



Aurora College
ANNUAL REPORT
2020/21



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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2020/21

AT A GLANCE

1

CENTRE FOR TEACHING & RESEARCH

established in the fall of 2020, has three Adult Learning Specialists in the areas of Education Technology, Instructional Design and Scholarship of Teaching.

STUDENT-CENTRED WEBSITE

launched in April 2021 with online application submission, program descriptions and student support information.

MENTION IN THE FEDERAL BUDGET

with an \$8 million commitment to support the transformation of Aurora College into a polytechnic university.

RESEARCH

RESEARCH CHAIR

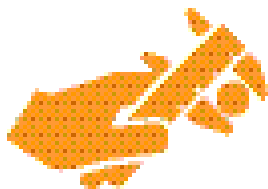
positions established at Aurora College:

- Climate Change Adaptation;
- Indigenous Approaches to Environmental Management; and
- Health and Community.

3

32

Aurora Research Institute-led projects



12

Aurora Research Institute-partnered projects

\$2,683,850 NEW

research funding awarded to Aurora Research Institute.

PARTNERSHIPS

\$1.69m

received from Canadian Foundation of Innovation (CFI) to upgrade and replace Western Arctic Research Centre infrastructure.

\$95,000

granted by the Northern Responsible Energy Approach for Community Health and Electricity (REACHE) to the Aurora Research Institute and Gwich'in-owned Delta Enterprises to study the potential to convert waste cardboard into heating pellets for homes and businesses in Inuvik and the Beaufort Delta.

STUDENTS

2 YEARS OF GRADUATES

6 FACE-TO-FACE CONVOCATION CEREMONIES

210 GRADUATES

from 24 NWT communities, Nunavut and Ontario, graduated from degree, diploma and certificate programs.

21
COURSES
delivered in the Office Administration program that expanded to Yellowknife in the 2020-21 academic year.



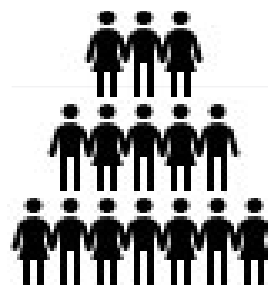
376
NURSES

have graduated from Aurora College since the nursing program began in 1994 -- **including 22 new Bachelor of Science in Nursing graduates in 2021.**

70
PSW

students participated in the personal support worker (PSW) pilot program which offered a blended delivery of courses allowing students to maintain full-time work while completing their certificate.

EMPLOYEES



Aurora College Team

235
STRONG

15 have doctoral degrees plus 4 PhD candidates

59 have masters degrees

57 have bachelor degrees

12 have Red Seal Tickets

FORT SIMPSON FLOOD RELIEF EFFORTS

35

+

115

MEALS



EVACUEES

housed by Aurora College campus in Fort Smith when the town of Fort Simpson flooded.

served twice a day to displaced residents of Fort Simpson during the time they spent evacuated in Fort Smith .

ADMINISTRATOR'S MESSAGE



The 2020-21 academic year brought a number of unique challenges not only to Aurora College, but to post-secondary institutions around the world.

Not only did we meet the challenges of teaching and learning from a distance during COVID-19, we continued to make huge strides towards the successful transformation to a polytechnic university. Early in the academic year, we released a new three-year strategic plan – Strengthening the Foundation and Planning for Change. The plan sets out a new vision, mission, values and strategic direction that will guide the College's operations from 2020 to 2023, will help strengthen the foundation and set the context for key transformational changes.

The three-year plan reflects the leading role of Aurora College in implementing the overall vision presented in the Government of the Northwest Territories' Post-secondary Education Strategic Framework 2019-2029, a vision that every resident of the NWT has an equitable opportunity to reach their full potential by obtaining a quality post-secondary education from institutions that are student-centred, accessible, high quality relevant and accountable.

Aurora College also took steps towards improving our student-centred and learning-centred approach. Two examples of this are the launch of a new website and the introduction of an early admissions process. The new website is easier for students to navigate, and provides more important and relevant information for students. Improving the admissions process allows students to know sooner whether they are accepted, whether they need additional upgrading or credentials to qualify, and if they have been accepted into student housing. The new website also helps students to take advantage of the early admissions process, which in turn can provide more

certainty and support when students are planning their futures.

The 2020-21 academic year also reminded us that, at its core, Aurora College is about community. When unprecedented spring flooding forced entire communities in the Deh Cho to evacuate, Aurora College's Thebacha Campus offered housing, meals and support to evacuees from Fort Simpson until they could return to their homes.

One of the major learnings for Aurora College that has come out of the global pandemic is that the Aurora College team and our students have proven that they can meet any challenge head on, find solutions and execute those solutions while looking out for and supporting each other. I continue to be proud to be associated with this institution that supports the people of the North and life-long learners everywhere.

Denny Rogers
Administrator,
Aurora College

PRESIDENT'S MESSAGE



As president of Aurora College, it is my honour to share with you the 2020/21 Annual Report.

As we look back on the 2020 academic year our commitment to quality post-secondary education took on renewed meaning. To meet our students needs and keep the college community safe during the COVID-19 pandemic the majority of Aurora College's programs and courses were adjusted to online formats. Both students and instructors successfully transitioned to online learning and that adaptability speaks volumes to their resiliency and the future success of our institution.

As an institution we took on a new direction as outlined in the 3-Year Strategic Plan released in the fall of 2020, with a new vision, mission and values to guide our way. Over

the next three years we will focus on four strategic pillars:

- Academic and Research Excellence;
- Learning Centred;
- Organizational Effectiveness; and
- Connections

Throughout each of these pillars is our unwavering commitment to provide high-quality education in a welcoming and inclusive environment; an environment that supports academic success as well as personal well-being. Increasingly, success in education and research will support the institution as it moves closer to becoming a polytechnic university.

Along with setting the strategic direction for the College, the institution, through consultation and a discussion paper, identified the Initial Areas of Specialization for the polytechnic university. Areas of specialization are at the core of a post-secondary education institution's identity and will serve as a foundation for planning around teaching and research programs, along with student supports and facilities as we move closer to a polytechnic university. The

Initial Areas of Specialization for the polytechnic university are:

- Skilled Trades and Technology;
- Earth Resources and Environmental Management;
- Northern Health, Education and Community Services; and
- Business and Leadership.

The 2020/21 academic year was filled with change balanced by extraordinary resilience. Despite the extraordinary energy that went into the College's response to COVID-19, and the time and commitment that went into transformation and strengthening its foundation, the College remains strong and students continue to succeed. In the spring of 2020, convocations were held for more than 200 students who successfully completed their programs during the two years of the pandemic.

It has been an exceptional year of growth and change. I look forward to what the future holds.

Andy Bevan
President,
Aurora College

2020/21

FACTS, FIGURES & FINANCE

STUDENTS

Number of Students by Campus

CAMPUS / YEAR	2020-21		2019-20		2018-19		2017-18	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
Aurora	22	67	84	394	124	450	107	410
Thebacha	84	163	161	494	161	669	217	610
Yellowknife North Slave	167	189	224	471	201	404	203	442
Community Learning Centres	19	953						
TOTAL	292	1372	469	1359	486	1523	527	1462

NOTE: Until 2020-21 students learning in community learning centres were included in campus student counts.

Full-Time Equivalent (FTE) Students by Campus

CAMPUS / YEAR	2020-21	2019-20	2018-19	2017-18
Aurora	31.1	107.1	189.5	166.9
Thebacha	129.3	209.1	275.4	300.7
Yellowknife North Slave	204.3	283.4	274.3	315.3
Community Learning Centres	100.7			
TOTAL	465.4	599.6	739.2	782.9

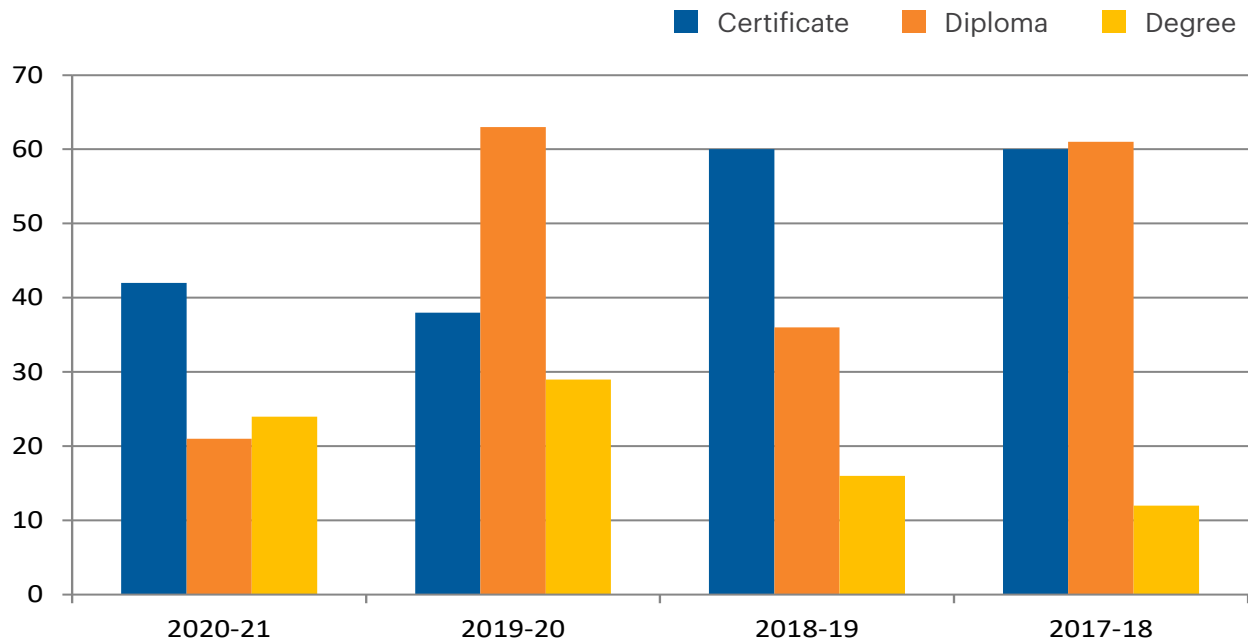
NOTE: Until 2020-21 students learning in community learning centres were included in campus student counts.

FTE Students by School - Division

SCHOOL-DIVISION / YEAR	2020-21	2019-20	2018-19	2017-18
Continuing Education	34.5	35	79	56.4
Developmental Studies	136.1	240.2	287.2	332.8
Arts & Science	22.2	18	23.5	42
Business & Leadership	50.5	72.9	90.3	74.6
Education	34.5	43.2	56.4	42.7
Health & Human Services	127.7	131.6	124.7	160
Trades, Apprenticeships & Industrial Training	59.9	58.7	78.1	74.4
TOTAL	465.4	599.6	739.2	782.9

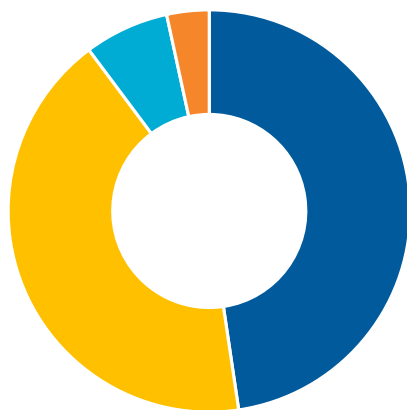
GRADUATES BY CREDENTIAL

Graduates by Credential Earned



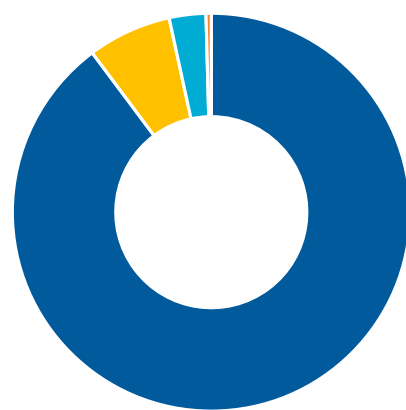
FACULTY & STAFF

Employees by Function*



Support/Administration	112
Faculty	99
Full-Time Students	16
Senior Management	9

Employees by Employment Status*



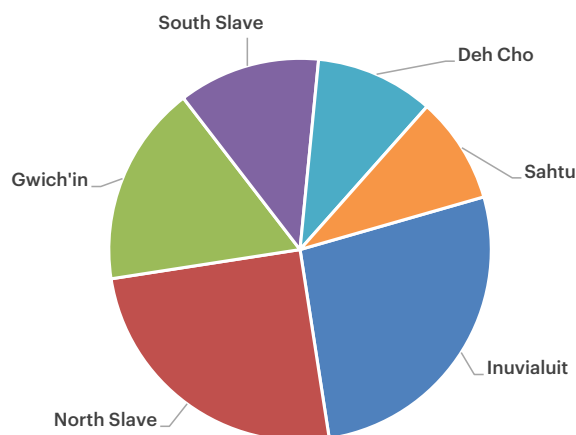
Indeterminate	211
Relief	16
Term	7
Casual	1

* These statistics are a snapshot of employees on May 31, 2021

RESEARCH

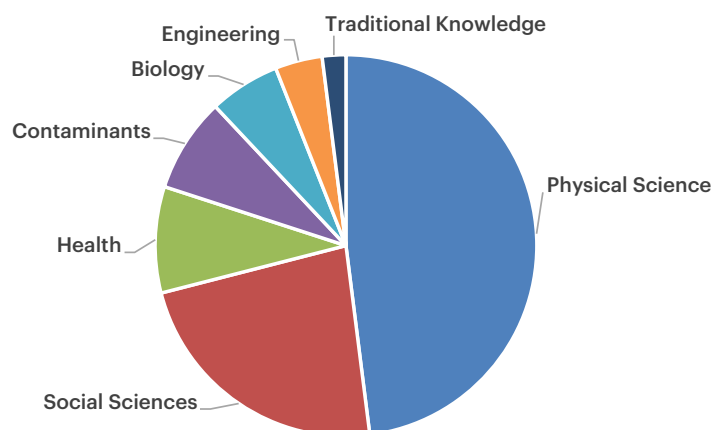
2020 Research Licences by NWT Region

Inuvialuit	27%
North Slave	25%
Gwich'in	17%
South Slave	12%
Deh Cho	10%
Sahtu	9%



2020 Research Licences by Research Category

Physical Science	48%
Social Sciences	23%
Health	9%
Contaminants	8%
Biology	6%
Engineering	4%
Traditional Knowledge	2%



Aurora Research Institute Metrics (July 1, 2020 – June 30, 2021)

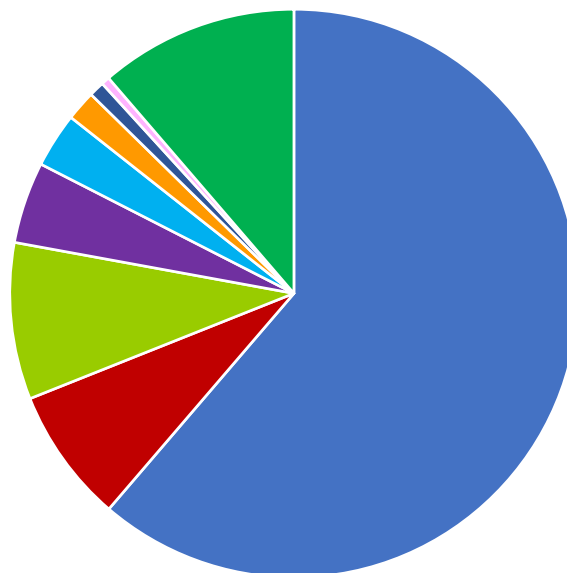


Research Projects – ARI Led	32
Research Projects – ARI Partnered	12
New funding (\$\$) awarded:	\$2,683,850.00
Research Partnerships	39
In-Kind Support Received	\$354,802.00
ArcticNet North by North Funding (over 4 years)	\$1,416,668.00
Peer-reviewed scientific publications	12

FINANCES AT A GLANCE

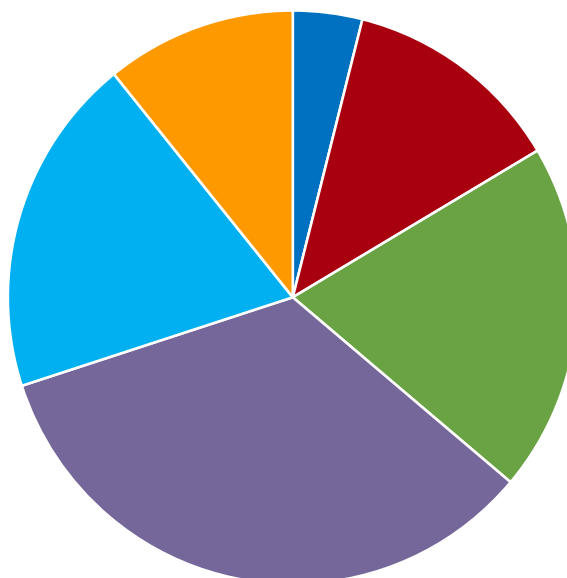
REVENUE

Government base	63.4%
Other GNWT	8.4%
Government of Canada	7.8%
Other 3rd party	3.0%
Tuition fees	3.5%
Room and board	1.5%
Recoveries and other	1.7%
Interest income	0.3%
Services provided without charge	10.5%



EXPENDITURES

Financial and accounting services	3.7%
Pooled services	16.5%
Student services	20.9%
Education and Training	30.6%
Community and Extensions	18.9%
Aurora Research Institute	9.4%



2020/21 HIGHLIGHTS

TRANSFORMING TO A POLYTECHNIC UNIVERSITY

Tremendous progress has been made toward completing Phase 1: Strengthening the Foundation and Planning for Change. Aurora College and the Department of Education, Culture and Employment have collaborated around the development of key planning documents that will help to ensure we remain on track for the launch of an effective, efficient and sustainable polytechnic university in May 2025.

Transformation Implementation Plan

In collaboration with Aurora College, the GNWT released the Aurora College Transformation Implementation Plan (Implementation Plan) in October 2020. The document outlines the path to establishing a polytechnic university that will support the aspirations of Northerners, diversify the economy, and contribute to the long-term prosperity of the NWT. At the centre of the Implementation Plan is a series of 21 critical milestones that must be met in the right order and at the right time to keep the transformation on target and to ensure overall success.

As a public post-secondary education institution, Aurora College and eventually the polytechnic university, will increase transparency and public accountability. To exemplify these values through the transformation process itself, a website has been created that allows partners, stakeholders and members of the public to explore the 100+ projects being undertaken as part of the multi-year transformation process. All documents and reports associated with transformation can also be viewed online at: <https://www.ece.gov.nt.ca/aurora-transformation/>

Areas of Teaching and Research

Initial Areas of Teaching and Research Specialization for the Polytechnic University (areas of specialization) was released alongside the Implementation Plan and is available on the transformation website. Feedback from Indigenous government partners, Aurora College employees, business, industry, post-secondary institutions, non-government organizations, and members of the public informed the four initial areas of teaching and research specialization.

Areas of specialization are important to the identity of a post-secondary institution as they indicate the institution's teaching and research focus to current and prospective students, educators, researchers, funders and partners. As part of the transformation process, these areas of specialization will inform a wide range of changes that will help to ensure the polytechnic university is efficient, effective and sustainable. The areas outlined in the document include: skilled trades and technology; earth resources and environmental management; Northern health, education and community services; business and leadership.

Aurora College 3-year Strategic Plan

Strengthening the Foundation and Planning for Change: Aurora College's 3-year Strategic Plan (Strategic Plan) sets out a new vision, mission, values and strategic direction that will guide the College's operations from 2020 to 2023 and help to strengthen the foundation and set the context for key transformational changes. The Strategic Plan was developed with input from Aurora College students, employees, partners and stakeholders.

The Strategic Plan reflects the leading role of Aurora College in implementing the overall vision presented in the GNWT's Post-secondary Education Strategic Framework 2019-2029 – a vision that every resident of the NWT has an equitable opportunity to reach their full potential by obtaining a quality post-secondary education from institutions that are student-centred, accessible, high quality, relevant and accountable.

This Strategic Plan is the first of three strategic plans that will guide the institution as it transforms from a college to a polytechnic university. Ongoing and public engagement remains a priority for the transformation of Aurora College into a polytechnic university and will take place throughout the process.

New Approach to Corporate Planning

The Corporate Plan is a document released annually that lays out a clear planning approach for the College with timely reporting focused on transparency and accountability. It outlines objectives set by the institution for the year, and includes a discussion of business activities, strategic issues and future objectives. The Corporate Plan outlines a new approach to performance measures called a “balanced score card approach” that will increase transparency and drive continuous quality improvement throughout the College's transformation to a polytechnic university and beyond.

New Research Chairs

Three new Research Chair positions have been established at Aurora College that will play a significant role in strengthening the institution's foundation as it transforms into a polytechnic university. Innovative research and capacity development will be driven by these Research Chairs who are each based at one of the three Aurora College campuses –Western Arctic Research Centre in Inuvik, Thebacha Campus in Fort Smith and Yellowknife North Slave Campus in Yellowknife.

Each Research Chair will be responsible for developing and implementing an applied research program related to Aurora College's areas of specialization. Their work will also align with Aurora College's strategic direction and values, build Northern capacity and address Northern research needs.

The positions are co-funded through ArcticNet, a Network of Centres of Excellence of Canada, providing \$1.4 million to Aurora College, over four years, to help expand research capacity in the NWT.

Draft bill to amend Aurora College Act

The GNWT is proposing changes to the Aurora College Act as part of the transformation of Aurora College into a polytechnic university. Within the Implementation Plan, two legislative processes are anticipated. Spreading changes across two legislative processes will allow time for Aurora College and the GNWT to adapt to a new way of working together as Aurora College becomes more arm's length from government.

The first legislative process is now underway to make changes to the existing Aurora College Act. The second legislative process is anticipated to take place in 2024 and will establish a Polytechnic University Act to replace the amended Aurora College Act and formally launch the polytechnic university.

The changes to the Act, presented in Bill 30, will result in a new governance system that will help to ensure Aurora College is effective, efficient and sustainable. Aurora College will be better positioned to identify and respond to the needs of Northern residents and do so at arm's length from government. The Northwest Territories Legislative Assembly is anticipated to approve amendments to the Aurora College Act in December 2021. These amendments are anticipated to result in governance changes, including the roles and responsibilities of the Minister and Aurora College Board of Governors. In accordance with the Act, these changes will come into force at a later date. The transformation process will then move into Phase 2: Transformational Change.

2020/21 HIGHLIGHTS

TEACHING AND LEARNING DURING COVID-19

On-the-land adaptations under COVID-19

To comply with COVID-19 restrictions, the Environment and Natural Resources Technology program came up with creative ways to meet experiential and on-the-land requirements. While the summer field camp was cancelled in August 2020, instructors were able to organize COVID-19 compliant day trips for courses such as chainsaw safety and wilderness survival. In addition, Smith's Landing First Nation provided opportunities on two occasions for students to attend and participate in fish camp activities, fish and wildlife sampling and wildlife necropsy. Following a strict exemption plan, students were able to attend a two-night winter field camp to apply learned skills such as emergency shelter building and survival techniques in an on-the-land setting. During the camp, a local Elder led the students on a caribou hunt. Partnerships with industry, Indigenous groups and the Government of the Northwest Territories continue to add value to the academic programming.

Unique learning opportunities for Early Learning and Child Care

The pandemic provided unique opportunities for students to engage in using technology to communicate and receive information. As the program requirements had to be adapted to online learning, students learned strategies that will better prepare them to use technology for teaching and learning in the future. Students created a 90-minute online workshop presentation on physical literacy that was delivered to a diverse audience of northern professionals who are responsible for leading physical literacy in their communities. They also partnered with the NWT Literacy Council to develop and deliver live video presentations to five day homes, developing a learning kit of activities and stories to support the online delivery of the project to children at the day homes.

Pandemic Learning Opportunities for student nurses

Innovation and clinical placement opportunities continued to grow for nursing students. Students followed all COVID-19 protocols and restrictions of the clinical sites where they were assigned and were able to contribute to the pandemic response. Year 1 and 2 students continued to be in their practice placements at Stanton Territorial Hospital and Avens: A Community for Seniors throughout the entire academic year. Students in Years 3 and 4 were able to work both inter-professionally and intersectorally with many government and non-government departments in their project-based practica.

In partnership with the Northwest Territories Health and Social Services Authority (NTHSSA), Year 4 students were able to complete the Canadian Pediatric Society's Education Program for Immunization Course (EPIC) in order to assist with the COVID-19 vaccine campaigns. Students administered hundreds of vaccines and helped with COVID-19 testing, which contributed greatly to the human resource needs during the outbreak. The knowledge gained from being on the front line during the pandemic will contribute significantly to their professional careers.

Blended delivery and distance learning create new opportunities for PSW students

For the first time, Personal Support Worker (PSW) students were able to maintain full-time work while completing their certificates. Blended delivery offered flexibility, with both synchronous and asynchronous opportunities to connect with faculty and classmates. While students missed the face-to-face interaction, many appreciated the opportunity to learn in this format. Students completed practicum courses at Yellowknife Home Care, Avens: A Community for Seniors, various units at Stanton Territorial Hospital, and Hay River Home Care. Staff and management of these partner agencies graciously mentored and supported Aurora College students during a time that was tremendously stressful for health care workers. In addition to the full-time program, four evening courses were offered by distance to residents in six communities as part a pilot distance program. There was a great deal of interest in the pilot; more than 70 individuals signed up for courses across four semesters. Some students completed all of the pilot courses, a few became full-time students in the program, and others plan to continue in the blended delivery program being offered in 2021-22.

Libraries expand virtual services

The College's Library Services rose to the COVID-19 challenge by quickly pivoting to virtual library support in 2020-21. Some of the innovations employed were: implementing a live chat service in which staff provided synchronous support to all students, regardless of their location in the NWT; introducing contactless borrowing via doorstep delivery and curbside pick-up access to books, videos and printed materials; expanding digital collections with a focus on e-books; and creating a number of short "how to" videos to guide students and staff through the basics of searching for resources and reaching library staff for assistance.

Computers and turbo sticks support home learning

The Information Systems and Technology (IST) department has been key in supporting distance and online teaching and learning during COVID-19. IST supported the quick pivot to distance learning by supporting faculty and staff to work remotely and by providing students access to online systems. Laptops and turbo sticks (to access internet services) were issued to Adult Literacy and Basic Education (ALBE) and community-based students who required them to continue their studies. Without this support, these students would not have been able to participate in online learning due to a lack of access to technology and the internet.

Virtual student supports break down barriers and have lasting positive impact

The pivot to online learning also impacted the supports and services provided by the Student Services division. Student orientation took on a new meaning as the Student Services team had to guide new students on how to walk into the virtual classroom, become part of the virtual college community and get virtual academic and non-academic supports. New courses, workshops, videos and resources were developed to help students learn how to use the tools available to them. For the first time ever, students across all campuses and learning centres engaged together in orientation events, presentations and workshops because the technology in many ways broke down the physical barriers between students and staff in different locations. Students who requested counselling and tutoring met with College counsellors and tutors on Microsoft Teams. While Student Services welcomes the return to face-to-face interactions with students, there are definite opportunities that will benefit students' ability to access virtual supports long after the pandemic is over.

2020/21 HIGHLIGHTS

TEACHING & LEARNING

Centre for Teaching and Learning Pilot

When the COVID-19 pandemic closed the doors to universities and colleges across Canada and the globe in March 2020, Aurora College quickly transitioned to online learning for most programs. In response, a committee consisting of 11 faculty and staff from divisions across the College worked together to address the need to rapidly shift to provide online educational programming. This committee provided the foundation for a pilot Centre for Teaching and Learning (CTL) in October 2020. Three adult learning specialists in the areas of Education Technology, Instructional Design and Scholarship of Teaching joined a centre director and an administrative assistant to make up the pilot team. The centre's accomplishments in the area of professional development for staff will be formally evaluated for proof of concept. The team has provided College-wide training and have been delivering brown bag education lunch sessions and webinars to share experiences related to remote delivery strategies. The centre hosted 18 professional development sessions with 365 attendees. In addition, the CTL team supported virtual in-servicing around distance education for Community and Extensions division faculty in January 2021.

Office Administration expands to Yellowknife North Slave Campus

The Office Administration (OA) program was expanded to include delivery at Yellowknife North Slave Campus in the 2020-21 academic year. Three new instructors were hired and the program delivered 21 courses using a variety of delivery methods. Employers in the public and private sector continue to support the program, mentoring OA student through 150-hour practicum placements prior to graduation. Nearly 80 per cent of 2020-21 OA students earned certificates, and many were hired by their employers after completing their practicum placements.

Truth and reconciliation in health programs

The School of Health and Human Services programs remain committed to truth and reconciliation, honouring and teaching Indigenous ways of knowing, being and doing and incorporating learnings into both the curriculum and nursing practice. This year, all students in the School of Health and Human Services had the privilege to meet with and learn from Dr. Marie Wilson about truth and reconciliation and systemic racism.

80%



OFFICE ADMINISTRATION

Students earned certificates in 2020-21

100%

OF AURORA COLLEGE STUDENTS

experienced some form of distance learning during the 2020-2021 academic year due to COVID-19.



MUSKOX WOOL SPINNING WORKSHOPS

2

Si Dene (I am ...) – A Celebration of Northern Indigenous Heritage

Between January 2019 and March 2021, Bachelor of Education (BEd) students were involved in a research project — “Si Dene (“I am...”) – A Celebration of Northern Indigenous Heritage”. The collaborative research initiative was undertaken to strengthen relationships between Indigenous people and museums to celebrate Northern Indigenous cultural heritage. This interdisciplinary initiative brought an Indigenous researcher and a cohort of Dene, Métis and Inuvialuit Aurora College BEd students together with the Curator, staff and supporting community members from the Northern Life Museum and Cultural Centre in Fort Smith. The research culminated in a publication *Si Dene: A Celebration of Northern Indigenous Heritage* published by the Northern Life Museum and Cultural Centre.

Face-to-Face Convocations – June 2021

In June, Aurora College was able to hold face-to-face convocation ceremonies to celebrate both our 2019-20 and 2020-21 graduates. No convocation ceremonies were held in 2020 due to the pandemic. In order to meet COVID-19 protocols restricting the size of gatherings, multiple outdoor ceremonies were held in Yellowknife (3) and Fort Smith (2), and one indoor event was held in Inuvik. Less than 24 hours prior to the Yellowknife ceremonies, NWT COVID-19 protocols changed to allow double the number of people at outdoor events, so arrangements were quickly made



Aurora College President, Andy Bevan, right, bumps elbows with a student in celebration during spring 2021 convocation.

to invite and accommodate increased numbers at ceremonies in Yellowknife and Fort Smith. As many as 210 individuals from 24 NWT communities, Nunavut and Ontario were on track to graduate from degree, diploma and certificate programs in 2019-20 and 2020-21.

New options for Business Administration

A new elective was developed and delivered during evenings and weekends of the spring term. In partnership with the Canadian Executive Service Organization (CESO) MERIT project, Aurora College offered a course focusing on how to start a business in the resource extraction sector in the North to Business Administration students and members of the public.

Healthy Campuses Funding - Qiviut Spinning Workshop in Łutselk'e

Using Healthy Campuses funding, Łutselk'e Community Learning Centre partnered with Łutselk'e Dene First Nation to provide equipment for two qiviut (ejere lalen in Dëne Sųłıńë) spinning workshops. Spinning muskox wool makes use of an abundant natural resource and has the potential to create new economic benefits. Learning and engaging in creative hobbies also helps maintain mental health and a healthy lifestyle.

2020/21 HIGHLIGHTS

RESEARCH

Research Chairs created through ArcticNet Partnership

Three newly established research chair positions will be responsible to develop and implement applied research programs related to Aurora College's areas of specialization: Climate Change Adaptation (Western Arctic Research Centre, Inuvik), Indigenous Approaches to Environmental Management (Thebacha Campus, Fort Smith) and Health and Community (Yellowknife North Slave Campus). The work of each research chair will align with Aurora College's strategic direction and values, build Northern capacity and address Northern research needs. The positions will also play a significant role in strengthening the College's foundation as we transform into a polytechnic university. The research chair positions were co-created through a partnership with ArcticNet that will provide Aurora College with \$1.4 million over four years. ArcticNet is a Network of Centres of Excellence of Canada that brings together scientists, engineers, and managers in the natural, human health and social sciences with community partners to study the impacts of climate change in the Canadian North.

Western Arctic Minerals Geographic Information System

Aurora Research Institute released a Western Arctic Minerals Geographic Information System (MGIS) to support Northern stakeholders in making informed decisions with respect to mineral strategy management and land use planning. The MGIS integrates geospatial data with the most up-to-date information on existing oil, gas and mineral rights, important wildlife areas and ranges to visualize, store, analyze and provide information critical to support the development of mineral strategies in the Western Arctic. As Aurora College transforms into a polytechnic university, projects such as this will complement academic programs and strengthen the capacity to train and prepare Northerners for careers in the earth resource and environmental management sectors.

STEM Outreach expanded through Polar Knowledge Canada grant

Aurora College received \$450,000 through the Polar Knowledge Canada Capacity Building Grant to support the expansion of STEM (Science, Technology, Engineering and Math) education and outreach for youth in the NWT. The funding allowed full-time Outreach Coordinators to be hired in Fort Smith and Yellowknife. During 2020-21, innovative COVID-19-compliant STEM activities included virtual educator training, one-on-one educator consultations, delivery of science kits to communities in the Beaufort Delta and to Fort Smith, and approved in-person outreach events.



A student takes part in a STEM outreach session.

Converting waste cardboard into Northern heating fuel

A Northern Responsible Energy Approach for Community Health and Electricity (REACHE) grant of \$95,000 was awarded to Aurora Research Institute and Gwich'in-owned Delta Enterprises to study the potential to convert waste cardboard into heating pellets for homes and businesses in Inuvik and the Beaufort Delta. REACHE grants are funded by Crown Indigenous Relations and Northern Affairs Canada. Potential benefits from the biomass pellet project are reduced waste, the option of a clean, alternative fuel option for the Inuvik area, and economic development and the creation of new jobs. An existing building was retrofitted to house the new Inuvik Pellet Mill, which became operational in late 2019. Earlier feasibility studies, funded and supported by the GNWT Energy Division and the Environmental Career Organization Canada's internship program, determined that up to 60 tonnes per year of Inuvik's cardboard waste could be diverted from the landfill and converted into fuel pellets.

Helping northern businesses find pandemic-related opportunities

In response to COVID-19, the Arts, Crafts and Technology Micro-Manufacturing Centre (ACTMC) in Inuvik engaged in a research project to better understand how small businesses and entrepreneurs in the NWT could respond to the pandemic by manufacturing non-medical personal protective equipment (PPE) such as fabric face coverings. A series of informational pamphlets was created to provide manufacturers with guidance on best practices for manufacturing requirements and quality control. The research also looks to gain an understanding of the pandemic's impacts on micro-credentialing opportunities, on technical support pathways with relation to ACTMC clients, and how it relates to technical staff in private sector positions.

Canada's Top 50 Research Colleges 2020

Aurora College was recognized by Research Infosource Inc. as one of Canada's Top 50 Research Colleges for 2020. Aurora College is ranked #29 overall among the nation's top research Colleges, up from the 2019 ranking of #48. Aurora College was in the top 10 in two categories: seventh place in both research growth, showing a 197.4 per cent increase in research income from the 2019 fiscal year, and research intensity, a measure of research dollars per researcher.

STEM OUTREACH

71 **STEM**
(Science, technology,
engineering and mathematics)
events took place with



1844

NORTHERN YOUTH
and residents in attendance

RESEARCH

RANKED

29th

Overall out of Canada's
Top 50 Research Colleges



7th

In both Research Growth
and Research Intensity
(dollars per researcher)
out of Canada's Top 50
Research Colleges

2020/21 HIGHLIGHTS

STUDENT SUCCESS

School of Developmental Studies celebrates two years of learners

Nearly 150 learners from 2019-20 and 2020-21 were celebrated for their achievements in the School of Developmental Studies (DS) at virtual Completion Ceremonies in June. Due to COVID-19, all learning in DS programs was delivered online from late March 2020 through June 2021. Despite challenges with internet access, computer hardware, adapting to online learning and juggling additional family responsibilities, these learners showed their resilience, perseverance and determination to succeed. Between the three campuses and two years, 4 learners achieved their NWT Secondary School Diploma, 44 completed the University and College Access Program, 33 completed the Occupations and College Access Program, and nearly 70 completed courses in Adult Literacy and Basic Education. Numerous academic and non-academic awards were presented at the three ceremonies.

Literacy Outreach Centre learner publishes first book

With support from the Yellowknife Literacy Outreach Centre and Rio Tinto, learner Susan Chaffee wrote and self-published a book of stories about her experiences as the NWT's first female fishing guide. The book, *Happy Thoughts of Arctic Star Lodge*, features photos of Chaffee's time as a guide and is written to be accessible to all reading levels. She decided to publish the book to help fill the void of engaging, easy-to-read northern stories that appeal to adults who are beginning readers.



42

CERTIFICATES
granted in 2020-21



21

DIPLOMAS
granted in 2020-21



24

DEGREES
granted in 2020-21

150

Learners
participated in
the School of
Developmental
Studies completion
ceremonies

Nursing student receives \$20,000 Edets'seèhdzà research award

Third-year Bachelor of Science in Nursing student Samantha Morandin received the 2021 Edets'seèhdzà Studentship Award. The funding supports an Aurora College student to be involved in health research during their studies and is awarded jointly by Hotù ts'eeda and Aurora College.

Edets'seèhdzà (eh-DEY-tsay-zah) means “stepping forward to challenge yourself” in the Tłıchǫ language. Morandin is the fourth student to be supported through the Edets'seèhdzà Studentship since its launch in 2019. She is committed to holistic health care, and plans to use the opportunity to learn more about Indigenous health, traditions, medicines and ways of healing in order to provide superior culturally safe nursing care.

Student Leadership Awards, Aurora Campus

Board of Governors' Student Leadership Awards for 2019-20 and 2020-21 at Aurora Campus were announced at the convocation ceremony in Inuvik in June. Developmental Studies student Myha Martin received the 2019-20 award. Rachel Nakimayak, a University and College Access, Nursing Stream student, was recognized with the 2020-21 award.

Highest mark on diploma exam

Yellowknife upgrading student Keanan Campbell earned the Minister's Award for Academic Achievement. He achieved the highest mark in Northwest Territories on the Alberta Diploma Exam for English Language Arts 30-2.

Bachelor of Science in Nursing awards

Outstanding graduating nursing students were recognized at the Yellowknife North Slave Campus Convocation Ceremonies in June. Jillian Grobbeck received the Academic and Clinical Excellence Award from the Registered Nurses Association of Northwest Territories and Nunavut (RNANTNU). The award is granted to a student who has exemplified academic and clinical excellence throughout their nursing education. The recipient is chosen based on being: academically in the top 30 per cent of their class throughout the program; in good standing with the school of nursing and has not failed a theoretical course or clinical practicum; and demonstrates professional responsibility and accountability competencies.

Erica Abel was honoured with the Bachelor of Science in Nursing Faculty Award for 2020-21. The award is presented to a graduating student who has demonstrated resilience, professionalism and leadership as evidenced by a positive attitude, determination, professional growth, reflexivity, initiative, being a role model and inspiration to others and promoting the profession of nursing.

Personal Support Worker awards

The recipient of the 2020-21 Personal Support Worker (PSW) Clinical Excellence Award was Karin von Allmen. The award recognizes a student who has demonstrated excellence in the practical setting throughout their program, based on their ability to build strong relationships with clients, growth as a student, leadership, professionalism, clinical performance, academic standing and initiative. The award was presented in conjunction with NWT Personal Support Worker's Day in June.

At the June 10 convocation ceremonies, PSW student Theresa Simon was presented with the Avens Sheila Broders Award, which recognizes excellence in patient care in a graduating Personal Support Worker.

2020/21 HIGHLIGHTS

PARTNERSHIPS

NWT higher learning institutions sign MOU

Aurora College, College Nordique Francophone and Dechinta Centre for Research and Learning entered into an agreement to formalize a collaborative relationship and build capacity to increase access to post-secondary programming and services in the NWT. Each will contribute their institutional strengths to support the development of complementary programs and services that will provide students with more program choices, attract research investments and respond to workforce development needs. The Memorandum of Understanding (MOU) provides collaboration across the strategic alignment of objectives, collaboration on projects and initiatives and potential exchanges or secondments of staff and shared training opportunities.

Collaborative partnerships key to INNOVATE's success

Interest in, and use of the INNOVATE centre (formerly the Arts, Crafts and Technology Micro-Manufacturing Centre or ACTMC) continues to grow substantially. A large part of the success is due to the collaborative partnership support of the Gwich'in Tribal Council (GTC), Inuvialuit Regional Corporation, Industry, Tourism and Investment, CanNor and the Healthy Communities Initiative. INNOVATE began 2020-21 closed to the public and clients, but through careful and responsible planning to comply with COVID-19 protocols, finished the year with the highest client usage numbers to date. Since the centre began permitting clients back into the space through an appointment system, the demand has steadily increased, and is now frequently more than 80 user days per month. These numbers are expected to continue to increase with the addition of new technician staff and the addition of new equipment, including sublimation and computer controlled embroidery machines. In June, INNOVATE hosted an open house that attracted 25 prospective clients to learn about the services provided. Interest is building in other NWT communities as well. An eight-week course – Merging Arts and Crafts with Technology and Manufacturing – was held in Tsiigehtchic through the Community Learning Centre in early 2021 and the Tuktoyaktuk Community Corporation established a community makerspace, leveraging training and equipment supports from the INNOVATE.

Online academic journal highlights work of Indigenous scholars and northern science

A team of Aurora College and Hotii ts'eeda staff successfully secured a \$62,500 funding award from the Social Sciences and Humanities Research Council (SSHRC) for a project to develop an online journal hosted by Aurora College. The project team will establish an open access peer-reviewed journal at Aurora College, with an editorial board composed of a majority of Northerners. The journal will highlight the work of Indigenous scholars and northern science that impacts, and is relevant to, the peoples of the Northwest Territories. The creation of a northern-led, Indigenous-governed, open-access journal will provide a unique platform to represent Northern and Indigenous voices and scientific endeavours. The online journal will increase discoverability of and access to research from scholars based in the North, disseminate research that can inform Northern policy and practice, and ensure the voices of Indigenous scholars and traditional knowledge are represented equally alongside western science. This is a joint project between Dechinta, Hotii ts'eeda and Aurora College.

NWT Literacy Council partnership

In 2020-2021, Aurora College worked in partnership with the NWT Literacy Council to develop and revise several ALBE courses and resource packages. This included the development of the Literacy and Essential Skills (LES) courses Numeracy Essentials III, Literacy Skill Builders III, and Introduction to Support Assistant. The NWT Literacy Council worked with Aurora College and outside contractors to complete the three courses as well as to pilot the Numeracy Essentials I and II, Literacy Skill Builders I and II courses. Feedback from the pilots will be used to revise and finalize the courses. The NWT Literacy Council also revised and finalized the LES Skill Boosters resource. All of the key objectives in the Curriculum Development Plan for 2020-2021 involving the NWT Literacy Council were completed.

\$1.69 million Canada Foundation for Innovation grant

Aurora College was awarded \$1,686,897 through the Canada Foundation for Innovation's (CFI) 2020 Innovation Fund to enhance and expand warehouse infrastructure at the Western Arctic Research Centre (WARC) in Inuvik. The project will enhance the research support infrastructure at WARC with a purpose-built steel warehouse containing an unheated space for long-term equipment storage, a heated loading bay and marshalling space to support field research programs, a heated garage and a heated workshop. This will enable WARC to meet the increased needs of the research community in the western Arctic and will also support the on-going growth of regional research activity by making it easier and more efficient for researchers to do their work. Prior to COVID-19 restrictions on international travel, the research centre supported more than 200 external users annually. That number has been growing annually with the increased international focus on northern research and climate change.



Adult Literacy and Basic Education partnerships funded

Aurora College received funding for the 2020-2021 academic year from the GNWT Department of Education, Culture and Employment for supplementary Adult Literacy and Basic Education (ALBE) programming and projects. The College received \$1,614,764 to support ALBE curriculum committee meetings and in-servicing, distance education projects and student tuition, three Literacy Outreach programs, and to top-up the Community Learning Centres. The funds were also used to purchase textbooks for ALBE students and to support salaries and resources for ALBE curriculum development.

39 RESEARCH PARTNERSHIPS

3 NWT POST-SECONDARY INSTITUTIONS

54 INNOVATE MEMBERSHIPS

sign memorandum of understanding to formalize a collaborative relationship and build capacity to increase access to post-secondary programming and services in the NWT

(formerly the Arts, Crafts and Technology Micro-Manufacturing Centre) resulted in



80 USER DAYS PER MONTH

2020-21 HIGHLIGHTS

AURORA COLLEGE TEAM

Acting WARC Director awarded Garfield Weston Award in Northern Research

Erika Hille, right, Acting Director of the Western Arctic Research Centre (WARC), was awarded the Garfield Weston Award in Northern Research. The award, which includes a \$50,000 cash prize, supports early-career scientists in Canada pursuing research in Canada's North. Recipients of the Garfield Weston Award in Northern Research must demonstrate the importance of their research in furthering understanding of northern ecosystems and biodiversity, demonstrate excellence in research and communication with both northern and scientific communities, in addition to receiving support from both northern and academic partners. In addition to her 10 years of service with Aurora Research Institute, Hille began her PhD in 2019 with Queen's University. The goal of her PhD research project, "The geochemical responses of Arctic freshwater systems to regional variability in permafrost thaw across the Canadian Arctic", is to examine how the sensitivity and response of aquatic systems to permafrost thaw varies across contrasting permafrost landscapes. Hille's research focuses on the Beaufort Delta region, which is experiencing dramatic landscape change associated with permafrost thaw. Hille also plans to compare her results to watersheds less sensitive to permafrost thaw, including the Apex River Watershed (Iqaluit) and the Meacham River Watershed (Resolute). She has also received an Alexander Graham Bell Canadian Graduate Scholarship (NSERC) and a POLAR Northern Resident Award (Polar Knowledge Canada).



Eight faculty and staff members receive Aurora College credentials

Modelling commitment to lifelong learning, eight faculty and staff members received Aurora College certificates, diplomas and degrees at Aurora College's convocation ceremonies in June. Receiving new credentials were:

Donna-Lynn Baskin, Instructor Developmental Studies: Certificate in Adult Education

Sandy Burns, Instructor Developmental Studies: Certificate in Adult Education

72



Indigenous

164



Non-Indigenous

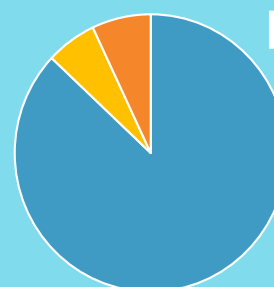
18

**PROFESSIONAL
DEVELOPMENT**

Sessions with

365

PARTICIPANTS



EMPLOYEES*

Full-time	205
Part-time	14
Relief	16

* On May 31, 2021

Ryanna Bourke, Executive Assistant:
Business Administration Diploma

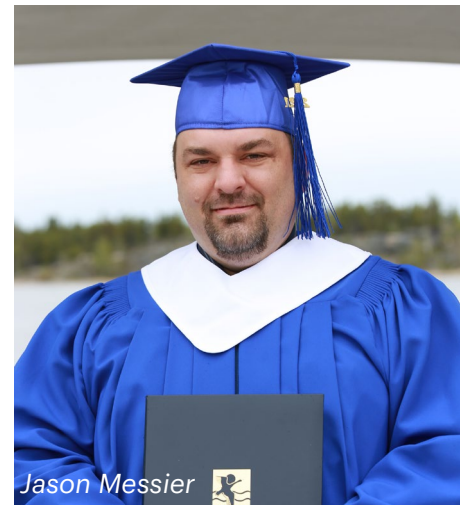
Dexter Castada, Administrative Assistant:
Business Administration Diploma

Joshua MacDonald, Community Adult Educator – Behchoko:
Certificate in Adult Education

Jason Messier, Instructor Developmental Studies:
Certificate in Adult Education

Darla Rabesca, Community Adult Educator – Whatì:
Bachelor of Education

One faculty member asked to remain anonymous.



Retired Research Associate and instructor wins National Award

Dr. Pertice Moffitt, below, Research Associate, retired instructor and Health Research Program Manager – received the bronze Leadership Excellence Award for Faculty 2021 from Colleges and Institutes Canada (CICan). Awarded annually since 2010, the CICan Leadership Excellence Award for Faculty recognizes an individual or team who has exhibited consistent excellence in teaching and has had a significant impact on the personal and academic growth of students. This is the first CICan Excellence Award for Aurora College and the first CICan Leadership Excellence Award for Faculty to be awarded to an institution in a Canadian territory. Dr. Moffitt has had a distinguished career with Aurora College spanning three decades. She was instrumental in the development and implementation of the first nursing program in the Northwest Territories.



Aurora College presents at CANARIE's national technology summit

Based on its successful support of students and staff through the sudden and ongoing pivot to online learning and remote work, Aurora College staff presented two sessions at a national virtual summit hosted by Canada's National Research & Education Network (NREN). The annual summit focuses on high-level research, education and innovation supported by the NREN and Global Research and Education Networks (GREN). "Internet Access Issues and Solutions" outlined the work Aurora College did to ramp up the use of tools to support online learning and remote work by staff and instructors, including solutions such as supplying turbo sticks to students with limited internet access. "Keeping Students Engaged in a Virtual Environment" showcased ways College faculty and staff kept students interested and involved when they were unable to interact in person on campus. CANARIE (formerly the Canadian Network for the Advancement of Research, Industry and Education) is the federal partner of Canada's NREN, and the CANARIE network provides interprovincial and international connectivity for Canada's NREN. Provincial and territorial partners in the NREN provide connectivity to institutions in their jurisdictions and connect to CANARIE to collaborate and share data and tools across Canada and around the world. The NREN connects universities, colleges, research hospitals and government research labs. CANARIE links Canada's NREN to over 100 NRENs around the world.



AURORA COLLEGE **AUDITED FINANCIAL STATEMENTS**

AS OF JUNE 30, 2021

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 Public Administrator. 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.

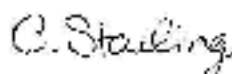
In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized and recorded, proper records are maintained, assets are safeguarded, 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 Public Administrator is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Public Administrator meets regularly with management and the external auditors. The external auditors also have full and free access to the Public Administrator.

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.



Andy Bevan
President



Celestine Stirling
Director of Finance/Chief Financial Officer

Fort Smith, Canada
December 8, 2021



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du 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 2021, 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 2021, 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, 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.



David Irving, CPA, CA
Principal
for the Auditor General of Canada

Edmonton, Canada
9 December 2021

AURORA COLLEGE
STATEMENT OF FINANCIAL POSITION
as at June 30, 2021
(In thousands of dollars)

	2021	2020
Financial assets		
Cash	\$ 19,714	\$ 22,702
Accounts receivable (Note 3)	<u>1,068</u>	<u>1,940</u>
	<u>21,380</u>	<u>24,642</u>
Liabilities		
Accounts payable and accrued liabilities	1,273	1,328
Payroll liabilities	2,384	2,064
Deferred revenue	2,027	1,748
Due to the Government of the Northwest Territories (Note 9)	2,686	6,129
Employee future benefits (Note 4)	1,421	1,505
Professional development fund (Note 5)	<u>2,750</u>	<u>2,344</u>
	<u>12,541</u>	<u>16,138</u>
Net financial assets	<u>9,839</u>	<u>9,503</u>
Non-financial assets		
Prepaid expenses	510	385
Tangible capital assets (Note 6)	<u>5,068</u>	<u>6,268</u>
	<u>6,178</u>	<u>6,653</u>
Accumulated surplus (Note 7)	<u>\$ 14,995</u>	<u>\$ 16,138</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:



Denny Rodgers
Public Administrator



Andy Bevan
President

AURORA COLLEGE
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
for the year ended June 30, 2021
(In thousands of dollars)

	Budget	<u>2021</u> Actual	<u>2020</u> Actual
Revenues			
Government contributions (Note 8)	\$ 32,465	\$ 32,375	\$ 31,000
Project income			
Government of the Northwest Territories	4,085	4,300	4,318
Government of Canada	4,722	3,974	4,153
Other third party contributions	2,457	1,520	2,408
Own Source revenues			
Tuition fees	1,652	1,785	1,723
Room and board	808	744	1,087
Recoveries and other	462	868	993
Interest income	250	148	382
Services provided without charge (Note 10)	<u>5,892</u>	<u>5,369</u>	<u>5,701</u>
	<u>52,971</u>	<u>51,083</u>	<u>52,742</u>
Expenses			
Financial and accounting services	2,267	1,952	1,916
Pooled services	7,218	8,602	7,361
Student services	11,358	10,897	11,042
Education and training	19,519	15,995	16,828
Community and extensions	11,063	9,863	9,954
Aurora Research Institute	6,228	4,916	4,798
	<u>57,651</u>	<u>52,224</u>	<u>51,897</u>
Annual (deficit) surplus	(4,680)	(1,141)	845
Accumulated surplus at beginning of year	<u>16,138</u>	<u>16,138</u>	<u>15,291</u>
Accumulated surplus at end of year	<u><u>\$ 11,458</u></u>	<u><u>\$ 14,996</u></u>	<u><u>\$ 16,138</u></u>

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

AURORA COLLEGE
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
for the year ended June 30, 2021
(In thousands of dollars)

	Budget	<u>2021</u> Actual	<u>2020</u> Actual
Annual (deficit) surplus	\$ (4,880)	\$ (1,141)	\$ 845
Acquisition of tangible capital assets	-	(811)	(1,287)
Amortization of tangible capital assets	<u>1,100</u>	<u>1,513</u>	<u>1,281</u>
	<u>1,100</u>	<u>802</u>	<u>(38)</u>
Decrease (Increase) in prepaid expenses	<u>-</u>	<u>(145)</u>	<u>15</u>
(Decrease) Increase in net financial assets	(3,580)	(884)	824
Net financial assets at beginning of year	<u>9,503</u>	<u>9,503</u>	<u>8,679</u>
Net financial assets at end of year	<u>\$ 5,923</u>	<u>\$ 8,619</u>	<u>\$ 9,503</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, 2021
(In thousands of dollars)

	<u>2021</u>	<u>2020</u>
Operating transactions		
Cash received from:		
Government of the Northwest Territories	\$ 36,336	\$ 37,083
Students and other third parties	5,210	8,376
Government of Canada	4,573	3,541
Interest	148	382
Cash paid for/to:		
Compensation and benefits	(38,119)	(29,050)
Suppliers	<u>(12,284)</u>	<u>(13,518)</u>
Cash (used for) provided by operating transactions	<u>(2,136)</u>	<u>4,814</u>
Capital transactions		
Acquisition of tangible capital assets	<u>(852)</u>	<u>(1,173)</u>
Cash used for capital transactions	<u>(852)</u>	<u>(1,173)</u>
(Decrease) Increase in cash	(2,988)	3,641
Cash at beginning of year	<u>22,702</u>	<u>19,061</u>
Cash at end of year	<u><u>\$ 19,714</u></u>	<u><u>\$ 22,702</u></u>

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

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

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) Contributions from the Government of the Northwest Territories

The College receives monthly contributions from the Government of the Northwest Territories ("Government") based on appropriations consistent with the Government's Main Estimates and adjusted for supplementary appropriations. The contributions 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 contributions 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, 2021

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)

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 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.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Government contributions

Government contributions 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 of the Northwest Territories, as the College has a different fiscal year. These contributions 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, 2021

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

Prepaid expenses are charged to expense over the year the services are rendered.

k) Funds and reserves

Certain amounts, as approved by the Public Administrator, 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 of the Northwest Territories 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 Public Administrator 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 the College's original fiscal plan for the year approved by the College's Public Administrator and do not reflect any subsequent adjustments made during the course of the year.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 transaction 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 provided without charge revenues in order to reflect the cost of the College's operations in its financial statements.

3. ACCOUNTS RECEIVABLE

	<u>2021</u>			<u>2020</u>
	(in thousands)			
	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Net</u>
Government of the Northwest Territories	\$ 981	\$ -	\$ 981	\$ 562
Government of Canada	25	-	25	691
Other	724	150	574	497
Students	387	281	106	190
	<u>\$ 2,097</u>	<u>\$ 431</u>	<u>\$ 1,666</u>	<u>\$ 1,940</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

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 \$1.01 (2020 - \$1.01) for every dollar contributed by the employee, and \$3.59 (2020 - \$3.80) for every dollar contributed by the employee for the portion of the employee's salary above \$181,600 (2020 - \$173,000).

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 (2020 - \$1.00) for every dollar contributed by the employee, and \$3.59 (2020 - \$3.80) for every dollar contributed by the employee for the portion of the employee's salary above \$181,600 (2020 - \$173,000).

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

	<u>2021</u>	<u>2020</u>
	(in thousands)	
College's contributions	\$ 2,284	\$ 2,135
Employees' contributions	<u>2,280</u>	<u>2,120</u>
	<u>\$ 4,564</u>	<u>\$ 4,255</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, 2021

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 15, 2019. The results were extrapolated to June 30, 2021. The effective date of the next actuarial valuation is June 30, 2022. The liabilities are actuarially determined as the present value of the accrued benefits at June 30, 2021. 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		2021	2020
	Removal	Absences		
			(In thousands)	
Accrued benefit obligation, beginning of year	\$1,018	\$381	\$1,399	\$1,514
Current service cost	51	40	91	85
Interest cost	27	11	38	48
Benefits paid	(190)	-	(190)	(210)
Actuarial (gain)/loss	12	(81)	(49)	(38)
Accrued benefit obligation, end of year	918	371	1,289	1,399
Unamortized net actuarial loss	48	83	132	106
Accrued benefit liability	\$ 967	\$ 454	\$ 1,421	\$ 1,505

	<u>Severance and Removal</u>	<u>Compensated Absences</u>	<u>2021</u>	<u>2020</u>
Benefits Expense			(In thousands)	
Current service cost	\$51	\$40	\$81	\$85
Interest cost	27	11	38	48
Amortization of net actuarial (gain)	(24)	-	(24)	(20)
Total	\$54	\$51	\$105	\$114

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

4. EMPLOYEE FUTURE BENEFITS (continued)

Assumptions

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Discount Rate	3.3% per annum	2.7% 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)		
2022	\$ 110	\$ 37	\$ 147
2023	110	40	150
2024	82	39	131
2025	95	40	135
2026	105	39	144
Total	\$ 612	\$ 195	\$ 707

8. 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>2021</u>	<u>2020</u>
	(in thousands)	
Professional development fund, beginning of year	\$2,344	\$2,208
Contributions	556	515
Professional development paid during the year	<u>(150)</u>	<u>(380)</u>
Professional development fund, end of year	<u><u>\$2,750</u></u>	<u><u>\$2,344</u></u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

8. TANGIBLE CAPITAL ASSETS

June 30, 2021

(In thousands)	Mobile equipment	Building additions and renovations	Furniture and equipment	Leasehold improvements	2021 Total	2020 Total
Cost						
Opening balance	\$ 5,850	\$ 1,991	\$ 8,437	\$ 1,732	\$ 18,010	\$ 18,096
Additions	53	-	858	-	911	1,297
Disposals	(46)	-	-	-	(46)	(1,383)
Closing balance	<u>5,857</u>	<u>1,991</u>	<u>9,295</u>	<u>1,732</u>	<u>18,875</u>	<u>18,010</u>
Accumulated amortization						
Opening balance	3,851	1,991	4,873	1,227	11,742	11,883
Amortization	320	-	1,072	121	1,513	1,261
Disposals	(46)	-	-	-	(46)	(1,382)
Closing balance	<u>3,925</u>	<u>1,991</u>	<u>5,945</u>	<u>1,348</u>	<u>13,209</u>	<u>11,742</u>
Net book value	<u>\$ 1,932</u>	<u>\$ -</u>	<u>\$ 3,350</u>	<u>\$ 384</u>	<u>\$ 6,666</u>	<u>\$ 6,268</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

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, 2021
	Balance, opening July 1, 2020	Net results of operations	Appropriated	Used in operations	
a) Northern strategic research reserve	\$ 625	\$ -	\$ -	\$ -	625
b) Program delivery	300	-	-	-	300
c) Research & development	278	-	28	-	301
d) Restricted donations	35	-	-	-	35
Total reserves	1,238	-	28	-	1,261
Operating surplus (deficit)	14,898	(1,141)	(23)	-	13,734
Total accumulated surplus	\$ 16,136	\$ (1,141)	\$ -	\$ -	14,995

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

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 Public Administrator.

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.

8. GOVERNMENT CONTRIBUTIONS

	<u>2021</u>	<u>2020</u>
	(in thousands)	
Operating contributions	\$ 32,375	\$ 31,999
Capital contributions	<u>-</u>	<u>-</u>
	<u>\$ 32,375</u>	<u>\$ 31,999</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

9. RELATED PARTIES

The College has Government receivables from tuition revenue, contract revenue and the base funding contribution. 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>2021</u>	<u>2020</u>
	(in thousands)	
Due from Government of the Northwest Territories (Note 3)	\$ 961	\$ 562
Due to the Government of the Northwest Territories		
Liability for payroll services provided	\$ 2,452	\$ 5,788
Other & Repayable program advances	<u>\$ 244</u>	<u>\$ 343</u>
Total amount due to Government of the Northwest Territories	<u>\$ 2,696</u>	<u>\$ 6,129</u>

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

Expenses

The employees of the College are paid by the Government of the Northwest Territories. The College reimbursed the Government for payroll expenses paid (Schedule A) of \$33,417,000 during 2021 (2020 - \$31,771,000) which are recorded at the exchange amount.

Under the terms of administrative agreements, the Government charges for certain support services provided to the College. The College reimbursed the Government \$ 4,138,000 (2020 - \$ 831,000) for facility operating and utility costs, employee benefits and other expenses including costs to transform to a polytechnic university, which are recorded at the exchange amounts in these statements.

10. SERVICES PROVIDED WITHOUT CHARGE

During the year, the College received without charge from the Government services including utilities and repairs and maintenance, which are based on the carrying amount confirmed by the Government.

Payroll processing, insurance and risk management, legal counsel, construction management, records storage, computer operations, asset disposal, project management, and translation services were also provided to the College without charge.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

10. SERVICES PROVIDED WITHOUT CHARGE (continued)

The College also receives from the Government, without any rental charges, the use of facilities for two of its campuses, certain student housing units and community learning centers. The cost of the use of these facilities is based on the Government's amortization expense for these assets, which is the carrying amount.

The Government also pays for medical travel costs for the College. The medical travel costs paid by the Government on behalf of the College for the period cannot be quantified because in 2017 the government ceased tracking each individual medical travel assistance claim by type of originating department, and could not reasonably measure the dollar value of all services provided by the Financial and Employee Shared Services, Government of the Northwest Territories.

	<u>2021</u>	<u>2020</u>
	(In thousands)	
Contract services	\$ 235	\$ 182
Repairs and maintenance	1,342	1,440
Building utilities	2,164	2,983
Building leases	1,628	1,716
	<u>\$5,369</u>	<u>\$5,701</u>

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</u> <u>agreements</u>	<u>Operating</u> <u>leases</u>	<u>Capital</u> <u>projects</u>
		(In thousands)	
2022	\$ 690	\$ 2,874	\$ 430
2023	205	462	4,210
2024	137	-	590
2025	55	-	-
	<u>\$1,087</u>	<u>\$3,336</u>	<u>\$ 5,230</u>

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

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, 2021:

Funding Partner	2021- 2022	2023-2030	Total
	(in thousands)		
Government of the Northwest Territories	\$1,727	\$ 25	\$1,752
Government of Canada	1,822	398	2,220
Other	1,877	1,085	2,742
	<u>\$5,226</u>	<u>\$1,488</u>	<u>\$6,714</u>

13. FINANCIAL RISK MANAGEMENT

The College's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, payroll liabilities, due to Government of the Northwest Territories 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.

(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 \$19,714,000 (2020 - \$22,702,000).

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, 2021, the College's debtors are the Government of the Northwest Territories, the federal government, students, and others.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

13. FINANCIAL RISK MANAGEMENT (continued)

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 \$1,888,000 (2020 - \$1,840,000).

At June 30, 2021, the following accounts receivable were past due but not impaired.

	<u>91-365 days</u>	<u>1 to 2 years</u>	<u>over 2 years</u>
Government of the Northwest Territories	\$ 6,000	\$419,000	\$ -
Other third parties	51,200	53,500	-
Government of Canada	5,000	-	2,000
Students	11,700	19,800	-
	<u>\$ 73,900</u>	<u>\$492,100</u>	<u>\$ 2,000</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 of the Northwest Territories, and professional development fund approximate their carrying amounts because of the short term to maturity.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

15. 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.

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.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

15. SEGMENTED DISCLOSURE (continued)

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 Aklavik 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.

16. IMPACT OF COVID-19 PANDEMIC RESPONSE

Similar to post-secondary institutions across Canada, the pandemic has had financial implications for Aurora College operations.

Approximately \$789,000 of additional expenses were directly attributed to the pandemic response. Funds were allotted to support the shift from face-to-face to online learning, additional campus cleaning and personal protective equipment for staff remaining at the workplace.

Students were offered an experience guarantee that allowed a tuition refund if they were not satisfied with their online learning experience and each full-time student was provided a \$260 grant in the fall and winter terms, along with a \$130 grant in the spring term to support remote learning. There was also an overall reduction of revenues and expenditures for third party programming due to the closure of College facilities to meet public health requirements.

The situation is dynamic. An accurate estimate of the future financial effect on the College is difficult due to the potential for impacts resulting from future public health orders.

AURORA COLLEGE
Notes to the Financial Statements
June 30, 2021

17. SUBSEQUENT EVENTS

Contractual obligations:

The College has signed a student accommodation lease agreement subsequent to June 30, 2021 and is committed to payments of \$4,740,000 for base rent, laundry rent, a proportionate share of the direct operating and maintenance costs, and a furniture, fixture and equipment buyout to be paid over the next five years. The College has also signed an office space lease agreement subsequent to June 30, 2021 and is committed to payments of \$1,123,000 for base rent and a proportionate share of direct operating and maintenance costs to be paid over the next four years.

Contractual rights:

The College has signed an agreement in the amount of \$2,662,000 on November 9, 2021, retroactive to January 1, 2020 with the Northwest Territories Health and Social Services Authority to deliver programming. The College has incurred eligible expenses of \$405,000 and has accrued revenue of \$405,000 related to this contract. The College is eligible to receive \$1,120,000 in 2022 and \$1,137,000 in 2023.

AURORA COLLEGE
Segmented disclosures
June 30, 2021

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>2021 Total</u>	<u>2021 Budget</u>	<u>2020 Total</u>
For the year ended June 30, 2021 (in thousands)									
Revenues									
Government contributions	\$2,015	\$400	\$10,180	\$10,047	\$5,409	\$2,558	\$32,375	\$32,405	\$31,980
Project income									
Government of the Northwest Territories	-	2	36	2,378	1,990	226	4,300	4,096	4,316
Other third party contributors	-	-	-	892	267	491	1,890	2,467	2,496
Federal government	-	-	-	8	2,060	1,906	3,974	4,722	4,186
Own Source Revenue									
Tuition fees	-	-	9	1,184	582	-	1,786	1,862	1,728
Recoveries and other	17	218	285	126	8	219	869	962	983
Room and board	-	-	745	-	-	1	744	808	1,087
Interest income	148	-	-	-	-	-	148	359	382
Services provided without charge	-	1,577	-	2,782	-	-	5,389	6,892	5,791
	<u>2,180</u>	<u>2,283</u>	<u>11,282</u>	<u>18,046</u>	<u>11,832</u>	<u>8,271</u>	<u>61,983</u>	<u>62,871</u>	<u>62,748</u>
Expenses									
Compensation and benefits	1,871	3,840	5,045	10,834	8,234	3,403	33,417	33,764	31,771
Building losses	-	13	4,678	1,828	34	-	8,351	8,552	8,754
Materials and supplies	14	294	137	840	448	209	1,849	2,818	1,886
Utilities	-	-	87	2,172	1	18	2,279	2,898	2,634
Contract services	17	820	289	50	810	938	2,841	3,121	2,411
Repairs and maintenance	-	1,318	212	217	28	21	1,784	1,822	1,884
Small equipment	2	3	32	84	24	30	186	594	186
Fees and payments	40	604	146	185	120	44	1,386	1,347	1,099
Travel and accommodation	-	18	8	112	18	25	175	818	954
Professional services	-	-	1	118	-	-	117	1,894	688
Amortization of tangible capital assets	-	1,813	-	-	-	-	1,813	1,109	1,291
Communication, postage and freight	8	81	347	70	169	148	864	1,891	877
	<u>1,982</u>	<u>8,001</u>	<u>18,987</u>	<u>18,988</u>	<u>9,883</u>	<u>4,818</u>	<u>63,234</u>	<u>87,881</u>	<u>81,887</u>
Annual (deficit) surplus	<u>\$ 208</u>	<u>\$ 6,388</u>	<u>\$ 2,305</u>	<u>\$ 2,680</u>	<u>\$ 1,189</u>	<u>\$ 458</u>	<u>\$11,661</u>	<u>\$14,990</u>	<u>\$ 8,861</u>

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

APPENDIX A

UNAUDITED WRITE-OFFS

A total of \$2,352.79 has been approved to be written off in 2020-21. This figure includes seven-year write-offs of debts less than \$30, credits less than \$10 and write-offs for customers who filed bankruptcy.

Balance exceeds seven years		
Customer Name	Accounting Date	Amount
Millennium Construction	03/12/2013	\$1,000.00
Trent University	12/19/2012	\$125.08
Wegernoski, Susie	09/11/2012	\$1,151.58
Total		\$2,276.66

Balance under \$30		
Customer Name	Accounting Date	Amount
Beck, Roger	12/04/2020	\$15.81
Environment Canada	01/25/2021	\$21.87
Marten, Ty	03/09/2020	\$16.10
University of Edinburgh	07/22/2020	\$15.00
University of Helsinki	08/22/2016	\$17.78
Total		\$86.56

There are seven accounts with credit balances under \$10. The total amount of these credits is \$-10.43.



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