14)	2022	2021
Salaries and benefits	\$ 105,938,349	\$ 104,849,188	\$ 102,501,230
Professional development	301,829	105,710	61,248
Employee recognition and wellness	16,740	13,730	11,848
Professional fees	2,092,194	1,275,395	1,854,664
Travel	1,533,302	467,336	132,465
Recruitment and relocation	60,000	57,370	34,309
Insurance	260,697	300,098	241,145
Bank charges	183,150	215,537	186,861
Photocopying/printing	651,953	353,205	324,566
Office related supplies	364,922	222,123	197,520
Membership fees	102,856	131,969	101,343
General advertising	499,307	418,425	449,189
Doubtful receivables	67,500	303,452	84,260
Freight and customs	293,303	108,511	77,586
Telephone	376,887	427,287	344,844
Utilities	1,456,446	1,622,210	1,257,999
Repairs and maintenance	2,220,803	1,854,786	1,515,326
Vehicle operations	516,784	604,901	372,166
Equipment rentals	388,136	266,760	258,422
Facilities rentals	635,559	590,825	657,556
Protective clothing	62,722	93,399	153,881
Amortization	6,879,496	5,693,347	5,726,245
Food cost	732,030	510,614	281,340
Laundry and drycleaning	19,639	3,380	8,396
Textbooks and supplies	1,594,827	926,358	674,056
Computer supplies	2,385,929	2,327,115	2,211,928
Contracted services	745,296	704,473	454,969
Educational materials	278,216	273,765	226,404
Daycare operations	98,137	68,777	59,218
Student related	902,246	1,386,663	492,800
Minor equipment and tools	342,087	554,220	706,616
Minor computer equipment	174,621	957,770	268,770
Materials and supplies	4,359,125	3,323,141	3,848,898
	<u>\$ 136,535,088</u>	<u>\$ 131,011,840</u>	<u>\$ 125,778,068</u>



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