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The Arctic College 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 northerners, the workforce and the 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 lifelong learning in a rapidly changing world.

The Chairperson's Letter



Robert L. Hanson

*The Honourable Stephen Kakfwi
Minister of Education*

Dear Mr. Minister:

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 1988-89 (year ending March 31, 1989).

Overall, 1988-89 was a year of continued progress for Arctic College. We now have a truly territorial-wide college system, with the recent establishment of the Keewatin and Kitikmeot campuses in the Central Arctic. Further, adult education is now part of Arctic College in three regions: Kitikmeot and Keewatin adult education transferred this past year and the Baffin adult educators transferred in 1987-88. This consolidation of community and college programming will work to provide fundamental educational services to adult learners of the Northwest Territories.

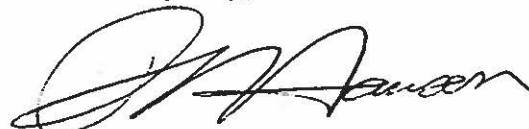
As the College continues to evolve as a corporation, we continue to be committed to working with the

Ministry to identify new initiatives to support employment enhancement and development. Cooperative ventures with government departments and non-government organizations to deliver programs underscored our activities last year. Arctic College, in partnership with a variety of organizations, developed and delivered a total of 61 programs. Joint endeavours of this kind has ensured high quality training relevant to the northern workforce.

As the sole post-secondary institution in the Northwest Territories, Arctic College continues to play an important role in providing the territories with progressive training opportunities. We are challenged to ensure that a balance is achieved between training for a contemporary society and identifying traditional cultural requirements.

As we present this annual report, complete with our accomplishments for 1988-89, we approach the 1989-90 academic year with confidence and optimism.

Yours very truly,



*Robert L. Hanson
Chairperson
Board of Governors*

The Arctic College Board of Governors

Robert L. Hanson,
Chairperson,
Iqaluit

Larry Gordon,
Vice Chairperson,
Inuvik

Ric Bolivar,
Executive Member,
Yellowknife

Nancy Karetak-Lindell,
Executive Member,
Arviat

Gary Bohnet,
Fort Smith

Chris Brodeur,
Hay River

George Cleary,
Fort Franklin

Jean Ekpakohak,
Holman Island

Arlene Hansen,
Inuvik

Charlie Lyall,
Spence Bay

Solomon Voisey,
Whale Cove

Debbie Lougheed,
Student Representative

Gordon Johnston,
Staff Representative

Board Committees

Policy and Planning Committee

Chris Brodeur, Chairperson
George Cleary
Gary Bohnet
Jean Ekpakohak
Charlie Lyall
Larry Gordon

Finance Committee

Ric Bolivar, Chairperson
Larry Gordon
Arlene Hansen
Gordon Johnston
Solomon Voisey

Fund Raising

Ric Bolivar, Chairperson
George Cleary

Executive Committee

Robert Hanson, Chairperson
Larry Gordon
Ric Bolivar
Nancy Karetak-Lindell

The President's Report: Growth and Unity



Mark Cleveland

In recent years Arctic College has been characterized by many important changes. Dramatic growth, especially in the professions, government and industry sectors, has required the College to readjust its view of post-secondary training. The northern environment in which the College operates has become exceptionally dynamic. We are challenged to provide training in a number of areas as the needs arise. In the midst of continued growth, we have worked to enhance our flexibility - to allow us to respond to requests for programming with good quality services and training.

There is a major thread woven through the highlights below; each one of our achievements attests to the College's resilience, versatility, and responsiveness.

Highlights

- *Established two new campuses, one in the Keewatin Region and one in the Kitikmeot Region. Now with six campuses, the goal of an Arctic College system with regional representation has been achieved.*
- *Opened the new campus building in Iqaluit. The campus name was changed to Nunatta, meaning 'of our land'. The building, named Tunnganaqsarvik (place where one feels welcome), has 18 classrooms, a resource centre, offices and support services area.*
- *Consolidated a total of eleven community adult education centres from the Kitikmeot and Keewatin regions with Arctic College. Now, with the Baffin adult educators, who joined the College in 1988, community adult education in the Eastern and Central Arctic is part of the College system.*
- *Celebrated continued high enrolments; over 6000 full and part-time students were registered in campus and community programs.*
- *Became the Directorate for the newly-established Elderhostel Northern Region. Elderhostel sessions were delivered for senior citizens from all over Canada and the United States. Two campuses, Aurora and Thebacha, offered the program.*

- *Delivered 61 programs funded by revenues from government and non-government agencies. These third party contracts, valued at \$3 million, allowed the College to offer programs in a variety of areas specific to the needs of industry, government and communities.*
- *Supported student exchanges - territorially, nationally and internationally.*
- *Gained membership in the Association of Canadian Universities for Northern Studies, a body which promotes academic studies and research related to northern regions. Arctic College and Yukon College are the only two colleges to be granted membership.*

The Arctic College system is young, exciting and challenging. With the considerable growth in a short period of time, unity has remained our goal. We are in a situation unlike any in Canada. With vast distances and diverse cultures, our mandate to offer education and training services to the people of the territories is a worthy task.

I want to thank Arctic College's people - our students, our faculty, our employees - for their talents and their commitment.



*Mark Cleveland
President*

Report on Education and Training

During the 1989-90 year Arctic College has demonstrated its versatility in providing relevant programming for the Northwest Territories. The College has worked hard to meet training needs in many different areas and locations. Throughout our program development and delivery, the College was, and is, committed to maintaining a close link with industry and government.

New Program Highlights

A number of programs were introduced last year designed to train individuals for the northern workforce. What follows is a brief review of each one:

- **Interpreter/Translator** - Nunatta Campus/Thebacha Campus
This certificate program was delivered at both Nunatta and Thebacha campuses. A total of eight students graduated from the programs - five from Thebacha Campus and three from Nunatta Campus. The one year program trains interpreters for employment in both the public and private sector.
- **Early Childhood Education** - Nunatta Campus
The first year of this certificate program had moderate success with

three graduates. An associated day care centre began, allowing students to spend 12 hours per week gaining direct work experience. A similar program will start September, 1989 at Thebacha Campus.

- **University Transfer** - Yellowknife Campus
This program successfully completed its first year with excellent results. A total of 136 part-time students were registered for three semesters. In addition, six full-time students completed the first year; two will travel to southern universities to finish their studies, while the remaining four will continue to take other university courses offered through Arctic College. Plans are now in place to enhance next year's delivery by adding several courses that will give it a unique northern focus.
- **Power Engineering** - Kitikmeot Campus (Fourth Class)
Eight individuals from the Kitikmeot and Inuvik regions graduated from this program and went on to pass the NWT Power Engineer Certification examinations. All graduates have obtained employment in the field and one plans to continue his studies in engineering.

- **Welding and Plumbing Apprenticeship Training -**

Thebacha Campus

For the first time Welding and Plumbing apprenticeship theory courses were delivered through Arctic College. A total of 37 apprentices completed first and second year plumbing and first, second and third year welding. Northern apprentices, who used to travel to southern Canada for training, may now study in the NWT.

Taking a Solid Look at Programs

Setting Standards

In 1988-89 preliminary work began to standardize curriculum for programs delivered at more than one campus. This standardization will help ensure that students receive a consistent quality of education, regardless of their location. Programs of a similar nature will, therefore, have a common base curriculum, with optional courses added to fulfill regional and community requirements.

Two examples of this standardization, academic studies and business and management programs, are outlined below:

- Six staff members from various learning centres and campuses were selected to serve on an adult basic education steering committee to standardize the Academic Studies curriculum throughout the College, including community learning centres. The committee reviewed the present program and established a process of preparing standardized course outlines in the core areas of Mathematics and Communications. Following implementation and review, a similar process will begin in the areas of Science and Social Studies.
- Work also began to standardize the core elements of Arctic College's business and management programs. A committee of College staff, with guidelines from representatives of the public and private sectors, are reviewing course content and developing a uniform program format for all programs. A final report on the project will be ready early in the 1989-90 academic year.

Evaluation

The Heavy Equipment Operators Program underwent major program redevelopment following an external evaluation by the Department of Education. An advisory committee,

with representation from mining, municipal government, highway transport and construction, was established to assist with the restructuring. The committee will have an ongoing role to assist in linking the program more closely with the requirements of industry.

Arctic College Western Arctic Teacher Education program also underwent an evaluation which resulted in the development of a revised program with both institution

and field based components. Now students can complete their studies on a full-time basis at the campus in Fort Smith or classroom assistants can study part-time in the program. Students will be encouraged to attend the University of Saskatchewan following the completion of their diploma studies to work towards a Bachelor of Education degree.

The same process will be followed in a review of the Eastern Arctic Teacher Education.



Michael Shouldice, Vice President of Keewatin Campus looks on as Levinia Brown, Mayor of Rankin Inlet and Bob Leonard, Chairman of the Keewatin Regional Training Advisory Committee snip the ribbon to signify the opening of the newly renovated Trades Shop in Rankin Inlet.

Reaching Out Through Community Programs

Adult Education

The merger of Adult Education programs in the Kitikmeot, Keewatin and Baffin regions with Arctic College has consolidated the delivery of adult programs in the Eastern and Central Arctic communities. Arctic College extension services and Adult Education Centres now form the Community Education Program Division of the College. This merger promotes coordination of off campus programming and creates an easier flow of students from communities to the campus for more specialized programs.

Increased Programming

A wide variety of Arctic College programs were delivered at the community level in the 1988-89 year. Courses in academic upgrading, secretarial and trades continue to be in high demand. In addition, the College worked closely with communities to introduce a number of new programs. Community-based courses in business management, tourism and computer literacy have met with high interest.

Literacy Training

From January to April, 1989 Arctic College offered seven literacy training programs throughout the Northwest Territories. In the Western Arctic, the programs were held in Rae

Lakes, Lac La Martre and Fort Good Hope and Yellowknife. Eastern Arctic programs were held in Sanikiluaq, Resolute Bay and Grise Fiord. A variety of teaching methods were used, including traditional classroom, computer-assisted learning, and community initiated and based. All programs had excellent student participation rates.

Community/Industry/College in Partnership

Arctic College joined forces with Chevron Canada Resources and the community of Fort Good Hope to deliver four programs related to the oil industry. The programs were: Clerk Typist; Business Management; Small Engine Repair and Cook Training. The seven month project was very successful with a total of 21 graduates, most of whom are now working in their field. Arctic College will offer five new courses in 1989-90 including Small Business Management, Academic Upgrading and Small Appliance Repair. The College is actively seeking training partnerships with community and industry; these linkages result in a well-trained northern workforce.

Computer-based Learning

The second year of a two year project using the computer-based learning system 'Plato' (which

focusses on adult basic education) ran during the 1988-89 year in the Keewatin Region. The project was operated jointly by Advanced Education, the Keewatin Region Education Authority and Arctic College. The system was in use in all community

learning centres in the region under the guidance of the adult educators. Each learning centre has shown increased enrolments with a broader student base being attracted to the adult basic education program.



Two of the students who completed the Small Equipment Repair course - part of the cooperative training between Arctic College, Fort Good Hope and Chevron Resources.

Students on the Move

In many ways, 1988-89 was the year of student involvement and extra-curricular study. In addition to the long hours spent in the classroom, students from every campus were active in organizing social and recreational events, participating in student exchanges, travelling to exciting places, attending student workshops and raising funds for student councils.

Highlights of the year include:

- Students at Aurora Campus organized and hosted an all candidates' forum for MP candidates for the Western Arctic during last fall's federal election;
- Social Services students at Thebacha Campus held a "mock" child welfare hearing under the guidance of Justice Robert Halifax, Chief Judge of the Territorial Court;
- Students from the Administrative Studies program at Nunatta Campus visited Yellowknife as part of their studies. Students attended the Legislative Assembly, Executive Council and visited with the Department of Economic Development and Tourism staff;
- Aurora Campus students helped organize the second annual Winter Carnival for the campus and community of Inuvik;
- Students at all campuses and community centres worked with staff to coordinate Arctic College Week activities;
- Yellowknife Campus students participated in an exchange with Vanier College in Montreal;
- Thebacha Campus students held a talent show and donated the proceeds to the local library in Fort Smith;
- Renewable Resources Technology students donated all wild meat harvested while at their Winter Caribou Camp to local elders in Fort Smith;
- Students from Nunatta Campus travelled to New York City to attend the 1989 National Model United Nations Conference.

As students ventured out of their classroom to pursue other avenues of learning, they gained the real-life perspective which nourishes the students' whole being and enriches student life. Arctic College commends the student associations for their contributions to their campuses and to their communities.



Yellowknife Campus and Vanier College students gather together - student exchanges are an excellent chance for students to experience other learning situations throughout Canada.

Directions for the Future

During the past few years Arctic College has experienced the rapid growth of its programs and services. Increased enrollments on a full and part-time basis, expanded linkages with business and industry and an increased profile throughout northern Canada and in the southern post-secondary community have resulted in a dynamic institution. However, to continue its development, Arctic College must constantly examine ways to improve programs and services. In working toward this goal several activities are planned for the 1989-90 year. The section below outlines these initiatives.

A Visionary Plan

An Arctic College Strategic Plan that encompasses all campuses will be designed and developed to guide college operations for the period of 1990 to 1995. A Strategic Plan, critical to any College's future, holds considerable importance for Arctic College. Given the steady growth of the College and the unique geographical and cultural disparity in the north, a visionary plan is one of necessity.

Program Quality

Arctic College continues to address program quality, through standardiz-

ation, program evaluation and instructor evaluation.

Standards

The College has recognized the need for unity among similar programs which are offered throughout the territorial-wide system. These programs will be standardized to ensure a common base curriculum, but will provide optional courses to meet regional and community needs.

Program Evaluation

Program evaluation will be a top priority in 1989-90. Three programs will be reviewed: Secretarial Arts, Journalism and Housing Maintainer (in consultation with the Trades Qualification Board). Arctic College has in place a policy of consistent formal program evaluation.

Instructor Evaluation

A committee, made up of representatives from each campus, was struck this year to guide the development of an instructor evaluation system for Arctic College. A model was subsequently chosen and will be tested during the fall and winter of 1989. Instructor assessment is a critical element in the achievement of excellence in teaching and learning.

Adult Education Centres - Inuvik Region

Arctic College is working with the Department of Advanced Education



Graduation - it's a time of joy and a time to share with family and good friends.

in Inuvik to arrange for the transfer of the adult educators to the College. It is expected the transfer will take place by April 1989. At that point, all adult educators, except for those in the Fort Smith Region, will be united with Arctic College.

Developing new Programs **Literacy**

Each campus of Arctic College will

be responsible for delivering literacy training in their regions in 1989-90. The emphasis will be on providing services to communities that do not have a full-time community adult educator. There will be variations in the way programs are delivered, including the Computer Assisted Learning, distance education, and traditional classroom approach, and evening "drop-in" model.



Centres for Entrepreneurship

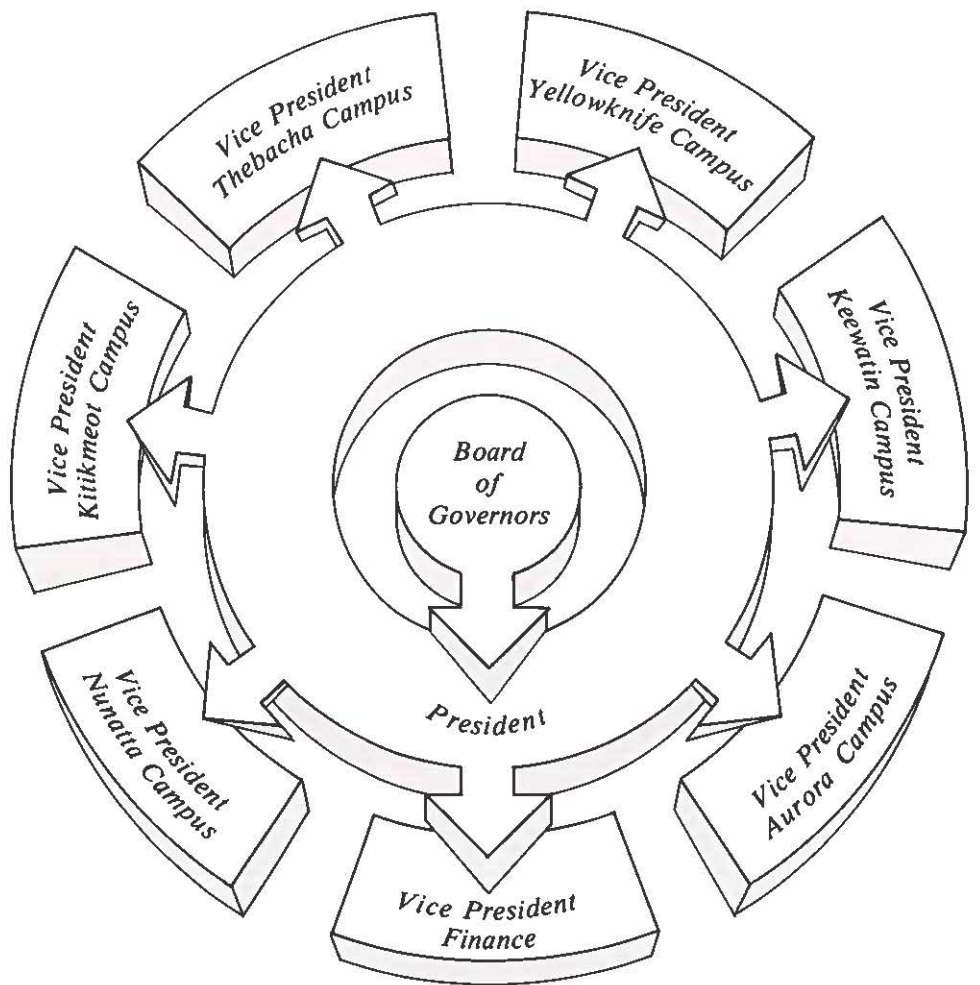
Arctic College will create three Centres for Entrepreneurship early in the academic year. The centres, based at Aurora Campus, Thebacha Campus and Nunatta Campus, will provide training programs to help students start their own businesses.

The Centres for Entrepreneurship are made possible through a grant from the Native Economic Development Program.

In-Shore/Off-Shore Fishing

Arctic College will provide training for the growing In-Shore/Off-Shore Fishing industry. The fisheries courses will be held during the 1989-90 fiscal year. Response by students, industry and government has been very positive.

The Arctic College Organization



Arctic College Campuses and Community Learning Centres

Head Office

P.O. Box 1769
Yellowknife, NT X1A 2P3
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: (Effective April, 1989)

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

Keewatin Campus

P.O. Bag 002
Rankin Inlet, NT X0C 0G0
Tel. (819) 645-2529
Fax: (819) 645-2387

Community Learning Centres:

Baker Lake
Chesterfield Inlet
Coral Harbour
Eskimo Point
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
Resolute Bay

Nunatta Campus

P.O. Box 1000
Iqaluit, NT X0A 0H0
Tel. (819) 979-4051
Fax: (819) 979-4579

Community Learning Centres:

Arctic Bay
Broughton Island
Cape Dorset
Hall Beach
Igloolik
Sanikiluaq
Iqaluit
Lake Harbour
Nanisivik
Pangnirtung
Pond Inlet

Thebacha Campus

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

(Community Learning Centre Transfer Planned for 1990)

Yellowknife Campus

P.O. Box 1769
Yellowknife, NT X1A 2P3
Tel. (403) 873-7192
Fax: (403) 873-0238

Arctic College Programs

Academic

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

Certificate

Community Health Representative
Early Childhood Education
Interpreter/Translator
Nursing Assistant
School Counsellor
Secretarial

Diploma

Business, Administration and Management
Journalism
Recreation Leaders
Renewable Resources/
Environmental Technology
Social/Human Services
Teacher Education

Trades

Carpentry (Pre-employment/
Apprentice)
Cooking (Pre-employment)
Electrical (Apprentice)
Heavy Equipment Operator
Housing Maintainer (Apprentice)
Mechanics (Pre-employment/
Apprentice)
Plumbing (Apprentice)
Welding (Apprentice)

Career Development

Arctic Airports - Observer/
Communicator
Driver Training
Guide Training
Heavy Equipment Operator
Upgrading
Introduction to Off Shore
Fishing
Introduction to Prospecting
Nursing Refresher

Arctic College Student Registration

<i>Aurora Campus</i>	<i>FT</i>	<i>PT</i>
<hr/>		
Campus		
Academic	10	
Certificate	7	
Diploma	30	17
Trades	4	
Career Development		55
Personal Development (non-credit)		298
<hr/>		
TOTAL	51	370
<hr/>		
<i>Nunatta Campus</i>	<i>FT</i>	<i>PT</i>
<hr/>		
Campus		
Academic	57	
Certificate	35	104
Diploma	71	35
Trades	19	56
Career Development		508
Personal Development (non-credit)		114
Total Campus	230	817
<hr/>		
Community		
Academic	132	
Trades	50	
Career Development		211
Personal Development (non-credit)		1314
Total Community	182	1525
<hr/>		
TOTAL	364	2342
<hr/>		
<i>Thebacha Campus</i>	<i>FT</i>	<i>PT</i>
<hr/>		
Campus		
Academic	59	6
Certificate	29	14
Diploma	102	37
Trades	42	204
Career Development		73
Personal Development (non-credit)		29
Total Campus	232	363
<hr/>		
Community		
Academic	52	
Career Development	47	126
Trades		70
Total Community	99	196
<hr/>		
TOTAL	331	559

<i>Keewatin Campus</i>	<i>FT</i>	<i>PT</i>
Community		
Academic	305	
Career Development		229
Personal Development (non-credit)		126
TOTAL	305	355
<i>Kitikmeot Campus</i>	<i>FT</i>	<i>PT</i>
Campus		
Trades	8	
Total Campus	8	
Community		
Academic	176	
Career		15
Personal Development (non-credit)		116
Total Community	176	131
TOTAL	184	131
<i>Yellowknife Campus</i>	<i>FT</i>	<i>PT</i>
Campus		
Academic	41	246
Certificate	20	274
Diploma		53
Career Development		103
Personal Development (non-credit)		466
TOTAL	61	1142
COLLEGE TOTAL	1296	4899

*Arctic College
Full-time Registration Comparison
(by Academic Year)*

	<i>1985-86</i>	<i>1986-87</i>	<i>1987-88</i>	<i>1988-89</i>
<i>Aurora Campus</i>		40	126	59
<i>Nunatta Campus</i>	159	166	371	412
<i>Thebacha Campus</i>	508	435	688	508
<i>Yellowknife Campus</i>		48	88	61
<i>Keewatin Campus</i>				341
<i>Kitikmeot Campus</i>				191
TOTAL	667	689	1273	1572



Bert Rose, Dean of Campus Programs at Nunatta Campus (and ace historian), took the Elderhostelers on a tour of Crystal II, an Archeology Site (shown above) and gave an informative talk on the history of the area.

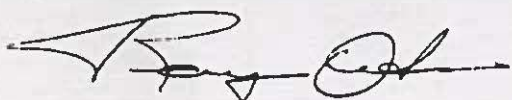
Auditor's Report

To the Minister of Education Government of the NWT

I have examined the balance sheet of the Arctic College as at March 31, 1989 and the statements of revenue and expenditures and changes in fund balances, equity in fixed assets, professional development reserve and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the College as at March 31, 1989 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, 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 financial statements are in agreement therewith, and the transactions of the College that have come under my notice 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, F.C.A.
Deputy Auditor General
for the Auditor General of Canada*

*Ottawa, Canada
August 4, 1989*



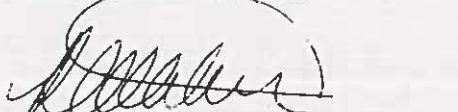
Arctic College
Balance Sheet
as at March 31, 1989
(thousands of dollars)

	1989	1988
ASSETS		
Cash and short-term investments	\$ 4,708	\$ 6,869
Accounts receivable (note 3)	1,166	334
Fixed assets (note 4)	<u>1,615</u>	<u>802</u>
	<u>\$ 7,489</u>	<u>\$ 8,005</u>
 LIABILITIES, EQUITY AND FUND BALANCES		
Accounts payable and accrued liabilities (note 5)	\$ 2,332	\$ 1,266
Deferred revenue (note 6)	446	-
Due to the Government of the Northwest Territories (note 7)	<u>1,883</u>	<u>4,784</u>
	<u>4,661</u>	<u>6,050</u>
Equity in fixed assets	<u>1,615</u>	<u>802</u>
Fund balances:		
Operating - General	161	743
- Special	894	223
Capital	<u>(9)</u>	<u>41</u>
	<u>1,046</u>	<u>1,007</u>
Professional development reserve	<u>167</u>	<u>146</u>
	<u>\$ 7,489</u>	<u>\$ 8,005</u>

Approved by the Board:

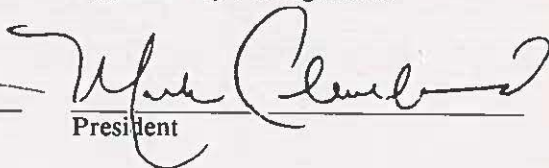


Chairperson of the Board



Chairperson of the Finance Committee

Approved by Management:



President



Vice President - Finance

Arctic College
Statement of Revenue and Expenditures and Changes in Fund Balances
for the year ended March 31, 1989
(thousands of dollars)

	GENERAL OPERATING		CAPITAL		SPECIAL OPERATING		TOTAL	
	BUDGET (note 8) 1989	ACTUAL 1989	BUDGET (note 8) 1989	ACTUAL 1989	BUDGET (note 8) 1989	ACTUAL 1989	BUDGET 1988	ACTUAL 1988
REVENUE								
Contributions (note 9)	\$21,100	\$20,227	\$734	\$734	\$3,544	\$2,441	\$1,305	\$19,089
Contract income	475	906						1,305
Investment income	356	424						830
Room and board	37	265						325
Tuition fees		50						80
Other		-						-
Disposal of fixed assets		-		23				23
TOTAL REVENUE	21,968	21,872	734	734	3,544	2,441	1,305	25,047
EXPENDITURES								
Salaries, wages and benefits	1,130	14,151			362	559	308	14,710
Contract services	3,972	1,900			1,643	432	77	2,332
Utilities	2,306	2,633						2,633
Materials and Transportation	2,078	1,261			351	359	168	1,620
Travel and transportation	1,763	1,010			211	297	253	1,307
Purchased services	357	644				81	4	725
Purchase of fixed assets		-	775	784		29		813
Contributions		477						477
Fees and payments	572	357			83	13	64	370
TOTAL EXPENDITURES	22,178	22,433	775	784	2,630	1,770	874	24,987
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ (210)	(561)	\$ (41)	(50)	\$ 914	671	431	60
BALANCE AT BEGINNING OF YEAR		743		41		223		1,007
INTER-FUND TRANSFER				208			(208)	
EMPLOYEE TERMINATION BENEFITS PRIOR TO APRIL 1, 1987								(337)
NET APPROPRIATION TO PROFESSIONAL DEVELOPMENT RESERVE		(21)						(146)
REFUND TO THE GOVERNMENT OF THE NORTHWEST TERRITORIES								(562)
BALANCE AT END OF YEAR	\$ 161	\$ 743	\$ (9)	\$ 41	\$ 894	\$ 223	(21)	\$ 1,046
								\$ 1,007

Arctic College
Statement of Equity in Fixed Assets
for the year ended March 31, 1989
(thousands of dollars)

	1989	1988
Balance at beginning of the year	\$ 802	\$ -
Purchase of fixed assets from Capital fund	<u>813</u>	<u>802</u>
Balance at end of the year	<u>\$ 1,615</u>	<u>\$ 802</u>

Arctic College
Statement of Professional Development Reserve
for the year ended March 31, 1989
(thousands of dollars)

	1989	1988
Balance at beginning of the year	\$ 146	\$ -
Appropriated from General Operating fund for services		
Prior to April 1, 1987	-	81
For the current year	<u>86</u>	<u>83</u>
	232	164
Returned to General Operating fund for current year's charges	<u>(65)</u>	<u>(18)</u>
Balance at end of the year	<u>\$ 167</u>	<u>\$ 146</u>

Arctic College
Statement of Changes in Financial Position
 for the year ended March 31, 1989
 (thousands of dollars)

	1989	1988
Operating Activities		
Excess of revenue over expenditures	\$ 60	\$ 2,052
Items not requiring an outlay of cash		
Increase in employee leave and termination benefits	456	537
Provision for employee leave and termination benefits prior to April 1, 1987	-	(337)
Excess revenue refundable to the Government of the Northwest Territories	-	(562)
	<u>516</u>	<u>1,690</u>
Increase in trade accounts payable	610	729
Increase in deferred revenue	446	-
Increase (decrease) in amount due to the Government of the Northwest Territories	(2,901)	4,784
Increase in accounts receivable	<u>(832)</u>	<u>(334)</u>
Increase (decrease) in cash and short-term investments	(2,161)	6,869
Cash and short-term investments at beginning of the year	6,869	-
Cash and short-term investments at end of the year	<u>\$ 4,708</u>	<u>\$ 6,869</u>

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 across 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 fixed 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 in 1984 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 fixed assets.

Fixed assets

Fixed 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 depreciation is recorded in the financial statements. The cost of fixed assets disposed of is recorded as a reduction in equity in fixed 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.

Insurance

The insurance on all College fixed 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 instructors 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.

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

	<u>1989</u>	<u>1988</u>
	(thousands of dollars)	
Contracts	\$ 1,009	\$ 185
Students	90	58
Other	67	91
	<u>\$ 1,166</u>	<u>\$ 334</u>

The accounts receivable are net of allowances for doubtful accounts of \$ 85,000 (1988 - \$ 39,000).

4. FIXED ASSETS

	<u>1989</u>	<u>1988</u>
	(thousands of dollars)	
Furniture and equipment	\$ 1,464	\$ 676
Mobile equipment	101	100
Leasehold improvements	50	26
	<u>\$ 1,615</u>	<u>\$ 802</u>

5. ACCOUNTS PAYABLE & ACCRUED LIABILITIES

	<u>1989</u>	<u>1988</u>
	(thousands of dollars)	
Trade payables	\$ 990	\$ -
Employee leave and termination benefits	1,330	874
Contract refunds	12	222
Other	-	170
	<u>\$ 2,332</u>	<u>\$ 1,266</u>

For the year ended March 31, 1988 the processing of invoices was performed on the College's behalf by the Government of the Northwest Territories. Consequently, trade payables as at March 31, 1988 were reflected in the amount due to the Government of the Northwest Territories.

6. DEFERRED REVENUE

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

7. DUE TO THE GOVERNMENT OF THE NORTHWEST TERRITORIES

	<u>1989</u>	<u>1988</u>
	(thousands of dollars)	
Amounts due for costs incurred by the Government for payroll and operating expenses	\$ 488	\$ 2,872
Amounts due to service departments (note 9)	1,395	1,350
Excess operating contributions (note 2)	-	562
	<u>\$ 1,883</u>	<u>\$ 4,784</u>

8. 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.

9. 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 and Highways 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 financial transactions, 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:

Department	Costs incurred or fees charged by service departments during the year		Amount outstanding as at March 31	
	1989	1988	1989	1988
	(thousands of dollars)			
Public Works and Highways	\$ 2,497	\$ 2,291	\$ 1,165	\$ 1,091
Personnel	727	602	219	181
Government Services	11	120	11	49
Finance	-	32	-	29
	<u>\$ 3,235</u>	<u>\$ 3,045</u>	<u>\$ 1,395</u>	<u>\$ 1,350</u>

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 \$ 20,227,000 (1988 - \$ 18,477,000) for operations and \$ 734,000 (1988 - \$ 612,000) for capital.

Accounts receivable (note 3) includes \$ 361,000 (1988 - \$ 179,000) due from departments of the Government of the Northwest Territories for the delivery of courses and other services. During the year the College delivered \$ 772,000 of courses on behalf of the Government of the Northwest Territories.

10. 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 four years as follows:

	(thousands of dollars)
1990	\$ 370
1991	113
1992	32
1993	7
	<u>\$ 522</u>

11. SUBSEQUENT EVENTS

On April 1, 1989 the responsibility for the delivery of the adult basic education program for the Inuvik Region was transferred to the College from the Department of Education. In future years this will result in an increase in the contribution and expenditures in the General Operating fund of approximately \$ 553,000.

12. COMPARATIVE FIGURES

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