

Aurora College
ANNUAL REPORT
2022-2023



VISION

Through the transformation of Aurora College into a polytechnic university, we will establish a university in the North and for the North that creates equitable opportunities for residents across the Northwest Territories to reach their full potential.

MISSION

Demonstrate leadership in the delivery of relevant and meaningful education and research rooted in strong connections to Northern land, tradition, community and people.

VALUES



RESPECT

We care for one another and foster relationships based on trust, respect and fairness. We respect others and the land, water, air and animals.



INCLUSIVENESS AND DIVERSITY

We foster a culture of equity and inclusion that celebrates different ways of being, knowing and doing.



INNOVATION

We inspire and nurture innovative thinking, continuous discovery and creative expression.



ACADEMIC INTEGRITY

We hold ourselves to high standards of ethical behaviour and take responsibility for our actions. We recognize and protect the right of the individual to search for knowledge, wherever knowledge is to be found.

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LAND ACKNOWLEDGEMENT

We respectfully acknowledge that Aurora College is situated on the traditional territories and homeland of the Dene, Inuit and Métis peoples of the Northwest Territories. We are grateful to the many Indigenous peoples of the NWT for allowing us the opportunity to learn, work and live on their lands. We are also deeply grateful for the generous sharing of Traditional Knowledge, wisdom and ways of knowing, being and doing with our students and employees.

2022-2023

AT A GLANCE

67 OF 80 CRITICAL AND KEY MILESTONES ACHIEVED
to prepare for transformation to a Polytechnic University

1 NEW PROGRAM READY TO PILOT
in three communities - Introduction to Skilled Trades Essentials Program prepares students to enter Fundamentals of Carpentry and Fundamentals of Electrical

1st ATTENDANCE BY AURORA COLLEGE FACULTY
at International Congress of Francophone Nurses

RESEARCH

in SSHRC
Research
Income

#3

- #3 for SSHRC Research Income as a percentage of Total Research Income for small colleges, as per InfoResearch Top 50 Research Colleges in Canada 2022;
- #10 for NSERC Research Income and #7 for NSERC Research Income as percentage of Total Research Income, 2022

55

Aurora Research
Institute-led projects



19

Northern Nursing
Research projects by
Bachelor of Science
in Nursing students

\$2,628,378 NEW

research funding awarded to Aurora Research Institute.

PARTNERSHIPS

8,500+

students and educators
from 21 NWT communities
attended ARI STEM
Outreach events and
activities

6

Aurora College staff
participated in UArctic's
inaugural north2north
exchange program

\$216,000

committed over nine
years by Gahcho Kué
Mine to support up to 12
annual scholarships of
\$2,000 each to students
graduating from the
distance Early Learning and
Child Care program

STUDENTS

134  **GRADUATES**

graduated from degree, diploma and certificate programs

40+

ACADEMIC UPGRADING COMPLETIONS

6 UCAP
3 OCAP
19 ALBE

72 **CERTIFICATES**

43 **DIPLOMAS**

19 **DEGREES**

6 **NWT SECONDARY SCHOOL DIPLOMAS**

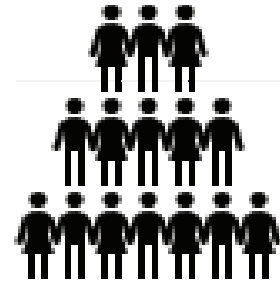
learners completed the requirements to receive NWT secondary school diplomas

STEM OUTREACH

450 **SCIENCE EVENTS** in JK-12 classrooms, reaching **8,500+** students and educators

- **87** hands-on science kits loaned to JK-12 for classroom use
- **38** teachers in STEM "Train the Trainer" sessions who then did **187** hands-on science events reaching **3,343** students in **18** schools in **13** communities
- **95** in-person class visits reaching **1,674** students in **13** communities
- **161** speaker events featuring **24** northern researchers and **459** participants
- **117** community and family events reached **2,710** youth and adults
- **8** training sessions with Aurora College Early Learning and Child Care students
- **5** workshops at NWTTA Teachers' Conference reaching hundreds of NWT teachers
- **Robotics** and **coding** clubs and camps for students in Inuvik and Fort Smith

EMPLOYEES



Aurora College Team

249
STRONG

20 have doctoral degrees

76 have masters degrees

21 have Red Seal or Journey person tickets

2 have CPA designations

35 have post-graduate diplomas or certificates

27.3% Indigenous Aboriginal

7.7% Indigenous non-Aboriginal

65.0% Non-Indigenous non-Aboriginal

CHAIR'S MESSAGE



I am pleased to share my first message as Chair of the Board of Governors in this 2022-2023 Aurora College Annual Report. Since the Board was re-established on March 6, 2023 we have been working diligently to shape the future of Aurora College.

The next steps towards implementing the new tri-cameral governance model involve the appointment of the Academic Council and the Indigenous Knowledge Holders Council (IKHC). Together, these three bodies will make decisions and recommendations regarding our strategic direction, college operations, academics, and research. This innovative governance structure is designed to make Aurora College increasingly effective, efficient, sustainable, and responsive to the needs of Northern residents. Importantly, the IKHC is not an advisory body, but will actively participate in governance, setting us apart from other post-secondary institutions in

Canada. The Academic Council is expected to be established by late 2023 and the Indigenous Knowledge Holders Council by early March 2024.

We are currently in the second of three phases of Aurora College's transformation journey. During Phase 2, the majority of changes to the College's organizational structure will be completed to reflect a polytechnic university model. The College will also undergo a quality assurance review to show that it has created sustainable processes, demonstrated financial and operational resources and shown that an atmosphere of academic freedom exists. The final step under Phase 2 will be the legislative process to enact a Polytechnic University Act that formally recognizes the new polytechnic university. Although the transformation is often presented as one project, it is a collection of more than 200 projects that will be completed over approximately eight years.

While 67 of the 80 critical and key milestones on the transformation journey have been completed, we still have an ambitious agenda ahead. During the 2023-2024 academic year, work will be underway to finalize the next three-year Strategic Plan (2024-2026), a new five-year Academic Plan (2024-2029), a new three-year Strategic Enrolment Management Plan (2024-2027) and a new three-year Marketing and Student Recruitment Plan (2024-2027). Additionally, we

will adopt and implement our Research Data Management strategy, execute the Equity, Diversity, and Inclusion Plan, strengthen the Research Advisory Committee and further advance elements of the Facilities Master Plan.

Our overarching goal is to continue making Aurora College the best post-secondary institution it can be—a place for every resident of the NWT who seeks to enhance their skills, knowledge, and abilities through post-secondary education. Achieving this goal will require us to meet students where they are in their educational journey and to support them throughout their entire path, from the initial application to a program offered by a community learning centre or campus, all the way to successful employment. To accomplish this, we must create a learning-centered approach that aligns institutional success with student success.

While we have achieved a great deal so far, there is still a significant amount of work to be done on this transformative journey. I have every confidence we have an exceptional team in place to continue and complete this important work.

Joseph Handley
Chair, Board of Governors
Aurora College

PRESIDENT'S MESSAGE



This past year was a busy one, between welcoming students and researchers back into our facilities after an extended absence and working on the dozens of transformation projects aimed at preparing Aurora College to become a polytechnic university.

One of the largest undertakings, which required effort from every division and area of the College, was the Self Study Report. New NWT legislation identifies the need for any new universities in the territory to undergo rigorous quality assurance exercises to ensure programming is of the utmost quality. The **Post-Secondary Education (PSE) Act** establishes the framework to recognize post-secondary education institutions in the NWT, including universities, colleges and private training institutions. It formalizes a quality assurance system for the accreditation of certificate, diploma, degree programs, and institutions. Creating a standardized system allows for greater integration with institutions in other jurisdictions, including transferring post-secondary credits earned in the

NWT. This process also looks at the whole of the post-secondary education system in the NWT to ensure the institutions and programs complement and enhance the existing system.

The PSE Act states: “The purpose of quality assurance bodies is to complete external reviews of institutions and programs before they are recognized or established. This is to maintain a quality post-secondary education system, in which NWT degrees and institutions are held to a high standard and therefore recognized across jurisdictions.”

The Campus Alberta Quality Council (CAQC) was chosen to be the quality assurance body for Aurora College’s transformation due to a track record of excellence in the accreditation of potential universities, past experience in the north and the geographical location in relation to Aurora College. CAQC reviews and recommends Alberta degree programs, as well as monitors degree programs to ensure they continue to meet standards.

In June 2023, an application was submitted to CAQC on Aurora College’s behalf by the Minister of Education, Culture and Employment. There are 11 standards which must be met, summarized broadly by themes: Mandate and Mission; Organization, Administration and Governance; Financial Structure and Resources; Curriculum and Instruction; Academic Staff; Strategic Planning and Accountability; Information and Library Services; Academic Policies; Student Services; Facilities; and Institutional

Publications. Initially, more than 250 pieces of information were identified as needed for the Self Study Report.

The CAQC will review the document, do site visits and speak with key individuals during the review, then provide one of three possible outcomes – ready to be accredited, some specific work required before accreditation, or not ready. It is not unusual to receive the second outcome, with a timeline to complete the work indicated.

Other key areas of focus in 2022-2023 were program development and improving the student experience. The Program Development team was created and staffed to research and develop new programming for the College. To date, the team has been working on the General Studies Diploma (which will be introduced in 2024-2025) as well as renewed Bachelor of Social Work and Bachelor of Education programs. A great deal of effort has been put into enhancing and expanding the student experience at Aurora College, beginning with applications and registration. Taking the lead from the Strategic Enrolment Management (SEM) Plan 2021-2024, a number of new processes and practices have been put in place to streamline and simplify those areas. Implementation of the SEM Plan will continue in 2023-2024, with much of the focus on recruitment, student life and student wellness.

Dr. Glenda Vardy Dell
President,
Aurora College

2022-2023

FACTS, FIGURES & FINANCE

STUDENTS

Number of Students by Campus

CAMPUS / YEAR	2022-2023		2021-2022		2020- 2021		2019-2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Aurora	39	193	35	119	22	67	84	394
Thebacha	113	413	111	385	84	163	161	494
Yellowknife North Slave	182	268	266	179	167	189	224	471
Communities	48	441	31	317	19	953		
Distance	2	20						
TOTAL	384	1,335	443	1,000	292	1,372	469	1,359

NOTE: Until 2020-2021 students learning in Community Learning Centres were included in campus student counts. Beginning in 2022-2023, distance students are counted in a separate category.

Full-Time Equivalent (FTE) Students by Campus

CAMPUS / YEAR	2022-2023	2021-2022	2020-2021	2019-2020
Aurora	65.1	42.3	31.1	107.1
Thebacha	215.5	179.7	129.3	209.1
Yellowknife North Slave	253.3	310.1	204.3	283.4
Communities	99.4	58.3	100.7	
Distance	5.4			
TOTAL	638.7	590.4	468.4	599.6

NOTE: Until 2020-2021 students learning in Community Learning Centres were included in campus student counts. Beginning in 2022-2023, distance students are counted in a separate category.

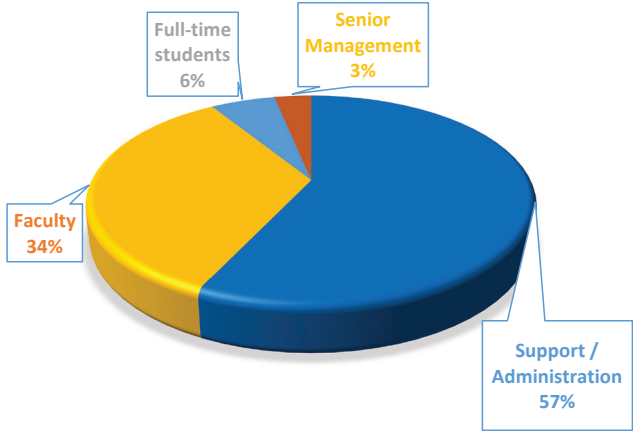
Full-Time Equivalent (FTE) Students by School - Division

SCHOOL-DIVISION / YEAR	2022-2023	2021-2022	2020-2021	2019-2020
Continuing Education	66.1	23.2	34.5	35.0
Developmental Studies	105.8	142.0	136.1	240.2
Arts & Science	27.1	26.7	22.2	18.0
Business & Leadership	68.2	105.9	50.5	72.9
Education	70.9	60.1	34.5	43.2
Health & Human Services	178.1	145.0	127.7	131.6
Trades, Apprenticeship & Industrial Training	122.5	87.5	59.9	58.7
TOTAL	638.7	590.4	465.4	599.6

NOTE: Full Time: FTE >= 0.6; Part Time: FTE < 0.6 course load

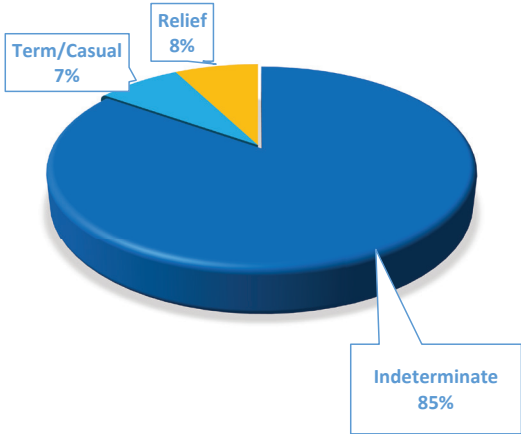
FACULTY & STAFF

Employees by Function*



Support/Administration	142
Faculty	85
Full-Time Students	14
Senior Management	8

Employees by Employment Status*

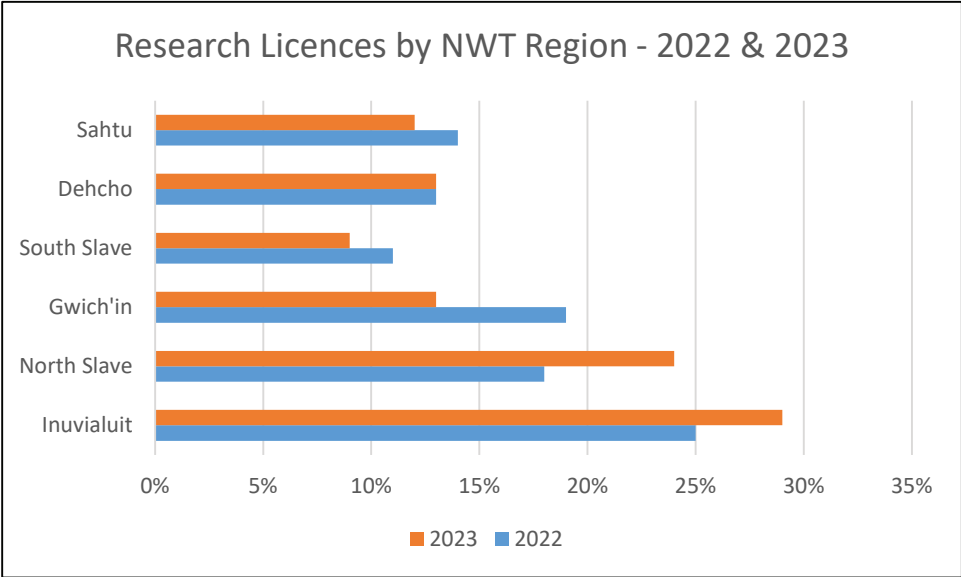


Indeterminate	211
Relief	19
Term / Casual	19

* These statistics are a snapshot of employees on June 30, 2023

*Instructor and casual employee numbers are lower on June 30 than during majority of academic year.

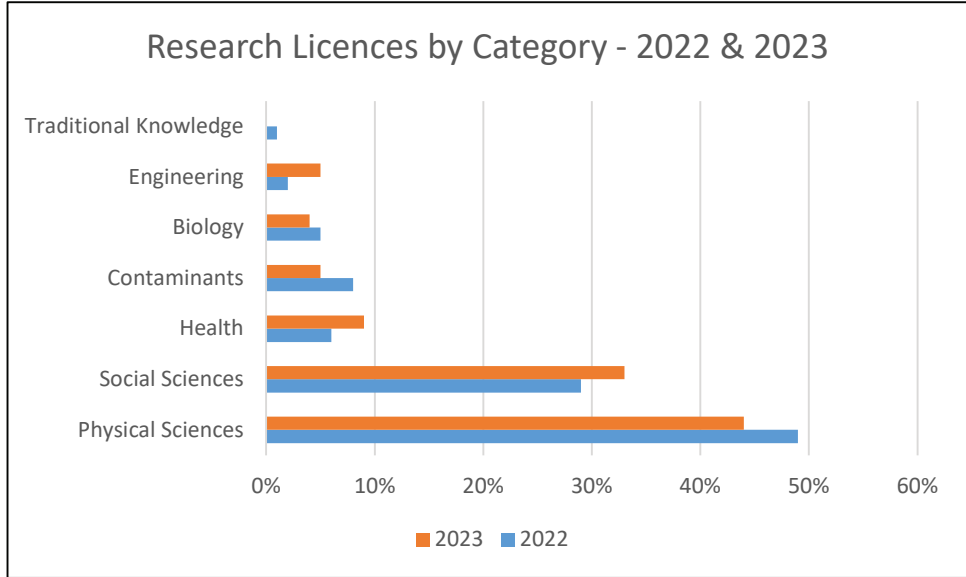
RESEARCH



Total Research Licences Issued:
 2022 - 227
 2023 - 98

*Some licences span multiple regions

Data:
 January 1 - December 31, 2022
 January 1 - December 31, 2023



Aurora Research Institute Metrics (July 1, 2022– June 30, 2023)

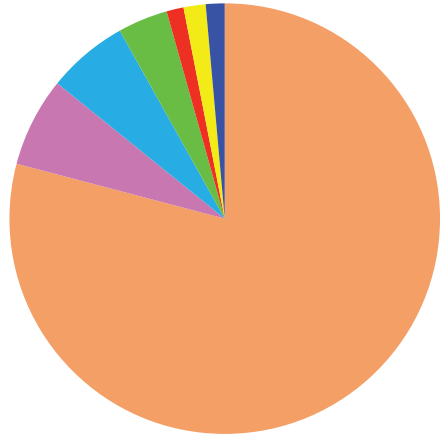


Research Projects – ARI Led	55
New funding (\$\$) awarded:	\$ 2,628,378
ArcticNet North by North Funding (2020-2024)	\$1,416,668

FINANCES AT A GLANCE

REVENUE BY SOURCE

Government of the Northwest Territories	79.1%
Government of Canada	6.7%
Other third party contributions	6.1%
Tuition	3.8%
Recoveries & Other	1.3%
Room & Board	1.7%
Interest	1.4%



EXPENDITURES BY SOURCE

Education & Training	34.9%
Student Services	19.2%
Pooled services	16.2%
Community & Extensions	15.5%
Aurora Research Institute	10.5%
Financial & Accounting Services	3.2%



2022-2023 HIGHLIGHTS

TRANSFORMING TO A POLYTECHNIC UNIVERSITY

Phase 1 complete

Phase 1 began with the launch of the transformation initiative in 2019 and was officially completed when An Act to Amend the Aurora College Act came into force on May 20, 2022, achieving a milestone in the transformation process. The changes have resulted in a new governance system that will help to ensure Aurora College is effective, efficient and sustainable. This includes the establishment of a competency-based Board of Governors, an Academic Council and an Indigenous Knowledge Holders Council. This approach to governance is ground-breaking for post-secondary education institutions in Canada, particularly around the way Indigenous knowledge holders will be empowered to support the growth and development of the institution. The new governance model will allow Aurora College, and the future polytechnic university, to be better positioned to identify and respond to the needs of Northern residents and do so at arm's length from government.

Phase 2 underway

The transformation initiative is well into Phase 2, which will see key aspects of the polytechnic university take shape over the coming years. Work to date has included extensive engagement around polytechnic facilities, both for the three campuses and the network of Community Learning Centres; establishing governance structures and bodies; and preparing structures and processes to ensure accountability, transparency and the success of the new institution. To that end, a number of critical milestones have been completed during the 2022-2023 academic year, while work continues on others. Phase 3 will end when all commitments have been met and all major projects have concluded.

Facilities Master Plan released

The Facilities Master Plan (FMP), released in September 2022, is a strategic documents developed by the GNWT and Aurora College that recommends how each of the institution's physical locations can offer an elevated experience of learning, research, innovation and community-building. It looks at the future needs of a polytechnic university, providing a roadmap for the enhancement and expansion of current Aurora College facilities over the next five, ten and 20 years and across the Northwest Territories, including those in the Fort Smith and Inuvik locations. This includes infrastructure such as academic buildings, student housing, outdoor learning and ceremonial spaces, as well as vehicle and pedestrian routes. Importantly, it will empower the polytechnic university Board of Governors, GNWT and other co-investment partners to collaborate in the ongoing growth of the institution. The FMP does not commit the GNWT or Aurora College to fund or move forward with any particular infrastructure project but will serve as a starting point for further conversations with partners and stakeholders to execute the vision for a polytechnic university in the NWT. The first FMP focuses on facilities in the three campus communities while a second plan will look at the community learning centres.

Service Standards drafted

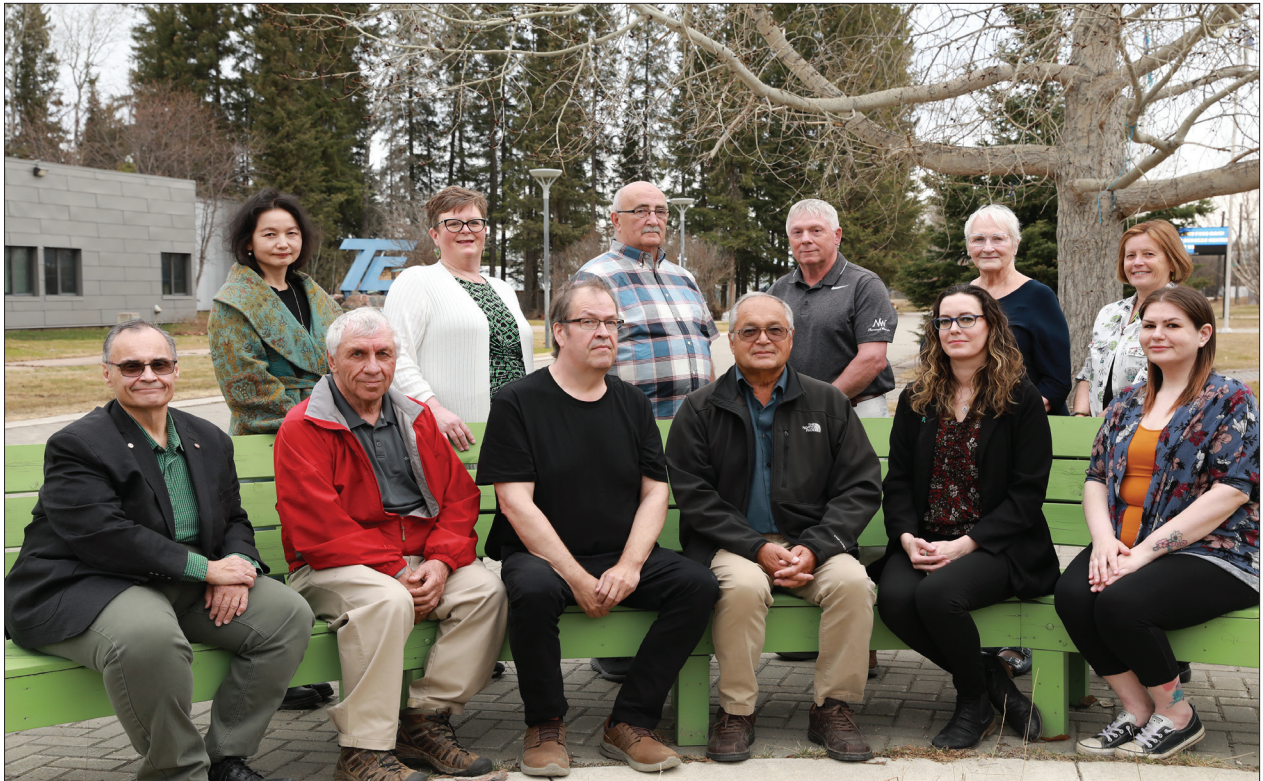
A coherent set of Service Standards that can be applied across all facets of the institution has been drafted for finalizing and implementation. This will serve as a baseline for many of the key performance indicators (KPIs) to be featured in future Aurora College Corporate Plans. This is a requirement to complete transformation.

Program review process established

Aurora College has created a program development team with responsibilities to develop and renew curriculum for new and exiting programs. To date, reviews of both the Social Work Diploma and Bachelor of Education (BEd) program have been completed and have led to the redevelopment of new curricula for both programs. A two-year General Studies Diploma will be launched in 2024-2025. Students who complete this program can ladder into the BEd or Bachelor of Social Work or any other Aurora College degree programs. The courses are being developed to also allow students to transfer to other post-secondary institutions. A review of the Environment and Natural Resources Technology Diploma is underway. A five-year schedule for the review of all existing programs at Aurora College has been established; the next program for review will be Office Administration. The polytechnic university will provide Northerners with an opportunity to study new and laddered programs within areas of teaching and research specialization and support the establishment of a place of higher learning focused on meeting NWT labour market needs. Northerners will be the first in line for northern jobs.

Board of Governors re-established

On March 6, 2023, the 13 members of the new Aurora College Board of Governors were announced. Board members were selected based on a list of competencies established under the Aurora College Act, that include: membership on a board of directors, leadership of large organizations, financial planning, facilities management, post-secondary education, reconciliation, understanding of small and remote communities, northern economic development, northern social development, and public policy. The board is made up of 10 members at large, two staff members and one student member. To support the Board of Governors, a comprehensive Board Operating Manual and a Board Orientation Process were established, which outline the roles and responsibilities as well as accountabilities and reporting requirements of individual members and the board as a collective.



Request to become polytechnic university

As a requirement of the Northwest Territories Post-Secondary Education Act, Aurora College must complete a quality assurance review process to be recognized as a degree-granting post-secondary institution. In June 2022, the Minister of Education, Culture and Employment – on behalf of Aurora College and the Department of Education – sent a request to the Campus Alberta Quality Council (CAQC) to conduct the review of Aurora College. It will set up a panel of experts with leadership experience in Canadian universities, which will assess the College’s overall ability to meet national standards and best practices and will recommend whether the institution is ready to become a polytechnic university. In advance of the review, Aurora College completed a comprehensive Self-Study document that outlined the current state as well as plans to prepare for transformation to a polytechnic university. Preparing for this wide-ranging review has been an ongoing process that Aurora College, with support from the GNWT, has been working towards since the start of transformation. At the same time, Aurora College has been implementing a continuous quality improvement policy, which is helping to drive a significant shift in strategy, processes, and organizational culture. If the reviewers recommend the College is ready to complete the transformation process, the Minister of ECE may then begin the formal legislative process of establishing Aurora College as a polytechnic university. At this stage, the Aurora College Act will be replaced by the Polytechnic University Act.

Organizational redesign underway

Another critical milestone that will support the requirements of the quality assurance review and prepare Aurora College to become a polytechnic university is the Aurora College organizational redesign. As the College undergoes transformation and establishes a more autonomous relationship with the GNWT, it becomes imperative to adapt the systems and structures that facilitate operations and more closely reflect post-secondary institutions. The pursuit of an updated academic organizational design aligns with current objectives and is a requirement of the quality assurance review. The organizational design project is future-thinking in its design, and the changes will begin in 2024.

Co-investment in transformation

Aurora College continues to work with the GNWT to establish co-investment partnerships. The term “co-investment partner” in the context of transformation, means any organization with a common interest in post-secondary education or research. Through a formal agreement, this organization contributes knowledge, resources, or funding to the polytechnic university. Potential co-investment partners include the federal government, Indigenous governments, industry, non-government organizations and other post-secondary institutions. The establishment of co-investment partnerships through formal agreements will support the transformation of Aurora College, as well as its long-term development and growth as a polytechnic university.

Tri-cameral governance structure close to complete

Once the Board of Governors was re-established in March 2023, work began in earnest to set up the processes and structures to create the Academic Council and the Indigenous Knowledge Holders Council. The Academic Council will be the senior academic body of the College. Its primary role will be to focus on the academic quality of all new and existing programs. Among other responsibilities, the Council advises on the academic standards and policies of the College and provides program approval and review. It is the Academic Council that is responsible to determine if a program meets the academic requirements and standards of the College. The Academic Council will be appointed in late 2023. In addition, the Indigenous Knowledge Holders Council (IKHC) is expected to be appointed by early March 2024. The creation of the IKHC underscores Aurora College’s commitment to incorporate Indigenous perspectives, values, knowledge and traditions into all areas and business of the institution, in a methodical, strategic, and collaborative manner. The main purpose of the Council will be to promote policies and operational decisions that foster the success of Indigenous students and staff, and the overall success of Aurora College.

Funding Framework

The GNWT-ECE is currently developing a post-secondary funding framework that will be applied to Aurora College and the future polytechnic university. The process has been experiencing some delays. There are several approaches to funding post-secondary institutions being considered – with most allowing considerable autonomy for institutions to internally allocate the funds determined by the formula. The approach to a funding framework for the polytechnic university will look at the institution’s operating conditions across the territory and its goal of increasing access to quality post-secondary education opportunities for all residents. It will also be shaped by the fact that the NWT only has one public institution that supports three campuses and a network of community learning and research facilities. Typical funding frameworks are comprised of three layers: core facilities and administration funding to support institutional sustainability, core program funding to support programs tied to long-term labour demands, and enrolment-based funding to support short and medium-term growth. Currently, the GNWT funds approximately 65 percent of Aurora College’s operating costs. Additional project specific or pilot funding may also come from the GNWT, including the potential for matching funds on federal grants.

Strategic Enrolment Management Plan progress

Aurora College implemented its first Strategic Enrolment Management (SEM) plan (2021-2024) in the fall of 2021. This work has been led by a SEM advisor, along with a SEM Leadership Committee, and sub-teams of staff to focus on the areas of recruitment, registration, data and student persistence. Priority focus for this year was placed on goals related to ensuring Aurora College provides a welcoming and smooth application and registration experience for students and takes a caring and individual approach to student support throughout each stage of the student journey. Considerable focus was placed on holding student engagement sessions and developing surveys, including student engagement on the admissions and registration processes, annual student surveys exploring overall student satisfaction with their college experience and a student led initiative to hear about the needs of Indigenous students. Students who responded to the annual survey reported an overall satisfaction with college services. Ninety-five percent of student respondents agreed that Aurora College provides relevant and meaningful education; 89 percent agreed that Aurora College encourages their creativity and 96 percent agree that the college provides quality program instruction. Importantly, 95 percent agreed that the college provides a culturally safe learning environment and 89 percent are likely to recommend Aurora College. Perhaps one of the greatest accomplishments of the SEM plan is an increased awareness of the importance of SEM principles and goals, and the increased communication between departments to ensure a student-centered approach to all our work. All Aurora College staff and departments have a responsibility to recruit and retain students.



2022-2023 HIGHLIGHTS

TEACHING AND LEARNING

Seven-year accreditation for Bachelor of Science in Nursing program

The Canadian Association of Schools of Nursing granted a seven-year accreditation to the Bachelor of Science in Nursing program this year, an increase from the original five-year accreditation term. This increase validates the continued high quality of Aurora College's BSN program and the commitment to education standards.

Level 2 of Northern Leadership Development Program (NLDP) introduced

Building on a decade of successful NLDP deliveries, Aurora College has introduced a second level to the program. NLDP Level 2 is a comprehensive training program designed to provide leaders with advanced knowledge, skills, and tools to lead their teams and organizations effectively. It is geared towards experienced leaders who are looking to develop and enhance their abilities and to take on challenges that are more significant. Level 2 mirrors the delivery style of Level 1 modules 1-9, going more in-depth with a specific focus on leadership in action. The focus is on developing skills in the areas of strategic thinking, decision-making, communication, conflict resolution, change management, and team building.

Pre-trades program developed for 2023-2024

The Introduction to Skilled Trades Essentials Program (ISTEP) will be piloted in 2023-2024, as an opportunity for people interested in continuing their education in any of the Fundamental Trades programs (Fundamentals of Carpentry, Fundamentals of Electrical, and Fundamentals of Plumbing). This program will equip students with theoretical knowledge, technical skill, and safety training that the Fundamental Trades programs require, giving them an advantage over other students without any exposure or experience. Program delivery may vary at each community location; however, it will occur mostly in a classroom setting with some work and demonstration of skills/competencies taking place in a lab environment. The program consists of four courses: Essentials of Learning Skilled Trades, Essentials of Carpentry, Essentials of Electrical, and Essentials of Pipe Trades. These courses collectively constitute the ISTEP curriculum and are intended to facilitate STEM project-based learning. ISTEP will be piloted in Fort Good Hope, Kát'odeeche First Nation and Ndilo.

Expanded online Adult Literacy and Basic Education

The Community & Extensions Division continued the development and delivery of online courses to the Community Learning Centres. The initiative is intended to provide consistent access to high-quality upgrading courses to students wanting to gain entry to post-secondary or access programs. As the learning centres shift to providing a wider range of services to meet the needs of a broader audience, there is a need to ensure that core upgrading courses are still being delivered at all community learning centres, and this can be achieved using coordinated distance (online) delivery. Core courses are considered to be mainly math and English at the junior high and Grade 10 level for now, and this range of courses will expand as the program builds. Courses have been developed, coordinated, and overseen internally by a committee of adult educators and program heads. Adult educators also deliver the courses and typically deliver two sections for each course: one is delivered as a synchronous class where students meet online at a set time together, and the other is asynchronous where students can work on the course at their own pace. The goal to having two sections for each course to provide more options to adult students in communities. A small number of higher level high school courses were also extended to community-based students. These were courses taught by campus-based instructors and were available through distance so that students could access courses such as Grade 11 Biology. The goal is to continue this expansion so that students will be able to access courses at the Grade 12 level.

Health programs recognize “Preceptors of the Year”

Preceptors play a critical role in mentoring student nurses and health care workers, acting as mentors in professional settings during practicums. While every preceptor is essential to students and programs, each year students nominate preceptors who serve as outstanding role models, demonstrate excellence in teaching and learning, promote the preceptor role among colleagues in practice, and who go above and beyond expectations in promoting student learning and achievement. For the first time, the Practical Nurse Diploma program awarded the honour; LPN Ashley Wiseman was nominated by student Geri Rocero for the outstanding learning experience she had on the Extended Care Unit at Stanton Territorial Hospital. Registered Nurse Meladine Salaveria was nominated by Bachelor of Science in Nursing student Zita Obi; her rotation was in the Mental Health Unit at Stanton Territorial Hospital. Two preceptors shared the Personal Support Worker program Preceptor of the Year distinction. Elham Mustafa and Jeffrey Lindaya, Home Support Workers with Home Care in Yellowknife were nominated by their student Nawal Al-Yousfy.

Program development team

In preparation for the re-establishment of Bachelor of Education and Social Work programs at Aurora College, the Program Development team has been set up to research and develop new post-secondary programs. General Studies, which will provide residents of the Northwest Territories access to a broad liberal arts and science education with a focus on northern, Indigenous content, delivered in the North will be offered beginning in fall 2024. The two-year program will feed students into other programs at the College, including Bachelor of Social Work (BSW) and Bachelor of Education (BEd). As well, credits earned in General Studies at Aurora College will be transferable to degree programs at other post-secondary institutions. Students who successfully complete General Studies will be able to enter the third year of Aurora College’s BEd and BSW, beginning in fall 2026.

Remediation and monitoring program

Two courses specializing in mine remediation are being considered for delivery by Aurora College. Yellowknife’s Giant Mine is one of the largest remediation projects in the world, and the NWT is home to hundreds of existing contaminated sites, including aging diamond mines, oil and gas wells and other types of facilities. Over the next few decades, these projects will require skilled and semi-skilled employees, jobs for which Northerners could train. The College has submitted a proposal to develop the Northern Technician program and Northern Remediation Monitoring. The technician program will provide professional development-style training to technicians already working at the mines or who are interested in transferring to the remediation sector. It will consider how to incorporate NWT-specific training needs, using traditional knowledge in environmental management and decision-making; northern legislative and regulatory regimes such as land claims, self-government agreements and the Mackenzie Valley River Resource Management Act; climate change; and green energy. The Northern Remediation Monitoring program would help northerners become semi-skilled monitoring technicians, and include a variety of skills required in long-term monitoring and remediation work. Examples include general monitoring methods, protocols for water, soil, air and wildlife monitoring.

New transfer agreement

Aurora College Early Learning and Child Care Diploma graduates can now transfer 30 credits towards a Bachelor of Education – Elementary Education at University of Alberta. This credit transfer opportunity opens more doors for northern students to ladder their educational journey through Aurora College.

2022-2023 HIGHLIGHTS

RESEARCH

Permafrost impacts on transportation infrastructure

The Western Arctic Research Centre (WARC) in Inuvik is actively engaged in permafrost research. One focus of the permafrost division is to enhance the knowledge base on how changing permafrost conditions affect transportation infrastructure in the Northwest Territories. This work brings together a diverse group of stakeholders, including scientists, industry and field experts, and Indigenous and Territorial government agencies focused on conducting permafrost research that will help with climate change adaptation in the decision making processes of northern



communities. Set against the challenges of a rapidly changing climate, this research emphasizes the importance of research communications and effective data management. With an approach that values both the input and the well-being of NWT residents, the findings should be relevant and beneficial to those who depend on the region's infrastructure. In 2022-2023, ARI research teams embarked on several key initiatives, including: enhancing data management strategies and processes with research partners; providing partnership support in the gathering, the stewardship, and the integration of permafrost and geotechnical information; developing standardized field protocols and documentation to ensure consistency and reliability in data collection; and fostering an continuous open dialogue among stakeholders through the organization of regular workshops and meetings. As part of this research, Aurora Research Institute (ARI) collects ground temperature data from more than 300 sites within the permafrost-monitoring network, and in conjunction with our permafrost research partnerships, collectively monitor over 800 ground temperature sites. We have made significant effort in ensuring community engagement and the dissemination of the permafrost information, through community events and community meetings, as our data network expands.

Climate Change Research Chair appointed

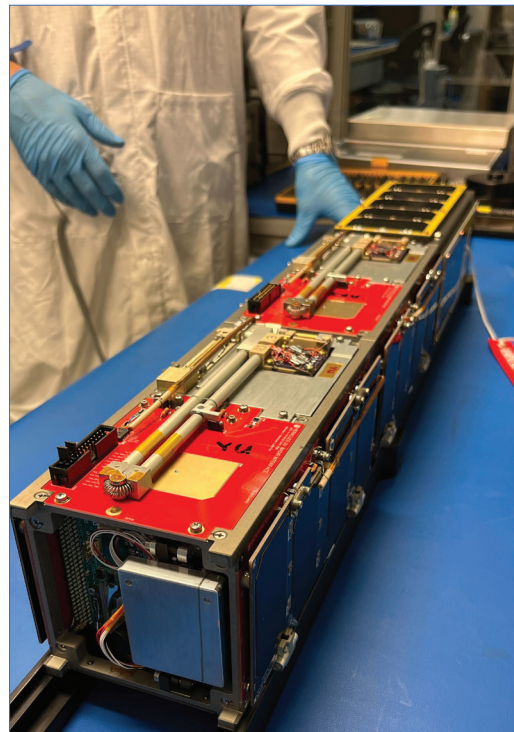
Dr. Garfield Giff was appointed to the position of Research Chair, Climate Change Adaptation. The role works with the Western Arctic communities, Indigenous and non-Indigenous governments and researchers in translating data collected into usable databases which will help provide better informed decision making related to climate change adaptation and resilience strategies. As one of the recent three Research Chair positions at Aurora College, announced in late 2020, the direction is to develop and implement an applied research program related to Aurora College's areas of specialization. The work aligns with Aurora College's strategic direction and values and will build Northern capacity and address Northern research needs. The positions are co-funded through ArcticNet, Network Centres of Excellence of Canada, providing \$1.4 million in support funding over four years.

Research Data Management (RDM)

As a Tri-Council Agency eligible institution, Aurora College is committed to developing a strong institutional Research Data Management (RDM) strategy and foster among our faculty, staff, students, and affiliates to incorporate RDM into their research activities. RDM refers to the organization, storage, preservation, and sharing of data collected and used during a research project. Aurora College has recently made significant strides in improving institutional Research Data Management (RDM), with the publication (March 2023) of a College institutional RDM strategy, developed by the RDM Working Group. As further strategic RDM development the formation of an RDM Advisory Committee was initiated in April 2023, tasked with steering the strategy's progress and addressing RDM-related issues. A draft RDM policy, shaped by the Advisory Committee's insights, was presented for review and ratification. Looking ahead, Aurora College is reinforcing its commitment through the provision of continuous training initiatives for its staff and researchers, including the facilitation of workshops and the enhancement of research support services. These steps demonstrate Aurora College's ongoing commitment to excellence in research data stewardship.

NWT-built nanosatellite AuroraSat launched into space

In mid-March, 2023, Aurora College's AuroraSat nanosatellite was launched from Cape Canaveral, Florida, to the International Space Station (ISS) via a SpaceX-27 Falcon 9 rocket and Cargo Dragon spacecraft. Upon arrival at the ISS, astronauts launched AuroraSat into an orbit around the earth. The satellite is expected to remain in orbit for approximately one year. High school students from the Inuvik Robotics Club helped Aurora Research Institute (ARI) staff to design and build the satellite. Nine students were involved during the life of the project, including a computer science student on a six-month internship. Since 2018, Aurora College has participated in the Canadian CubeSat Project (CCP) by constructing AuroraSat in collaboration with Yukon University and the University of Alberta. As part of the CCP, 15 student teams from post-secondary institutions in each province and territory designed and built their own CubeSats, with guidance from Canadian Space Agency experts and representatives from the Canadian space industry. A CubeSat is a miniaturized satellite that is a 10 cm x 10 cm cube, weighing less than two kilograms and typically using off-the-shelf electronic components. AuroraSat is a two-unit (2U – 10 cm x 10 cm x 22.70 cm) CubeSat. Aurora College has developed three outreach missions for AuroraSat called Northern Images, Northern Voices, and Northern Games, which aim to provide STEM outreach opportunities to youth and interested participants in the NWT at the elementary and high school levels. Alongside these outreach missions, AuroraSat will also fly a shared scientific mission, which will be conducted on the satellites built by Yukon University and the University of Alberta.



Renewable monitoring systems deployed

ARI recently worked with the community of Wekweètì and ATCO to deploy an NRG Flare Solar Resource Assessment System and a ZX 300 Wind Lidar near Wekweètì, an area with no year-round road access and long, severe winters. These turnkey renewable monitoring systems are paving the way for the potential installation of wind and solar projects to provide clean energy to the local First Nations community. NRG's wind and solar resource measurement solutions are trusted to deliver accurate and reliable data in remote locations and extreme conditions.

Top 50 Research College for seventh consecutive year

Aurora College was recognized by Research Infosource Inc. as one of Canada's Top 50 Research Colleges for 2022. Aurora College was ranked #42 overall among the nation's top research colleges. Among small colleges – defined as having an annual income of less than \$75 million – Aurora College was ranked #3 in both SSHRC Research Income and SSHRC Research Income as a Percentage of Total Research Income, was #10 for NSERC Research Income and #7 for NSERC Research Income as a Percentage of Total Research Income. SSHRC (Social Sciences and Humanities Research Council) and NSERC (Natural Sciences and Engineering Research Council) are two of the three major federal research funding bodies in Canada for post-secondary institutions. Aurora College also ranked #9 out of small colleges for Canadian Foundation for Innovation (CFI) Research Income and CFI Research Income as a Percentage of Total Research Income. For research dollars per researcher – research intensity – Aurora College was ranked #28 out of all colleges in Canada. The Top 50 Research Colleges rankings are determined by evaluating research income, number of research staff, number of students participating in research projects, number of research partnerships, and number of completed and on-going research projects.

Research licensing transferred to GNWT

On April 1, 2023, the Scientific Services Office and employees were transferred to the Government of the Northwest Territories (GNWT) Department of Education, Culture and Employment (ECE) from Aurora College. The transition ensures research licensing functions under the Scientists Act will continue to reside within the GNWT after Aurora College has fully transformed into an arm's-length polytechnic university. The Scientific Services Office licenses research in accordance with the NWT Scientists Act and promotes communication between researchers and the people of the communities in which they are conducting research. The transfer of responsibility does not affect the application process; research licence applicants can follow the same process as in past years.

STEM community outreach

The ARI Science, Technology, Engineering and Mathematics (STEM) Outreach Team delivers hands-on science programming to JK-12 students and teachers across the Beaufort Delta (Inuvik), South Slave (Fort Smith), and Tłı̨chǫ regions (Yellowknife). Offerings include in-class visits, teacher support for science activities, and exposure to northern science professionals and their research. The team's aim is to provide free access to practical science and digital literacy resources and activities. Additionally, adult outreach facilitates plain language research presentations (Speaker Series) that foster connections between NWT residents and northern researchers. Since starting as a six-week pilot in 2016, the program has expanded to include three Outreach Coordinators and temporary staff when funding permits. In 2022-2023, the STEM Outreach Team facilitated more than 450 events for more than 8,500 students and educators in 21 NWT communities.

School Outreach

- 95 in-person class visits reaching 1,674 students from 13 communities
- 3 regional science fair judging for 107 students in two NWT communities
- Science Literacy Week booklets created and downloaded by teachers at 8 schools in 6 communities reaching 318 students
- 17 DIY Seeds and Science Kits with supplies reaching 76 youth and educators in 5 communities

Teacher Training

- 5 hands-on Science and Digital Literacy workshops delivered at the Northwest Territories Teachers' Association Conference in Oct 2022; 135 Northern educators reached in sessions and hundreds more reached at booth during conference tradeshow
- 8 classroom training sessions with Aurora College Early Learning and Child Care students
- 5 teacher training events reaching 141 educators
- Train the Teacher, Loan the Gear Program: 87 classroom kits loaned to schools and 38 informal teacher-training sessions on how to use kits; Allowed for 187 hands-on science events, reaching 3,343 students at 18 schools in 13 communities

Community Outreach

- 117 community and family oriented events – 2,710 youth and adults
- Speaker Series – 3 virtual and 13 in-person research talks showcasing 24 northern scientists reaching 459 participants
- Ethnobotany Garden Tours in Inuvik – 3 events with 26 participants

Clubs/Camps

- 5-week Inuvik Jr. Coding Club reaching 86 students
- Support for NWT Skills Canada Robotics team – 3 members
- Inuvik Robotics and Engineering Club – 10 members
- 2 week Spring Break Coding Camps in Fort Smith – 20 participants

Highlights

- Community travel a priority. Community travel included Aklavik, Tuktoyaktuk, Tsiigehtchic, Fort McPherson, Norman Wells, and Behchokè
- Digital Literacy programming supported by CanCode funding through Let’s Talk Science and Actua.
- South Slave – hosted their first Science Rendezvous event
- North Slave – collaborative efforts to host Youth in STEAM events and STEM classroom sessions through Aurora College ELC diploma program
- Beaufort Delta – Junior Coding Club for grades 4-6 in Inuvik
- Team members from all three regions hosted events in Norman Wells in May 2023, the first time doing in-person workshops in the Sahtu Region

Western Arctic Research Centre Logistics Support

With the lifting of COVID-19 restriction, WARC experienced a significant influx of requests for research, accommodation, and logistical support for 2022-2023 from regional, national, and international research communities. The research and logistical support divisions successfully delivered on ARI’s broad mandates of research, education, and science outreach programming, emphasizing community engagement and safety in a manner that is culturally sensitive and responsive to the people served.

WARC logistics usage summary table (measured in days)

Long-term facility use	1,080
Short-term facility use	310
Technician support	125
Equipment rentals	599
Accommodation days	2,209

*(data for July 1, 2022-
June 30, 2023)*



2022-2023 HIGHLIGHTS

STUDENT SUCCESS

ELCC students participate in national conferences

Sarah Fleming, first year Early Learning and Child Care (ELCC) student, and instructor Anhoula Zachou attended the national Outdoor Play in the Early Years Conference in April 2023. They were part of a team of faculty and administration from Aurora College, Mount Royal University and University of Manitoba who attended the conference on a fact-finding mission. The team was exploring the potential for launching a Physical Literacy research project in the ELCC Program in September 2023. The pilot would examine strategies for promoting physical health and well-being in children and families in Northern communities. Several ELCC diploma students travelled to Toronto in May 2023 to participate in the NOW Play research conference on language and literacy development. Aurora College is a partner in the NOW Play research project led by Dr. Shelley Peterson at the University of Toronto. Their participation at the conferences will play a role in expanding research opportunities across programs as Aurora College transforms into a polytechnic university.



Bachelor of Science in Nursing students attend exchange with Denmark



Four third-year Aurora College Bachelor of Science in Nursing students (and one instructor) participated in a ten-day international nursing student exchange to Holstebro, Denmark, in collaboration with eight students from College of the Rockies in Cranbrook, BC and five students from VIA University College in Holstebro. The exchange was primarily a cultural one to explore differences in health care between the two countries. The Canadian students spent two days in clinical practice with their Danish counterparts, in preparation for the exchange, the students worked in small groups

(two Canadian and one Danish student per group) on a project focusing on specific Sustainable Development Goals as per the United Nations. The project aimed to find ways to achieve their specific goal in their respective countries. They continued to work with their group while in Denmark and presented their project on the final day.

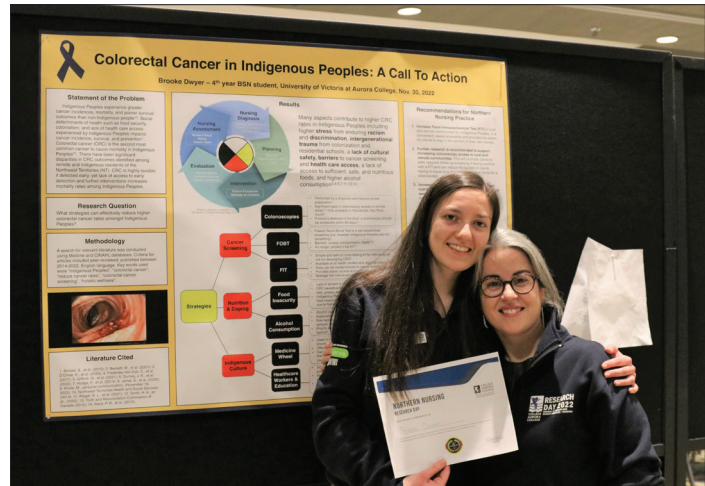
Gahcho Kué Mine scholarships for distance Early Learning students

Gahcho Kué Mine presented twelve part-time distance Early Learning and Child Care students with \$2,000 scholarships in June. The multiple \$2,000 scholarships began in 2022 and will be awarded annually until 2030. The scholarships support part-time online certificate and diploma graduates who live in the NWT who, because of their part-time status may not be eligible for regular financial assistance. Most participants are already working in child care facilities or in classrooms as assistants in local schools. Gahcho Kué will provide \$24,000 annually to support the scholarships, totaling \$216,000 over the life of the program.

Northern Nursing Research Day: students share knowledge

On November 30, 2022, Aurora College's Bachelor of Science in Nursing students and faculty showcased their scholarly work at the Northern Nursing Research Day. Jointly hosted with Hotii ts'eeda, the event highlighted 23 posters, including 19 literature reviews by senior students under Andréanne Robitaille's mentorship and four faculty research projects. Guest speakers emphasized cultural safety, safe nursing practices, and integrating the UN Declaration on the Rights of Indigenous Peoples into Northern health services. This year's theme, "Clinical Safety in our Northern Context," underlined the significance of region-specific, decolonized research in improving care quality.

Three awards were presented to students at the event: Creativity Award – Angela Roy for Managed Alcohol Programs: MAP-ping Out the NWT's Response to Alcohol Use Disorders in Homeless Populations; Scientific Rigour Award – Brook Dwyer for Colorectal Cancer in Indigenous Peoples: A Call to Action; and, People's Choice Award - Obiageri Zita Korie for Why Are Nurses Leaving: Could Stanton Become a Magnet Hospital? The research projects are the culmination of the fourth-year students' Nursing Research course. The intent of the course is to increase understanding of nursing scholarship and enhance the students' ability to comprehend, critique and utilize nursing research in their practice. To create the final product, students develop a research question, search and collect literature and evidence, appraise the evidence, organize their findings, and then create recommendations for the clinical, research, education, and/or policy level, applicable to a northern context. More than 150 participants took part in the research day. Students were also invited by Hotii ts'eeda to display their research posters again for the Dene Nation during their leadership meetings.



ENRTP research and academic excellence

Environment and Natural Resources Technology second year diploma students presented their final technical research projects and top students were recognized. The projects are the culmination of many months of field work and research, and are conducted in collaboration with Indigenous, government, industry and university partners. Some of the project topics included were: Examining the relationship between fecundity and physiological traits in female Inconnu of the Slave River stock; Comparing plant diversity and tree height post-fire along the roadside in two forest habitats; Variation in insect abundance among different burned habitats in South Slave Region, NT; and Identifying the commercial, recreational, and subsistence values of fisheries in Great Slave Lake, NT by using social media.



Top male and female students in Aurora College's Environment and Natural Resources Technology (ENRTP) Diploma (Ibrahim Abdallah and Madison Menach-Melnyk) were honoured with Kristopher McKay Memorial Bursaries. The bursaries were awarded in memory of former ENRTP student Kristopher McKay by his parents and grandparents, who travelled to Thebacha Campus in Fort Smith to make the presentation. As well, Ibrahim Abdallah received the Award for Highest Academic Achievement, while Anthony Wood received the Technician of the Year Award.

2022-2023 HIGHLIGHTS

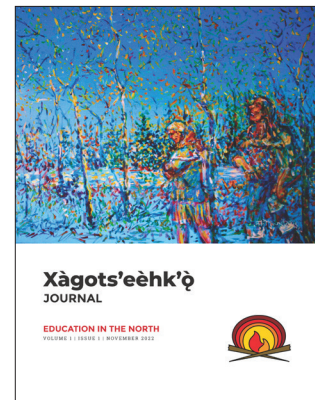
PARTNERSHIPS

north2north

Four students participated in exchanges through the north2north student mobility program. One Early Learning and Child Care student travelled to Sweden for an exchange tied to a research project with which she is involved, and three Bachelor of Science in Nursing (BSN) students visited the Arctic University of Norway (UiT) to complete a practicum placement. In addition, two staff participated in north2north exchanges. A Student Life and Wellness Coordinator went to Norway and a nursing faculty member accompanied the BSN students to UiT. Three other staff have been approved for exchanges scheduled to take place in 2023-2024. Aurora College hosted the first north2north participant from another post-secondary institution in 2022-2023. Nunavut Arctic College's manager of Research Design and Policy Development spent several days with research staff in February and gave presentations to staff and students about her current research.

Xàgots'eèhk'ò Journal publishes first issue

Xàgots'eèhk'ò Journal is a collaborative initiative involving Aurora College, Hotì ts'eeda: NWT SPOR Support Unit, and the Dechinta Centre for Research and Learning. The inaugural issue launched in Fall 2022 focuses on publishing a wide range of topics significant to those living in the North, celebrating their connections to land, language, culture, and lifestyle. The open-access Northern based journal provides a platform for sharing diverse perspectives through stories, research, philosophy, and art, bringing together Indigenous and non-Indigenous scholars, community members, and artists across various regions and disciplines. The second issue, 'Caribou Stories,' experienced a publication delay due to the 2023 NWT summer wildfires and subsequent evacuations but is now scheduled for release in winter 2024.



Visioning Day – Increasing nursing education in the north

Schools of Nursing across Canada have been approached by their respective health ministries to explore ways to increase seats in nursing programs to help address the current workforce shortage. In September 2022, the School of Health and Human Services hosted a visionary exercise for the nursing faculty and health partners to discuss the issue. Some of the questions posed included: How can Aurora College nursing programs be more accessible to Northerners? How can Aurora College collaborate with nursing practice partners to ensure quality hands-on learning if the number of seats are increased? How can more northern and Indigenous young people be encouraged to seek a career in nursing and health care? Partners in attendance included Registered Nurses Association of NWT and Nunavut (RNANTNU), University of Victoria nursing faculty, Stanton Territorial Hospital, NWT Health Authorities, Avens, and GNWT Department of Health and Social Services. Although there were no clear answers to the questions discussed it provided an opportunity to open the dialogue of how we may increase our nursing seats. The next step is to bring together a small working group to flush out the discussions.

Computer donation to Inuvik Personal Support Worker

Computers for Schools NWT generously donated 12 refurbished laptops to students in the Personal Support Worker (PSW) Certificate at Aurora Campus in Inuvik. Most of the students did not have a home computer on which to do their assignments and research. The donation of the laptops allowed students to be more productive and allowed them more time to look after family responsibilities by being able to work from home rather than the library or campus during non-school hours.

Attracting northern Indigenous youth to healthcare careers

In June 2023, Aurora College was awarded a \$150,000 Catalyst Grant from the Canadian Institutes of Health Research (CIHR) to investigate policy options, solutions, and strategies to tackle the NWT's pressing health workforce shortage. The initiative will reach across the NWT, drawing on the guidance of community leaders and elders to work with Indigenous youth to identify and address barriers to healthcare careers. The project seeks to nurture and maintain Indigenous youth within the NWT by fostering their engagement in healthcare fields, aligning with the "Strong Like Two People" philosophy. According to the 2016 Statistics Canada Census, slightly more than half of the NWT population is Indigenous, yet Indigenous persons are significantly under-represented in healthcare and social services professions. In addition, the Northwest Territories Health and Social Services Authority notes as of June 30, 2022, the vacancy rate for healthcare professionals in the NWT was 26 percent. Most NWT communities continue to struggle with a high turnover of healthcare workers, limited recruitment success and overburdened healthcare providers. The initiative represents a collaborative effort involving 22 researchers and numerous governmental agencies and health authorities.



Science Rendezvous celebrations

Science Rendezvous is celebrated in communities across Canada on May 13 as a way to showcase science and how it impacts our everyday life. The Western Arctic Research Centre in Inuvik has been a leader in organizing Science Rendezvous events for a number of years; 2023 saw the South Slave Research Centre (SSRC) in Fort Smith and the North Slave Research Centre (NSRC) in Yellowknife get involved for the first time. In Fort Smith, the SSRC, Thebacha Campus, Northern Life Museum and other partners put together a combination Science, Technology, Engineering and Mathematics (STEM) celebration, campus and trades open house and community art show that attracted nearly 300 people. In Yellowknife, NSRC joined with Makerspace YK to put on a three-day event for students, youth and the public.

Community Trade Shows and Career Fairs

After a few years of cancellations due to COVID-19, Career Fairs and community trade shows were once again held across the NWT. Aurora College had a substantial presence at several events, including the Yellowknife Spring



Trade Show and the Fort Smith Trade Show. Aurora College set up large interactive displays to showcase various programs and allow potential students to speak directly with instructors. The format was well received and will be replicated at future events.

2022-2023 HIGHLIGHTS

AURORA COLLEGE TEAM

STEM Outreach team co-recipients of Actua Experience Award

The Aurora Research Institute STEM Outreach team were co-recipients of the 2022 Actua Experience - Teacher Training Award. Actua is Canada's largest STEM (Science, Technology, Engineering and Mathematics) outreach organization, representing a national network of 43 universities and colleges that engage youth aged six to 26 in STEM learning experiences. The Actua Experience Award is presented annually in recognition of excellence in one of the organization's national program areas. This year, Excellence in Teacher Training was recognized. The Aurora Research Institute (ARI) STEM Outreach



team developed a “Train the Teacher, Loan the Gear” program during the COVID-19 pandemic and has continued to expand since. The program trains teachers to deliver experiential STEM programming in communities and loans classroom kits to those community teachers free of charge. The ARI STEM Outreach team has demonstrated creativity, innovation and a deep understanding of the unique local needs to develop STEM activities that captivate and educate Northern students. What began as a response to the challenges of the pandemic has grown into an exciting, thriving program that provides important supports for teachers and students across the NWT.



Advanced Degree and Post-Graduate credentials obtained

Professional development is a key component of any post-secondary institution. The following members of the Aurora College team recently earned advanced degrees and credentials:

Dr. Idowu Mogiji, Assistant Vice President, Community & Extensions: Doctor of Philosophy, Educational Administration, University of Saskatchewan

Brett Simmons, Instructor – Developmental Studies: Certificate in Adult Education, Aurora College.

Yellowknife Literacy Outreach Centre receives national literacy award

In recognition of International Literacy Day, Canada's premiers annually present one Council of the Federation Literacy Award per territory and province to celebrate exceptional achievement, innovative practice and excellence in literacy. The NWT recipient for 2023 was the Literacy Outreach Centre in Yellowknife. The Centre is a partnership between Aurora College and Inclusion NWT. The Centre works with people who want to improve their English literacy levels but who are not ready to enrol in Adult Literacy and Basic Education courses. It offers a gateway to lifelong learning that is open to everyone and offers programs onsite and in the community to individuals with or without disabilities. Some of the programs include: Adult Literacy, Introduction to Computer Basics, Family Literacy, Tutoring Services and Baker Centre Book Club.



Thebacha Campus staff named Northwest Territories Elder of the Year

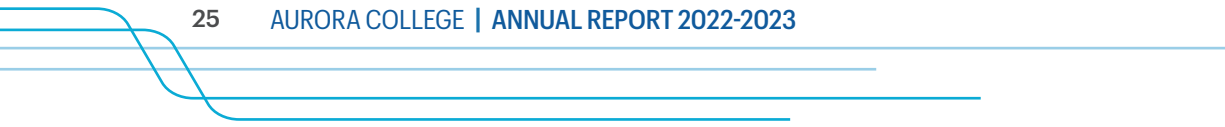
Dr. Kim Lemky, Business Administration instructor, attended the June 2022 Regional Medical Campuses Conference of the Association of American Medical Colleges (aamc.org) in Washington, DC. She shared research and coordinated a workshop regarding Assessing the Economic Impact of Regional Medical Campuses. Dr. Lemky's research on assessing economic impact contributes directly to courses she teaches at Aurora College, such as BUSI 0212 Community Economic Development.



STEM Outreach Team honoured with 2023 Premier's Award

Aurora Research Institute (ARI) STEM Outreach team has received the 2023 Premier's Award in the Teams category for their exceptional work providing experiential Science, Technology, Engineering and Math education to youth and educators across the Northwest Territories. The ARI STEM Outreach team has displayed innovation, creativity, service excellence, and a commitment to embracing inclusion and Traditional Knowledge in their work since 2016. Each year, the Premier of the Northwest Territories recognizes GNWT employees and teams that demonstrate excellence, innovation, and dedication through the Premier's Awards.

During the past year, the STEM Outreach team has delivered more than 500 hands-on STEM events, engaging NWT youth nearly 10,000 times, in more than 25 communities across five regions. They have successfully mentored hundreds of NWT teachers, providing them with the skills and tools necessary to make STEM programming in their classrooms more hands-on and inquiry-driven. This has created a sustainable approach to expanding STEM educational opportunities, ultimately working towards improving employment and economic opportunities.



AURORA COLLEGE
**AUDITED FINANCIAL
STATEMENTS**

AS OF JUNE 30, 2023

AURORA COLLEGE

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of the Aurora College (the "College") and all information in this annual report are the responsibility of the College's management and have been reviewed and approved by the Board of Governors. The financial statements have been prepared in accordance with Canadian public sector accounting standards and include some amounts that are necessarily based on management's best estimates and judgment. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized and recorded, proper records are maintained, assets are safeguarded, and the College complies with applicable laws. These controls and practices ensure the orderly conduct of business, the timely preparation of reliable financial information and adherence to the College's statutory requirements and policies.

The Board of Governors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board of Governors meets regularly with management and the external auditors. The external auditors also have full and free access to the Board of Governors.

The College's external auditor, the Auditor General of Canada, audits the financial statements and issues her report thereon to the Minister of Education, Culture and Employment, Government of the Northwest Territories.



Glenda Vardy Dell
President



Celestine Starling
Director of Finance/Chief Financial Officer

Fort Smith, Canada
December 1, 2023



Bureau du
vérificateur général
du Canada

Office of the
Auditor General
of Canada

INDEPENDENT AUDITOR'S REPORT

To the Minister of Education, Culture and Employment

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Aurora College (the College), which comprise the statement of financial position as at 30 June 2023, and the statement of operations and accumulated surplus, statement of change in net financial assets and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying

transactions and events in a manner that achieves fair presentation.

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

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of Aurora College coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are the *Financial Administration Act* of the Northwest Territories and regulations, the *Aurora College Act* and regulations, the *Post-Secondary Education Act* and regulations, and the by-laws of Aurora College.

In our opinion, the transactions of Aurora College that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Aurora College Act*, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year. In addition, in our opinion, proper books of account have been kept by Aurora College and the financial statements are in agreement therewith.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for Aurora College's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable Aurora College to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.



Sophie Bernard, CPA, CGA
Principal
for the Auditor General of Canada

Vancouver, Canada
1 December 2023


AURORA COLLEGE
STATEMENT OF FINANCIAL POSITION
as at June 30, 2023
(in thousands of dollars)

	<u>2023</u>	<u>2022</u>
Financial assets		
Cash	\$ 20,322	\$ 18,974
Accounts receivable (Note 3)	3,534	3,985
Inventories for sale	<u>115</u>	<u>152</u>
	<u>23,971</u>	<u>23,111</u>
Liabilities		
Accounts payable and accrued liabilities (Note 13a and 18)	1,832	1,124
Payroll liabilities (Notes 13a and 17)	2,109	3,173
Deferred revenue (Note 15)	7,064	2,649
Due to the Government of the Northwest Territories (Note 9)	5,796	5,595
Employee future benefits (Note 4)	1,451	1,403
Professional development fund (Note 5)	<u>3,572</u>	<u>3,238</u>
	<u>21,824</u>	<u>17,182</u>
Net financial assets	<u>2,147</u>	<u>5,929</u>
Non-financial assets		
Prepaid expenses	720	708
Tangible capital assets (Note 6)	<u>8,681</u>	<u>5,798</u>
	<u>9,401</u>	<u>6,506</u>
Accumulated surplus (Note 7)	<u>\$ 11,548</u>	<u>\$ 12,435</u>

Contractual obligations and contractual rights (Notes 11 and 12)

The accompanying notes and schedule are an integral part of the financial statements.

Approved by the Board:



Joe Handley
Chairperson of the Board



Jack Rowe
Chairperson of the Audit & Finance Committee

AURORA COLLEGE
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
for the year ended June 30, 2023
(in thousands of dollars)

	Budget	<u>2023</u> Actual	<u>2022</u> Actual
Revenues (Schedule A)			
Government of the Northwest Territories revenues (Note 8)	\$ 48,745	\$ 47,127	\$ 43,090
Project income			
Government of Canada	2,856	3,875	4,141
Other third party	4,997	3,120	2,271
Own Source revenues			
Tuition fees	1,574	2,274	2,137
Room and board	990	1,004	1,146
Interest income	140	856	174
Recoveries and other	600	775	1,482
Western Arctic Research Centre expansion (Note 20 c)			
Government of Northwest Territories	-	791	-
Other third party	-	561	369
Government of Canada	-	190	240
	<u>59,902</u>	<u>60,573</u>	<u>55,050</u>
Expenses (Schedule A)			
Education and training	19,079	21,447	18,634
Student services	11,649	11,810	11,103
Pooled services	9,328	9,976	10,440
Community and extensions	12,002	9,520	9,566
Aurora Research Institute	8,352	6,483	5,686
Financial and accounting services	2,333	2,224	2,183
	<u>62,743</u>	<u>61,460</u>	<u>57,612</u>
Annual (deficit)	(2,841)	(887)	(2,562)
Accumulated surplus at beginning of year	<u>12,435</u>	<u>12,435</u>	<u>14,995</u>
Accumulated surplus at end of year	<u><u>\$ 9,594</u></u>	<u><u>\$ 11,548</u></u>	<u><u>\$ 12,433</u></u>

AURORA COLLEGE
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
for the year ended June 30, 2023
(in thousands of dollars)

	Budget	<u>2023</u> Actual	<u>2022</u> Actual
Annual (deficit)	\$ (2,841)	\$ (887)	\$ (2,560)
Acquisition of tangible capital assets	(2,130)	(4,804)	(1,817)
Amortization of tangible capital assets	<u>1,200</u>	<u>1,921</u>	<u>1,685</u>
	<u>(930)</u>	<u>(2,883)</u>	<u>(132)</u>
Decrease (increase) in prepaid expenses	<u>-</u>	<u>(12)</u>	<u>(198)</u>
(Decrease) in net financial assets	(3,771)	(3,782)	(2,890)
Net financial assets at beginning of year	<u>5,929</u>	<u>5,929</u>	<u>8,819</u>
Net financial assets at end of year	<u><u>\$ 2,158</u></u>	<u><u>\$ 2,147</u></u>	<u><u>\$ 5,929</u></u>

The accompanying notes and schedule are an integral part of the financial statements.

AURORA COLLEGE
STATEMENT OF CASH FLOW
for the year ended June 30, 2023
(in thousands of dollars)

	<u>2023</u>	<u>2022</u>
Operating transactions		
Cash received from:		
Government of the Northwest Territories	\$ 40,163	\$ 38,203
Students and other third parties	9,653	6,184
Government of Canada	7,249	2,755
Interest	856	174
 Cash paid for/to:		
Compensation and benefits	(36,682)	(33,507)
Suppliers	<u>(15,878)</u>	<u>(12,732)</u>
 Cash (used for) provided by operating transactions	 <u>5,361</u>	 <u>1,077</u>
 Capital transactions		
Acquisition of tangible capital assets	<u>(4,013)</u>	<u>(1,817)</u>
 Cash used for capital transactions	 <u>(4,013)</u>	 <u>(1,817)</u>
 (Decrease) increase in cash	 1,348	 (740)
 Cash at beginning of year	 <u>18,974</u>	 <u>19,714</u>
 Cash at end of year	 <u>\$ 20,322</u>	 <u>\$ 18,974</u>

The accompanying notes and schedule are an integral part of the financial statements.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

1. AUTHORITY AND MANDATE

a) Authority and purpose

Aurora College (“College”) was established under the *Aurora College Act* and is named as a territorial corporation under the *Financial Administration Act* of the Northwest Territories. The College is exempt from income taxes.

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). 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 throughout the NWT. Through the work of the Aurora Research Institute, the College is also responsible for research activities in the NWT.

b) Transfers from the Government of the Northwest Territories

The College receives monthly transfers from the Government of the Northwest Territories (“Government”) based on appropriations consistent with the Government’s Main Estimates and adjusted for supplementary appropriations. The transfers are to be utilized for the administration and delivery of the College’s adult and post-secondary education programs in the NWT. The College is allowed to retain all surpluses and is responsible for all deficits.

The College is economically dependent upon the transfers received from the Government for its ongoing operations.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards (“PSAS”).

The following is a summary of the significant accounting policies.

a) Measurement uncertainty

The preparation of financial statements in accordance with PSAS requires the College to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the College believes the estimates and assumptions to be reasonable. Some of the more significant management estimates relate to the allowance for doubtful accounts, employee future benefits, amortization, and revenue accruals.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Cash

Cash is comprised of bank account balances, net of outstanding cheques.

c) Tangible capital assets

Tangible capital assets transferred to the College when it was established were recorded at their estimated fair market value. Subsequent acquisitions are recorded at cost. Tangible capital assets are amortized over their estimated remaining useful lives on a straight-line basis at the following annual rates:

Mobile equipment	3 to 20 years
Building additions and renovations	20 years
Furniture and equipment	2 to 10 years
Leasehold improvements	lesser of useful life or lease term (3 to 12 years)

Work in progress costs are capitalized as incurred. Tangible capital assets under construction or development are recorded as work in progress with no amortization until the asset is placed in service.

d) Employee future benefits

i) Pension benefits

All eligible employees participate in the Public Service Pension Plan (the "Plan") administered by the Government of Canada. The College's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The College's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the College. The College is not required under present legislation to make contributions with respect to actuarial deficiencies of the Plan.

ii) Severance, removal and compensated absences

Under the terms and conditions of employment, employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment.

Eligibility is based on variety of factors including place of hire, date employment commenced, and reason for termination. Benefit entitlements are paid upon resignation, retirement or death of an employee. Termination benefits are also recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides service, whereas parental and maternity leave are event

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternity and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

e) Government transfers

Government transfers are recognized as revenue when the funding is authorized and all eligibility criteria are met, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability.

The College receives its appropriations on a monthly basis from the Government, as the College has a different fiscal year. These transfers are recognized as revenue in the period in which the funding relates once all eligibility criteria have been met and it has been authorized.

f) Own source revenues

Tuition fees, room and board, and recoveries and other are reported as revenue at the time the services are substantially provided, or the products are delivered. Tuition fees received in advance of courses being delivered are deferred and recognized when the courses are delivered.

Interest income is recognized on an accrual basis.

g) Project income and deferred revenue

The College provides education and research services to private companies, federal and territorial government departments, agencies, and corporations through contractual arrangements. Payments received under these contracts for which the development and delivery of courses and projects are not completed are recorded as deferred revenue until completion in accordance with the stipulations of these agreements.

Revenue from federal and territorial government departments, agencies and corporations is recorded once the eligibility criteria are met; the payments are authorized, except to the extent that funding stipulations give rise to an obligation that meets the definition of a liability.

h) Contract services

Contract services acquired by the College include printing services, food service contracts, instruction contracts, leases and rental agreements. These amounts are recognized as expenses in the year the services are rendered.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Contingent liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued, and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

j) Prepaid expenses

Payment made prior to the related services being rendered are recorded as a prepaid expense. Prepaid expenses are recognized as an expense or tangible capital asset as the related services are rendered.

k) Funds and reserves

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

l) Financial instruments

Financial instruments are identified by financial asset and financial liability classifications.

The College's financial assets include cash and accounts receivable which are both measured at cost. Financial liabilities include accounts payable and accrued liabilities, payroll liabilities, due to Government and professional development fund which are all measured at cost.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations and Accumulated Surplus. The allowance for doubtful accounts is based on management's best estimate of probable losses. The allowance is calculated based on a percentage of specific aged receivables where management believes an impairment has occurred. The allowance is shown as a reduction to accounts receivable. Management recommends write-offs of student accounts that are deemed uncollectible. Student and other receivable write-offs are submitted to the Board of Governors for approval.

m) Budget

Canadian public sector accounting standards require a government organization to present in its financial statements a comparison of the results of operations and changes in net financial assets for the period with those originally planned. The budgeted figures represent

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

the College's original fiscal plan for the year approved by the College's Board of Governors and do not reflect any subsequent adjustments made during the course of the year.

n) Related party transactions

Canadian public sector accounting standards require a government organization to disclose related party and inter-entity transactions. The College is related to all Government departments, territorial corporations and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the College. Related party transactions other than inter-entity transactions are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions are recorded on a gross basis and are measured at the carrying amount, except for the following: when inter-entity transactions are undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length, or where costs provided are recovered, they are measured at the exchange amount.

The College receives certain services provided by the Government without charge (Note 10). The Government's cost for these services, measured at the carrying amount are recognized as an expense with an offsetting credit to Services received without charge revenues in order to reflect the cost of the College's operations in its financial statements. Services received without charge that cannot be reliably measured are not recognized.

o) Inventories for sale

Inventories for sale consist of finished goods and are carried at the lower of cost and net realizable value, with cost being determined on a first in, first out basis.

p) Accounts receivable

Accounts receivable are recorded at cost. A valuation allowance is recorded when the collection of a receivable is considered doubtful.

q) Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include trade payable and liabilities, accrued payroll and benefits and vacation pay payable. These liabilities are valued at cost.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

r) Western Arctic Research Centre expansion

The College receives cash and goods in-kind as part of the Western Arctic Research Centre (WARC) expansion project. The Government builds the WARC expansion on behalf of the College. The College has assessed that it controls the asset as it is built.

Where a cash or tangible capital asset transfer is provided by a federal or territorial government department, agency, or corporation, or other third party, the College recognizes the transfer as revenue once the eligibility criteria are met and the payments are authorized, except to the extent that transfers give rise to an obligation that meets the definition of a liability.

The College recognizes an asset arising from a transfer when it gains control of the resources that meet the definition of an asset, it is expected that the inflow of resources will occur, and their value can be reliably measured. Where a tangible capital asset transfer is provided by the Government for no consideration, the College recognizes the asset as the work in progress costs are incurred, consistent with its policy for tangible capital assets in Note 2 c).

s) New accounting standard

On July 1, 2022, the College adopted Public Accounting Standard for Asset Retirement Obligations - PS 3280. The standard was adopted prospectively from the date of adoption. The new section established standards on how to report a liability for asset retirement obligations.

The new standard has an immaterial effect on the financial statements.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

3. ACCOUNTS RECEIVABLE

	<u>2023</u>		<u>2022</u>	
	(in thousands)			
	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Net</u>
Other	\$ 1,999	\$ 168	\$ 1,831	\$ 1,345
Government of the Northwest Territories	1,246	-	1,246	346
Students	567	430	137	113
Government of Canada	320	-	320	2,181
	<u>\$ 4,132</u>	<u>\$ 598</u>	<u>\$ 3,534</u>	<u>\$ 3,985</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

4. EMPLOYEE FUTURE BENEFITS

a) Pension benefits

The College and all eligible employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the College. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The general contribution effective at year end was \$1.02 (2022 - \$1.02) for every dollar contributed by the employee, and \$5.29 (2022 - \$5.91) for every dollar contributed by the employee for the portion of the employee's salary above \$196,200 (2022 - \$191,300).

The Public Service Pension Plan was amended during 2013 which raised the normal retirement age and other age related thresholds from age 60 to age 65 for new members joining the plan on or after January 1, 2013. For members with start dates before January 1, 2013, the normal retirement age remains 60. For new employees who are participating in the Plan on or after January 1, 2013, the College contributes \$1.00 (2022 - \$1.00) for every dollar contributed by the employee, and \$5.29 (2022 - \$5.91) for every dollar contributed by the employee for the portion of the employee's salary above \$196,200 (2022 - \$191,300).

The College's and employees' contributions to the Plan for the year were as follows:

	<u>2023</u>	<u>2022</u>
	(in thousands)	
College's contributions	\$ 2,488	\$ 2,248
Employees' contributions	<u>2,479</u>	<u>2,291</u>
	<u>\$ 4,967</u>	<u>\$ 4,539</u>

b) Severance, removal and compensated absences

The College provides severance (resignation and retirement), removal and compensated absence (sick, special, maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a plan deficit equal to the accrued benefit obligation.

Severance benefits are paid to the College's employees based on the type of termination (e.g., resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued using the projected unit credit methodology.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

4. EMPLOYEE FUTURE BENEFITS (continued)

Compensated absence benefits generally accrue as employees render service and are paid upon the occurrence of an event resulting in eligibility for benefits under the terms of the plan. Events include, but are not limited to employee or dependent illness, mortality and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under compensated absence benefits were actuarially valued using the expected utilization methodology.

Valuation results

The actuarial valuation was completed as at February 11, 2022. The results were extrapolated to June 30, 2023. The effective date of the next actuarial valuation is June 30, 2025. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2023. The values presented below are for all of the benefits under the Compensated Absences and Termination Benefits for the College.

Changes in Obligation	Severance and Compensated		2023	2022
	Removal	Absences		
			(in thousands)	
Accrued benefit obligation, beginning of year	\$1,016	\$354	\$1,370	\$1,289
Current service cost	52	31	83	89
Interest cost	42	15	57	43
Benefits paid	(47)	(22)	(69)	(116)
Actuarial (gain)/loss	(78)	(22)	(100)	68
Plan amendment	-	-		(3)
Accrued benefit obligation, end of year	985	356	1,341	1,370
Unamortized net actuarial (gain)/loss	(4)	114	110	33
Accrued benefit liability	\$ 981	\$ 470	\$ 1,451	\$ 1,403

Benefits Expense	Severance and Compensated		2023	2022
	Removal	Absences		
			(in thousands)	
Current service cost	\$52	\$31	\$83	\$89
Interest cost	42	15	57	43
Amortization of net actuarial (gain)	(13)	(10)	(23)	(31)
Plan amendment	-	-	-	(3)
Total	\$81	\$36	\$117	\$98

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

4. EMPLOYEE FUTURE BENEFITS (continued)

Assumptions

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Discount Rate	4.8% per annum	4.1% per annum
Rate of compensation increase	2.0% per annum	2.0% per annum
Inflation rate (removal benefits)	Nil	Nil
Mortality	CPM 2014 Public Mortality Table with MI-2017 improvement scale	CPM 2014 Public Mortality Table with MI-2017 improvement scale

The expected payments during the next five fiscal years are:

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>Total</u>
	(in thousands)		
2024	\$ 90	\$ 25	\$ 115
2025	94	23	117
2026	104	27	131
2027	118	31	149
2028	120	36	156
Total	\$ 526	\$ 142	\$ 668

5. PROFESSIONAL DEVELOPMENT FUND

Under collective agreements, the College is required annually to make contributions to the professional development fund, in the amount of a) 3% of eligible instructor's salaries, and b) \$1,500 for each eligible instructor. Contributions made to the professional development fund are recorded as an expense in the Statement of Operations and Accumulated Surplus.

The professional development fund represents accumulated annual provisions for professional development activities, less accumulated eligible professional development expenses. The College expects to settle the obligation based on future eligible expense claims.

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Professional development fund, beginning of year	\$3,238	\$2,750
Contributions	617	623
Professional development paid during the year	<u>(283)</u>	<u>(135)</u>
Professional development fund, end of year	<u>\$3,572</u>	<u>\$3,238</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

6. TANGIBLE CAPITAL ASSETS

June 30, 2023 (in thousands)	Mobile equipment	Building additions and renovations	Furniture and equipment ¹	Leasehold improvements	Work in progress	2023 Total	2022 Total
Cost							
Opening balance	\$ 5,904	\$ 1,991	\$ 10,577	\$ 1,875	\$ 240	\$ 20,587	\$ 18,875
Additions	485	-	540	49	3,730	4,804	1,817
Disposals	(81)	-	-	-	-	(81)	(105)
Closing balance	<u>6,308</u>	<u>1,991</u>	<u>11,117</u>	<u>1,924</u>	<u>3,970</u>	<u>25,310</u>	<u>20,587</u>
Accumulated amortization							
Opening balance	4,146	1,991	7,190	1,462	-	14,789	13,209
Amortization	352	-	1,465	104	-	1,921	1,685
Disposals	(81)	-	-	-	-	(81)	(105)
Closing balance	<u>4,417</u>	<u>1,991</u>	<u>8,655</u>	<u>1,566</u>	<u>-</u>	<u>16,629</u>	<u>14,789</u>
Net book value	<u>\$ 1,891</u>	<u>\$ -</u>	<u>\$ 2,462</u>	<u>\$ 358</u>	<u>\$ 3,970</u>	<u>\$ 8,681</u>	<u>\$ 5,798</u>

¹ Computer equipment totaling \$ - are capitalized in furniture and equipment but not put into service and not amortized (2022 - \$252,791).

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

7. ACCUMULATED SURPLUS

The accumulated surplus balance includes the net book value of tangible capital assets transferred to the College when it was established and the results of operations since that date. The following appropriations have been made from accumulated surplus:

Reserves	(in thousands)				Balance, ending June 30, 2023
	Balance, opening July 1, 2022	Net results of operations	Appropriated	Used in operations	
a) Northern strategic research reserve	\$ 625	\$ -	\$ -	\$ -	625
b) Program delivery	300	-	-	-	300
c) Research & development	349	-	22	-	371
d) Restricted donations	35	-	-	-	35
Total reserves	1,309	-	22	-	1,331
Appropriated	-	-	(22)	-	(22)
Operating surplus (deficit)	11,126	(887)	-	-	10,239
Total accumulated surplus	\$ 12,435	\$ (887)	\$ -	\$ -	11,548

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

7. ACCUMULATED SURPLUS (continued)

a) Northern strategic research reserve

This appropriation was established from the surplus of the Methane Hydrate Research project to set funds aside for strategic research conducted in the north which will benefit northerners.

b) Program delivery

This appropriation is established to cover program costs contemplated in the annual Programs and Services Proposal prepared by the College, for which Government funding has not been approved. Allocations to and from this appropriation must be approved by the Board of Governors.

c) Research & development

This appropriation is established to help fund research and development of the Research Associate and Fellowship programs at the Aurora Research Institute (ARI). Annually all unencumbered ARI administration revenue after fulfillment of third party contracts is transferred to this appropriation. Use of the appropriation must be approved by the Research Advisory Council.

d) Restricted donations

From time to time, the College receives donations from individuals and corporations with conditions attached to them. In order to ensure that the wishes of the contributors are carried out, the donations are transferred to restricted donations until the conditions are met.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

8. GOVERNMENT OF THE NORTHWEST TERRITORIES REVENUES

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Operating transfers	\$ 33,050	\$ 32,689
Project income	7,313	4,514
Services received without charge (Note 10)	<u>6,764</u>	<u>5,887</u>
	<u>\$ 47,127</u>	<u>\$ 43,090</u>

The College received 78% (2022 - 78%) of its revenue in the form of a transfer, project income and services without charge from the Government. The College's continued operations are dependent on these arrangements.

9. RELATED PARTIES

The College has Government receivables from project income and the base funding transfer disclosed in Note 8. In addition, the Government transfers tuition revenue, the value of which is \$211,000 (2022 - \$150,000) and this is recognized on the Statement of Operations and accumulated surplus within Own source revenues under Tuition fees. The College also owes funds to the Government from administrative agreements for facility operating and utility costs, employee benefits, payroll, and other expenses. The transactions giving rise to these balances are recorded at the exchange amount.

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Due from Government of the Northwest Territories (Note 3)	\$ 1,246	\$ 346
Due to the Government of the Northwest Territories		
Liability for payroll services provided	\$ 4,838	\$ 4,283
Other & Repayable program advances	<u>\$ 958</u>	<u>\$ 1,312</u>
Total amount due to Government of the Northwest Territories	<u>\$ 5,796</u>	<u>\$ 5,595</u>

The above liabilities are non-interest bearing and payable on demand.

Expenses

The employees of the College are paid by the Government. The College reimbursed the Government for payroll expenses paid (Schedule A) of \$36,626,000 during 2023 (2022 - \$36,588,000) which are recorded at the exchange amount.

Under the terms of administrative agreements, the Government charges for certain support

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

9. RELATED PARTIES (continued)

services provided to the College. The College reimbursed the Government \$3,830,000 (2022 – \$1,723,000) for facility operating and utility costs, employee benefits and other expenses which are recorded at the exchange amounts in these statements. The College reimbursed the Government \$1,805,000 (2022 - \$2,786,000) for costs to transform to a polytechnic university, which are recorded at the exchange amounts in these statements.

10. SERVICES RECEIVED WITHOUT CHARGE

During the year, the College received contract services, building utilities, building leases and repairs and maintenance without charge from the Government.

There are building leases in place between the College and the Government without any rental charges for the use of two facilities for two campuses, certain housing units and community learning centers. The cost of the use of these facilities is based on the Government’s amortization and accretion expenses for these assets, which is the carrying amount.

In addition, contract services without charge from the Government include insurance and risk management, legal counsel, project management and translation services. These services have been recorded based on the carrying amount confirmed by the Government.

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Building utilities	\$ 2,696	\$ 2,624
Building leases	2,083	1,633
Repairs and maintenance	1,638	1,339
Contract services	347	291
	<u>\$6,764</u>	<u>\$5,887</u>

Services that are part of the central agency role of the Government, provided through its shared services division are not tracked. Therefore, the cost cannot be reasonably estimated and they are not recorded in these financial statements. These services include, but are not limited to, construction management, records storage, computer operations, asset disposal, human resource management, payroll processing, medical travel and benefits administration.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

11. CONTRACTUAL OBLIGATIONS

In addition to facilities provided by the Government, the College has operating leases and service agreements for student accommodation, classroom space, office equipment and other services and is committed to payments as follows:

	<u>Service agreements</u>	<u>Operating leases</u>	<u>Capital projects</u>
		(in thousands)	
2024	\$ 538	\$ 4,873	\$ 6,070
2025	84	4,268	-
2026	39	3,206	-
2027	29	2,825	-
Thereafter	-	2,813	-
	\$ 690	\$ 17,985	\$ 6,070
	\$ 690	\$ 17,985	\$ 6,070

12. CONTRACTUAL RIGHTS

The College has binding agreements with funding partners to implement programs/projects, and for which the following payments will be received subsequent to June 30, 2023:

<u>Funding Partner</u>	<u>2023- 2024</u>	<u>2025-2031</u>	<u>Total</u>
	(in thousands)		
Government of the Northwest Territories	\$5,019	\$3,200	\$ 8,219
Government of Canada	2,364	1,075	3,439
Other	2,340	675	3,015
	\$ 9,723	\$4,950	\$ 14,673
	\$ 9,723	\$4,950	\$ 14,673

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

13. FINANCIAL RISK MANAGEMENT

The College's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities, due to the Government and the professional development fund, which are all measured at cost. The College has exposure to the following risks from its use of financial instruments:

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with its financial liabilities. The College manages its liquidity risk by regularly monitoring forecasted and actual cash flows. The College does not believe that it will encounter difficulty in meeting its future obligations associated with its financial liabilities.

	<u>0-90 days</u>	<u>91-365 days</u>	<u>1 to 2 years</u>	<u>over 2 years</u>
	(in thousands)			
Payroll liabilities	\$ 2,109	\$ -	\$ -	\$ -
Accounts payable and accrued liabilities	1,787	45	-	-
	<u>\$ 3,896</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>

(b) Credit risk

The College is exposed to credit risk on its cash and accounts receivable.

Cash

Credit risk on cash is minimized as these assets are held with a Canadian Chartered bank, the maximum exposure to credit risk is \$20,322,000 (2022 - \$18,974,000).

Accounts receivable

Credit risk on accounts receivable arises from the possibility that the customer fails to meet their obligations. This risk is influenced by the type of debtor and at June 30, 2023, the College's debtors are the Government, the federal government, students, and others.

In order to manage this risk, the College monitors the age of accounts receivable and initiates collection action. Credit exposure is minimized by dealing mostly with creditworthy counterparties such as government agencies and the College also enforces approved collection policies for student accounts. The maximum exposure to credit risk is \$3,534,000 (2022 - \$3,985,000).

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

13. FINANCIAL RISK MANAGEMENT (continued)

At June 30, 2023, the following accounts receivable were past due but not impaired.

	<u>91-365</u> <u>days</u>	<u>1 to 2 years</u>	<u>over 2</u> <u>years</u>
	(in thousands)		
Other third parties	\$ 230	\$ 15	\$ -
Students	57	15	12
Government of Canada	42	2	-
Government of the Northwest Territories	4	-	-
	<u>\$ 333</u>	<u>\$ 32</u>	<u>\$ 12</u>

The College establishes an allowance for doubtful accounts that reflects the estimated impairment of accounts receivable. The allowance is based on a percentage of specific amounts and is determined by considering the College's knowledge of the financial condition of customers, the aging of accounts receivable, current business conditions and historical experience.

(c) Interest rate risk

The College is exposed to interest rate risk in that changes in market interest rates will cause fluctuations in the interest revenue from cash. This risk is not significant due to the short terms to maturity of cash.

Although management monitors exposure to interest rate fluctuations, it does not employ any interest rate management policies to counteract interest rate fluctuations.

14. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The fair values of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities, due to Government, and professional development fund approximate their carrying amounts because of the short term to maturity.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

15. DEFERRED REVENUE

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

	<u>Contracts</u>	<u>Tuition</u>	<u>Research funds</u>	<u>2023</u>	<u>2022</u>
	(in thousands)				
Balance, beginning of year	\$ 2,470	\$ 93	\$ 86	\$ 2,649	\$ 2,027
Additions	20,658	145	40	20,843	4,092
Revenue recognized	(16,253)	(93)	(82)	(16,428)	(3,470)
Balance, end of year	<u>\$ 6,875</u>	<u>\$ 145</u>	<u>\$ 44</u>	<u>\$ 7,064</u>	<u>\$ 2,649</u>

16. SUBSEQUENT EVENTS

Minister approves request to establish a polytechnic university

The Minister of the Education, Culture and Employment (ECE) department of the Government approved the College's request to begin the process to become a polytechnic university.

As a requirement of the Northwest Territories *Post-Secondary Education Act*, the College must go through a quality assurance review to be recognized as a degree-granting post-secondary institution. The Campus Alberta Quality Council will conduct the review of the College. It will set up a panel of experts with leadership experience in Canadian universities, which will assess the College's overall ability to meet national standards and best practices and will recommend whether the institution is ready to become a polytechnic university.

Preparing for this comprehensive review has been an ongoing process that the College, with support from the Government, has been working towards since the start of transformation. At the same time, the College has been implementing a continuous quality improvement policy, which is helping to drive a significant shift in strategy, processes, and organizational culture.

If the reviewers recommend the College is ready to complete the transformation process, the Minister of ECE may then begin the formal legislative process of establishing the College as a polytechnic university. At this stage, the *Aurora College Act* will be replaced by the *Polytechnic University Act*.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

16. SUBSEQUENT EVENTS (continued)

NWT wildfires

In August 2023, the community of Fort Smith was evacuated for five weeks due to wildfires, where Thebacha Campus resides. The community of Yellowknife was evacuated for two weeks due to the wildfires, where Yellowknife North Slave Campus resides. These evacuations caused disruptions to operations, which led to the delay of the fall 2023 semester and in turn the winter 2024 semester. As a result of the evacuations, most students did not occupy student housing in September and those that did occupy, were not charged rent for the month of September. The estimated lost rent revenue due to the wildfire is \$105,000. The additional costs the College incurred because of the wildfires are estimated at \$196,000.

Due to the wildfires, the College missed the statutory reporting deadline of November 27, 2023.

Training Well

On September 28, 2023, the College obtained an operation authorization from the Office of the Regulator of Oil and Gas Operations (OROGO) to abandon the training well in Inuvik, NWT.

On October 16, 2023, Canadian Petroleum Engineering Inc., on behalf of the College, submitted the final well abandonment program to the OROGO. The revised schedule estimates an abandonment date of August 30, 2024. The College has recorded a liability of \$654,000 in the financial statements for the costs to abandon the training well.

Academic Council

On November 30, 2023, the Academic Council was established under subsection 20. (1) of the *Aurora College Act*. The Council is one of three governing bodies and is the senior academic body of the College committed to the highest principles of academic governance with a primary focus on the academic quality of all new and existing programs.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

17. PAYROLL LIABILITIES

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Vacation leave accrual	\$ 1,929	\$ 2,548
Time off in lieu of overtime	180	142
Special leave and salaries accrual	-	483
	\$2,109	\$3,173
	\$2,109	\$3,173

18. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
	(in thousands)	
Accrued accounts payable	\$ 924	\$ 281
Trade accounts payable	885	813
Other payables	23	30
	\$1,832	\$1,124
	\$1,832	\$1,124

19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

20. TRANSFORMATION

a) Transformation to a polytechnic university

The College plans to transform into an effective, efficient and sustainable polytechnic university by May 2025.

To date, the College has spent \$10,420,000 in operational costs related to the transformation, which includes the completion of a wide range of projects, some of which can be found on the Aurora College Transformation website under the Progress Tracker and Critical Milestone Timeline. Of this cost, \$9,236,000 has been funded internally and \$1,184,000 has been funded by the Government.

The College has committed \$750,000 and has secured \$4,286,000 in Government funding in order to continue the transformation after June 30, 2023 to completion.

	<u>2023</u>	<u>2022</u>	<u>2019 - 2021</u>	<u>Total</u>
	(in thousands)			
Revenues				
Government of the Northwest Territories	\$ 1,184	\$ -	\$ -	\$ 1,184
Revenue total	1,184	-	-	1,184
Expenses				
Contract services	1,382	871	521	2,774
Compensation and benefits	1,229	2,131	3,897	7,257
Materials and supplies	27	16	182	225
Travel and accommodation	6	-	46	52
Small equipment	3	6	25	34
Building leases	-	-	7	7
Communication, postage and freight	-	-	6	6
Fees and payments	-	3	66	69
Repairs and maintenance	(14)	2	8	(4)
Expense total	2,633	3,029	4,758	10,420
Aurora College contribution	\$ (1,449)	\$ (3,029)	\$ (4,758)	\$ (9,236)

b) Possible new site for Yellowknife North Slave Campus

Related to the transformation, the Government, Aurora College, and the City of Yellowknife signed a Memorandum of Understanding (MOU) on June 27, 2022 confirming Tin Can Hill in Yellowknife as the possible site for a Yellowknife North Slave Campus. The Government and

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

20. TRANSFORMATION (continued)

Aurora College began necessary steps to determine the feasibility of the site.

c) Western Arctic Research Centre expansion project

Also related to transformation is the Western Arctic Research Centre expansion project. In partnership with industry leaders, a brand new state of the art warehouse facility is in the process of being built (Note 6 – Work in progress). This project will place an increased importance on research activity and productivity, as well as technology development in partnership with small businesses and industry. This will create growth opportunities, encourage innovation, and attract new investments in research and technology development to the institution.

21. SEGMENTED DISCLOSURE

The College is a multi-campus institution designed to provide a wide variety of educational services to adult learners of the Northwest Territories (NWT). For management reporting purposes the College's operations and activities are organized and reported by funds (Schedule A). Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with the budget, strategy and work plan, restrictions or limitations. The College's services are provided by departments and their activities are reported in these funds.

Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

Finance and accounting

Finance's role is to ensure the long term viability of the College including the preparation and controls over the budgets, financial reporting, the implementation and oversight of financial controls, and management of the cash flows. Finance includes the functioning of the head office and regional offices.

Pooled services

This represents College wide expenditures which are required for the global operation. These represent allocation of costs related to professional development, amortization, cost of employee future benefits, and costs for the President's Office. The Office of the President includes services related to the operations of the College, plus communications and public relations. The Office of the President is mandated to manage the daily operations of the College, pursue its missions and vision, and develop and implement a strategic plan to ensure the long term success of the College. Also included in the pooled services are the costs related to the transformation to a polytechnic university.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2023

21. SEGMENTED DISCLOSURE (continued)

Student services

Student services include Fort Smith, Yellowknife, and Inuvik locations facilities and the registrar and regional admission offices.

Education and training

Education and training includes the Vice-President Education and Training, School of Trades, School of Education, School of Business and Leadership, School of Health and Human Services, School of Arts and Science, information systems and technology, and the library.

Community and extensions

Community and extensions represents special programs and additional resources provided to the communities through the College. This includes the School of Developmental Studies, the Beaufort Delta region, the Sahtu region, the Dehcho region, the Tlicho region, and the Akaitcho and South Slave region.

Aurora Research Institute

Through the work of the Aurora Research Institute, the College is also responsible for conducting and facilitating research activities in the NWT.

AURORA COLLEGE
Segmented disclosures
June 30, 2023

Schedule A

	<u>Financial and accounting</u>	<u>Pooled services*</u>	<u>Student services</u>	<u>Education and training</u>	<u>Community and extensions</u>	<u>Aurora Research Institute</u>	<u>2023 Total</u>	<u>2023 Budget</u>	<u>2022 Total</u>
For the year ended June 30, 2023 (in thousands)									
Revenues									
Government of the Northwest Territories revenues	\$ 2,187	\$ 3,768	\$ 10,485	\$ 18,923	\$ 8,263	\$ 3,501	\$ 47,127	\$ 48,745	\$ 43,090
Project income									
Government of Canada	-	-	-	335	1,190	2,350	3,875	2,856	4,141
Other third party	55	-	13	1,460	470	1,122	3,120	4,997	2,271
Own Source revenue									
Tuition fees	-	-	28	1,583	663	-	2,274	1,574	2,137
Room and board	-	-	895	-	-	109	1,004	990	1,146
Interest income	856	-	-	-	-	-	856	140	174
Recoveries and other	66	213	136	128	16	216	775	600	1,482
Western Arctic Research Centre expansion									
Government of Northwest Territories	-	791	-	-	-	-	791	-	-
Other third party	-	561	-	-	-	-	561	-	369
Government of Canada	-	190	-	-	-	-	190	-	240
	3,164	5,523	11,557	22,429	10,602	7,298	60,573	59,902	55,050
Expenses									
Compensation and benefits	2,020	2,753	5,070	13,984	8,129	4,670	36,626	35,559	36,588
Building leases	-	(111)	5,546	2,123	84	12	7,654	6,922	6,788
Contract services	18	2,466	228	352	715	1,025	4,804	6,590	3,372
Utilities	-	1	100	2,728	5	23	2,857	2,455	2,753
Repairs and maintenance	2	1,625	164	287	47	13	2,138	2,140	2,028
Amortization of tangible capital assets	-	1,921	-	-	-	-	1,921	1,200	1,685
Materials and supplies	13	255	163	960	180	308	1,879	2,302	1,487
Fees and payments	118	741	68	319	64	54	1,364	2,084	1,279
Travel and accommodation	44	181	12	355	141	196	929	1,042	337
Communication, postage and freight	9	128	347	96	85	138	803	1,045	809
Small equipment	-	8	112	90	54	44	308	773	288
Professional services	-	8	-	153	16	-	177	631	198
	2,224	9,976	11,810	21,447	9,520	6,483	61,460	62,743	57,612
Annual (deficit) surplus	\$ 940	\$(4,453)	\$(253)	\$ 982	\$ 1,082	\$ 815	\$(887)	\$(2,841)	\$(2,562)

* Pooled Services includes the revenues and expenses for the President's Office and transformation projects

APPENDIX A

UNAUDITED WRITE-OFFS

Balance Exceeds 7 Years		
Customer Name	Accounting Date	Amount
Star Bright Beaulieu	2016-01-08	\$398.81
Barry Cadieux	2015-10-13	\$250.00
Kara Lola Hendrie	2016-01-29	\$972.24
William Hurst	2016-05-12	\$1,717.24
Inuvik First Aid & Safety Training	2016-05-31	\$850.00
Toby J Kotchilea	2016-01-26	\$111.00
Effie Norman	2015-11-02	\$585.00
Tiffany Thrasher	2015-09-03	\$1,537.89
Dene Vital	2015-11-30	\$3,320.55
Ketrick Whane	2015-10-01	\$853.00
Kellyann Whitehead	2016-05-09	\$247.00
Shannon Wilson	2013-09-09	\$1,260.01
Total		\$12,102.74

Balance Under \$30		
Customer Name	Accounting Date	Amount
Violet Burombo	2023-04-28	\$25.00
Nigel Brian Kelly	2023-03-10	\$23.84
Leighanna Lennie	2022-06-08	\$5.98
Katherine Sittichinli	2023-03-31	\$25.00
Caroline Tom	2022-06-06	\$25.18
Total		\$105.00

Credit Balance Under \$10		
Customer Name	Accounting Date	Amount
Logan Andrew	2023-01-31	-\$1.00
John Ansdell	2022-10-11	-\$9.99
Naomi Bonnetplume-Drescher	2023-05-01	-\$1.17
Canadian Northern Economic Development Agency	2022-10-13	-\$0.01
Roger Catholique	2022-07-29	-\$0.15
Ernestine Champlain	2022-06-23	-\$0.75
Monica Herrell	2022-09-06	-\$2.70
Crystal Kodzin	2023-01-26	-\$4.50
Mylene Pascual	2022-05-24	-\$9.53
	Total	-\$29.80



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