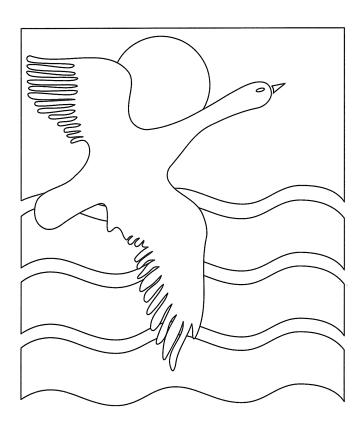


Arctic College Annual Report 1990-91

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Section I



Forging New Links

The Honourable Stephen Kakfwi Minister of Education

Dear Mr. Minister:



1990-91 was the year Arctic College reached out to forge new links with businesses and organizations in the private and

public sectors. The college accomplished this through increased programming to meet training needs, especially in the areas of mining, health and the work of aboriginal groups. These new links will not only place the college in closer communication with key employers but should also enhance the effectiveness of the college's funding activities.

At the same time, links with northern communities were strengthened through the clarification of the role of adult educators and the definition of the relationship of Community Learning Centres to local community organizations. At Thebacha Campus, a Community Programs Division was organized. Part-time enrolment for the 1989-90 academic year increased by approximately 23 percent. This notable achievement was accomplished through evening, modular and summertime delivery of programs.

This past year has been a difficult one from an economic perspective, both for the Northwest Territories and the country as a whole. Development lagged and unemployment, already high in the north, continued to be an issue. However, as our year

1990-91 ended, economic indicators pointed to a recovery in the economy and better employment prospects ahead.

Because Arctic College is the only post-secondary educational institution in the Northwest Territories, we carry a heavy burden of responsibility for ensuring that northerners have every opportunity to realize their fullest potential when it comes to training and adult education. That burden is especially great during times of economic difficulty. However, it is not lessened when the economy picks up again. In fact, the college must strive harder as development accelerates if we are to meet the needs of business. industry, government, students and graduates.

Through the new links the college has forged in the past year and the links it will forge in the year ahead, I believe we will be well prepared to meet these challenges.

On behalf of the Board of Governors of Arctic College, and in accordance with provisions of the Arctic College Act, I am pleased to submit our annual report for 1990-91 (year ending March 31, 1991).

Yours truly,

Robert L. Hanson Chairperson Board of Governors

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History of Arctic College

The history of Arctic College began in Fort Smith in 1969 when the Government of the NWT established the Adult Vocational Training Centre (AVTC). Initially, AVTC was administered by the Department of Education and its focus was on trades training and academic upgrading. Throughout the 1970s, programs and infrastructure expanded at AVTC until the centre was renamed Thebacha College in 1981.

In the following year, the Special Committee on Education recommended to the Legislative Assembly of the Northwest Territories the development of a decentralized community college system with campuses in the Eastern and Western Arctic. A second college campus was established in Iqaluit

soon thereafter. The Special Committee had also recommended the establishment of an independent board to be responsible for post-secondary programs throughout the NWT. The first college Board of Governors began meeting in 1982 and served in an advisory capacity to the Minister of Education until 1987.

In 1986, the Arctic College Act was enacted by the Northwest Territories Legislative Assembly, establishing Arctic College for the purpose of delivering adult and post-secondary education. The act also established an appointed board of governors which assumed administrative responsibilities for college operations the following year.

Today, the college operates a decentralized system with a small headquarters, six campuses and over 30 community learning centres throughout an area of 3,376,698 square kilometres. Arctic College now delivers a variety of full-time

and part-time programs and courses to a wide range of adult learners.

Mission Statement

Arctic College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories. The programs are directed specifically to the northern environment and the needs of individual learners, the work force and northern communities. The college recognizes the need to make appropriate educational opportunities available to any adult who wishes to learn. To accomplish this, courses and services are delivered at campuses and in communities across the NWT. In this manner, Arctic College strives to encourage life-long learning in a rapidly changing world.

The Board of Governors

When Arctic College was created by an act of the Legislative Assembly in 1986, that act provided for the establishment of a board of governors to take legal responsibility for college operations. The Minister of Education appointed a board made up of members of the public from all regions of the Northwest Territories. The next year, the Board of Governors assumed responsibility for the administration of the college.

Each year, the 15 members of the board hold three general meetings. In addition, board committees meet periodically to undertake specific activities assigned by the full board. Board membership during the period covered by this annual report included:

Sarah Doctor, Vice Chairperson,
Norman Wells
Ric Bolivar, Executive Member,
Yellowknife
Chris Brodeur, Member, Hay River
Joanne Deneron, Member, Fort Liard
Jean Ekpakohak, Member, Holman
Island
Larry Gordon, Member, Inuvik
Don Jaque, Member, Fort Smith
Zacharias Kunuk, Member, Igloolik
Lucy Lafferty, Member, Rae-Edzo
Bob Leonard, Executive Member,
Arviat

Charlie Lyall, Member, Spence Bay

Robert L. Hanson, Chairperson,

Peter Williamson, Student
Representative (Term completed
Aug. 31, 1991)
James Marlowe, Yellowknife
Campus, Student Representative
Carmen Kilukishak, Nunatta
Campus, Staff Representative
Mark Cleveland, President, Ex-officio
Member

Board positions shown are as of March 31, 1991.

The Role of the Board

The role of the Board of Governors is set out in the Arctic College Act and further defined by the GNWT's Continuing Education Policy. The Board has responsibilities for such matters as program and course priorities, determining college administrative policies, establishing student admission requirements and setting tuition fees. In addition, the Board is involved in curriculum development, the management of college finances and budget preparation, and the planning of new college facilities. The Board also gives direction to the college president on the supervision and administration of the operations of Arctic College. During 1990/1991, Board priorities included implementation of the Strategic Plan and conducting a review of board operations.

Strategic Plan Implemented

In 1989-90, Arctic College had just been through a period of tremendous growth and adjustment. The Board of Governors recognized the need for a plan to guide the development and operation of the college for the next five years. The result was the production and approval by the board of a five-year Strategic Plan which charted broad development directions for the college. The plan provides a framework within which consistent programming and service decisions can be made and a foundation upon which more detailed operational plans can be developed. Priorities were set in three areas: programs, college organization and authority, and funding.

The year 1990-91 was the first year of implementation of the Strategic Plan. Success was met in several areas, including Adult Basic Education program development, increased programming in conjunction with third parties, definition of adult educator and Community Learning Centre roles, and enhancement of part-time participation.

While generally in 1990/91 the priority activities of the college matched those set out in the Strategic Plan, in the coming year the board hopes to see greater clarification of the roles and responsibilities between

Arctic College and the Department of Education. In addition, the board would also like to pursue establishment of program specializations by campus. The board will continue its periodic review of college activities to ensure they conform to the plan and will also be involved in developing campus and operational plans which arise from the Strategic Plan.

Board Orders Review

The board also takes time to assess and review its own activities and operations. Last year, the board contracted a consultant to perform an external review of its operations and organization, gauge the effectiveness of board activities and make recommendations for improvement. The report noted the strength of the board's organization and operation. It also suggested several ways in which the board could improve operations.

Board of Governors Organizational Structure

Chairperson

Board of Governors

Executive Committee

Robert Hanson, Chairperson Sarah Doctor Ric Bolivar Chris Brodeur

Policy and Planning Committee

Chris Brodeur, Chairperson Larry Gordon Jean Ekpakohak Lucy Lafferty James Marlowe Robert Hanson (ex-officio)

Finance Committee

Ric Bolivar, Chairperson Joanne Deneron Don Jaque Larry Gordon Carmen Kilukishak Robert Hanson (ex-officio)

Fund Raising Committee

Ric Bolivar, Chairperson Zacharias Kunuk Chris Brodeur Robert Hanson (ex-officio)



Into the Next Century



A community college provides a varied range of programs and services. These activities are generally designed to provide sup-

port and education for the communities of interest served by the institution. Arctic College is no exception to this rule. With a broad purpose of providing adult and post-secondary education to adults in the Northwest Territories, the college is called upon to respond to diverse needs of northern people. Meeting this challenge is not easy. Those involved with the college must address issues which range from the design, development and delivery of courses to the provision of housing and counselling services for students.

Those wishing to benefit from these offerings are spread across an area which covers one third of Canada.

To achieve its goals and meet its mandate, the college has come to understand that it must work directly and closely with those it serves. It must continue to forge new links.

During the 1990/91 year, the college continued to build upon its Strategic Plan which outlines directions for the institution's activities for the next five years. In particular, it strengthened its links with employers, aboriginal groups and community organizations by delivering more than \$4 million in training and services. As well, working with industries, it developed new courses in the mining sector, tourism and hospitality sector and for the training of staff for non-governmental organizations.

The college continued to emphasize

improvement of its programs through evaluation of its activities and through seeking the advice of those employed in the fields served by its programs. Only through constant self-assessment and feedback from those it serves can the college keep abreast of developments and improve on the quality and relevance of its programs.

These initiatives are proving to be successful. In the academic year ending in July, 1990, nearly 1,000 students enrolled in Arctic College programs on a full-time basis. During the same period, over 6,500 registered as part-time students. Furthermore, over 90 percent of college students graduating from certificate and diploma programs were employed or engaged in further education following the completion of studies with Arctic College.

While it is clear that 1990/91 has been a very successful year, the college

must continue to seek ways to improve the services it offers. It must explore new technologies which can reduce the limitations of distance and increase learner access to education. Finally, it is essential that the college continue to work closely with northern communities. It must carefully assess the educational needs of adults and be responsive to these needs in a timely manner.

The year of 1990/91 was a year of growth and development. With careful planning and the support and cooperation of northern communities, the future will bring new opportunities for the college and the Northwest Territories to improve educational opportunities for those who will lead us into the next century.

Mark(Cleve

President



In the Classroom

Arctic College delivered a diverse slate of programs and courses throughout 1990/91. One and two year certificate and diploma programs, trades training, career development, academic studies and non-credit personal development courses were delivered to learners throughout the Northwest Territories. The chart lists the programs and courses offered by the college.

New programs through cooperation

In line with direction provided by the Strategic Plan, Arctic College entered into an era of increased cooperation with third parties in program development this past year. These new training partnerships with business, industry and other organizations are designed primarily to prepare northerners for

Certificate/Diploma Programs

Teacher Education
Community Health Representative
Nursing Assistant
Nursing Refresher
Early Childhood Education
Environmental Technology
Renewable Resources Technology
Human Services
Social Services
Journalism
Interpreter/Translator
Recreation Leaders
Management Studies
Secretarial Arts

Academic Programs

Academic Studies
English as a Second Language
University/Health Career Preparation
First Year University Transfer (Arts)

Career Development

Guide Training
Entrepreneurship
Community Administration
Basic Office Procedures
Airport Observer/Communicator
Arts and crafts
Mill Operator
Communication Electrician/Construction Craft

Trades

Apprenticeship Carpentry
Apprenticeship Electrical
Apprenticeship Heavy Duty Mechanics
Apprenticeship Housing Maintenance
Apprenticeship Plumbing
Heavy Equipment Operator
Cooperative Carpentry
Introductory Carpentry
Introductory Cooking
Introductory Mechanics

Personal Development

Variety of non-credit short-term courses

employment in government, industry, small business and non-governmental agencies. At the same time, these linkages with the private sector and non-governmental agencies lead to more relevant programming, enhanced employment opportunities for graduates and greater public awareness of college services. Cooperative efforts also reduce the college's dependence on direct public contributions in a period of spending restraint at all levels of government.

The following are some examples of new programs developed with the support of business, industry and non-governmental organizations.

Tourism Industry Entry Program - In February, 1991, this 13-week pilot program began at Fort Smith's Thebacha Campus. The college



Students of the Renewable Resources Technology Program at Thebacha Campus net fish while at their winter camp.

delivered this program in cooperation with the NWT Tourism Training Group, made up of representatives of the tourism industry. The program is designed to increase the numbers of northerners employed in the industry and to allow northerners to bring cultural and language skills to their work positions.

Arts and Crafts Mentoring Program - A Clyde River carver and a Hay River sculptor were the first recipients of Arctic College's Arts and Crafts Mentoring Program. The program was designed to assist talented amateur and professional NWT artists and craftspeople in advanced studies, under professional guidance. Dolphus Cadieux, a Metis painter and sculptor, studied with Joan Esar, Professor of Sculpture, University of Quebec, Montreal and other professional stone sculptors at the Atelier Sculpt Inc. in

Montreal. Adamie Paneak, a talented veteran Inuk carver, studied with John McKinnon, an accomplished sculptor and graphic artist living near Nelson, British Columbia.

Pathfinder Learning System - In April, 1990, Arctic College with the support of Esso Resources and Shell Canada unveiled the Pathfinder Learning System in Aklavik. The three-year project enables adult learners using computer-assisted instruction to study language arts, mathematics, science, social studies, and employment and life skills. Students study at their own academic level using the Pathfinder computer software and a variety of multi-media resource materials.

Community Teacher Education Program - The Community Teacher Education Program began in Fort Rae in September, 1990. It is a two-year joint Arctic College, Department of Education and Dogrib Divisional Board of Education field-based pilot project. The program is intended to train certified teachers to work in Dogrib schools. Twelve students work in groups of three. These groups, or 'pods' as they are called, are responsible for developing and delivering programs in a classroom of the Chief Jimmy Bruneau School. Each pod receives guidance and direction from program staff. When not teaching, students participate in intensive seminar studies. This project, managed at the local level by

the Director of the Dogrib Divisional Board, is linked with the Arctic College Teacher Education Program operating at Thebacha Campus.

Native Studies - This one-year Yellowknife Campus program was developed in association with the Dene/ Metis Training Coordinating Group and was designed to provide skills for land claims related occupations and community management. The program combines the college's Management Studies Certificate course with specialized studies. These focus on the Dene/Metis Land Claims Agreement, self-government, personal development, native community development, communications skills. community-based research, and economic development.

Mill Operator Training - This program delivered at Yellowknife Campus was designed to train students for employment in the mining industry. The program was developed through consultation with the mining industry. It features a combination of on-the-job experience and classroom theory.

Staff Development

In addition to the courses outlined above, the college delivered various short-term staff development courses for government employees. Some of the courses delivered included Suicide Prevention, Cross Cultural Awareness, Business Writing and Communication Techniques.

Business Programs Now Under Management Studies

All business diploma programs such as Administrative Studies, Public and Business Administration, and Management Studies are now grouped under the new title Management Studies Program. Under the new structure, the college offers both oneyear certificate and two-year diploma programs. Certificate programs will be primarily part-time and community-based while diploma programs will be full-time and campus-based.

Muriel Tolley, Nunatta Campus literacy instructor, and student Rebecca Veevee at a morning class.





Explorations

Learning Outside Class

Learning does not have to be confined to a classroom. Over the past year, students took the opportunity to travel outside the north and take part in extracurricular activities on campus.

- A group of Yellowknife Campus students and instructors traveled to Thailand in February, 1991.
 Students observed the impact of the dominant Thai culture on the minority Hill Tribe groups and were able to compare that situation with the Canadian north.
- Students at campuses and community centres worked with staff to coordinate Arctic College Week activities in November.
 During Arctic College Week, the college opens its doors to the public for a week of education awareness, fun activities, sports and entertainment.
- Nunatta Campus Management Studies students and instructors traveled to Yellowknife early in 1991 to meet MLAs and learn about the Legislative Assembly.
- Arctic College students from Gjoa Haven went on an exchange trip to Ottawa and Montreal and visited Vanier College in February, 1991. The purpose of the exchange, which saw Montreal students visit Gjoa Haven in March, was to promote understanding and friendship between people of different cultures, languages and regions.

Soviet Delegation Visits College

In October, 1990, the rector of the Hertzen Teacher Training Institute of Leningrad, a dean of the institute, and an instructor and interpretor visited Nunatta, Yellowknife and Thebacha campuses. This visit was part of an agreement between the institute and the college to exchange students, staff and administration personnel. The focus was on reviewing differing approaches to aboriginal teacher training.

Elderhostels Throughout North

Learning doesn't stop once a person is past middle-age. More and more elders from outside the north are coming to Arctic College to combine travel with education.

Elderhostel is an inexpensive educational program offered by Arctic College to elders over the age of 60. In its role as Elderhostel Directorate for the Yukon and the Northwest Territories, the college has supported and directed the growth of the movement. Today Elderhostelers from across North America are able to attend fascinating programs at 14 different locations across the North. These programs involve local elders as instructors, guest speakers and volunteers.



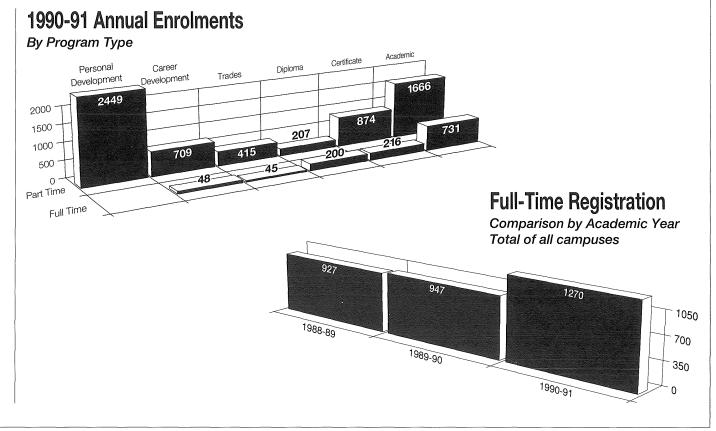
Elderhostelers and Arctic College staff pose for a final group photo outside Tunnganaqsarvik, Nunatta Campus before heading home. Elderhostelers came to Iqaluit from across Canada and the United States.



Profiles

Most Arctic College students were born and still live in the Northwest Territories. Older on average than the typical college student in southern Canada, they often shoulder family responsibilities while attending college courses. More than half of Arctic College's full-time students are native.

In the past several years the college has experienced two main trends in student enrolment. First, more students are choosing longer term one and two-year programs. Second, there has been a large increase in the number of part-time learners. Part-time registrations increased by 23 percent in 1989/90 over the previous year.



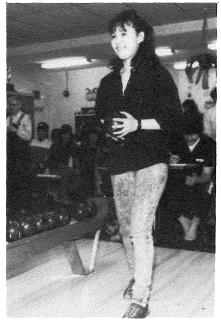


The Learning Environment

More than students and faculty are needed to create a positive learning environment. In addition, there are staff people involved with activities including student services, finance, marketing and promotions, clerical support, student recreation, program development, capital expansion and other tasks that keep the wheels turning. These services are critical if students are to receive the full benefit of their college learning experience. Help to students also comes from businesses interested in investing in education. The following are some of the activities of support staff and outside contributors over the last year.

Yukon College - Arctic College Cooperate

In February 1991, Arctic College and Yukon College signed a memoran-



Students at Yellowknife Campus joined staff to celebrate Arctic College Week, November 19-25, with a trip to the bowling lanes. Here student Terri Porter lines up a strike.

dum of understanding to promote increased cooperation between the two institutions. The agreement allows for the exchange of information, coordinated program development and staff development and exchange arrangements.

Adult Educators Transfer Now Complete

Since 1987, adult education centres have transferred from the Department of Education to Arctic College as divisional boards have formed. On April 1, 1990, the transfer was completed throughout the NWT when the adult education centres in the college's Fort Smith region transferred to the college. With the addition of the eight centres in the Fort Smith region, the college now operates over 30 centres throughout the NWT. College staff are con-

tinuing to carry out a comprehensive community-by-community needs assessment in the Fort Smith region to develop training priorities.

Housing for Families

In October, 1990, Government Leader Dennis Patterson opened the new 26-unit Nunatta Campus residence for students with families. The facility includes one, two, and three bedroom apartments and an integrated day care centre. Over 95 students and dependants are now living in the residence which will help decrease critical housing shortages for students with families.

New Learning Centre in Rae

In January ,1991, MLA Henry Zoe and elder Jimmy Martin officially opened Arctic College's new Mowhi Community Learning Centre in Rae. It was the first community learning centre to be built by Arctic College. The 215-square metre building is designed for use by able-bodied and disabled adult learners. Construction was carried out between May and November of 1990. The building features two classrooms, an office,

rest rooms, and mechanical rooms and will accommodate about 30 students at a time.

YK Campus Moves Up

Yellowknife moved into new facilities in November, 1990. The campus now occupies most of the fifth floor of the Centre Square building in

downtown Yellowknife. The area includes nine instructional areas, reception and instructional support areas. New facilities were needed after a fire in April, 1990 destroyed the main

Anakaluk Anowdluk, Nicky Ishultuk and Jimmy Kilabuk take a moment out from a class in the jewellery and metalworking course at Nunatta Campus.

campus location, a set of portable classrooms adjacent to Sir John Franklin Territorial High School.

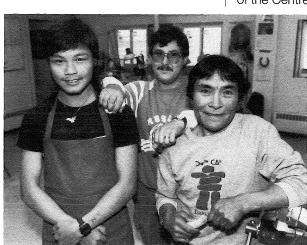
Telecourses on TVNC

In keeping with its mandate to deliver educational programming to students through innovative technology, Arctic College is planning to deliver programs through the newly created Television Northern Canada (TVNC). TVNC is a consortium of northern aboriginal broadcasters and governments who have come together to provide culturally relevant and educational television to northerners from the Yukon, NWT, northern Quebec and Labrador. Arctic College is planning to provide two and a half hours a week of programming in credit courses when the network begins broadcasting in November, 1991. Nunatta Campus in Igaluit will be coordinating the college's activity.

Bursaries

In June, 1990, Canada Post presented six students from around the NWT with \$2,500 bursaries for the 1990/91 academic year. Canada Post and Arctic College established a \$25,000 bursary fund to support students in college management programs. Each year, up to 10 native students will each be awarded a \$2,500 bursary after demonstrating excellence in their first year of studies in Management Studies programs.

In February, 1991, Interprovincial Pipe Line Company announced the establishment and support of an annual bursary for students in the Western Arctic. Individual bursaries of \$750 will be awarded to students enroled in full-time studies leading to a diploma. Recipients will have demonstrated the best academic improvement between their first and second years of study.





The Year to Come

Part of the past year has been spent planning for the one to come. There are several important issues expected to be at the forefront of college activities during the 1991-92 year.

Staff Evaluation and Development Model to be Finalized

Arctic College believes the most important factor in course delivery is the instructor. That's why much of this year was spent testing a model to evaluate and develop instructional staff. An 11-member committee made up of an external consultant and faculty and administrators from all campuses was formed and a proposed model was developed early in 1990 and tested in early 1991. In June, 1991, the committee will meet to discuss recommendations for the final model and how to put it into place.

Developing New Programs

Arctic College will continue the process of standardizing its existing programs during the next year. Work to ensure consistency of program content and evaluation will be a high priority. In addition, the college will develop several new programs including a foundation course in arts and an alcohol and drug counselling certificate program.

The college will continue to work closely with industry in the design and delivery of courses for the tourism, mining and health care sectors of the economy. These offerings will be prepared in direct consultation with employers and industry associations.

Development Office Planned

The college's Strategic Plan recognized that, due to financial limitations, the college needs to seek alternative methods for funding its activities. To achieve the goal of increased alternative funding, the board of governors has established a college development office. Working through the college headquarters, the development officer will work with employers, native organizations, college alumni and the public to enhance fund raising and college support activities.

New Learning Centres

New Adult Learning Centres will be constructed in Tuktoyaktuk and Ft. Good Hope. Both new facilities will be duplex classroom units. These centres will replace existing facilities in these communities and provide an improved learning environment for students and educators.

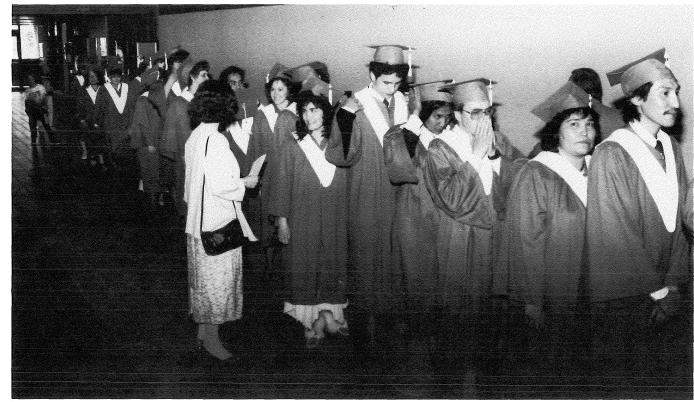
Funding Allocation

In the coming year, Arctic College will be working with the Department of Education to define the funding allocation system for the college. Through a review and enhancement of the system, the roles and responsibilities of the college for program and service delivery will be more clearly described.

A Share of the Future

This annual report is a summary of the activities of Arctic College in 1990-91. The report has examined the achievements of the Board of Governors, students, faculty and staff. It has been a year in which Arctic College has reached out to make new connections while strengthening those made in the past.

As the Northwest Territories continues to grow in population, develop economically and assume more responsibility for its own affairs, the need for quality post-secondary education will increase. Arctic College, the institution with the mandate to provide educational services for the adult learners of the NWT, is looking ahead and planning now to meet those needs. If the future belongs to those with the knowledge to shape it, Arctic College will do its part to ensure the people of the Northwest Territories are prepared to claim their rightful share of tomorrow.



Yellowknife Campus graduates chat and make last-minute adjustments before entering the Northern Arts and Cultural Centre where convocation ceremonies took place June 14, 1991.



Section II Financial Statements

Report to the Minister of Education on the audit of the accounts and financial statements of the **Arctic College** for the year ended March 31, 1991

Auditor's Report

To the Minister of Education
Government of the Northwest Territories

I have audited the balance sheet of the Arctic College as at March 31, 1991 and the statements of revenue and expenditures and changes in fund balances, equity in capital assets, professional development and donation reserves and changes in financial position for the year then ended. These financial statements are the responsibility of the College's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the College as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in note 2 to

the financial statements. As required by the Financial Administration Act I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the College and the financial statements are in agreement therewith and the transactions of the College that have come to my notice during my examination of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Arctic College Act and regulations and by-laws of the College.

Raymond Dubois, FCA Deputy Auditor General

for the Auditor General of Canada

Ottawa, Canada June 21, 1991

Financial Statements

Balance Sheet

as at March 31, 1991 (thousands of dollars)

	1991	1990
Assets		
Cash and short-term investments	\$ 7,094	\$ 6,172
Accounts receivable (note 3)	2,327	2,089
Capital assets (note 4)	3,426	2,340
	\$12,847	\$10,601

	1991	1990
Liabilities, Equity, Fund Balances and Reserves		
Accounts payable and accrued liabilities (note 5) Deferred revenue Due to the Government of	\$ 3,111 763	\$ 2,950 914
the Northwest Territories (note 6)	3,376	3,223
	7,250	7,087
Equity in capital assets	3,426	2,340
Fund balances:		
Operating - General	511	(239)
- Special	1,192	894
Capital	130	240
	1,833	895
Reserves:		
Professional development	252	206
Donation	86	73
	338	279
	\$12,847	\$10,601

Approved by the Board:

Chairperson of the Board

Chairperson of the Finance Committee

Approved by Management:

sident

Vice President - Finance

Statement of Revenue and Expenditures and Changes in Fund Balances for the year ended March 31, 1991 (thousands of dollars)

	G Budget (note 7)	eneral Opera Ad	ting ctual	Budget (note 7)	Capital Ad	ctual	Budget (note 7)	pecial Operat Ac	ing tual	To Actual	otal Actual
	1991	1991	1990	1991	1991	1990	1991	1991	1990	1991	1990
Revenue											
Contributions (note 8)	\$26,448	\$26,446	\$23,819	\$ 889	\$ 889	\$ 837	\$ 150	\$ 195		\$27,530	\$24,656
Contract income							3,835	3,826	3,291	3,826	3,291
Investment income	1,102	1,124	855		35	32		241	169	1,400	1,056
Tuition fees	322	318	296				178	263	69	581	365
Room and board	488	518	489					36	65	554	554
Other		94	133					65	6	159	139
Donations		28	79					52		80	79
Disposal of capital assets						61					61
Total Revenue	28,360	28,528	25,671	889	924	930	4,163	4,678	3,600	34,130	30,201
Expenditures				1							
Salaries, wages and benefits	15,382	16,825	15,953				2,069	2,387	1,467	19,212	17,420
Physical plant	4,982	4,412	3,608							4,412	3,608
Contract services	2,185	1,598	2,119				793	642	573	2,240	2,692
Materials and supplies	2,450	1,795	1,535	177			352	378	256	2,173	1,791
Travel and transportation	1,780	1,179	1,255				475	475	494	1,654	1,749
Purchase of capital assets				1,130	1,034	681		52	52	1,086	733
Purchased services	843	778	816				97	114	73	892	889
Fees and payments	386	471	500				377	332	185	803	685
Contributions	352	352	673							352	673
Total Expenditures	28,360	27,410	26,459	1,130	1,034	681	4,163	4,380	3,100	32,824	30,240
Excess (Deficiency) of Revenue											
Over Expenditures	\$ 0	1,118	(788)	\$ (241)	(110)	249	\$ 0	298	500	1,306	(39)
Balance at Beginning of Year		(239)	161		240	(9)		894	894	895	1,046
Inter-Fund Transfer			500						(500)		
Refund of Contributions to the											
Government of the NWT (note 8)		(309)								(309)	
Net Appropriation to Reserves:											
Professional Development		(46)	(39)							(46)	(39)
Donation		(13)	(73)							(13)	(73)
Balance at End of Year		\$ 511	\$ (239)		\$ 130	\$ 240		\$ 1,192	\$ 894	\$ 1,833	\$ 895

for the year ended March 31, 1991 (thousands of dollars)

	1991	1990
Balance at beginning of the year	\$2,340	\$1,615
Purchase of capital assets from Capital fund	1,086	733
Disposition of capital assets at cost	-	(8)
Balance at end of the year	\$3,426	\$2,340

Statement of Professional Development Reserve

for the year ended March 31, 1991 (thousands of dollars)

Balance at beginning of the year Appropriated from General Operating fund	1991 \$206	1990 \$167
for services for the year Returned to General Operating fund	159	103
for year's charges	(113)	(64)
Net appropriation for the year	46	39
Balance at end of the year	\$252	\$206

Statement of Donation Reserve

for the year ended March 31, 1991 (thousands of dollars)

	1991	1990
Balance at beginning of the year	\$73	\$
Donations for the year	87	79
Expenditures for the year	(74)	(6)
Net appropriation for the year	13	73
Balance at the end of the year	<u>\$86</u>	<u>\$73</u>

Statement of Changes in Financial Position

for the year ended March 31, 1991 (thousands of dollars)

Operating Activities

Operating Activities		
Excess (deficiency) of revenue over expenditures Item not requiring an outlay of cash Increase in employee leave	\$1,306	\$ (39)
and termination benefits Refund of contributions to the	114	351
Government of the NWT	(309)	
	1,111	312
Increase in accounts payable Increase (decrease) in deferred revenue Increase in amount due to the	47 (151)	267 468
Government of the NWT Increase in accounts receivable	153 (238)	1,340 (923)
Increase in cash and short-term investments	922	1,464
Cash and short-term investments at beginning of the year	6,172	4,708
Cash and short-term investments at end of the year	\$7,094	\$6,172

1991

1990

Notes to the Financial Statements

March 31, 1991

1. Authority

The Arctic College operates under the authority of the Arctic College Act 1986 (2) C.1. The College is a Schedule B Public Agency as listed in the Financial Administration Act.

The Arctic College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories. The programs are directed specifically to the Northern environment and the needs of individual northerners, the workforce and northern communities. To accomplish this, courses and services are delivered at campuses and communities in the Northwest Territories.

2. Significant Accounting Policies

Basis of Accounting

These financial statements have been prepared by management in accordance with generally accepted accounting principles except that capitalization and valuation of capital assets are in accordance with the accepted practice of most Canadian educational institutions, and with reference to the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada," published by the Canadian Association of University Business Officers.

Fund Accounting

In order to ensure observance of limitations and restrictions on the use of resources available to the College in accordance with objectives specified by sources outside the College, and as determined by the Board of Governors, such resources are classified for accounting and reporting purposes into funds according to the activities or objectives specified. In the financial statements, funds with similar characteristics have been combined into three major funds: General Operating fund, Special Operating fund, and Capital fund.

The General Operating fund accounts for the instructional, student services, administrative and other operational costs financed by contributions, investment income, tuition fees and room and board revenue.

The Special Operating fund accounts for the revenues provided to and the expenditures by the College under contract with other organizations for the development and delivery of programs which are not funded by the annual contribution from the Government of the Northwest Territories.

The Capital fund accounts for funds expended and available for the acquisition of capital assets.

Capital assets

Capital assets are recorded at cost. Furniture and equipment acquired by the Government prior to April 1, 1987, were transferred to the College for \$1. No provision for amortization is recorded in the financial statements. The cost of capital assets disposed of is recorded as a reduction in equity in capital assets.

All College campus land and certain buildings occupied by the College are property of the Government of the Northwest Territories. The College is required to pay the operating costs of the buildings.

Deferred revenue

Deferred revenue represents payments received under contract for which the development and delivery of programs has not been completed. These amounts are recorded in income as the work is completed.

Insurance

The insurance of all College capital assets is provided by the Government of the Northwest Territories. All claims for loss of College furniture and equipment are submitted to the Government of the Northwest Territories.

Books and periodicals

Books and periodicals for the library are charged as an expense in the year acquired.

Professional development reserve

The professional development reserve is for the long-term professional development of College instructors. Under the Collective Agreement an amount equal to three percent of the base salary of all indeterminate instruc-

tors on strength as at the commencement of the fiscal year is appropriated to the reserve. All charges for long-term professional development reduce the reserve balance.

Donation reserve

The donation reserve is for funds received by the College from donors. These funds are to be expended for specified purposes according to the terms of the donations, with expenditures reducing the reserve balance.

Government contributions

Contributions from the Government of the Northwest Territories are recorded on an accrual basis.

Pension and retirement benefits

The College has retirement programs which cover virtually all employees, and which provide defined benefits based on an employee's years of service and average final earnings.

Contributions are also made by the College and its employees to the Public Service Superannuation Plan administered by the Government of Canada. These contributions represent the total liability of the College and are recorded in the financial statements on a current basis.

3. Accounts Receivable

	1991 (thousand	1991 1990 (thousands of dollars)	
Contracts Students Other	\$1,383 90 854	\$1,681 211 197	
	\$2,327	\$2,089	

The accounts receivable are net of allowances for doubtful accounts of \$249,000 (1990 – \$258,000). The above amounts include \$1,530,000 (1990 – \$1,167,000) due from departments of the Government of the Northwest Territories.

	1991 (thousand	1990 s of dollars)
Furniture and equipment Mobile equipment Leasehold improvements	\$2,559 441 426	\$1,914 276 150
	\$3,426	\$2,340

5. Accounts Payable and Accrued Liabilities

	1991 (thousand:	1990 s of dollars)
Accounts payable Employee leave	\$1,316	\$1,269
and termination benefits	1,795	1,681
	\$3,111	\$2,950

6. Due to the Government of the Northwest Territories

	1991 (thousand	1990 Is of dollars)
Amounts due for costs incurred by the Government for payroll and operating expenses Amounts due to service departments (note 8) Refund of contributions to the	\$1,142 1,925	\$1,070 2,153
Government of the NWT (note 8)	309	-
	\$3,376	\$3,223

7. Budget Amounts

Budget information, while not forming a part of the audited financial statements, is included for information purposes. The budget figures are the amounts approved by the Board of Governors.

8. Related Party Transactions

Under the transfer policy of the Government of the Northwest Territories, certain support services are provided to the College by various government departments.

The College is required to reimburse the Department of Public Works for the actual utility and operating costs of the facilities that the College uses in its activities. The Department of Personnel is reimbursed for the actual employee benefits and recruitment costs of employees of Arctic College.

The Departments of Finance and Government Services charge a fee based on the estimated cost of services provided, which include the processing of payroll, the provision of insurance and risk management, and the procurement of goods and services.

The transactions with the Government of the Northwest Territories are as follows:

	Costs incurred or fees charged by service departments during the year (thousands of dollars)		Amount outstanding as at March 31	
Department	1991	1990	1991	1990
Public Works Personnel Government Services Finance	\$3,988 1,245 22 \$5,255	\$3,250 1,186 44 22 \$4,502	\$1,486 439 - - \$1,925	\$1,605 517 9 22 \$2,153

The College receives, without any charge, legal counsel from the Department of Justice, internal audit services from the Department of the Executive and translation services from the Department of Culture and Communications.

Through the Department of Education, the College received contributions of \$26,446,000 (1990 - \$23,819,000) for operations and \$889,000 (1990 - \$837,000) for capital. During the year the College delivered \$1,432,000 (1990 - \$1,440,000) of courses on behalf of the Government of the Northwest Territories.

The College must refund to the Government of the Northwest Territories any surplus resulting from the contribution for services from service departments where the contribution for these services is greater than the expenses. The related refund of contributions for 1991 is \$309,000 (1990 – \$0).

9. Commitments

The College leases student accommodation, classroom space and office equipment under long-term lease agreements and is committed to basic rental payments over the next three years as follows:

	(thousands of dollars)
1992	\$ 722
1993	284
1994	121
	\$1,127

10. Comparative Figures

Certain comparative figures have been changed to conform with the basis of presentation for the current year.



Arctic College Campuses and Community Learning Centres

Head Office

#1 - 5102 50th Ave. Yellowknife, NT X1A 3S8 Tel. (403) 920-6306 Fax: (403) 873-0238

Aurora Campus

P.O. Box 1008 Inuvik, NT X0E 0T0 Tel. (403) 979-2556 Fax: (403) 979-2850

Community Learning Centres

Aklavik Fort Franklin
Fort Good Hope Fort McPherson
Fort Norman Inuvik
Tuktoyaktuk

Keewatin Campus

P.O. Bag 002 Rankin Inlet, NT XOC 0G0 Tel. (819) 645-2529 Fax: (819) 645-2387

Community Learning Centres

Arviat Baker Lake
Chesterfield Inlet Coral Harbour
Rankin Inlet Repulse Bay
Whale Cove

Kitikmeot Campus

P.O. Bag 200 Cambridge Bay, NT X0E 0C0 Tel. (403) 983-7234 Fax: (403) 983-2404

Community Learning Centres

Cambridge Bay Coppermine
Gjoa Haven Holman Island
Spence Bay

Nunatta Campus

P.O. Box 600 Iqaluit, NT X0A 0H0 Tel. (819) 979-4051 Fax: (819) 979-4579

Community Learning Centres

Arctic Bay
Cape Dorset
Hall Beach
Iqaluit
Nanisivik
Pond Inlet
Sanikiluag
Broughton Island
Clyde River
Igloolik
Lake Harbour
Pangnirtung
Resolute Bay
Sanikiluag

Thebacha Campus

P.O. Box 600 Fort Smith, NT X0E 0P0 Tel. (403) 872-7500 Fax: (403) 872-4511

Community Learning Centres

Fort Providence Fort Resolution
Fort Simpson Fort Smith
Hay River Rae-Edzo
Snowdrift

Yellowknife Campus

Suite 500, 5022 49th St. Yellowknife, NT X1A 3R7 Tel. (403) 920-3034 Fax: (403) 873-0333



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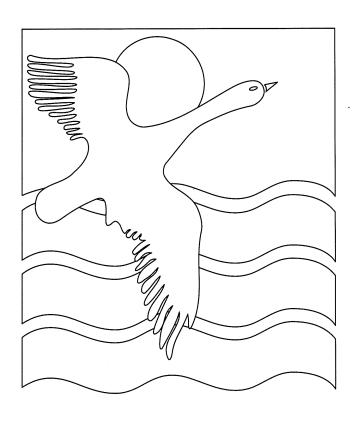
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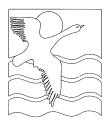
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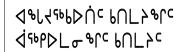
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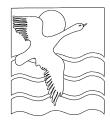
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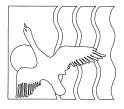
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[5/2 8/05-5]C 42 8/05-5]C 100716 - POLODIVOL 52°5/010 04L HA 28F 12-01010 /2-c1/01/JN ∇ -, = 0 LOCD 1 LOCD 1 LOCD 1 LOCAL 1 LOCA 17/20 PC ADC DS>C DPDSCSDE 10-000 ALLO VICE VICE VILLE VI 002D712121 211 VP45CD4L120 750020 2001271498 50 - 81010 0C - 17-810100C 10 ACT- 42016 - 410 - 10 DC-0770450 58871006. 1607L7161_0 1607L~c~1006. CA1 b). 4-, 81,456 [8]490 50 -8]490 2. C)5556 blo d<Δ5. L°DabT D55660 3 9/860 06 42 8/9/9/10 1 - Dr. JC La - 6 JAD-r. ABT. JCT 1- 1- 1- 1- 1- Lba - 42-819100410 0U20110 00-1010110 \$60-12°L0 0-12°. >0' 60-12.

- AC+0910502-8JL6-56 DOL7D4F 110005516 20 5AF 1'C->L 1990-F. DPD%_C L52%_C 920001 DIP 10 DC-09501491 2647-1012044 A-10 7C121919 60L28CC DC - - OIDCLOILC 5,000 J Van du 6,66. ۷-- مرال درم مرار کر کرد کرد کرد Λ--σ-05Λ°-- 12-°J+' Δ--σ-05)c \wedge 6 △°--<!?∩5656C5>6, C644 60LD576 \wedge $^{\circ}$ $^{\circ}$ >- 4 1-04566 4-6-07050. CLA° - AL° & 1/16°C1>° 60LD1_01 L-6C64-1 D56D/5656C5>C ۸ - م حانه کی م در گرفت حران ۱ م در V^{-} $^{-}$ $^{-}$ $^{-}$ $^{-}$ $^{-}$ $^{-}$ $^{-}$ 601 200 AC 0010 CLC C1 C1 C1 C1 606786-00 DE VEGEPOLYDG1-01 DPD5C5DL V=-05V140c ndel benie.

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0 30 A6dC5CPC66DC ACO 26JE6CC DC CUE, TC 2P572CD4C 1 ALZOLIE DECORILE DEL 10, cue, 10, 10572, CD4c °C7c 160241CD406 ACUQUE. OCTI 35606CD/L-56-5>C. A-5-05667 $CL\Delta^{\bullet}\sigma^{\bullet}$ $a \rightarrow a\Delta^{\bullet}dC^{5}C^{\bullet}J^{\circ}b^{-}\sigma^{\bullet}$ 474-2000/3/2 PPDJC 100711 2 22 A'601C1C70-1 Lipha', ana AidCiCPCDic D'i' 0 20 V6dC4¢6J5bcC40~J1C 94 AC - - 95 ALYOF PY 95 V-,45CD4c , ,, ∧ dC (C) C > 1 b C C (- 0 1) ∩ b.



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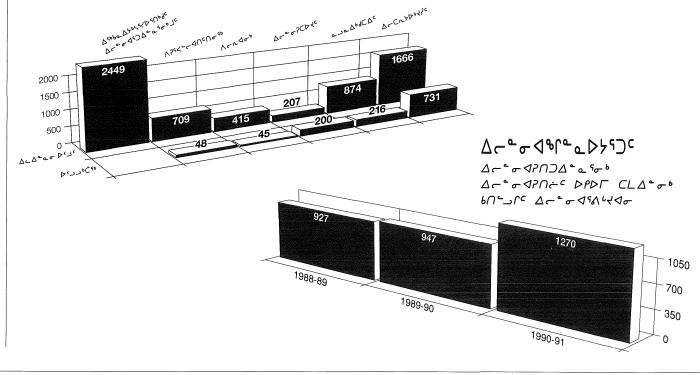
HOCL DC -- 018 NOLO -- 01955 JLI JOLZ56/LI O OLC VC-GJ5VD5 $\Delta c^* = 4^* n^c n^2$. $2 + 2^* + 2$ n<'c\ Δ-*- σ'δδη*-... C*-> 22-042 0012-017-046 $\Delta c^* \sigma \sigma^{5} \Lambda \Gamma b^{8} \Gamma^{-} \sigma^{-} \sigma^{-}$ $\Delta C^{\dagger} = \Delta^{\dagger} \cap C^{\dagger} \cap \Delta^{\bullet} = \Delta^{\bullet} \cap \Delta^$ 100 cutile of 2 venter P>CD-011-J. 16D250-0CD1>C 1,5/6LCJGr VC2r94CV 2DGrJGr △-°-01000-110 --1610016△0 $\Delta C^* - Q^5 \cap C \cap V + V + V^* \cap C^*$

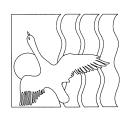
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 $\triangle \mathbb{L}^{4} \cap \mathbb{L} \cap \mathbb{L}^{2} \cap$ Annation Apichate, APJUR ACTO OLL 1 COT DB416CCD50 $\triangle \cap \text{$^{\circ}$} \cap$ $\square^{\mathrm{dis}} \square^{\mathrm{dis}} \square^{\mathrm{dis}$ $\triangle C^*\sigma \lhd^{\sharp} \supset C C L^{\sigma^{\sharp}} \sqcup^{\mathsf{C}} \Delta \mathsf{b} \mathsf{d} \mathsf{P} \mathsf{L} <^{\mathsf{b}} \supset \sigma^{\mathsf{C}}.$ $\langle P^c \rangle_{L^1} \langle T^* \rangle^{-1} = \langle T^$ 1018055th, Ctdd 1000 1000 $\triangle^{\$}\Gamma^{\varsigma}G^{\flat}(C) + (C)^{\$}\Gamma^{\ast} - (C)^{\ast}\Gamma^{\ast}C + (C)^{\ast}\Gamma$ And AndDLD16Cn2c Arrdtleb $\Delta b d \cap b \cup L \cup b \subset \Delta \cap^* \sigma \cap \Gamma \cap \Gamma$ APCNSPNC, Pabbono'JC, NNS1ND-11c Annalyte, Zypc∩ VD/L%cCypd/<C 1-CCD56, Anr>D4c اعداكم مكاكم مكاكم $\Delta c^* \sigma \Delta P \cap ^c C D d \sigma^b$ DU_OQ\$Vr4dLc



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ocC∩drIT Stade Artodingle >> < 4°C>9\C>\D\C>+°C>0 647DLA*_100, 16D24A16CC61>c 1990, JOCP- 1 AG- 515th ائاے^∆رے مید∩∀ئل میالا⊄ ALDM-JC, AL-BASN-445D*∩1CP∩^_J %</br> \rangle \rang ALFAPCDYC 34c 7Fc 7/C 28/57/Lonb 2/ 4°5°10CPCOF<2°5°5 Dr. o CPCPrdr. o. 16D>L 4° 2° 50 0°L C,

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775 45\2\6\5\0

کامر 1991-ך لےدلحک، 1991-ך ا 42,46,500, 12 Dollon 1616554 $\triangle \vdash ^{-} \sigma \triangleleft ^{f} \supset ^{c}, \ \triangle ^{\iota} \supset ^{f} \triangleleft \triangleleft ^{f} \iota \ \bigsqcup ^{f} \stackrel{f}{\rightarrow} ^{\circ} \sigma^{\flat}$ DbdAspcDs>c DCTb LDHATb $\triangle \cap ^* \sigma \triangleleft^* \mathcal{N}^* \mathsf{L}^4 \triangleright^{\mathsf{f} \, \mathsf{L}}, \ \bigcap \bigcap \mathsf{G}^* \mathcal{N}^* \mathsf{L}^4 \triangleright^{\mathsf{f} \, \mathsf{L}},$ $\bigcirc A + P \cap ^{1}b^{+}C \supset_{a}C \supset_{a}C \supset_{b}^{1}b^{-}D \supset_{b}^{1}D \supset_{a}C \supset_{b}^{1}D \supset_{b}^$ TC,D,QQ Pb,C,DL DYCD464D466 OFFJC $\triangle \Box^* \sigma \triangleleft^* \wedge^{\iota} \forall \forall \cup \cup$

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 $\triangle C^*\sigma \triangleleft^* \mathbb{A}^{\flat}, \ \triangle C^*\sigma \triangleleft \mathbb{A} \triangleright^* \mathbb{C} \subset \mathbb{D}^{\flat} \supset^{\mathbb{C}}$ ∆¹_5'4<5'd∩°Lo. ∆c~o<5'1\0\4'5\ 9-7-7<∠ 7-090 L_*∩*Q>-\D\A Andfolder = Andpolder $\text{Som} \quad \text{And } \text{A$ م<اکم کلگماک می میکور ob △c° odf∩c∩° (\b\5\b5\b) Δ6√5)Δ° Λ°\56>5>5°. ωĆ^C $\triangle \cap ^{2} \cap ^{4} \wedge ^{4} \cup ^{5} \cup ^{5$.²√ئکٹک⊸ک

$\dot{\cap}$ $\dot{\wedge}$ TVNC-4c

6∩°-0-13°C Cdb\D∩C∩56°C°-0-01 $\triangle \subset ^* \sigma \lhd ^! \cap ^c \cap ^! b^c \subset ^! \sigma \lhd ^! \supset \sigma \ \, \dot{\cap} \dot{\lambda} \dot{b} J^c$ 0 < L>n 1991- F. Do C 6 L N° 12/47/1 100/1 100/40-.د`لمك(كے ⁴م7ائم1،45) TVNC-de <12 h/L>16. Ca $\triangle \cap \text{Total}(\cap^{t} \forall \cap^{t}) \subset \mathbb{D}^{t} \supset \Gamma$ $a = \Delta^{b} dC^{c} \dot{C} P C D d^{c} a^{c} J \sigma^{b}$ OO CONTINUE OUL UKAC $\triangle \cap ^* \sigma \triangleleft^* \cap ^c \cap ^* \triangleleft \cap ^* \setminus \sigma ^*$

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 $\triangle C^* \sigma \triangle P \cap \Gamma^* \sigma^b$

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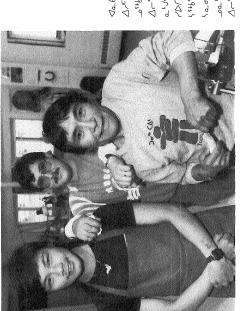
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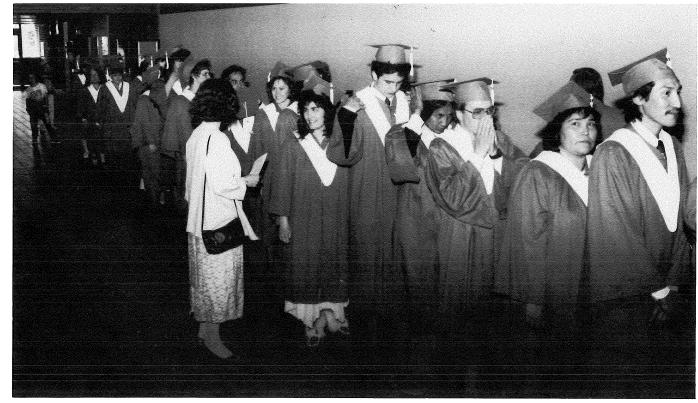
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D-6/5CD-6/6/SC, β-6/6/SC 4-10-6

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Δ/LΓγ/6 L-1-1C, D/P 6/CD/C/V 4/D-D/SC 4/6/C-6 D-6/5-6/SC.

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j°D2,9UL2D4c (UU2P2C2f 3)	2,327	2,089
	3,426	2,340
	\$12,847	\$10,601

	1991	1990
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	\$ 3,111	\$ 2,950
<pre></pre>	763	914
CN4F (NN5% 6)	3,376	3,223
	7,250	7,087
V.9UL>Þ4. ⊲b⊃4U°	3,426	2,340
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⊲⊳⊂د∪۲۹ر - ⊲۲۶٫۲۵۰ -	511	(239)
- <\>\c\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1,192	894
	130	240
	1,833	895
\-~°°CD/L<-°:		
1647-5-40 Dec 1945	252	206
∇P4Uc	86	73
	338	279
	\$12,847	\$10,601

>PP' _~~Jd_c Lc/ 31, 1991-_c P'-55,016 (Pe-55)

					db⊃4U¬c		[.	dDiCDly,LCDで	,c	ا ا	
	P~D>c	\triangleleft) ⁵ ⊃c	Po_D2°	4	O.J.C.	∳ ∟ ▷ኑ ^ϲ	<□	هراد	くごうら	40,0c
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	1991	1991	1990	1991	1991	1990	1991	1991	1990	1991	1990
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∇₽4Uc (UU.₽.º 8)	\$26,448	\$26,446	\$23,819	\$ 889	\$ 889	\$ 837	\$ 150	\$ 195		\$27,530	\$24,656
6-04CD4c 6-70-0c							3,835	3,826	3,291	3,826	3,291
PaD>>>6C PaD>-<	1,102	1,124	855		35	32		241	169	1,400	1,056
∇~,°~4¿U¿U≺~c ⊲b∽DUc	322	318	296				178	263	69	581	365
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		94	133					65	6	159	139
⊃℉イイ)で		28	79					52		80	79
						61					61
₽U,¬Lc ţσργ⊂⊲c	28,360	28,528	25,671	889	924	930	4,163	4,678	3,600	34,130	30,201
4D1CP4c											
	15,382	16,825	15,953				2,069	2,387	1,467	19,212	17,420
P-F-20-00 J-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	4,982	4,412	3,608				,	,		4,412	3,608
6-740-1 A-2014-0c	2,185	1,598	2,119				793	642	573	2,240	2,692
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	2,450	1,795	1,535				352	378	256	2,173	1,791
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1,780	1,179	1,255				475	475	494	1,654	1,749
	,	•	•	1,130	1,034	681		52	52	1,086	733
~DV.CD~~,, ~c V5.U.5.U.c	843	778	816				97	114	73	892	889
9°-50° 9°-09-5	386	471	500				377	332	185	803	685
VPYUc	352	352	673							352	673
₽U-¬Lc △⊃¿CÞФ٩c þФÞ}c	28,360	27,410	26,459	1,130	1,034	681	4,163	4,380	3,100	32,824	30,240
√ 05€ € €	<u>\$ 0</u>	1,118	(788)	\$ (241)	(110)	249	\$ 0	298	500	1,306	(39)
⊳⊸ଽ⊶⊮rc ∨⊦⊲ଽ⊶⊮℩∸ ⊦़∽⊳⊁c		(239)	161		240	(9)		894	894	895	1,046
6-D7c -10.CD4c			500						(500)		
>->4CD62-6-6-6-0>c											
c∩<' (\('\C'\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		(309)								(309)	
D_5-6/C P_D>C \-05CD/L <c:< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></c:<>											
1907 \2/5,<-~\4\4\0		(46)	(39)							(46)	(39)
J°,4CD4c		(13)	(73)							(13)	(73)
₽₽₽< ₾₽₽]₫Ⴇ ₽™¿₽₽८с		\$ 511	\$ (239)		\$ 130	\$ 240		\$ 1,192	\$ 894	\$ 1,833	\$ 895

(CDY,CCPC) DGD, P,JAPC FC, 31' 1881-7c CDY,CDAC V29Uc AbJYUc			▶ኇ ፞፞፞፞፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟፟ ፟፟፟፟፟፟፟፟፟፟፟፟፟		
₽₽₹₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽	1991 \$2,340 1.086	1990 \$1,615 733	⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨⟨	1991	1990
>=2-6-6-6-6-6-6-6-6-6-6-6-6-6-6-6-6-6-6-6	\$3,426	(8)	\$	\$1,306	\$ (39)
Dobiscope % C \$10>2 - C 10 > C Pa D > C Loc *CDYL C PPD' D * B * D > D C P * D S * D S * D S C P * D S D C P C P * D S D C P *	91-F ^b		~~cUq, \%Fpger.~c DUJUCD~glc Jerriqe ∇P4Uc ~grPzUCD~glc ∇~LqiCD4c イ~Fc ~grPgf~glc qrF	114 (309)	351
(CDL°CLb°C)			34114 602 61 3	1.111	312
↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑ ↑	1991 \$206	1990 \$167	∆_(√°, √°, √°, √°, °°, °°, °°, °°, °°, °°,	47 (151)	267 468
P6PL ⟨J),CPCP,JPc ⟨46-PU+/c PU,UCP4c ⟨4pCcU,4U+/c P6PTc ⟨J),D+/c ⟨V-√⟨4Pc	159 (113)	103	∇⁻┖◁₂⊃。 ◁╚┶ァ⊀∪ァィᢇ。 ţŗ┗ݤ┾┅。 ▽┍゚┖┙。 ┎╏┎┇╻, ┎╻┎, ┎, ┎, , , , , , , , , , , , , ,	153 (238)	1,340 (923)
Daidic Obdac daid	46	39	۵۵٬۵۰ ۴۵۶۰۵ و ۱۹۵۰ و ۱۹۵۰ ۱۹۵۰ و ۱۹۵۱ ۱۹۵۰ ۱۹۵۰ ۱۹۵۰ ۱۹۵۰ ۱۹۵۰ ۱۹۵۰ ۱۹۵۰	922	1,464
	\$252	<u>\$206</u>	PPD5L VLd←12=D4L PbD2L VLd←12=D4L	6,172	4,708
Δbdnc Deβido brailing Frage (CDdc Code Code Code Code Code Code Code Code			PCD+14U-CCC 16CL→ PCD+++17UC	\$7,094	\$6,172
	1991	1990			
\\\Q_i&g\c \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$73 87 (74) 13 \$86	\$ - 79 (6) 73 \$73			

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3. Pa. D>560 - LC

1991 (⊂⊳	1990 ⟨°Ċ८&°⊃°)
\$1,383 90 854	\$1,681 211 197
\$2,327	\$2,089

4. ⟨P⊃⟨∩, ° ¢, ° ⟩, °		
	1991 (⊂⊳५°	1990 Ċݐݭ ^ݛ ⊃ ^ݛ)
$ \begin{array}{llllllllllllllllllllllllllllllllllll$	\$2,559 441 426	\$1,914 276 150
	\$3,426 	\$2,340
5. ������������������������������������		
	1991 (⊂⊳५°	1990 ⊂_⊶⊂⊃⊂)
2464CDV, CPDc √ 74c	\$1,316	\$1,269
~200 Pf.Uc	1,795	1,681
	\$3,111	\$2,950
6. 4P->C>14		
	1991 (⊂⊳५°	1990 Ċ⊂፦⊂⊃⁻)
9°->C>19'C>-1°		
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	\$1,142 1,925	\$1,070 2,153
_a_cU \C_pq_\c__c (UU!\Pi\\ 8)	309	-
	\$3,376	\$3,223

7. Åᢏ▷৮° ▷勐ኖ႕%Ր°

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 $\Delta_{-} - \Delta_{1} \wedge + \Delta_{1} \wedge D \wedge (-1) \wedge (-1)$

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	1991	1990	1991	1990
UVC& 49c	\$3,988	\$3,250	\$1,486	\$1,605
\triangle 566 \triangle 7646	1,245	1,185	439	517
16.00 MeV	-	44	-	9
°P>−C>°P°P°P°P°P°P°P°P°P°P°P°P°P°P°P°P°P°P°P	22	22		22
	\$5,255	\$4,502	\$1,925	\$2,153

 $\Delta_{-\sigma} - \sigma^{1} \wedge^{1} \wedge^{1} \wedge \sigma^{1} + \sigma^{1} \wedge \sigma^{1} + \sigma^{1} \wedge \sigma$

△፫-ᢏჃჼϽϲሲት⊌ና, △፫-ᢏჃჼለჼᡟჃჃჼ Δ6∤/ፈჼ<\$>ና \$26,446,000 (1990 - \$23,819,000) ፈኮረናቦነዛቦነዜጋና ፈዛሬ \$899,00 (1990 - \$837,000) ፈኮጋዛቦጋና. ኦዮኮኝሀዛቦ △፫-ᢏፈჼልჼᡟፈባჼ ፈጋ∟ኦჼንჼ \$1,432.000 (1990 - \$1,440,000) የየሆን∆ናጋቦት ጋፎናቦፈና የረደት⊌ኖኖ-ፎና.

9. 456P6CD7L8150C

 $\Delta_{-} + \Delta_{1} \wedge A_{-} + \Delta_{1} \wedge A_{-}$

1992	\$ 722
1993	284
1994	121
	\$1,127



1 - 5102 50th Ave.

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ፈ∖⊳୯ <⁶Y 1008 Δጔል⁶, ጔፈ^c∩⊲⁵⁶, XOE OTO ▷⁶ЬኌĊ: (403) 979-2556 ⊃⊲ልና₂ናጋ⁶L: (403) 979-2850

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