



College of the North Atlantic

# Annual Report

---

2025–26

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## Message from the Board Chair

On behalf of the Board of Governors, I am pleased to present the 2025-26 Annual Report for College of the North Atlantic (CNA). The 2025-26 initiatives support a publicly funded college system that is focused on provincial student and industry needs. CNA and its stakeholders are committed to providing an enriched learning experience to students, advancing applied research and innovation, and addressing the workforce needs of industry provincially, nationally, and internationally.

The Board of Governors is pleased to report the accomplishments detailed throughout this annual report in its final year of the 2023-26 Strategic Plan. CNA continued its work on its strategic goals and objectives related to equity, diversity, and inclusion (EDI); teaching and learning approaches; and sustainable development and growth. Students benefit from the support of CNA staff, faculty, and the Provincial Government to ensure that they receive the training required to pursue their educational and career goals in an ever increasingly complicated world. Providing flexible, real-time solutions for provincial business and community stakeholders remains a key CNA priority.

In 2025-26, CNA developed and delivered several EDI-related training modules to staff and students; reviewed additional policies and programs using EDI lenses; and completed several tasks under the EDI Strategic Action Plan. Teaching and learning approaches were advanced by providing learning opportunities for faculty on active learning strategy workshops, the development and distribution of a draft content-integrated AI learning model, and training on augmented reality/virtual reality for students and faculty. CNA's School of Sustainable Development fostered institution-wide sustainability through strategic program alignment for future program transfers, partnerships to support the development of organizational sustainability plans, and the delivery of professional development on sustainability principles to staff and faculty.

I acknowledge, as the Acting Board Chair, the strong commitment and unwavering belief of the volunteer members of the Board of Governors throughout this 2023-26 Strategic Plan. The Board of Governors is committed to the principles of responsibility, effectiveness, and sound management at CNA while incorporating thoughtful reflection in guiding the learning institution's future directions. As a provincial entity, the Board of Governors also recognizes the role of the Provincial Government in the success of CNA as a learning institution.

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 'Glenn Normore', is positioned above the printed name.

Glenn Normore

**Chair (Acting)  
Board of Governors**

## **College of the North Atlantic Overview**

For over 60 years, CNA has evolved and responded to the education and training needs of this province. Today, CNA has 17 provincial campuses and delivers programs and services to students locally and abroad. CNA also continues its global outreach in educational development by 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 2023-26 Strategic Plan: <https://www.cna.nl.ca/Research-And-Global/pdfs/irp/strategic-plans/2023-2026.pdf>.

### **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 110 full-time programs across six schools: Academics, Applied Arts, and Tourism; Business and Information Technology; Engineering Technology; Health Sciences; Natural Resources and Industrial Trades; and Sustainable Development.

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 Accounting, Business Administration, College Transition, Early Childhood Education, Industrial Trades, Enterprise Web Development, Executive Office Management, Medical Office Management, Mental Health and Addictions, Strategic Human Resource Management, Rehabilitation Assistant, and Records and Information Management. Other online offerings include post diplomas in areas such as Data Analytics, Health and Safety Management, Information Management, Project Management and advanced diplomas in Early Childhood Education Administrative Leadership and Early Childhood Education Advanced Studies in Inclusive Practice. A Bachelor of Applied Arts - Early Childhood Education is also offered.

### **Our Students**

CNA students graduate annually from certificate, diploma, advanced diploma, post diploma, and applied degree 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 examinations. CNA enrolled nearly 8,000 students during the September 1, 2024, to August 31, 2025, academic year. Most of CNA's graduates are successful in finding employment specific to their fields of study, and as such, can pursue rewarding, skilled, and technical employment doing what they were educated to do.

CNA Global currently spans several regions including South America, Southeast Asia, Africa, and the Caribbean. CNA serves approximately 580 international students across 17 campuses in the province. CNA also partners with four institutions in China where approximately 300 students are enrolled in CNA programs. CNA is the lead Canadian college partner on the majority of its active Global Affairs Canada and Mastercard Foundation projects abroad with Colleges and Institutes Canada (CICan). These projects include Kenya Education for Employment Project; Young Africa Works in Kenya; Skills for Access to a Green Economy in Guyana and Jamaica; Empowerment for Skills Partnership in Tanzania; Kenya Blue Economy Skills Training Program; and the South Africa Skills Training Enhancement Program.

## Board of Governors

Donna Rideout – Vice Chair  
Elizabeth Winney – President & CEO  
Hugh Alcock  
Kevin Bond  
Orique Gordon  
Allan Hawkins

Kevin Kelly  
Kenneth Martin  
Dorothy Pye-Johnson  
Jill Quilty  
Charles Randell  
Sam Synard

Note: As of March 31, 2026

## Campus Locations

Baie Verte  
Bay St. George  
Bonavista  
Burin  
Carbonear  
Clareville  
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

| 2024-25 Annual Enrolment – Newfoundland and Labrador Campuses | Total        |
|---------------------------------------------------------------|--------------|
| Academics, Applied Arts, and Tourism                          | 2,397        |
| Business and Information Technology                           | 1,723        |
| Engineering Technology                                        | 767          |
| Health Sciences                                               | 972          |
| Natural Resources and Industrial Trades                       | 2,084        |
| Sustainable Development                                       | 27           |
| <b>CNA Total</b>                                              | <b>7,970</b> |

Note: Inclusive of students registered between September 1, 2024, and August 31, 2025. The 2025-26 academic year is not complete until August 2026; therefore, 2024-25 data is provided for this report.

| 2024-25 Annual Customized and Continuous Learning Activity | Course Registrations | Student Contact Hours |
|------------------------------------------------------------|----------------------|-----------------------|
| <b>CNA Total</b>                                           | <b>9,974</b>         | <b>144,554</b>        |

Note: Includes only students registered for non-credit course offerings between September 1, 2024, and August 31, 2025. The 2025-26 academic year is not complete until August 2026; therefore, 2024-25 enrolment data is provided.

| Employee Data by Position Type (March 31, 2026)<br>Newfoundland and Labrador | Total        |
|------------------------------------------------------------------------------|--------------|
| Support Staff                                                                | 524          |
| Faculty                                                                      | 698          |
| Management                                                                   | 146          |
| Non-Union / Non-Management                                                   | 16           |
| <b>CNA Total</b>                                                             | <b>1,384</b> |

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

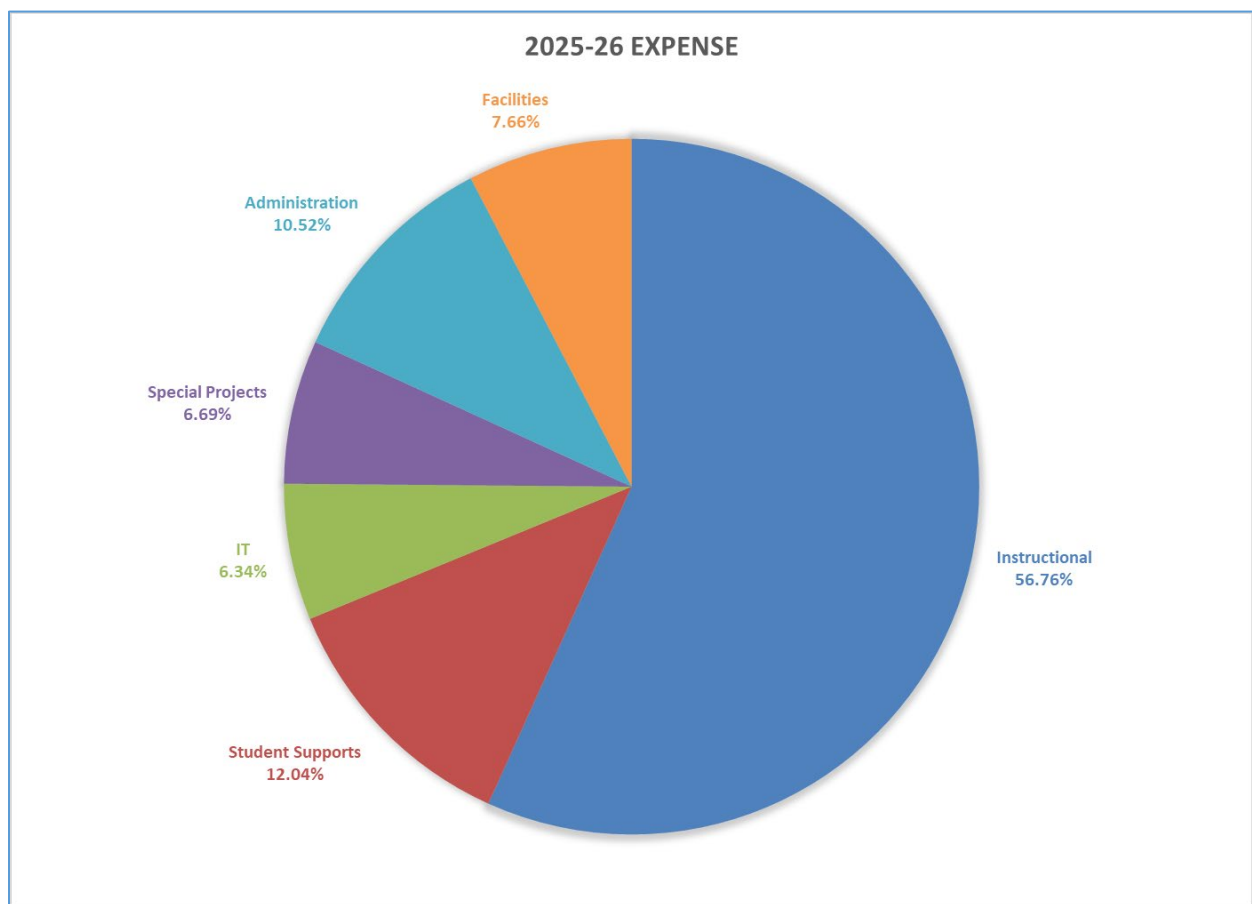
## Financial Summary

CNA recorded gross expenditures of \$157.7 million in 2025-26, the majority (\$89.5 million, 56.76 per cent) in support of instruction programs, followed by Student Supports (\$19.0 million, 12.04 per cent) and Administration (\$16.6 million, 10.52 per cent).

The largest source of revenue (\$82.4 million, 53.38 per cent) was the annual Grant-in-Aid provided by the Provincial Government, with the next three main sources consisting of Tuition and Fees (\$32.6 million, 21.10 per cent), Federal (\$18.4 million, 11.94 per cent) and Special Projects (\$9.4 million, 6.11 per cent). Details on CNA's audited finances are provided in the 2025-26 Financial Statements (Appendix B, page 33).

## 2025-26 Expenses

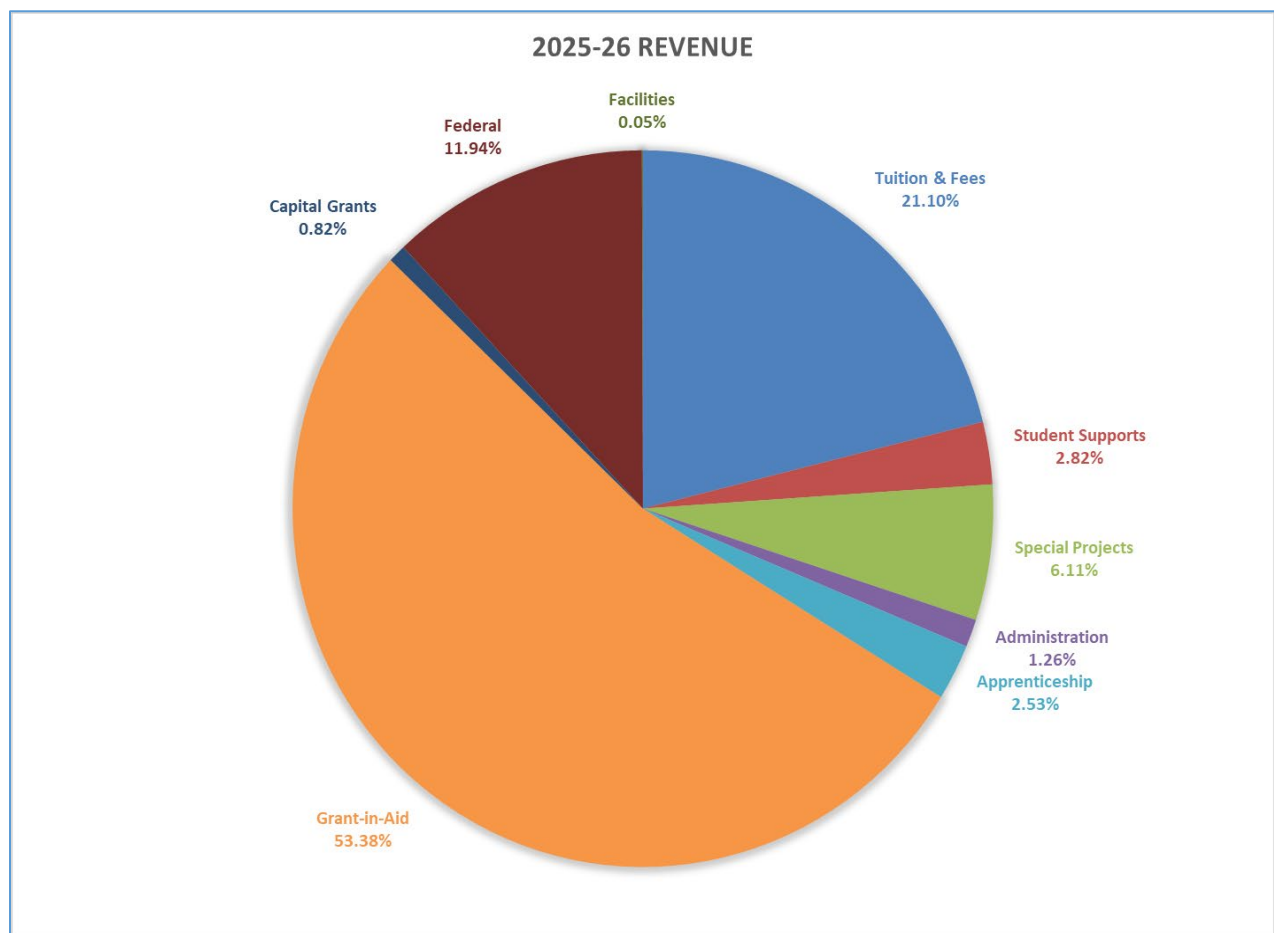
| Line Item                   | Amount               |
|-----------------------------|----------------------|
| Instructional               | \$89,495,370         |
| Student Supports            | \$18,979,836         |
| Administration              | \$16,591,073         |
| Facilities                  | \$12,070,515         |
| Special Projects            | \$10,546,255         |
| Information Technology (IT) | \$9,995,834          |
| <b>Total Expenditure</b>    | <b>\$157,678,883</b> |



Note: Percentages may not total exactly 100 per cent due to rounding.

## 2025-26 Revenue

| Line Item            | Amount               |
|----------------------|----------------------|
| Grant-in-Aid         | \$82,447,400         |
| Tuition & Fees       | \$32,591,581         |
| Federal              | \$18,433,390         |
| Special Projects     | \$9,437,845          |
| Student Supports     | \$4,350,775          |
| Apprenticeship       | \$3,908,447          |
| Administration       | \$1,939,029          |
| Capital Grants       | \$1,262,400          |
| Facilities           | \$73,605             |
| <b>Total Revenue</b> | <b>\$154,444,472</b> |



Note: Percentages may not total exactly 100 per cent due to rounding.

## 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 Provincial Government.

### Accolades Received by CNA Staff and Students

CNA students brought home seven medals, including five gold, from the 2025 Skills Canada National Competition. The competition featured more than 500 students and apprentices from across the country competing in over 40 skilled trade and technology areas. CNA's students once again demonstrated exceptional skill, creativity, and professionalism on the national stage. CNA medalists include: Logan Bowers – Gold, Cloud Computing; Devin Owens – Gold, Refrigeration and Air Conditioning (also awarded RBC Best of Region – Newfoundland and Labrador); Kendra Seymore – Gold, Hairstyling; Emmanuel Nwachukwu – Gold, Photography; Zachary Caines – Gold, Outdoor Power and Recreation Equipment; Milton John Syching – Silver, IT Office Software Applications; and Jesse Neary – Bronze, Architectural Technology and Design. Cloud computing champion Logan Bowers, who earned a gold medal in a highly competitive digital skills category, will represent the entire country at WorldSkills Shanghai 2026.

Thirteen outstanding CNA graduates were recently honoured with one of Canada's most prestigious student awards, the Governor General's Academic Medal. Recognizing exceptional academic performance, the medals are presented annually to graduates who achieve the highest overall standing in their programs at each CNA campus. The 2025 recipients included: Oluwatosin Akanbi (Community Leadership Development) of Bay St. George campus; Teresa Chadderton (Early Childhood Education) of Corner Brook campus; Amanda Clack (Community and Therapeutic Recreation) of Prince Philip Drive campus; Nkechinyere Ebere (Management Systems Engineering Technology) of Ridge Road campus; Alex Edwards (Bachelor of Applied Information Technology: Systems and Network Cybersecurity) of Prince Philip Drive campus; Rylie Feltham (Mental Health and Addictions) of Grand Falls-Windsor campus; Vanessa Hamel (Mental Health and Addictions) of Happy Valley-Goose Bay campus; Michael Judge (Heating Systems Technician) of Seal Cove campus; Sheila Mills (Records and Information Management) of Clarenville campus; Jasmine Normore (Practical Nursing) of St. Anthony campus; Onyebuchi Joshua Okonkwo (Welding Engineering Technician (Co-op)) of Burin campus; Mitchell Snow (online Video Game Art and Design); and Leslie Walsh (Practical Nursing) of Carbonear campus.

CNA's Awards of Excellence recognize and promote excellence within the institution. The awards showcase the extraordinary contribution of employees to CNA and the communities they serve and highlights the role CNA plays in the social, cultural, and economic development of Newfoundland and Labrador, and globally. Nominated by CNA community members, the recipients of CNA's 2025-26 Awards of Excellence were: Davida Smith (Dean - Academics, Applied Arts, and Tourism), Leadership Excellence; Albert Norman (Instructor - Computer Support and Networking), Faculty Excellence; Charlene Patten (Administrative Officer IA), Support Staff Excellence; and Computer Support Specialists, Group/Team Excellence.

CNA brought home four coveted awards from the annual International Association of Business Communicators (IABC) Pinnacle Awards, held in St. John's, Newfoundland and Labrador. The Pinnacle Awards, presented by IABC's Newfoundland and Labrador Chapter, are rigorously evaluated to measure excellence in business communications. CNA claimed two Awards of Merit in the student category and two Awards of Excellence in the marketing field. Noah Jackman, a second-year student in Graphic Design, received an Award of Merit for his inventive rebrand of Executive Coffee. Joining him in the winner's circle was recent Graphic Design graduate Kate Sheppard, who also earned an Award of Merit for her branding project Lapin. Both students created the look, feel, and personality of a brand entirely through visual identity, from colour and typography, and to logo and overall aesthetic. CNA's first Award of Excellence recognized the launch of a dynamic new Careers@CNA microsite developed for the college's Human Resources Department by the Marketing and Communications Division. The Division's second Award of Excellence for CNA was earned for its bold and engaging social media campaign, "College is Scary...CNA is Scary Good!"

A CNA team known as "Hydro Heroes", consisting of three Marketing Management and Analytics students (Nathan Cave, Breanna Seward, and Keenan Crawley) and one Accounting and Financial Management student (Dyana), took top honours in the first-ever virtual econext Ideathon, impressing judges with an innovative solution that uses fish waste to generate renewable energy. The team developed a proposal to install anaerobic digesters at seafood processing plants across Newfoundland and Labrador. These systems would convert organic waste, an estimated 140,000 tonnes annually, into biogas, a clean energy source that could be used directly by the plants. The idea targets a well-documented issue within the province's seafood sector while advancing clean energy use and sustainability. CNA students were challenged to identify pressing environmental issues and propose forward-thinking, sustainable solutions. Teams were evaluated on the creativity, feasibility, and potential impact of their ideas. econext is a not-for-profit association with a mission to accelerate clean growth in Newfoundland and Labrador through a focus in three areas of activity: innovation, workforce, and net zero.

Best Kind Solutions continued their winning streak at the 18<sup>th</sup> annual Business Case Competition at the Grand Falls-Windsor campus in November 2025, taking home the top trophy for the third year in a row. The winning team from Grand Falls-Windsor campus included Ethan Lane, Ashley Hoskins, Corwin Greenham, and Matthew Ekwenuya. In second place was Vision Vault, also of Grand Falls-Windsor campus, comprised of Lynn Skanes, Tristan John, Jirah Elaine Angue, and Emma Diamond. In third place was Crystal Clear Consulting of Prince Philip Drive campus, featured Breanna Seward, Nathan Cave, Keenan Crawley, and Liam Senior. Winning the Bob Hearn Memorial Award was Synergy Solutions, also of Prince Philip Drive campus, with James Bonnell, Kayla Coombs, Jenna Pilgrim, and Divine Ibok. Over the course of two days, teams analyzed a business case, developed an innovative solution, and implemented a plan, and then presented their recommendations to industry judges.

Five CNA students received the 2025 Trades and Technology Scholarship for Women. The award, presented by Equiforce in partnership with Newfoundland and Labrador Hydro, highlights the importance of women in trades and technology-based careers. Representing programs where women have traditionally been underrepresented, these students are breaking barriers and building meaningful careers in skilled trades and technology fields. The recipients were: Stephanie Moyst (Carpentry) of Carbonear campus; Amber Michelin-Jones (Heavy Duty Equipment Technician) of Happy Valley-Goose Bay campus; Cassidy Molloy (Construction/Industrial Electrician) of Seal Cove campus; Breigha Humber Coles (Civil

Engineering Technology) of Corner Brook campus; and Faith LeDrew (Heavy Duty Equipment Technician) of Bay St. George campus.

## **CNA Highlights**

CNA made aviation history, becoming the first educational institution in the world to achieve ISO 21384-3 certification for commercial unmanned aircraft system operations. This internationally recognized certification sets the global standard for safe, professional, and compliant drone operations. It outlines rigorous requirements for operational planning, risk management, airspace safety, maintenance protocols, and pilot competency, ensuring organizations meet the highest benchmarks in quality assurance and safety. The certification effort was led by Rick Wheeler, Faculty Researcher in Geomatics, and Heather Ward, Director of CNA's Reality Capture and Digitization Technology Access Centre (RCD TAC). As industries increasingly rely on drones for surveying, inspection, and emergency response, CNA's achievement opens new doors for research, industry partnerships, and student training in cutting-edge technologies.

CNA proudly announced the official launch of CNA Foundation, dedicated to empowering students, fostering educational excellence, and building lasting partnerships that transform lives. CNA Foundation's mission is simple and powerful: empower education, foster student success, and create lasting pathways for growth and opportunity. Guided by principles of equity, collaboration, and innovation, CNA Foundation is focused on removing barriers, promoting excellence, and building a stronger future. Donors and partners have many ways to make a meaningful impact, including Major Gifts; Gifts In-Kind; Organizational/Corporate Partnerships; Custom Giving Plans; Scholarships and Awards; Student Emergency Fund; Pantry Program; Period Products Initiative; and Memorial Giving. Thanks to the generosity of donors, CNA awarded more than \$750,000 in scholarships and received over \$850,000 in in-kind contributions during the 2024-25 reporting period.

Once again, CNA secured its place among the country's research elite, ranking eighth in Canada on Research Infosource's Top 50 Research Colleges list for the second year in a row. This national recognition cements CNA as a powerhouse of applied research, driven by the work of the Office of Applied Research and Innovation (OARI) and the NL Workforce Innovation Centre. CNA continues to outperform in both scope and impact, delivering research that strengthens industries, drives economic growth, and prepares a future-ready workforce. CNA ranks:

- Eighth in Canada among the nation's research colleges;
- First in Canada in research intensity (funding per researcher);
- Second in Canada in total research income; and
- Top 10 in Canada for research partnerships, completed research projects, and paid student researchers.

CNA's Marketing and Communications Division earned a national Silver Leaf Award of Excellence in October 2025 for its 'College is Scary...CNA is Scary Good' campaign at the IABC Canada national conference in Ottawa, Ontario. The campaign embraced the common nervousness students often feel when starting post-secondary and transformed it into a message that was honest, reassuring, and uniquely fun. Rather than taking a polished, traditional approach, CNA chose to shine a spotlight on the authentic student voice - a message that resonated strongly with young audiences. The Silver Leaf Award is among the highest national honours presented by IABC Canada and recognizes excellence in strategic communications management. CNA is continuing to expand student-focused storytelling and ambassador-driven content that reflects its province-wide college community.

In 2025, CNA was recognized at the Canadian HR Awards as one of Canada's top employers for flexible work strategies, a distinction that reflects a decade of sustained, people-first progress within the college's Human Resources team. Over that period, CNA introduced flexible work arrangements including telework, compressed workweeks, and flex-time, alongside wellness programming, professional development opportunities, modernized recruitment platforms, and an HR Service Centre providing centralized employee support. More than 90 per cent of CNA employees say they would recommend the college as a great place to work, citing supportive leadership and a healthy work-life balance.

CNA highlighted the integration of new sustainability courses within its Tourism and Hospitality programs at Hospitality Newfoundland and Labrador's annual conference and tradeshow. CNA worked with leading professionals to comprehensively redesign the Tourism and Hospitality programs. The expanding curriculum reflects growing recognition that as the province's tourism industry expands, so too does the responsibility to protect the natural environments, cultural assets, and communities attracting visitors. CNA graduates leave prepared to pursue roles ranging from hotel management and event coordination to destination development and tourism marketing, or to launch their own ventures built on ethical principles from day one.

## Report on Performance

### Issue One: Empower through Equity, Diversity, and Inclusion

*Embed understanding and respect while empowering and enabling students and employees on their journey.*

CNA is committed to EDI in all that it does. CNA respects and celebrates the differences that make each of us unique to build allyship and a sense of belonging for equity-deserving communities. CNA will demonstrate its ongoing commitment to fostering an inclusive culture so everyone can continue to learn from each other, adapt, and grow together. CNA recognizes the importance of inclusiveness across the college, from the supports and services provided to students and employees, as well as the programming CNA offers.

CNA acknowledges that reconciliation requires active learning, unlearning, commitment, and action. CNA is committed to engaging with Indigenous communities to intentionally support Indigenous students and employees in their learning and development.

The journey to strengthen EDI is a continuous one. CNA understands and recognizes that there is no finite end to this journey. To enable students and employees and embed understanding and respect in all that CNA does, CNA will continue to evolve and grow as an organization in these areas throughout the current multi-year plan and beyond.

CNA made progress towards implementation of a strategic framework to strengthen its EDI impact in 2025-26.

Goal 1: By March 31, 2026, CNA will have strengthened its EDI impact.

Objective: By March 31, 2026, CNA will have implemented a strategic framework to strengthen its EDI impact.

| 2025-26 Indicators                                         | 2025-26 Report on Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Delivered an EDI training module to students and staff. | <ul style="list-style-type: none"><li>• Multiple modules, consisting of specialized EDI-focused training sessions, have been delivered to students and staff across CNA in the 2025-26 fiscal year. The total number of enrollments in the following modules was 1765.</li><li>• In response to requests for training related to 2SLGBTQIA+ matters, CNA's EDI Office hired a local transgender activist and educator to train staff on transgender inclusion. Three sessions were delivered: two in-person to staff at Ridge Road and Prince Philip Drive campuses, and one online to all interested staff as part of CNA Pride. A recorded version of this session was edited and retained for deployment through the CNA Intranet.</li><li>• The EDI Manager developed and delivered training sessions to several groups of students over the fiscal year, including students in the Pharmacy Technician and Executive Office Management programs, as well as to the Start SMART introductory program for incoming students. These sessions focused on introducing students to the core concepts of EDI and applying them to relevant concerns in their chosen fields, including patient care,</li></ul> |

|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                  | <p>respectful workplace development, and information management system-based inclusion.</p> <ul style="list-style-type: none"> <li>• CNA's annual Professional Learning Days for employees featured two modules focused on inclusion for equity-deserving communities, including one on disability justice and another on reconciliation and Indigenous issues.</li> <li>• As part of the EDI Office's recognition of equity-focused holidays and commemorative dates, modules were developed to guide and prioritize education and training to students and staff. The first such delivery, CNA Pride, featured two education sessions on transgender issues and a panel of 2SLGBTQIA+ students drawn from the CNA Students Union.</li> <li>• The Canadian Centre for Diversity and Inclusion (CCDI) was engaged to provide their "See Different" training module to CNA students for the upcoming fiscal year.</li> <li>• A Sexual Violence training module for students was launched in Fall 2025 to support CNA's commitment to fostering a safe, respectful, and inclusive learning and working environment. Over 1000 students voluntarily completed the self-paced training module to earn a certificate of completion. The strong participation rates and positive outcomes highlighted the training's effectiveness in building awareness and promoting a culture of respect and consent. CNA is working on making this training mandatory for all students.</li> </ul>                                              |
| 2. Increased the number of EDI reviews of programs and policies. | <ul style="list-style-type: none"> <li>• Twenty-seven existing policies and procedures were reviewed using the EDI policy lens in 2025-26. Thirteen policies and procedures were recommended to undergo EDI-related changes: <ul style="list-style-type: none"> <li>• Of these 13 policies and procedures, five have been revised, approved by CNA's Executive, and posted on CNA's public website. One other policy was revised and undergoing Executive review/approval by the end of the 2025-26 fiscal year.</li> <li>• Seven of the 13 policies and procedures were submitted for a more comprehensive review, including other content changes, and are expected to be approved and posted online early in fiscal year 2026-27.</li> </ul> </li> <li>• The EDI policy lens, following its development and approval, was permanently integrated into CNA's policy development process. As such, 13 new and existing policies and procedures underwent an EDI review during their policy development/review process.</li> <li>• The total number of policies and procedures reviewed using the EDI Lens increased from 68 in 2024-25 to 108 in 2025-26, an increase of 40 policies and procedures (new and existing policies and procedures).</li> <li>• Six EDI program reviews were done in 2024-25 while six additional EDI program reviews were done in 2025-26 across four schools. These reviews were conducted according to the Department of Academics and Applied Research's existing review schedule.</li> </ul> |

|                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                               | <ul style="list-style-type: none"> <li>• EDI considerations were incorporated into program review processes across multiple programs and schools: <ul style="list-style-type: none"> <li>• Graphic Design in the School of Academics, Applied Arts, and Tourism;</li> <li>• Executive Office Management, Medical Office Management, and Systems and Network Administration in the School of Business and Information Technology;</li> <li>• Medical Laboratory Assistant in the School of Health Sciences; and</li> <li>• Heating Systems Technician in the School of Natural Resources and Industrial Trades.</li> </ul> </li> <li>• EDI-informed perspectives were integrated through stakeholder engagement activities, including consultations with students, faculty, and industry representatives.</li> <li>• Program reviews included consideration of access and progression pathways (e.g., multiple admission routes and laddering opportunities) to support inclusive participation for diverse learner groups.</li> <li>• Student feedback was collected and utilized to identify and address barriers related to program delivery, communication, and access to resources.</li> <li>• Curriculum revisions reflected the inclusion of experiential and applied learning approaches to support diverse learning needs and student success.</li> <li>• Program updates incorporated workplace readiness skills and evolving industry expectations, supporting inclusive participation in the workforce.</li> <li>• Findings from program reviews were used to inform continuous improvement and enhance inclusive, accessible, and responsive learning environments.</li> </ul> |
| 3. Increased the number of completed EDI tasks under the strategic framework. | <ul style="list-style-type: none"> <li>• CNA developed an official Land Acknowledgment, in printed form, to recognize and respect the traditional territories of Indigenous peoples. The document is in the process of being translated into Indigenous languages and French and will be displayed in all CNA campuses.</li> <li>• Campus Accessibility Checklists were received from each campus and evaluated with Facilities Management, resulting in a comprehensive listing of accessibility improvements at CNA campuses. CNA changes and/or advocacy to remediate many of these issues will be forthcoming in the 2026-27 fiscal year.</li> <li>• In 2025-26, CNA held significant recognition-focused events for CNA Pride and Black History Month, including educational talks, student panels, sharing of social media content, film screenings, book displays, and a live performance from 2SLGBTQIA+ artists at Prince Philip Drive campus. To streamline the planning process for such events in the future, the EDI Manager is developing consistent protocols for the recognition of diverse holidays across the organization.</li> <li>• The EDI Manager developed a reporting document, the Indigenous Report Card, to continuously measure CNA's</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                              |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>progress on critical issues of reconciliation against recognized provincial and national goals. The report card is based on approximately 30 Calls to Action and Justice from the Final Reports of the Truth and Reconciliation Commission, National Inquiry into Missing and Murdered Indigenous Women and Girls, and the First Voice Reconciliation Report. Reports outlining CNA's progress with this document will be issued in the 2026-27 fiscal year.</p> <ul style="list-style-type: none"> <li>• CNA developed an EDI Champion Award, with first awards to be issued in the 2026-27 fiscal year. This award recognizes employees who make CNA a more equitable institution.</li> <li>• Various internal processes and initiatives were reviewed and updated through an EDI lens, such as the ability for CNA community members to display pronouns in their Microsoft Teams profiles.</li> </ul> |
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## Discussion of Results

Several training and education-focused initiatives have been developed and implemented, including modules on transgender inclusion, disability justice, EDI in the workplace, and 2SLGBTQIA+ issues. The various developments thus far have allowed CNA to be nimble and flexible in its significant outreach to numerous groups within CNA. One new initiative undertaken in fiscal year 2025-26 was the development of a single, unified EDI training module that could provide a basic introduction for the entire CNA community and strengthen CNA's commitment to EDI principles. This task proved to be complex and further complicated by areas needing improvement in community member knowledge and the time required to pursue development. The unified module is expected to be rolled out in the 2026-27 fiscal year.

EDI policy and procedure reviews continued through 2025-26 with 27 more policies and procedures being assessed. None of the policies and procedures reviewed in 2024-25 were referred for EDI changes, but 13 of the 27 policies and procedures reviewed in 2025-26 were referred for possible EDI-related changes. Several of these policies and procedures were updated and approved for public posting while others are pending. The incorporation of the EDI policy lens into the development process for new policies and procedures has integrated EDI principles into CNA's policy development process and organizational operations while also enhancing policy developers and content experts' understanding of EDI issues. Program reviews demonstrate that EDI were consistently embedded as priorities across program design, curriculum, and delivery. This integration is reflected in inclusive learning outcomes, accessibility-focused design practices, stakeholder-informed curriculum updates, and applied learning opportunities that support diverse student needs, while also incorporating responsible resource use, digital practices, and socially responsive approaches to prepare graduates for participation in inclusive, ethical, and sustainable workplaces.

Several key tasks within the EDI Strategic Action Plan were achieved this year, including the identification of accessibility improvements and the securing of resources to address matters such as education, policy development, and event planning. Many tasks were completed under the EDI Strategic Action Plan where CNA responded to clearly expressed demand from the CNA community, while other tasks have been completed in response to observed areas needing improvement. Focus has been placed on tasks related to Indigenous issues, in part due to input received from the Indigenous Advisory Committee as well as CNA's demographic makeup, and

this focus will be maintained in the future. Progress will continue to be made on the EDI Strategic Action Plan tasks in 2026-27 and onward.

#### Discussion of Results (Three-year Indicators):

1. Implemented educational initiatives to enable a better understanding of equity, diversity, and inclusion.
2. Enhanced program curriculums with an equity, diversity, and inclusion lens.
3. Implemented a review of policies and processes with an equity, diversity, and inclusion lens.

CNA provided staff with training to increase their understanding of EDI from 2023 to 2026. Sessions on EDI as an overarching concept and specific issues that fall under the umbrella of EDI, including reconciliation, 2SLGBTQIA+ equity, and anti-racism, have been delivered to numerous student cohorts and staff members. This led to several instructors incorporating EDI-focused initiatives into their programs. Students and staff now have access to readily available information on equity-focused issues, including resources found in the CCDI's Knowledge Repository. Development of a single, unified EDI training module that can serve as a primer for all CNA community members remains ongoing, and the EDI Office remains committed to delivering such a module on a continual basis in the future.

Over the three-year planning cycle, CNA advanced from establishing a guide to fully integrating EDI, along with sustainability, across program development and review processes. While the initial phase focused on creating the foundation, subsequent efforts centred on embedding these principles into program design, curriculum, and quality assurance practices. As a result, EDI and sustainability are now systematically reflected in inclusive learning outcomes, stakeholder-informed curriculum development, accessibility-focused practices, and applied learning experiences, ensuring graduates are prepared to contribute to inclusive, ethical, and sustainable workplaces. Moving forward, EDI will remain embedded as core considerations in program development and review processes, ensuring continuous alignment with evolving learner and workforce needs.

All existing and new operational policies and procedures are now reviewed using CNA's EDI policy lens before Executive approval. This new process incorporates the EDI Office and its principles into CNA's policy framework and organizational culture. This alignment with EDI principles is evident in CNA's everyday communications, decision-making processes, and educational offerings. This shift will be a valued and permanent change in CNA's operations as it moves forward.

## **Issue Two: Advance Teaching and Learning Approaches**

*Advance and prepare students and employees for their learning and working journey.*

CNA is a lifelong learning organization. Whether students are looking to enter post-secondary education for the first time or are reskilling/upskilling as part of ongoing professional development, CNA is the college of choice. With the fast-paced changes happening every day, the need for relevant, applied, and experiential learning has never been more important. CNA is charting the course – proactively identifying opportunities to implement additional innovative teaching and learning strategies across its suite of offerings.

Learning at CNA is open, accessible, and affordable to those who are seeking to enrich and transform their lives through education and continued professional development. CNA assesses and identifies opportunities to engage with and support students and employees where they are in their learning journey. CNA meets people where they are – understanding any prior learning and providing meaningful opportunities to grow and develop.

CNA is continuously evolving to meet student and employee needs. This is a journey – one that continues as teaching and learning needs evolve. CNA understands that changes in student learning needs mean that its employees need to be equipped with the tools, resources, and strategies to effectively teach and support students.

For both students and employees, advancing teaching and learning means seeking opportunities for work-integrated learning, applied research, alternative credentials, global possibilities, and leading-edge strategies. CNA will enhance its focus on connecting students with employers sooner, providing students with tangible, practical knowledge of post-graduation opportunities.

CNA made progress towards the implementation of leading-edge teaching and learning approaches in 2025-26.

Goal 2: By March 31, 2026, CNA will have implemented leading-edge teaching and learning approaches.

Objective: By March 31, 2026, CNA will have implemented leading-edge teaching and learning approaches.

| 2025-26 Indicators                                                                        | 2025-26 Report on Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| 1. Advanced active learning techniques/strategies through faculty learning opportunities. | <ul style="list-style-type: none"> <li>• The School of Sustainable Development and the Centre for Teaching and Learning Innovation (CTLI) developed a plan - RISE: Reimagining Instruction for a Sustainable Education - for active learning classrooms to transform an existing learning space into a living lab for instructional innovation, supporting faculty development, sustainability education, and immersive learning technologies.</li> <li>• CTLI faculty held workshops, throughout 2025-26, on               <ul style="list-style-type: none"> <li>• Brightspace Rubrics and Gradebook; and</li> <li>• Technology Check one-on-one training sessions.</li> </ul> </li> <li>• CTLI's Faculty Focus Series, implemented throughout 2025-26, included:               <ul style="list-style-type: none"> <li>• Semester mapping (i.e., creating visual, chronological plans of semesters);</li> <li>• Liquid Syllabus (i.e., living documents with student input);</li> <li>• Classroom Agreements (i.e., learning pacts); and</li> <li>• Lesson Planning.</li> </ul> </li> <li>• CTLI delivered the Adult Learning Teaching Innovation (ALTI) MI1200 Student-Centred and Active Learning course to 59 students.</li> <li>• CTLI delivered regular Active Learning Strategy Workshops - How to use Copilot for Active Learning Strategies - to faculty members four times during the fiscal year.</li> </ul> |

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|                                                                                                               | <ul style="list-style-type: none"> <li>• CNA's Industrial Trades faculty developed three webinars in 2025-26 to support the RBC Future Launch project promoting electric vehicle (EV) education/adoption in Newfoundland and Labrador for CNA staff and students as well as the general public. Roll out will occur in 2026-27.</li> <li>• The School of Engineering Technology began upgrades in 2025-26 on a signature classroom at Ridge Road campus courtesy of a \$250,000 donation from Cenovus Energy to advance ergonomics and learning technologies for improved active learning opportunities. It is expected to be completed in fiscal year 2026-27.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 2. Integrated artificial intelligence into CNA's programming through curriculum review and employee training. | <ul style="list-style-type: none"> <li>• CNA presented at the Atlantic Colleges Atlantique's (ACA) Developer's Conference on integrating artificial intelligence (AI) into Program Development, refining CNA's draft content-integrated AI learning model and learning how other ACA colleges approach AI Integration.</li> <li>• CNA presented at the Policies for the Digital Transformation and Integration of AI in Technical and Vocational Education and Training (TVET) event, hosted by Universiti Tun Hussein Onn Malaysia, to engage in policy dialogue, exchange knowledge, and showcase best practices in digital transformation and AI integration in TVET.</li> <li>• A pilot was launched to review nine of CNA's communications courses to integrate AI into the courses and to train faculty on AI augmented teaching.</li> <li>• ALTI courses were reviewed to integrate AI into course content (i.e., MI1070: Course Delivery Planning, MI1080: Lesson Planning, and MI1090: Universal Design for Learning).</li> <li>• AI was integrated into two academic integrity courses (i.e., ALTI MI1290: Promoting Academic Integrity and Stay SMART NC3408: Academic Integrity).</li> <li>• CNA's Academic Team, Executive, and Board of Governors all attended internal information sessions on a draft content-integrated AI learning model.</li> <li>• CNA Communications faculty and CTLI staff completed training on a draft content-integrated AI learning model for teaching and learning.</li> <li>• CTLI continued with AI Sandbox offerings, such as An Introduction to Generative AI and Copilot.</li> <li>• A CNA team presented a draft content-integrated AI learning model to ACA colleagues at meetings for the Atlantic Green Seal in St. John's, Newfoundland and Labrador.</li> <li>• A Bachelor of Applied Information Technology faculty member attended a SecTor Black Hat cybersecurity conference in Toronto, Ontario.</li> <li>• CNA presented its draft AI curriculum model at the National Council of Deans of Apprenticeship, Trades, and Technology conference in St. John's, Newfoundland and Labrador.</li> <li>• Instructors and students from the Bachelor of Applied Information Technology: Systems and Network Cybersecurity</li> </ul> |

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|                                                                                                  | <p>program attended a BSides Security Conference on the intersection of AI and cybersecurity and the automation in Security Operations Centres.</p> <ul style="list-style-type: none"> <li>• The School of Business and Information Technology and OARI organized a presentation by GRi Simulations for faculty and students to discuss work-integrated learning (WIL) and potential student projects.</li> <li>• Reviews of three programs - Executive Office Management, Medical Office Management, and Systems and Network Administration - resulted in updated AI learning objectives.</li> <li>• OARI incorporated AI and machine learning activities to support future curriculum alignment and staff upskilling. OARI staff attended Geographic Information System software training for AI image classification.</li> <li>• New AI courses were developed for the general public: Intro to Generative AI; GenAI for Business Administration; GenAI for Business Leaders; and Co-pilot for MS365.</li> <li>• Professional Learning Days included two seminars for CNA staff that included Critical Thinking with Generative AI and Education, Agency, and AI Hype: Digital Practices for Distributed Institutions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 3. Established student and faculty learning opportunities for augmented reality/virtual reality. | <ul style="list-style-type: none"> <li>• The School of Health Sciences joined the Steering Committee for the Remote Trauma Training Project involving augmented reality/virtual reality (AR/VR) training for trauma care. CNA students and faculty were testers in the training.</li> <li>• The School of Academics, Applied Arts, and Tourism and the School of Sustainable Development collaborated with Blackmagic Design to evaluate the new Blackmagic/Apple immersive production pipeline using the Blackmagic URSA Cine Immersive camera system at the Paul L. Pope Centre. The evaluation focused primarily on VR applications, with additional exploration of AR curriculum support opportunities across CNA programs. Initial results were encouraging, demonstrating strong potential for immersive learning and curriculum enhancement.</li> <li>• The School of Sustainable Development continues to lead a pan-provincial ACA project to develop AR/VR training modules for the Green Buildings and Retrofits sector to create immersive simulations supporting competency-based learning across a variety of trades disciplines: <ul style="list-style-type: none"> <li>• The project involves establishing a model for bringing AR/VR-enhanced training directly to participants in rural and remote communities; and</li> <li>• A component of the project involved the RCD TAC to create faculty training and ongoing support for the effective use of AR/VR simulations in curriculum delivery.</li> </ul> </li> <li>• The RCD TAC collected and catalogued 3D scanned assets (e.g., any built or natural thing or environment) that can be easily incorporated into classroom and learning activities using</li> </ul> |

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|  | <p>VR. Students were also engaged to integrate 3D scanned assets into VR experiences.</p> <ul style="list-style-type: none"> <li>• An AR/VR component of CNA's Mining Simulation lab was developed in partnership with GRi Simulations. All assets are VR compatible and a headset is available to provide an immersive VR experience on the simulator.</li> <li>• OARI delivered a VR demo to the School of Health Sciences on the software Halo Anatomy, a prebuilt teaching tool that allows students to see and learn about anatomy.</li> <li>• RCD TAC staff attended GoGeomatics and presented on Gaussian Splatting, a 3D modelling technique that can be incorporated in AR/VR. A virtual OARI tour in VR was created for this conference and will be showcased at future engagement events.</li> </ul> |
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## Discussion of Results

CNA made substantial progress in advancing teaching and learning approaches by strengthening active, student-centred, and experiential learning across programs. CNA used the expertise of the CTLI to work with individual and group faculty members through its delivery of ALTI courses like MI1200 Student-Centred and Active Learning, and multiple workshops in related areas. Regular offerings of Coaching Classrooms, Faculty Focus Series sessions, Nearpod pilots (i.e., interactive instructional delivery platform), and targeted workshops on assessment, lesson planning, and strengths-based feedback, have all provided consistent support across campuses, reinforcing CNA's commitment to accessible, applied, and high-quality learning experiences. The RISE initiative was another area of support which established a framework for active learning classrooms and instructional redesign.

CNA advanced its leadership in AI by training faculty members and creating stand-alone AI deliveries. The development of a plan around embedding AI into curriculum design, teaching practices, and employee development has also been an important part of CNA's growth in this area. A draft content-integrated AI learning model was mounted in courses across multiple programs, resulting in the review and enhancement of communications, adult learning, business, health sciences, and information technology courses. CNA's faculty and senior leadership participated in workshops, information sessions, and international knowledge-exchange events, positioning CNA as a contributor to best practices in AI-enhanced TVET education. New courses and microcredentials - such as Intro to Generative AI and Critical Thinking with Generative AI - were developed, ensuring students gained practical, ethical, and future-ready digital competencies aligned with workforce needs.

Significant investments were made in immersive and emerging technologies, particularly AR/VR, to expand experiential and WIL opportunities. CNA participated in the Remote Trauma Training Project, enabling students and faculty to engage in VR-based trauma care simulations, while cross-school collaborations supported applied research and technology development. The RCD TAC continued to build a repository of 3D assets and VR experiences used across trades, engineering, health sciences, mining, and sustainability programs. Additionally, CNA led and partnered on regional and national projects to develop AR/VR training modules for green buildings, industrial systems, and film and media, including initiatives designed to reach rural and remote communities.

### Discussion of Results (Three-year Indicators):

1. Strengthened opportunities for applied experiential learning and applied research.
2. Supported advancements in teaching and learning approaches for employees and students.
3. Strengthened opportunities to support students in their learning journey.

CNA made considerable progress in strengthening applied experiential learning and applied research by embedding WIL, simulation, and industry-aligned projects across programs. A major milestone was the transition from a decentralized approach to a centralized, institution-wide WIL model through the expansion of the WIL Connections Office and the establishment of common definitions, policies, and data frameworks aligned with national best practices. This has improved consistency, quality, and equity of student work-integrated experiences while strengthening employer and community partnerships. Investments in simulator technologies for industrial trades, including welding, heavy equipment, and automotive simulators have provided students with low-risk environments to practice technical competencies. These technologies enhance safety, increase time-on-task, and more closely mirror real-world workplace settings. OARI and CNA's RCD TAC's partnerships with industry and government supported projects continued to grow in areas such as mining simulation, digital capture, and AR/VR.

CNA supported advancements in teaching and learning approaches through sustained investment in instructional innovation, faculty development, and flexible delivery models. Progress included the identification and implementation of blended, hyflex, and asynchronous learning modalities, providing students with greater flexibility while maintaining academic quality. These approaches were informed by research, environmental scans, and national and provincial collaboration on post-secondary modernization. Faculty development was a central focus throughout the reporting period. CTLI delivered workshops, coaching sessions, and a Faculty Focus Series that emphasized active learning, inclusive assessment, lesson planning, and student-centred pedagogy. CNA made progress in integrating AI into teaching and learning. A draft content-integrated AI learning model was introduced through course reviews, new course development, and targeted employee training (including the addition of objectives in the ATLI program).

CNA strengthened student supports across the learning journey by prioritizing accessibility, affordability, flexibility, and experiential engagement. Research around open educational resources (OER) has reduced textbook costs and improved access to high-quality, current learning materials, particularly in industrial trades and online learning environments. Institutional committees have advanced policy development, faculty awareness, and strategic integration of OER into curriculum planning. Progress was also made in expanding flexible learning pathways through microcredentials and applied degrees. CNA developed and launched microcredentials aligned with workforce needs in early childhood education, green technologies, EVs, and generative AI. These offerings support life-long learning by allowing students to upskill, reskill, or stack credentials. Student learning was further strengthened through stipend programs that reduced barriers to unpaid WIL placements, while project-based WIL models created alternative experiential options. Simulation and AR/VR technologies enhanced student confidence and preparedness by offering safe, immersive environments for repeated skills practice.

### **Issue Three: Set the Course for Sustainable Development and Growth**

*Building innovative programs and services with a focus on sustainability in the global world.*

Sustainable development has been defined by the United Nations' (UN) World Commission on Environment and Development in its report *Our Common Future* as "...development that meets the needs of the present without compromising the ability of future generations to meet their own needs."<sup>1</sup>

Sustainable development crosses many different areas, including social, economic, and environmental – all of which are interconnected. CNA recognizes that it is a journey to embed sustainability in all that we do, using our resources intentionally to better the world for the next generation. We are committed to sustainable practices and building environmental, social, and governance principles into our thinking, practices, and learning.

CNA will continue to stay attuned to the evolving economy, industries, and the environment outside the college through proactive research, planning, and discussion. CNA will continue to collaborate with industry and stakeholders to ensure it is anticipating and responding to changing needs and expectations. CNA will also strive to continue to deliver innovative, progressive programs, and services in a sustainable and intentional way.

The economy is ever-changing – locally, nationally, and globally. In Newfoundland and Labrador, there have been exciting opportunities identified to support the province's economy. From wind energy to EVs, changes are occurring as organizations and industries seek to operate differently with a focus on sustainable and forward-looking operations.

CNA recognizes the need for sustainable development that is protective of the global environment. Green energy resources, such as wind, solar, and hydro are critical components in addressing the threats of climate change. As green energy technologies develop, there is a strong demand for skilled workers who possess the knowledge and expertise required in the green energy sector. CNA is poised to develop expertise in the green energy sector to support local employment opportunities for the residents of Newfoundland and Labrador.

Sustainability will further diversify CNA's curriculum, educational programming, and operations in the coming years, while simultaneously endorsing the UN's Sustainable Development Goals (SDG) on Climate Action (SDG 13), Quality Education (SDG 4), and Decent Work and Economic Growth (SDG 8).

CNA made progress towards implementation of sustainability plans across the college in 2025-26.

Goal 3: By March 31, 2026, CNA will have implemented the School of Sustainable Development and plans to focus on sustainability across the organization.

Objective: By March 31, 2026, CNA will have leveraged the expertise and experience of the School of Sustainable Development to implement sustainability plans across the college.

| 2025-26 Indicators                     | 2025-26 Report on Performance                                                                                                                                               |
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| 1. Completed program transition to the | <ul style="list-style-type: none"><li>The program transition annual indicator outlined in CNA's 2023-26 Strategic Plan underwent an adjustment during the 2025-26</li></ul> |

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<sup>1</sup> "Our Common Future: Report of the World Commission on Environment and Development". n.d. Web. Retrieved January 24, 2023. < Our Common Future: Report of the World Commission on Environment and Development (un.org)>

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| <p>School of Sustainable Development.</p>                                                                 | <p>fiscal year to focus on strategic program alignment – prioritizing meaningful sustainability outcomes. The impetus for this new approach was based on the following factors that were derived from a cross-school analysis and discussion:</p> <ul style="list-style-type: none"> <li>• Many programs were originally developed in consultation with industry partners, and preserving this alignment remains a key priority;</li> <li>• Existing/ongoing Technology Accreditation Canada program accreditations are based on their current school identifications and program transfers may require substantial accreditation activity; and</li> <li>• Some disciplines (e.g., mining, agriculture, and forestry) are considered core elements of their existing schools and best complemented through integration of sustainability-focused curriculum and pathways.</li> </ul> <ul style="list-style-type: none"> <li>• The prioritization of meaningful sustainability outcomes recognizes the establishment of a strong foundation for future program transitions and positioning the School of Sustainable Development as a catalyst for institution-wide sustainability, is more effective than simply consolidating discipline specific programs. In addition, it is recognized that the need for dedicated program development capacity within the School of Sustainable Development as a critical enabler for sustainable growth and future transitions is a priority. Tasks completed towards this new approach in 2025-26 included: <ul style="list-style-type: none"> <li>• Clarified the focus of the School of Sustainable Development to reflect the full scope of sustainable development, including social, economic, environmental, governance, and workforce dimensions;</li> <li>• Developed and formalized program alignment criteria to guide defensible, institution-wide decisions on future program transitions;</li> <li>• Conducted initial assessments of potential candidate programs, identifying Health and Safety Management (post-diploma) as a legitimate example of a program aligned with the School of Sustainable Development mandate;</li> <li>• Created a Program Alignment Decision Matrix to support consistent, transparent evaluation of transition options; and</li> <li>• Advanced a preferred model focused on developing new interdisciplinary credentials, post-diplomas, and micro-credentials that complement existing programs rather than relocating them.</li> </ul> </li> </ul> |
| <p>2. Created a cross-departmental work group for development of organizational sustainability plans.</p> | <ul style="list-style-type: none"> <li>• A cross-departmental work group was established to coordinate sustainability planning across academic programs, campus operations, and community partnerships. This work group connected with the following groups, committees, and individuals to support development of organizational sustainability plans: <ul style="list-style-type: none"> <li>• The provincial Newfoundland and Labrador Science Fair Council supported connections between CNA sustainability</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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|  | <p>initiatives and youth STEM (i.e., science, technology, engineering, and mathematics) engagement;</p> <ul style="list-style-type: none"> <li>• Skills Canada Newfoundland and Labrador supported the integration of sustainability-focused challenges into skills training and programming, strengthening alignment between workforce development, student engagement, and sustainability objectives;</li> <li>• A Green Seal Steering Committee, with representatives from five Atlantic Canada colleges, provided strategic oversight and collaboration;</li> <li>• A dedicated Secretariat was established to provide overall leadership and coordination across partner institutions for the Pan-Atlantic Green Seal Project;</li> <li>• A dedicated Green Seal Program Developer was hired to coordinate curriculum planning and course development across partnering institutions;</li> <li>• Cross-functional working groups (e.g., Curriculum Development, Industry Consultation, AR/VR technology, Marketing and Communications) supported coordinated project implementation across partner colleges; and</li> <li>• The Sustainability Working Group (SWG), a college-wide working group focused on engagement, is organized into thematic clusters focused on Curriculum and Learning, Campus Operations, Campus Culture, and Partnerships and Policy.</li> </ul> <ul style="list-style-type: none"> <li>• Sustainability planning and reporting tools were developed for the cross-departmental work group to support consistent implementation and monitoring across campuses: <ul style="list-style-type: none"> <li>• Standardized sustainability checklists and a centralized tracking spreadsheet; and</li> <li>• An institutional Sustainability Digest was created and released to communicate progress and share practices. This is a monthly distribution via email.</li> </ul> </li> <li>• In addition to a cross-departmental work group, CNA developed and implemented college-wide and limited reach (e.g., campus, school, department) initiatives: <ul style="list-style-type: none"> <li>• Campus based sustainability initiatives advanced through a SWG four-phase implementation framework included: <ul style="list-style-type: none"> <li>• One Action, One Campus Challenge initiative was implemented college-wide as a Campus Operations Challenge to support consistent sustainability planning and action at the campus level, encouraging each campus to identify and report on new sustainability-focused initiatives;</li> <li>• A Partnership in Academic and Career Education and Employment funded student project manager was hired for Gander campus to support campus-based, student-led mural project;</li> </ul> </li> </ul> </li> </ul> |
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|  | <ul style="list-style-type: none"> <li>• Implementation of a recycling program at Prince Philip Drive campus and recycling pilots for Clarendville and Corner Brook campuses;</li> <li>• Living Labs initiatives were used to integrate sustainability into campus operations while creating applied, hands-on learning opportunities for students across multiple programs and disciplines, strengthening connections between academic learning, student engagement, and operational sustainability initiatives: <ul style="list-style-type: none"> <li>• Recycling station initiatives involved collaboration between Cabinetmaking and Graphic Design students in the design, construction, and visual development of campus recycling infrastructure;</li> <li>• Journalism and Tourism and Hospitality Management students assisted in coordination of the Climate in Action Workshop; and</li> <li>• Wind Turbine Technician students designed and installed a solar-powered lighting system for a Bay St. George campus building as part of a hybrid renewable energy project which supports applied learning and demonstrates off-grid renewable energy solutions within Campus Operations.</li> </ul> </li> <li>• Dollars and \$ense sustainability integration, generated through interest for the One Action, One Campus initiative, supported cross-campus discussions on integrating sustainability principles into financial literacy programming. This initiative will contribute to organizational sustainability planning and the development of scalable, sustainability-focused learning approaches across campuses;</li> <li>• A CIGan workshop on sustainable trades education was delivered as a cross-school initiative between the School of Sustainable Development and the School of Natural Resources and Industrial Trades, supporting institutional collaboration and alignment in sustainability-focused teaching practices;</li> <li>• A Learning Design Specialist was engaged on a short-term contract to evaluate immersive learning technologies to support sustainability-focused programming and mobile delivery. Findings were integrated into cross-departmental planning, informing institutional approaches to curriculum innovation and shared delivery models across multiple schools. This work will support coordinated decision-making on future instructional tools and scalable learning solutions; and</li> <li>• The Climate in Action Workshop, in partnership with ECO Canada, was coordinated as a cross-departmental initiative involving multiple schools and divisions - School of Sustainable Development; Academics, Applied Arts, and Tourism; Natural Resources and Industrial Trades; Customized and Continuous Learning; CNA Foundation; and</li> </ul> |
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|                                                                                                  | Institutional Research. The workshop supported institutional sustainability planning by strengthening collaboration between academic programming, industry engagement, and institutional sustainability priorities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 3. Delivered professional development modules on sustainability principles to faculty and staff. | <ul style="list-style-type: none"> <li>• In 2025-26, CNA created professional development modules on sustainability principles for delivery to faculty and staff that included curriculum integration support, structured learning opportunities, and faculty collaboration and engagement.</li> <li>• Curriculum integration support modules included: <ul style="list-style-type: none"> <li>• An Education for Sustainable Development (ESD) Integration Guide was piloted as part of Sustainability in Engineering Technology programs. It supports faculty and curriculum developers in embedding sustainability principles across disciplines and program areas; and</li> <li>• Curriculum implementation packages were developed for Mathematics (MA1100) and Statistics (MA1670) faculty at Corner Brook campus to support integration of SDG 14 (i.e., Life Below Water) into foundational mathematics courses. These packages demonstrate practical, discipline appropriate approaches to embedding sustainability for Welding and Natural Resource programs.</li> </ul> </li> <li>• Structured learning opportunity modules included: <ul style="list-style-type: none"> <li>• ESD principles were delivered to CNA's Professional Learning planning committee to integrate sustainability principles into CNA's Professional Learning Days while contributing to faculty exposure to sustainability;</li> <li>• A dedicated ESD session was delivered as part of CNA's Professional Learning Days, with applied examples of sustainability integration in teaching and program design, showcasing collaboration and partnership with the Marine Institute;</li> <li>• Sustainability concepts were integrated into the CTLI Roadshow for faculty development sessions at Corner Brook and Bay St. George campuses;</li> <li>• A professional development session, Using Generative AI to Build Sustainability into Curriculum, was delivered to CNA directors and faculty as part of CTLI's AI Sandbox series. This session explored the role of emerging technologies in supporting sustainability-focused curriculum design and instructional practices; and</li> <li>• A CIGan workshop, Both Eyes Open: Teaching the Trades for a Regenerative Future, was delivered as a two-day professional development workshop for Industrial Trades faculty focused on integrating sustainability principles and Indigenous knowledge into trades education through Two-Eyed Seeing approaches.</li> </ul> </li> <li>• Faculty collaboration and engagement activities included:</li> </ul> |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <ul style="list-style-type: none"> <li>• A Microsoft Forms survey on embedding sustainability was distributed through CTLI to gather faculty feedback, inform refinement of professional development resources, and identify opportunities for expanded sustainability integration; and</li> <li>• The School for Sustainable Development collaborated with the School of Business and Information Technology faculty and Enactus students at Grand Falls-Windsor campus to advance the integration of ESD principles into the Dollars and \$ense financial literacy initiative. This work supported faculty engagement in applying ESD concepts within existing curriculum.</li> </ul> |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Discussion of Results

The transitioning of programs from other Schools into the School of Sustainable Development was explored through cross-school discussions; however, the complexity of differing program requirements, governance considerations, and operational dependencies identified the need for a college-wide framework to guide future transitions for programs such as Health and Safety Management. Responsibility for determining an institutionally consistent approach was elevated to senior leadership for further consideration. A decision was made to prioritize meaningful sustainability outcomes and pursue subsequent task completion to realize this new approach. In the meantime, the School of Sustainable Development continued to strengthen delivery capacity within its existing programs through enhancements to curriculum, WIL, and sustainability-aligned microcredentials.

At the organizational level, CNA established foundational sustainability governance and coordination mechanisms through the creation of the cross-departmental work group and supporting structures, enabling cross-departmental collaboration and introducing shared tools, frameworks, and communication systems to support consistent sustainability planning and implementation across campuses. While levels of engagement varied due to competing priorities, this phase generated valuable insights and informed the exploration of more integrated approaches aligned with existing governance structures for long-term sustainability integration. Initiatives such as the Climate in Action workshop, brought together participants from industry, government, academia, and Indigenous communities and required coordinated effort across academic programming, student engagement, and institutional partnerships. This reflected a broader approach that integrates sustainability across teaching, operations, and community engagement while advancing CNA's goals in a coordinated and interdisciplinary manner.

Professional development and teaching capacity-building were advanced through the development of faculty-facing modules and targeted learning opportunities to support the integration of sustainability into teaching and learning. The ESD Integration Guide, discipline-specific curriculum resources, and sustainability-focused sessions delivered through Professional Learning Days, CTLI initiatives, and AI Sandbox workshops contributed to increased faculty awareness and application of sustainability principles across disciplines.

Fiscal year 2025-26 represented meaningful advancement in embedding sustainability across CNA's programs, operations, and teaching and learning practices. The work completed during this period established a strong foundation for continued progress, with ongoing efforts focused

on strengthening governance integration, expanding program delivery, and enhancing institutional capacity.

#### Discussion of Results (Three-year Indicators):

1. Established collaborative partnerships with industry and stakeholders.
2. Created the School of Sustainable Development.
3. Developed and implemented plans focusing on organizational sustainability.

CNA's approach to partnerships evolved from foundational engagement to fully integrated collaboration. CNA emphasized ongoing consultation with industry and stakeholders to anticipate workforce and sustainability needs. These relationships matured into formal partnerships and large-scale initiatives. Partnerships became embedded across the institution through a cross-departmental working group and active collaboration with industry, Indigenous communities, and academic partners, positioning the School of Sustainable Development as a catalyst for coordinated, institution-wide collaboration. For example, through these partnerships CNA leads an Employment and Social Development Canada \$11 million Pan-Atlantic Canadian Project: Fostering the Competencies for Green Buildings and Retrofits Industry in Atlantic Canada. An MOU between the five Atlantic Canada partner colleges enabled collaborative microcredential development that began in November 2025 with phase one delivery of the initial seven of 30 microcredentials to be delivered in Fall 2026. In preparation for microcredential delivery, a faculty onboarding and training program is also being developed to ensure instructors are equipped to deliver industry-aligned, inclusive, and technology-enabled training in the green buildings and retrofits sector.

The ExxonMobil's Hebron project and the Hebron co-venturers' sustainability funding of \$10 million has supported several key initiatives, including CNA's Mobile Training Unit (expected delivery Fall 2026) and Atlantic Canada's first electric Class 8 truck (to be delivered April 2026). Funding has supported a faculty researcher focused on integrating artificial intelligence into teaching and learning, while reviewing engineering technology programs to identify opportunities for greater flexibility and responsiveness to evolving industry needs. In addition, funding has enabled several collaborative initiatives that have strengthened relationships with organizations such as Apple Education and other educational partners while exploring new approaches to experiential learning. ExxonMobil funding also helped support CNA's contribution to an Atlantic Canada Opportunities Agency and Government of Newfoundland and Labrador-funded project that established a hydrogen and hybrid energy training environment at the Corner Brook campus, including hydrogen safety systems, process simulation software, and a hybrid energy laboratory.

CNA made steady progress in establishing the School of Sustainable Development, moving from concept to a strategically positioned institutional driver. Work focused on planning and consultation, including identifying programs for potential transition into the new school. CNA advanced operational readiness through recruitment of leadership roles, and initial development of sustainability-focused programming and microcredentials. By 2026, CNA refined its approach, shifting from direct program transfer to a strategic program alignment model, establishing decision-making frameworks, and positioning the School of Sustainable Development as an institution-wide enabler supporting interdisciplinary programming and sustainability integration across all areas.

Progress on organizational sustainability planning advanced from early conceptual work to active implementation. CNA articulated its commitment to embedding sustainability across programs and operations, laying the groundwork for future planning. This progressed into structured system

development, including joining the Sustainability Tracking, Assessment, and Rating System framework, initiating reporting processes, and establishing working groups and curriculum integration efforts. CNA moved into implementation, establishing a cross-departmental work group, developing planning and reporting tools, launching campus-wide initiatives, and delivering professional development to faculty and staff, embedding sustainability into teaching, operations, and institutional decision-making. The implementation of organizational sustainability plans will continue into fiscal year 2026-27.

## **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; adapting to the increasing integration and capabilities of AI; 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 ongoing and upcoming opportunities.

### **Student Recruitment**

Student recruitment has become increasingly more competitive due to evolving federal policies and changing demographics. Attracting engaged students to a post-secondary institution is vital for its success, diversity, and reputation as well as for the students it supports. To remain a leading institution during a time of changing post-secondary landscape requires a sustainable and targeted recruitment plan. CNA's response to this challenge is to develop a recruitment plan built on collaboration, connection, and innovation that will help guide initiatives at local/campus, regional, and provincial levels to support and increase enrollment. Recruitment initiatives that focus on a progressive recruitment process, early awareness, and extending CNA's reach across Canada will add value and recognition to the institution. An effective recruitment plan will ensure the continuation of high-quality programs, industry partnerships, and the ability to meet labour market demands and students' needs.

### **Student Retention**

Student retention, or the ability to retain students throughout their chosen programs of study, is critical to student success and institutional health. Students who feel supported and engaged in their studies are better positioned to achieve their educational and occupational goals; otherwise, they may not graduate despite considerable investment of their time, energy, and financial resources. Institutions, like CNA, have a mandate to facilitate successful student education and subsequent transition to employment in the provincial, national, and international labour workforces. As such, institutions must adapt to meet the changing needs of students with a comprehensive approach that includes individualized learning, academic support, and student well-being. This approach is essential for increasing retention as a student's success is shaped by their connection to the institution, which, in turn, affects the health of the institution by influencing its reputation and financial stability. CNA must take this opportunity to develop a comprehensive approach to student retention that fosters student engagement and supports the student learning journey, from pre-entry to graduation.

## **Appendices**

- A. Contact Information
- B. 2025-26 Financial Statements

## Appendix A: Contact Information

### Provincial Headquarters

432 Massachusetts Drive  
PO Box 5400  
Stephenville, NL  
A2N 2Z6

Webpage: [www.cna.nl.ca](http://www.cna.nl.ca)  
Telephone: 1-888-982-2268  
E-mail: [Info@cna.nl.ca](mailto:Info@cna.nl.ca)  
Facebook: [facebook.com/CNANewfoundlandLabrador](https://facebook.com/CNANewfoundlandLabrador)  
Bluesky: [@cna-news.bsky.social](https://bsky.social/@cna-news)  
Instagram: [@cna\\_news](https://www.instagram.com/cna_news)  
YouTube: College of the North Atlantic  
([youtube.com/user/CNAMarketing](https://youtube.com/user/CNAMarketing))  
LinkedIn: <https://www.linkedin.com/school/college-of-the-north-atlantic>

### Office of the Registrar

Telephone: 709-643-7950  
Email: [registrar@cna.nl.ca](mailto:registrar@cna.nl.ca)  
Website: [www.cna.nl.ca/Admissions/](http://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 |
| Clareville          | 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 Coordinator Telephone: +1-709-758-7290  
Email: [internationaladmissions@cna.nl.ca](mailto:internationaladmissions@cna.nl.ca)  
Webpage: [www.cna.nl.ca/Admissions/International-students.aspx](http://www.cna.nl.ca/Admissions/International-students.aspx)  
China Project Office: [www.cna.nl.ca/china](http://www.cna.nl.ca/china) Telephone: +1-709- 758-7506  
Student Development Officer - International: [linda.spingle@cna.nl.ca](mailto:linda.spingle@cna.nl.ca)

### Online Learning

Telephone: 1-877-465-2250  
Website: [www.dls.cna.nl.ca](http://www.dls.cna.nl.ca)  
Email: [dlshep@cna.nl.ca](mailto:dlshep@cna.nl.ca)

## **Appendix B: 2025-26 Financial Statements**



Financial Statements of

**COLLEGE OF THE NORTH ATLANTIC**

Year ended March 31, 2026



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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of College of the North Atlantic

### ***Opinion***

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

- the statement of financial position as at March 31, 2026
- the statement of operations and accumulated surplus 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 College as at March 31, 2026, 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 ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 College's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditor's Responsibilities for the Audit of the 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 auditor's report that includes our opinion.

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

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



Page 3

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

St. John's, Canada

August 27, 2026

# 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

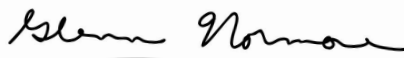
**College of the North Atlantic**  
**Statement of Financial Position**  
Year Ended March 31, 2026, with comparative information for 2025

|                                                 | March 31<br>2026       | March 31<br>2025       |
|-------------------------------------------------|------------------------|------------------------|
| <b>Financial Assets</b>                         |                        |                        |
| Cash                                            | \$ 36,223,865          | \$ 42,037,894          |
| Receivables (Note 4)                            | 18,708,426             | 19,403,043             |
| Inventories for resale                          | 1,611,528              | 1,470,713              |
| Trust funds on deposit (Note 5)                 | 6,961,766              | 6,756,992              |
|                                                 | <u>\$ 63,505,585</u>   | <u>\$ 69,668,642</u>   |
| <b>Liabilities</b>                              |                        |                        |
| Accounts payable & accrued liabilities (Note 6) | \$ 13,294,456          | \$ 14,631,871          |
| Vacation pay accrual                            | 8,063,281              | 7,926,405              |
| Post-employment benefits                        | 183,826                | 219,788                |
| Compensated absences (Note 7)                   | 7,109,993              | 7,531,494              |
| Deferred contributions - operating (Note 8)     | 47,459,799             | 48,338,923             |
| Trust funds payable (Note 5)                    | 6,961,766              | 6,756,992              |
|                                                 | <u>\$ 83,073,121</u>   | <u>\$ 85,405,473</u>   |
| <b>Net Debt</b>                                 | <u>\$ (19,567,536)</u> | <u>\$ (15,736,831)</u> |
| <b>Non-Financial Assets</b>                     |                        |                        |
| Tangible capital assets (Schedule 1)            | \$ 18,456,244          | \$ 19,252,055          |
| Inventories held for use                        | 6,037                  | 9,477                  |
| Prepaid expenses                                | 4,238,672              | 2,843,125              |
|                                                 | <u>22,700,953</u>      | <u>22,104,657</u>      |
| <b>Accumulated surplus</b>                      | <u>\$ 3,133,417</u>    | <u>\$ 6,367,826</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, 2026, with comparative information for 2025

|                                            | 2026 Budget<br>(Note 14) | 2026                | 2025                |
|--------------------------------------------|--------------------------|---------------------|---------------------|
| Revenue (Schedule 2)                       |                          |                     |                     |
| Grants and reimbursements                  | \$ 74,714,552            | \$ 83,709,800       | \$ 83,943,900       |
| Labour market agreements                   | 18,746,261               | 18,433,390          | 18,909,561          |
| Tuition                                    | 15,093,223               | 14,859,694          | 14,175,719          |
| Classroom/video rental                     | 30,200                   | 62,906              | 55,660              |
| Interest                                   | 2,007,459                | 1,426,661           | 2,279,925           |
| Fees                                       | 1,169,608                | 852,459             | 985,830             |
| Apprenticeship                             | 4,195,000                | 3,908,447           | 3,949,040           |
| Bookstore                                  | 1,256,559                | 1,039,904           | 1,107,082           |
| Corporate                                  | 2,234,048                | 2,831,851           | 3,084,256           |
| Daycare                                    | 1,211,000                | 3,054,702           | 1,444,717           |
| Equipment and materials                    | 1,177,113                | 1,184,549           | 1,561,372           |
| Food services                              | 1,154,810                | 1,140,502           | 1,122,318           |
| International                              | 6,418,992                | 6,238,600           | 8,670,616           |
| Parking                                    | 2,200                    | 1,799               | 1,208               |
| Residence                                  | 495,685                  | 475,438             | 452,783             |
| Special projects                           | 4,993,583                | 4,590,433           | 5,598,773           |
| Special projects research                  | 1,587,237                | 4,847,412           | 2,045,211           |
| Other (Note 17)                            | 5,259,492                | 5,785,925           | 4,942,992           |
| Total revenue                              | <u>141,747,022</u>       | <u>154,444,472</u>  | <u>154,330,963</u>  |
| Expenditures (Schedules 3 to 14)           |                          |                     |                     |
| Facilities                                 | 12,105,277               | 12,070,515          | 12,298,434          |
| Administration                             | 16,784,286               | 16,591,073          | 14,969,323          |
| Instructional                              | 78,221,178               | 79,013,057          | 77,267,757          |
| Student services                           | 15,200,887               | 14,309,966          | 14,255,695          |
| Information technology                     | 8,785,588                | 9,995,834           | 9,239,695           |
| Resale                                     | 4,423,093                | 4,669,870           | 4,304,447           |
| Apprenticeship                             | 3,615,625                | 3,631,089           | 3,510,992           |
| Continuing education                       | 944,006                  | 905,239             | 924,077             |
| Contract                                   | 2,852,606                | 2,685,297           | 3,651,161           |
| International                              | 2,768,920                | 3,260,688           | 3,855,836           |
| Special projects                           | 8,477,498                | 7,812,898           | 7,857,222           |
| Special projects research                  | 1,710,112                | 2,733,357           | 1,998,378           |
| Total expenditure                          | <u>155,889,076</u>       | <u>157,678,883</u>  | <u>154,133,017</u>  |
| Annual surplus (deficit)                   | <u>(14,142,054)</u>      | <u>(3,234,411)</u>  | <u>197,946</u>      |
| Accumulated surplus, beginning of year     | <u>6,367,828</u>         | <u>6,367,828</u>    | <u>6,169,882</u>    |
| Accumulated surplus (deficit), end of year | <u>\$ (7,774,226)</u>    | <u>\$ 3,133,417</u> | <u>\$ 6,367,828</u> |

See accompanying notes.

**College of the North Atlantic**  
**Statement of Change in Net Financial Debt**  
Year Ended March 31, 2026, with comparative information for 2025

|                                                       | <b>2026 Budget</b><br><b>(Note 14)</b> | <b>2026</b>     | <b>2025</b>     |
|-------------------------------------------------------|----------------------------------------|-----------------|-----------------|
| Annual surplus (deficit)                              | \$ -                                   | \$ (3,234,411)  | \$ 197,945      |
| Changes in tangible capital assets                    |                                        |                 |                 |
| Acquisition of tangible capital assets                | (6,365,851)                            | (4,940,834)     | (6,363,145)     |
| Write-downs on tangible capital assets                | -                                      | 1,278           | 1,727           |
| Amortization of tangible capital assets & adjustments | 6,365,851                              | 5,735,368       | 5,671,464       |
| Increase in net book value of tangible capital assets | -                                      | 795,812         | (689,954)       |
| Changes in other non-financial assets                 |                                        |                 |                 |
| Usage of prepaid expenses (net of acquisition)        | -                                      | (1,395,547)     | (377,951)       |
| Acquisition of inventory of supplies (net of usage)   | -                                      | 3,440           | (2,974)         |
| Decrease in non-financial assets                      | -                                      | (1,392,107)     | (380,925)       |
| Decrease in net financial assets                      | -                                      | (3,830,706)     | (872,933)       |
| Net financial debt at beginning of year               | (15,736,830)                           | (15,736,830)    | (14,863,897)    |
| Net financial debt at end of year                     | \$ (15,736,830)                        | \$ (19,567,536) | \$ (15,736,830) |

See accompanying notes.

# College of the North Atlantic

## Statement of Cash Flow

Year Ended March 31, 2026, with comparative information for 2025

|                                             | <u>2026</u>          | <u>2025</u>          |
|---------------------------------------------|----------------------|----------------------|
| <b>Operating</b>                            |                      |                      |
| Annual surplus (deficit)                    | \$ (3,234,411)       | \$ 197,946           |
| Add (deduct) non-cash items:                |                      |                      |
| Write-downs on tangible capital assets      | 1,278                | 1,727                |
| Amortization of capital assets              | 5,735,368            | 5,671,464            |
| Accrued compensated absences - decrease     | <u>(421,501)</u>     | <u>(409,418)</u>     |
|                                             | 2,080,734            | 5,461,719            |
| Changes in:                                 |                      |                      |
| Receivables                                 | 694,617              | (3,975,429)          |
| Inventory                                   | (137,375)            | (195,947)            |
| Prepaid expenses                            | (1,395,547)          | (377,951)            |
| Deferred contributions - operating          | (879,124)            | 11,207,664           |
| Accounts payable and accrued liabilities    | (1,337,415)          | (238,347)            |
| Vacation pay accrual                        | 136,876              | (1,270,226)          |
| Accrued post-employment benefits            | <u>(35,962)</u>      | <u>(38,791)</u>      |
| Net cash provided by operating transactions | <u>(873,196)</u>     | <u>10,572,692</u>    |
| <b>Capital</b>                              |                      |                      |
| Acquisitions of tangible capital assets     | <u>(4,940,834)</u>   | <u>(6,363,145)</u>   |
| Net cash applied to capital transactions    | <u>(4,940,834)</u>   | <u>(6,363,145)</u>   |
| Net cash (used) provided                    | (5,814,030)          | 4,209,547            |
| Cash, beginning of year                     | <u>42,037,895</u>    | <u>37,828,348</u>    |
| Cash, ending of year                        | <u>\$ 36,223,865</u> | <u>\$ 42,037,895</u> |

See accompanying notes.

**College of the North Atlantic**  
**Notes to Financial Statements**  
**For the twelve months ending March 31, 2026**

**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. In 2023 the College became a charity registered under the Income Tax Act. As such, the College is subject to annual Canada Revenue Agency reporting requirements. 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 in both a provincial and global context.

**2 Accounting Changes and Future Adoptions**

PS 3280 - Asset Retirement Obligations

On April 1, 2022 the College adopted Public Sector Accounting Standard PS 3280 - Asset Retirement Obligations. This new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets by public sector entities. The standard was adopted on the modified retrospective basis at the date of adoption. The implementation of this standard did not require the College to reflect any adjustments in these financial statements as the College does not have any significant legal obligations with respect to the retirement of its tangible capital assets.

**3 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.

(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, 2026, the write-down of inventory was \$95,583.73 (2025 -\$34,750.18 write-down).

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

(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, 2026.

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.

(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 and Accumulated Surplus in the amount of a \$1,445 gain (2025 \$4,661 gain)

**College of the North Atlantic**  
**Notes to Financial Statements**  
**For the twelve months ending March 31, 2026**

(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 receivables, 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.

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 2026 the College contributed \$8,845,760 to the PSPP and \$154,277 to the GMPP. In 2025 the College contributed \$8,660,690 to the PSPP and \$147,123 to the GMPP.

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

(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.

**4 Receivables**

|                                         | 2026                 | 2025                 |
|-----------------------------------------|----------------------|----------------------|
| Government of Newfoundland and Labrador | \$ 13,622,730        | \$ 13,316,813        |
| Students                                | 2,623,837            | 3,382,015            |
| Government agencies and other           | 3,611,305            | 4,257,390            |
|                                         | 19,857,872           | 20,956,218           |
| Less allowance for doubtful accounts    | 1,149,446            | 1,553,174            |
|                                         | <u>\$ 18,708,426</u> | <u>\$ 19,403,043</u> |

**5 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:

|                           | 2026                | 2025                |
|---------------------------|---------------------|---------------------|
| Opening balance           | \$ 6,756,992        | \$ 6,784,017        |
| Net deposits and payments | 15,857              | (284,633)           |
| Interest                  | 188,918             | 257,607             |
|                           | 6,961,766           | 6,756,992           |
| Closing balance           | <u>\$ 6,961,766</u> | <u>\$ 6,756,992</u> |

**6 Accounts payable & accrued liabilities**

|                            | 2026                 | 2025                 |
|----------------------------|----------------------|----------------------|
| Trade liabilities          | \$ 3,425,154         | \$ 5,469,652         |
| Accrued wages and benefits | 5,265,012            | 4,620,014            |
| Other                      | 4,604,290            | 4,542,206            |
|                            | <u>\$ 13,294,456</u> | <u>\$ 14,631,871</u> |

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

**7 Compensated absences**

The actuarial valuation date for the sick leave accrual was March 31, 2024.

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

|                             | <u>2026</u>  | <u>2025</u> |
|-----------------------------|--------------|-------------|
| Wages and salary escalation | <b>0.75%</b> | 0.75%       |
| Discount rate               | <b>4.48%</b> | 4.48%       |

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

|                                        |                            |                            |
|----------------------------------------|----------------------------|----------------------------|
| Accrued sick pay benefit obligation    |                            |                            |
| beginning of year                      | \$ 6,578,537               | \$ 6,229,124               |
| Current period benefit cost            | 585,633                    | 563,289                    |
| Benefit payments                       | (1,002,679)                | (1,018,181)                |
| Interest on the accrued benefit        |                            | -                          |
| sick leave obligations                 | 285,377                    | 303,020                    |
| Actuarial gains (losses)               | <u>(91,565)</u>            | <u>501,285</u>             |
| Accrued sick pay benefit obligation    |                            |                            |
| end of year                            | 6,355,303                  | 6,578,537                  |
| Unamortized actuarial experience gain  | <u>(754,690)</u>           | <u>(952,957)</u>           |
| Accrued benefit liability, end of year | <u><u>\$ 7,109,993</u></u> | <u><u>\$ 7,531,494</u></u> |

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

|                                         | <u>2026</u>              | <u>2025</u>              |
|-----------------------------------------|--------------------------|--------------------------|
| Current period benefit cost             | \$ 585,633               | \$ 563,289               |
| Amortization of gains in the period     | <u>(289,832)</u>         | <u>(291,943)</u>         |
| Total benefit expense                   | 295,801                  | 271,346                  |
| Benefit interest expense                | <u>285,377</u>           | <u>303,020</u>           |
| Total expense recognized for the period | <u><u>\$ 581,178</u></u> | <u><u>\$ 574,366</u></u> |

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

**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:

|                                                | 2026                 | 2025                 |
|------------------------------------------------|----------------------|----------------------|
| Balance, beginning of year                     | \$ 48,338,923        | \$ 37,131,259        |
| Less amounts recognized as revenue in the year | (35,027,977)         | (35,588,729)         |
| Add amounts received during the year           | 34,148,853           | 46,796,393           |
| Balance, end of year                           | <u>\$ 47,459,799</u> | <u>\$ 48,338,923</u> |

Deferred contributions - operating are comprised of:

|                                        | 2026                 | 2025                 |
|----------------------------------------|----------------------|----------------------|
| Residence and program fees             | \$ 107,202           | \$ 88,119            |
| Tuition                                | 1,588,207            | 1,538,684            |
| Contract training and special projects |                      |                      |
| JGRD                                   | 27,043,890           | 29,445,252           |
| Dept of Health                         | 490,766              | 661,441              |
| Dept of Education                      | 3,207,587            | 152,139              |
| Other                                  | 15,022,147           | 16,453,288           |
|                                        | <u>\$ 47,459,799</u> | <u>\$ 48,338,923</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:

|           |              |
|-----------|--------------|
| 2025-2026 | \$ 1,478,847 |
| 2026-2027 | 1,463,641    |
| 2027-2028 | 1,463,641    |
| 2028-2029 | 1,415,430    |
| 2029-2030 | 1,398,287    |

**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.

|                                          | 2026                 |                      |                      |
|------------------------------------------|----------------------|----------------------|----------------------|
|                                          | Fair Value           | Amortized Cost       | Total                |
| Cash                                     | \$ 36,223,865        | \$ -                 | \$ 36,223,865        |
| Trust funds on deposit                   | 6,961,766            | -                    | 6,961,766            |
| Receivables                              | -                    | 18,708,426           | 18,708,426           |
|                                          | <u>\$ 43,185,631</u> | <u>\$ 18,708,426</u> | <u>\$ 61,894,057</u> |
| Accounts payable and accrued liabilities | -                    | 13,294,456           | 13,294,456           |
| Vacation pay accrual                     | -                    | 8,063,281            | 8,063,281            |
| Trust funds payable                      | -                    | 6,961,766            | 6,961,766            |
|                                          | <u>\$ -</u>          | <u>\$ 28,319,503</u> | <u>\$ 28,319,503</u> |

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

**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 receivables 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, receivables, 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 (2025 - \$300,000).

Receivables 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:

|                               | <b>Total</b>  | <b>Current</b> | <b>30-60 days</b> | <b>&gt; 61 days</b> |
|-------------------------------|---------------|----------------|-------------------|---------------------|
| Government receivables        | \$ 13,622,730 | \$ 13,117,556  | \$ 4,214          | \$ 500,960          |
| Student receivables           | 2,623,837     | 82,651         | 79,702            | 2,461,485           |
| Government agencies and other | 3,611,305     | 1,517,586      | 418,481           | 1,675,236           |
| Gross receivables             | 19,857,872    | 14,717,793     | 502,397           | 4,637,681           |
| Less: impairment allowances   | (1,149,446)   | -              | -                 | -                   |
| Net receivables               | \$ 18,708,426 | \$ 14,717,793  | \$ 502,397        | \$ 4,637,681        |

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.

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

(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:

|                        | 2026     | 2025      |
|------------------------|----------|-----------|
| <b>Receipts</b>        |          |           |
| US dollar (USD)        | \$ 3,188 | \$ 41,902 |
| <b>Payment</b>         |          |           |
| US dollar (USD)        | 994,053  | 1,555,737 |
| Euros (EUR)            | 3,098    | 59,281    |
| Guyanese dollars (GYD) | -        | 2,685,361 |

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.

c) *Liquidity risk*

Liquidity risk is the risk that the College will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The College regularly monitors liquidity required to meet its operating needs and other contractual commitments. As of March 31, 2026, the College has a cash balance of \$36,223,865 (March 31, 2025 - \$42,037,894). The College enters into contracts that often pay in advance for services to be rendered. As of March 31, 2026, the College has deferred contributions of \$47,459,799 (March 31, 2025 - \$48,338,923). The College's ability to meet obligations as they come due is dependent on the College's future generation of cash from operations and the ability to use funds received in advance from provincial agreements during periods where cash from operations are lower. There can be no assurance that the College will generate sufficient cash flows from operations to meet its contractual obligations as they come due. The failure of the College to generate sufficient cash flows could materially and adversely affect the College's financial condition and results of operations. Continued support from the Province of Newfoundland and Labrador will be required as identified on Note 16 on Economic Dependence.

|                                          | 2026            |                    |          |
|------------------------------------------|-----------------|--------------------|----------|
|                                          | Within 6 Months | 6 Months to 1 year | > 1 year |
| Accounts payable and accrued liabilities | \$ 11,992,052   | 1,302,404          | -        |
|                                          | \$ 11,992,052   | \$ 1,302,404       | \$ -     |

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.

**13 Comparative figures**

Certain of the 2025 comparative figures have been reclassified to conform to the financial presentation adopted in 2026.

**College of the North Atlantic**  
**Notes to Financial Statements**  
For the twelve months ending March 31, 2026

**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 Related party transactions**

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

|                                            | <u>2026</u>    | <u>2025</u>    |
|--------------------------------------------|----------------|----------------|
| Grants from the province                   | \$ 125,390,328 | \$ 112,952,590 |
| Transfer from Dept of Education and Early  | 3,113,026      | 1,377,459      |
| Transfer from Dept of Health and Community | 985,792        | 720,653        |
| Transfer from Dept Industry, Energy & Tech | 479,559        | 371,140        |
| Transfer to Memorial University            | 106,395        | 104,989        |

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 Transportation and Infrastructure 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 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 \$10,552,578 and for 2025 totaled \$11,956,929. All transactions are recorded at fair value.

**16 Economic dependence**

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

**17 Non-Monetary Donation**

In 2026 the College received non-monetary donations. The market value of the donations was recognized as revenue in the amount of \$34,282 (2025 - \$563,193).

College of the North Atlantic  
Tangible Capital Assets  
March 31, 2026

|                                 | Aircraft | Artwork | Capital improvements | Computer and peripherals | Furnishings | Instructional equipment | Other electronic equipment | Software | ERP - Peoplesoft | Vehicles   | Total       |
|---------------------------------|----------|---------|----------------------|--------------------------|-------------|-------------------------|----------------------------|----------|------------------|------------|-------------|
|                                 | \$       | \$      | \$                   | \$                       | \$          | \$                      | \$                         | \$       | \$               | \$         | \$          |
| <b>Cost</b>                     |          |         |                      |                          |             |                         |                            |          |                  |            |             |
| At March 31, 2025               | 900,684  | 5,500   | 42,424,605           | 5,153,366                | 1,461,519   | 67,207,563              | 587,173                    | 581,851  | 6,779,293        | 14,370,482 | 139,472,036 |
| Additions                       | -        | -       | 472,633              | 397,315                  | 18,655      | 3,818,225               | 6,886                      | -        | -                | 227,120    | 4,940,834   |
| Disposals                       | -        | -       | 24,147               | 227,466                  | 1,194       | 791,408                 | 23,913                     | -        | -                | 15,760     | 1,083,888   |
| At March 31, 2026               | 900,684  | 5,500   | 42,873,091           | 5,323,215                | 1,478,980   | 70,234,380              | 570,146                    | 581,851  | 6,779,293        | 14,581,842 | 143,328,982 |
| <b>Accumulated Amortization</b> |          |         |                      |                          |             |                         |                            |          |                  |            |             |
| At March 31, 2025               | 157,619  | -       | 34,450,800           | 4,329,523                | 1,263,257   | 58,180,692              | 580,308                    | 581,851  | 6,779,293        | 13,896,638 | 120,219,981 |
| Amortization                    | 45,034   | -       | 1,162,704            | 559,186                  | 68,704      | 3,656,680               | 5,659                      | -        | -                | 237,401    | 5,735,368   |
| Disposals                       | -        | -       | 24,147               | 227,466                  | 1,194       | 791,408                 | 23,913                     | -        | -                | 15,760     | 1,083,888   |
| Write-downs                     | -        | -       | 1,278                | -                        | -           | -                       | -                          | -        | -                | -          | 1,278       |
| At March 31, 2026               | 202,653  | -       | 35,590,635           | 4,661,243                | 1,330,767   | 61,045,964              | 562,054                    | 581,851  | 6,779,293        | 14,118,279 | 124,872,739 |
| <b>Net Book Value:</b>          |          |         |                      |                          |             |                         |                            |          |                  |            |             |
| At March 31, 2025               | 743,065  | 5,500   | 7,973,805            | 823,843                  | 198,262     | 9,026,871               | 6,865                      | -        | -                | 473,844    | 19,252,055  |
| At March 31, 2026               | 698,031  | 5,500   | 7,282,456            | 661,972                  | 148,213     | 9,188,417               | 8,092                      | -        | -                | 463,563    | 18,456,244  |

## College of the North Atlantic Revenue

Year Ended March 31, 2026, with comparative information for 2025

|                                    | 2026 Budget<br>(Note 14) | 2026              | 2025              |
|------------------------------------|--------------------------|-------------------|-------------------|
| Provincial Government Grants       |                          |                   |                   |
| Grant-in-aid                       | \$ 73,452,152            | \$ 82,447,400     | \$ 82,681,500     |
| Provincial capital grant           | 750,000                  | 750,000           | 750,000           |
| Other grants                       | 512,400                  | 512,400           | 512,400           |
| Labour market agreements           | 4,375,957                | 4,629,162         | 4,294,749         |
|                                    | <u>79,090,509</u>        | <u>88,338,962</u> | <u>88,238,649</u> |
| Facilities                         |                          |                   |                   |
| Classroom/video rental             | 30,200                   | 62,906            | 55,660            |
| Gain on disposal of capital assets | 23,000                   | 5,000             | -                 |
| Parking                            | 2,200                    | 1,799             | 1,208             |
| Other                              | 1,100                    | 3,900             | 1,300             |
|                                    | <u>56,500</u>            | <u>73,605</u>     | <u>58,168</u>     |
| Administration                     |                          |                   |                   |
| Interest                           | 2,007,459                | 1,426,661         | 2,279,925         |
| Other                              | 147,678                  | 512,368           | 105,334           |
|                                    | <u>2,155,137</u>         | <u>1,939,029</u>  | <u>2,385,259</u>  |
| Instructional                      |                          |                   |                   |
| Tuition                            | 12,127,271               | 13,619,286        | 12,303,294        |
| Equipment and materials            | 1,177,113                | 1,184,549         | 1,561,372         |
| Labour market agreements           | 14,370,304               | 13,804,228        | 14,614,812        |
| Daycare                            | 1,211,000                | 3,054,702         | 1,444,717         |
| Other (Note 17)                    | 4,856,164                | 4,422,185         | 4,133,881         |
|                                    | <u>33,741,852</u>        | <u>36,084,950</u> | <u>34,058,077</u> |
| Student services                   |                          |                   |                   |
| Application fee                    | 869,040                  | 521,200           | 627,696           |
| Registration fee                   | 300,568                  | 331,259           | 358,134           |
| Other                              | 231,550                  | 842,472           | 702,477           |
|                                    | <u>1,401,158</u>         | <u>1,694,931</u>  | <u>1,688,307</u>  |
| Resale                             |                          |                   |                   |
| Bookstore                          | 1,256,559                | 1,039,904         | 1,107,082         |
| Food services                      | 1,154,810                | 1,140,502         | 1,122,318         |
| Residence                          | 495,685                  | 475,438           | 452,783           |
|                                    | <u>2,907,054</u>         | <u>2,655,844</u>  | <u>2,682,183</u>  |

# College of the North Atlantic Revenue

Year Ended March 31, 2026, with comparative information for 2025

|                             | 2026 Budget<br>(Note 14) | 2026                  | 2025                  |
|-----------------------------|--------------------------|-----------------------|-----------------------|
| Apprenticeship              |                          |                       |                       |
| Apprenticeship              | 4,195,000                | 3,908,447             | 3,949,040             |
|                             | <u>4,195,000</u>         | <u>3,908,447</u>      | <u>3,949,040</u>      |
| Continuing education        |                          |                       |                       |
| Tuition                     | 1,234,865                | 931,933               | 1,028,193             |
| Other                       | -                        | 107,984               | 61,052                |
|                             | <u>1,234,865</u>         | <u>1,039,917</u>      | <u>1,089,245</u>      |
| Contracts                   |                          |                       |                       |
| Tuition                     | 1,731,087                | 308,475               | 844,231               |
| Corporate                   | 2,234,048                | 2,723,867             | 3,023,204             |
|                             | <u>3,965,135</u>         | <u>3,032,342</u>      | <u>3,867,435</u>      |
| International               |                          |                       |                       |
| International               | 6,418,992                | 6,238,600             | 8,670,616             |
|                             | <u>6,418,992</u>         | <u>6,238,600</u>      | <u>8,670,616</u>      |
| Special projects            |                          |                       |                       |
| Special projects            | 4,993,583                | 4,590,433             | 5,598,773             |
|                             | <u>4,993,583</u>         | <u>4,590,433</u>      | <u>5,598,773</u>      |
| Special projects            |                          |                       |                       |
| Special projects - research | 1,587,237                | 4,847,412             | 2,045,211             |
|                             | <u>1,587,237</u>         | <u>4,847,412</u>      | <u>2,045,211</u>      |
|                             | <u>\$ 141,747,022</u>    | <u>\$ 154,444,472</u> | <u>\$ 154,330,963</u> |

**College of the North Atlantic**  
**Summary of Facilities Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | 2026 Budget<br>(Note 14) | 2026                 | 2025                 |
|---------------------------|--------------------------|----------------------|----------------------|
| Salaries and benefits     | \$ 2,058,517             | \$ 2,099,220         | \$ 2,055,285         |
| Professional development  | 500                      | 1,262                | 7,653                |
| Professional fees         | 3,500                    | 958                  | 24,280               |
| Travel                    | 5,400                    | 18,650               | 6,105                |
| Insurance                 | 250,000                  | 345,509              | 329,586              |
| Bank charges              | 53                       | -                    | -                    |
| Photocopying/printing     | 1,850                    | 733                  | 1,028                |
| Office related supplies   | 575                      | 906                  | 653                  |
| Freight and customs       | 100                      | 19                   | -                    |
| Telephone                 | 4,550                    | 1,542                | 2,147                |
| Utilities                 | 1,791,460                | 1,843,958            | 1,843,735            |
| Repairs and maintenance   | 1,415,280                | 1,712,994            | 2,041,520            |
| Vehicle operations        | 35,810                   | 37,245               | 50,260               |
| Facilities rentals        | -                        | 3,117                | -                    |
| Protective clothing       | 16,248                   | 14,444               | 24,345               |
| Amortization              | 6,365,851                | 5,735,367            | 5,671,464            |
| Computer supplies         | 31,000                   | 61,871               | 26,917               |
| Contracted services       | 80,000                   | 81,872               | 140,606              |
| Educational materials     | 500                      | 482                  | 210                  |
| Minor equipment and tools | 5,655                    | 24,369               | 12,230               |
| Minor computer equipment  | -                        | 12,547               | -                    |
| Materials and supplies    | 38,428                   | 73,450               | 60,410               |
|                           | <u>\$ 12,105,277</u>     | <u>\$ 12,070,515</u> | <u>\$ 12,298,434</u> |

**College of the North Atlantic**  
**Summary of Administration Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                                   | 2026 Budget<br>(Note 14) | 2026                 | 2025                 |
|-----------------------------------|--------------------------|----------------------|----------------------|
| Salaries and benefits             | \$ 14,300,560            | \$ 14,482,894        | \$ 12,405,045        |
| Professional development          | 103,108                  | 57,309               | 80,707               |
| Employee recognition and wellness | 17,115                   | 13,748               | 18,571               |
| Professional fees                 | 564,000                  | 426,972              | 862,258              |
| Travel                            | 317,239                  | 285,827              | 330,308              |
| Recruitment and relocation        | 10,000                   | -                    | 19,709               |
| Bank charges                      | 167,036                  | 206,826              | 270,701              |
| Photocopying/printing             | 122,675                  | 165,353              | 182,002              |
| Office related supplies           | 248,213                  | 273,421              | 269,072              |
| Membership fees                   | 95,540                   | 56,693               | 103,094              |
| General advertising               | 81,900                   | 62,846               | 28,388               |
| Doubtful receivables              | 63,000                   | (30,137)             | (331,995)            |
| Freight and customs               | 60,913                   | 48,096               | 50,330               |
| Telephone                         | 65,005                   | 37,567               | 47,525               |
| Utilities                         | 785                      | 783                  | 783                  |
| Repairs and maintenance           | 23,352                   | 65,304               | 42,462               |
| Vehicle operations                | 1,000                    | 6,007                | 3,849                |
| Equipment rentals                 | 1,100                    | 1,697                | 89                   |
| Facilities rentals                | 38,770                   | 43,210               | 40,462               |
| Protective clothing               | 8,168                    | 6,639                | 9,164                |
| Computer supplies                 | 114,233                  | 114,188              | 113,669              |
| Contracted services               | 61,255                   | 43,818               | 109,832              |
| Educational materials             | 11,995                   | 15,858               | 7,662                |
| Student related                   | 4,665                    | 14,062               | 12,741               |
| Minor equipment and tools         | 37,635                   | 42,106               | 58,070               |
| Minor computer equipment          | 53,184                   | 30,451               | 43,925               |
| Materials and supplies            | 211,840                  | 119,535              | 190,900              |
|                                   | <u>\$ 16,784,286</u>     | <u>\$ 16,591,073</u> | <u>\$ 14,969,323</u> |

**College of the North Atlantic**  
**Summary of Instructional Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                            | 2026 Budget<br>(Note 14) | 2026                 | 2025                 |
|----------------------------|--------------------------|----------------------|----------------------|
| Salaries and benefits      | \$ 71,968,034            | \$ 73,363,908        | \$ 70,925,268        |
| Professional development   | 151,270                  | 159,793              | 126,298              |
| Professional fees          | 195,061                  | 180,759              | 158,533              |
| Travel                     | 515,001                  | 507,754              | 556,910              |
| Recruitment and relocation | 33,000                   | 2,297                | 64,968               |
| Insurance                  | -                        | -                    | 26,625               |
| Photocopying/printing      | 225,849                  | 146,236              | 192,041              |
| Office related supplies    | 23,232                   | 18,534               | 27,545               |
| Membership fees            | 30,422                   | 31,797               | 58,777               |
| General advertising        | 39,765                   | 56,692               | 39,626               |
| Freight and customs        | 8,648                    | 8,334                | 24,648               |
| Telephone                  | 12,862                   | 5,036                | 11,840               |
| Utilities                  | 12,000                   | 16,012               | 11,560               |
| Repairs and maintenance    | 211,915                  | 298,485              | 286,185              |
| Vehicle operations         | 463,139                  | 699,949              | 695,960              |
| Equipment rentals          | 19,182                   | 28,130               | 49,191               |
| Facilities rentals         | 11,385                   | 26,152               | 26,089               |
| Protective clothing        | 29,864                   | 41,036               | 36,046               |
| Food cost                  | 137,008                  | 145,045              | 136,100              |
| Laundry and drycleaning    | 3,175                    | 9,838                | 4,222                |
| Computer supplies          | 360,723                  | 492,568              | 461,734              |
| Contracted services        | 107,139                  | 265,971              | 164,955              |
| Educational materials      | 91,809                   | 92,951               | 107,721              |
| Daycare operations         | 120,763                  | 119,631              | 119,106              |
| Student related            | 231,715                  | 226,630              | 287,861              |
| Minor equipment and tools  | 273,650                  | 290,079              | 366,963              |
| Minor computer equipment   | 81,708                   | 152,726              | 172,929              |
| Materials and supplies     | 2,862,859                | 1,626,714            | 2,128,056            |
|                            | <u>\$ 78,221,178</u>     | <u>\$ 79,013,057</u> | <u>\$ 77,267,757</u> |

**College of the North Atlantic**  
**Summary of Student Services Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | 2026 Budget<br>(Note 14) | 2026                 | 2025                 |
|---------------------------|--------------------------|----------------------|----------------------|
| Salaries and benefits     | \$ 14,001,371            | \$ 13,140,845        | \$ 12,972,449        |
| Professional development  | 42,650                   | 48,072               | 18,808               |
| Professional fees         | 86,000                   | 87,058               | 95,671               |
| Travel                    | 120,671                  | 112,462              | 103,859              |
| Insurance                 | 15,000                   | 14,261               | 20,381               |
| Photocopying/printing     | 88,486                   | 57,270               | 73,430               |
| Office related supplies   | 25,500                   | 15,216               | 21,583               |
| Membership fees           | 11,548                   | 23,923               | 26,285               |
| General advertising       | 368,180                  | 384,724              | 398,656              |
| Freight and customs       | 6,265                    | 6,664                | 6,924                |
| Telephone                 | 4,100                    | 1,379                | 1,678                |
| Protective clothing       | -                        | 200                  | 194                  |
| Laundry and drycleaning   | 3,395                    | 1,605                | 2,364                |
| Computer supplies         | 55,509                   | 64,271               | 51,074               |
| Contracted services       | 2,000                    | -                    | -                    |
| Educational materials     | 172,533                  | 167,780              | 176,651              |
| Student related           | 105,695                  | 115,722              | 194,565              |
| Minor equipment and tools | 12,567                   | 21,671               | 18,971               |
| Minor computer equipment  | 26,416                   | 9,817                | 25,788               |
| Materials and supplies    | 53,001                   | 37,026               | 46,364               |
|                           | <u>\$ 15,200,887</u>     | <u>\$ 14,309,966</u> | <u>\$ 14,255,695</u> |

**College of the North Atlantic**  
**Summary of Information Technology Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | <b>2026 Budget</b><br>(Note 14) | <b>2026</b>         | <b>2025</b>         |
|---------------------------|---------------------------------|---------------------|---------------------|
| Salaries and benefits     | \$ 5,502,972                    | \$ 5,500,120        | \$ 5,074,912        |
| Professional development  | 23,500                          | 7,947               | 373                 |
| Professional fees         | -                               | 270,596             | 5,158               |
| Travel                    | 14,435                          | 17,940              | 20,622              |
| Photocopying/printing     | 2,851                           | 119,116             | 3,152               |
| Office related supplies   | 605                             | 473                 | 928                 |
| Membership fees           | 1,550                           | 1,811               | 1,569               |
| Freight and customs       | 5,185                           | 943                 | 868                 |
| Telephone                 | 192,159                         | 51,632              | 439,114             |
| Repairs and maintenance   | 3,000                           | -                   | 106,268             |
| Equipment rentals         | 321,850                         | 431,205             | 440,186             |
| Protective clothing       | 1,300                           | 794                 | 1,165               |
| Computer supplies         | 2,281,455                       | 2,115,342           | 2,081,820           |
| Contracted services       | 332,505                         | 1,033,103           | 601,646             |
| Minor equipment and tools | 9,380                           | 7,114               | 12,013              |
| Minor computer equipment  | 34,500                          | 429,169             | 434,476             |
| Materials and supplies    | 58,341                          | 8,529               | 15,425              |
|                           | <u>\$ 8,785,588</u>             | <u>\$ 9,995,834</u> | <u>\$ 9,239,695</u> |

**College of the North Atlantic**  
**Summary of Resale Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | 2026 Budget<br>(Note 14) | 2026                | 2025                |
|---------------------------|--------------------------|---------------------|---------------------|
| Salaries and benefits     | \$ 2,339,816             | \$ 2,444,529        | \$ 2,264,691        |
| Professional development  | 500                      | 326                 | 61                  |
| Travel                    | -                        | 34                  | 469                 |
| Photocopying/printing     | 6,158                    | 2,817               | 3,097               |
| Office related supplies   | 6,045                    | 2,603               | 3,279               |
| Freight and customs       | 143,185                  | 1,102               | 4,258               |
| Telephone                 | 3,450                    | 1,377               | 2,511               |
| Utilities                 | 12,150                   | 16,348              | 15,729              |
| Repairs and maintenance   | 22,731                   | 22,381              | 46,944              |
| Protective clothing       | 12,245                   | 15,150              | 12,107              |
| Food cost                 | 698,897                  | 1,033,241           | 947,003             |
| Laundry and drycleaning   | 2,100                    | 2,565               | 2,296               |
| Textbooks and supplies    | 989,955                  | 909,634             | 786,129             |
| Computer supplies         | 13,450                   | 14,917              | 9,203               |
| Contracted services       | 150,000                  | 162,146             | 183,058             |
| Student related           | 2,200                    | 341                 | 1,052               |
| Minor equipment and tools | 3,500                    | 8,132               | 7,401               |
| Minor computer equipment  | 935                      | 22,225              | 738                 |
| Materials and supplies    | 15,776                   | 10,002              | 14,421              |
|                           | <u>\$ 4,423,093</u>      | <u>\$ 4,669,870</u> | <u>\$ 4,304,447</u> |

**College of the North Atlantic**  
**Summary of Apprenticeship Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | 2026 Budget<br>(Note 14) | 2026                | 2025                |
|---------------------------|--------------------------|---------------------|---------------------|
| Salaries and benefits     | \$ 3,147,418             | \$ 3,025,872        | \$ 2,939,131        |
| Professional development  | -                        | 7,971               | 2,031               |
| Professional fees         | 600                      | 650                 | 1,500               |
| Travel                    | 420                      | 2,105               | 3,483               |
| Photocopying/printing     | 2,701                    | 5,712               | 3,893               |
| Office related supplies   | 1,025                    | -                   | 2,869               |
| Freight and customs       | 1,250                    | 371                 | 513                 |
| Repairs and maintenance   | 17,465                   | 11,116              | 15,007              |
| Vehicle operations        | -                        | -                   | 123                 |
| Equipment rentals         | 1,200                    | 318                 | 3,157               |
| Protective clothing       | 3,105                    | 4,585               | 5,744               |
| Food cost                 | 13,515                   | 20,825              | 10,500              |
| Laundry and drycleaning   | 300                      | 482                 | -                   |
| Computer supplies         | 10,170                   | 15,622              | 8,853               |
| Contracted services       | -                        | 3,529               | 3,809               |
| Educational materials     | 5,548                    | 7,414               | 10,794              |
| Student related           | 224,817                  | 290,392             | 259,381             |
| Minor equipment and tools | 28,535                   | 29,388              | 25,292              |
| Minor computer equipment  | 2,700                    | 1,430               | 1,823               |
| Materials and supplies    | 154,856                  | 203,307             | 213,089             |
|                           | <u>\$ 3,615,625</u>      | <u>\$ 3,631,089</u> | <u>\$ 3,510,992</u> |

**College of the North Atlantic**  
**Summary of Continuing Education Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | <b>2026 Budget</b><br><b>(Note 14)</b> | <b>2026</b>       | <b>2025</b>       |
|---------------------------|----------------------------------------|-------------------|-------------------|
| Salaries and benefits     | \$ 769,892                             | \$ 787,728        | \$ 777,003        |
| Professional development  | -                                      | 46                | -                 |
| Professional fees         | 2,000                                  | -                 | -                 |
| Travel                    | 16,000                                 | 16,238            | 24,204            |
| Photocopying/printing     | 10,000                                 | 6,553             | 15,612            |
| Office related supplies   | -                                      | 1,138             | -                 |
| General advertising       | -                                      | 1,172             | 828               |
| Freight and customs       | 3,350                                  | 3,851             | 4,281             |
| Vehicle operations        | -                                      | 514               | -                 |
| Equipment rentals         | -                                      | -                 | 1,373             |
| Facilities rentals        | 10,000                                 | 6,111             | 6,440             |
| Computer supplies         | -                                      | 41                | -                 |
| Contracted services       | 100,000                                | 27,988            | 30,968            |
| Educational materials     | 3,164                                  | 21                | 2,700             |
| Student related           | 15,000                                 | 44,962            | 48,328            |
| Minor equipment and tools | -                                      | -                 | 536               |
| Materials and supplies    | 14,600                                 | 8,876             | 11,804            |
|                           | <u>\$ 944,006</u>                      | <u>\$ 905,239</u> | <u>\$ 924,077</u> |

**College of the North Atlantic**  
**Summary of Contract Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | 2026 Budget<br>(Note 14) | 2026                | 2025                |
|---------------------------|--------------------------|---------------------|---------------------|
| Salaries and benefits     | \$ 2,207,106             | \$ 2,228,941        | \$ 2,761,646        |
| Professional development  | 450                      | 99                  | 468                 |
| Travel                    | 109,600                  | 82,880              | 111,946             |
| Photocopying/printing     | 17,975                   | 4,401               | 7,591               |
| Office related supplies   | 5,900                    | 1,155               | 2,070               |
| Membership fees           | 1,000                    | 445                 | 948                 |
| General advertising       | 250                      | 11,166              | 12,216              |
| Doubtful receivables      | -                        | 88,128              | -                   |
| Freight and customs       | 11,325                   | 2,041               | 6,429               |
| Telephone                 | 1,500                    | 548                 | 914                 |
| Vehicle operations        | -                        | -                   | 20,235              |
| Equipment rentals         | 32,500                   | 3,430               | -                   |
| Facilities rentals        | 4,500                    | 16,689              | 8,156               |
| Protective clothing       | 2,500                    | 1,316               | 7,207               |
| Food cost                 | -                        | 8,764               | 7,601               |
| Laundry and drycleaning   | 1,000                    | -                   | -                   |
| Computer supplies         | -                        | 2,296               | 8,349               |
| Contracted services       | 170,000                  | 116,709             | 541,067             |
| Educational materials     | 3,500                    | 97                  | 1,831               |
| Student related           | 79,000                   | 32,431              | 65,002              |
| Minor equipment and tools | 5,300                    | 5,844               | 11,279              |
| Minor computer equipment  | 1,500                    | 4,388               | 769                 |
| Materials and supplies    | 197,700                  | 73,529              | 75,437              |
|                           | <u>\$ 2,852,606</u>      | <u>\$ 2,685,297</u> | <u>\$ 3,651,161</u> |

**College of the North Atlantic**  
**Summary of International Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                              | <b>2026 Budget</b><br>(Note 14) | <b>2026</b>         | <b>2025</b>         |
|------------------------------|---------------------------------|---------------------|---------------------|
| Salaries and benefits        | \$ 2,365,610                    | \$ 1,925,008        | \$ 2,392,765        |
| Professional development     | 2,000                           | 5,257               | 4,703               |
| Professional fees            | 150,000                         | 593,841             | 84,630              |
| Travel                       | 122,450                         | 383,342             | 706,140             |
| Photocopying/printing        | 800                             | 177                 | 311                 |
| Office related supplies      | 800                             | 242                 | 153                 |
| Membership fees              | 3,000                           | 7,948               | 5,256               |
| General advertising          | 1,775                           | 3,250               | 3,524               |
| Doubtful accounts receivable | -                               | 189,498             | -                   |
| Freight and customs          | 675                             | 21                  | 21                  |
| Telephone                    | 800                             | 1,237               | 1,476               |
| Computer supplies            | 580                             | 11,707              | 4,321               |
| Contracted services          | 100,600                         | 96,412              | 563,442             |
| Educational materials        | 300                             | 937                 | 2,141               |
| Student related              | 4,180                           | 1,279               | 115                 |
| Minor equipment and tools    | -                               | 4,739               | 2,515               |
| Minor computer equipment     | 3,500                           | 1,195               | 1,630               |
| Materials and supplies       | 11,850                          | 34,598              | 82,693              |
|                              | <u>\$ 2,768,920</u>             | <u>\$ 3,260,688</u> | <u>\$ 3,855,836</u> |

**College of the North Atlantic**  
**Summary of Special Projects Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                            | 2026 Budget<br>(Note 14) | 2026                | 2025                |
|----------------------------|--------------------------|---------------------|---------------------|
| Salaries and benefits      | \$ 5,746,846             | \$ 4,971,355        | \$ 5,013,166        |
| Professional development   | 33,100                   | 47,874              | 23,651              |
| Professional fees          | 65,690                   | 89,261              | 159,667             |
| Travel                     | 153,010                  | 142,036             | 162,950             |
| Recruitment and relocation | -                        | 295                 | -                   |
| Photocopying/printing      | 20,128                   | 13,056              | 10,519              |
| Office related supplies    | 5,775                    | 3,305               | 4,276               |
| Membership fees            | 1,500                    | 5,764               | 5,723               |
| General advertising        | 62,987                   | 54,456              | 29,327              |
| Freight and customs        | 4,114                    | 43,894              | 1,070               |
| Telephone                  | 13,449                   | 5,065               | 11,068              |
| Utilities                  | -                        | -                   | 5,723               |
| Repairs and maintenance    | 15,000                   | -                   | 194,354             |
| Vehicle operations         | 1,234                    | 3,057               | 859                 |
| Facilities rentals         | 471,981                  | 475,179             | 478,023             |
| Protective clothing        | -                        | 8,797               | 3,412               |
| Food cost                  | -                        | -                   | 551                 |
| Computer supplies          | 95,178                   | 83,402              | 633,749             |
| Contracted services        | 38,945                   | 109,718             | 70,804              |
| Educational materials      | 4,650                    | 2,521               | 1,577               |
| Student related            | 665,196                  | 721,359             | 823,303             |
| Minor equipment and tools  | 387,600                  | 69,338              | 28,014              |
| Minor computer equipment   | 370,900                  | 37,554              | 9,750               |
| Materials and supplies     | 320,215                  | 925,612             | 185,686             |
|                            | <u>\$ 8,477,498</u>      | <u>\$ 7,812,898</u> | <u>\$ 7,857,222</u> |

**College of the North Atlantic**  
**Summary of Special Projects Research Expenditures**  
Year Ended March 31, 2026, with comparative information for 2025

|                           | <b>2026 Budget</b><br>(Note 14) | <b>2026</b>         | <b>2025</b>         |
|---------------------------|---------------------------------|---------------------|---------------------|
| Salaries and benefits     | \$ 1,146,885                    | \$ 1,533,031        | \$ 1,274,865        |
| Professional development  | 31,500                          | 14,965              | 12,621              |
| Professional fees         | 149,251                         | 393,133             | 226,559             |
| Travel                    | 100,229                         | 195,090             | 127,010             |
| Insurance                 | -                               | 46,324              | 84                  |
| Photocopying/printing     | 500                             | 270                 | 434                 |
| Office related supplies   | -                               | -                   | 20                  |
| Membership fees           | 12,000                          | 15,011              | 16,098              |
| General advertising       | 3,000                           | 11,759              | 3,373               |
| Freight and customs       | -                               | 1,016               | 5,232               |
| Telephone                 | -                               | 1,134               | 188                 |
| Repairs and maintenance   | -                               | 8,874               | 378                 |
| Vehicle operations        | -                               | 190                 | 175                 |
| Equipment rentals         | -                               | 689                 | 223                 |
| Facilities rentals        | -                               | 3,820               | 3,634               |
| Protective clothing       | 1,000                           | 1,054               | 964                 |
| Computer supplies         | 11,626                          | 92,117              | 18,302              |
| Contracted services       | 11,000                          | 120,614             | 7,704               |
| Educational materials     | 3,000                           | 4,639               | 241                 |
| Student related           | -                               | 70,000              | 96,779              |
| Minor equipment and tools | 34,514                          | 16,626              | 17,864              |
| Minor computer equipment  | 3,000                           | 14,539              | 12,451              |
| Materials and supplies    | 202,607                         | 188,462             | 173,180             |
|                           | <u>\$ 1,710,112</u>             | <u>\$ 2,733,357</u> | <u>\$ 1,998,379</u> |

## College of the North Atlantic

### Summary of Expenditures

Year Ended March 31, 2026, with comparative information for 2025

|                                   | 2026 Budget<br>(Note 14) | 2026                  | 2025                  |
|-----------------------------------|--------------------------|-----------------------|-----------------------|
| Salaries and benefits             | \$ 125,555,028           | \$ 125,503,450        | \$ 120,856,225        |
| Professional development          | 388,578                  | 350,920               | 277,374               |
| Employee recognition and wellness | 17,115                   | 13,748                | 18,571                |
| Professional fees                 | 1,216,102                | 2,043,228             | 1,618,255             |
| Travel                            | 1,474,455                | 1,764,359             | 2,154,006             |
| Recruitment and relocation        | 43,000                   | 2,592                 | 84,677                |
| Insurance                         | 265,000                  | 406,094               | 376,676               |
| Bank charges                      | 167,089                  | 206,826               | 270,701               |
| Photocopying/printing             | 499,974                  | 521,694               | 493,110               |
| Office related supplies           | 317,670                  | 316,994               | 332,448               |
| Membership fees                   | 156,560                  | 143,392               | 217,749               |
| General advertising               | 557,857                  | 586,066               | 515,938               |
| Doubtful receivables              | 63,000                   | 247,489               | (331,995)             |
| Freight and customs               | 245,010                  | 116,351               | 104,574               |
| Telephone                         | 297,875                  | 106,517               | 518,461               |
| Utilities                         | 1,816,395                | 1,877,101             | 1,877,530             |
| Repairs and maintenance           | 1,708,743                | 2,119,155             | 2,733,119             |
| Vehicle operations                | 501,182                  | 746,962               | 771,461               |
| Equipment rentals                 | 375,832                  | 465,468               | 494,219               |
| Facilities rentals                | 536,636                  | 574,278               | 562,804               |
| Protective clothing               | 74,430                   | 94,016                | 100,348               |
| Amortization                      | 6,365,851                | 5,735,367             | 5,671,464             |
| Food cost                         | 849,419                  | 1,207,875             | 1,101,755             |
| Laundry and drycleaning           | 9,970                    | 14,490                | 8,882                 |
| Textbooks and supplies            | 989,955                  | 909,635               | 786,129               |
| Computer supplies                 | 2,973,924                | 3,068,341             | 3,417,992             |
| Contracted services               | 1,153,444                | 2,061,879             | 2,417,891             |
| Educational materials             | 296,999                  | 292,702               | 311,528               |
| Daycare operations                | 120,763                  | 119,632               | 119,106               |
| Student related                   | 1,332,467                | 1,517,176             | 1,789,127             |
| Minor equipment and tools         | 798,337                  | 519,406               | 561,149               |
| Minor computer equipment          | 578,343                  | 716,040               | 704,279               |
| Materials and supplies            | 4,142,073                | 3,309,640             | 3,197,464             |
|                                   | <u>\$ 155,889,076</u>    | <u>\$ 157,678,883</u> | <u>\$ 154,133,017</u> |



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