2019-20
ANNUAL REPORT
AURORA COLLEGE

COLLÈGE
AURORA
COLLEGE

PURPOSE

The purpose of Aurora College is to deliver adult education and post-secondary education, including the delivery of university-level programs and the granting of prescribed university degrees and applied bachelor programs.

MISSION STATEMENT

Aurora College is focused on student success and is committed to supporting the development of our Northern society through excellence in education, training and research that are culturally sensitive and responsive to the people we serve.

OUR VALUES

Together, we are creating a vibrant, Northern college that is committed to excellence in education and research and fosters understanding and respect among all Northern people.

We will continue to do this by:

- Serving students in the best way possible, offering a seamless transition between high school, work, college and university;
- Nurturing critical thinking skills and problem-solving abilities;
- Offering a full spectrum of post-secondary education, qualifying Northerners to work or to go on to further education anywhere in Canada;
- Respecting and celebrating Indigenous cultures and linking modern and traditional lifestyles;
- Supporting innovation in education and research;
- Ensuring research and post-secondary education are well integrated, through strong partnerships with industry, communities, governments and other educational institutions;
- Recognizing our role in supporting the governance and economic development of Northern communities;
- Attracting and retaining highly qualified Northern staff and faculty; and
- Fostering an environment of excellence in which staff, faculty and students can work and learn.

New vision, mission and values are being developed as part of the 2020-2023 Strategic Plan.

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2019-2020

AT A GLANCE

STUDENTS

29 Degrees
granted in 2019-20

38 Certificates
granted in 2019-20

63 Diplomas
granted in 2019-20

RESEARCH

RANKED

29th & 7th

Overall out of Canada's Top 50 Research College

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

250+

EXTERNAL RESEARCHERS

received support and/or services from the Western Arctic Research Centre

2,502

ACCOMMODATION

nights provided to external researchers

STEM OUTREACH

161

STEM

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

2966

NORTHERN YOUTH

and residents in attendance

EMPLOYEES

Aurora College Team

288 STRONG

16 have doctorate degrees

29 have masters degrees

NEWSWORTHY INSTITUTION

46 NEWS ARTICLES

about Aurora College in NWT print and electronic media

4471 FACEBOOK

followers - that's 10% of the NWT population!

COVID RESPONSE

12 PROGRAMS

went from in-person to online in two weeks

62

students received computers to assist with learning from a distance

130 STUDENTS

graduated on schedule in April 2020 after successfully transitioning to online course work

$69,562

is the total amount received from Natural Sciences and Engineering Research Council (NSERC) and the GNWT to support NWT small businesses and residents to safely deliver products to market to support reducing the impact of COVID-19

400

face mask ear protectors produced in partnership with the Inuvik Robotics Club

250

production prototype face shields produced in collaboration with local business

ADMINISTRATOR'S MESSAGE

When we started the 2019-20 academic year, we were ready for the challenges that every new academic year brings. None of us could have foreseen what we would be facing early in 2020 when the COVID-19 pandemic was declared or how we would respond. In our new global reality, the Aurora College team and students have proven they can meet any challenge head on, find solutions and execute them.

Not only did we meet the challenges of teaching and learning from a distance during a global pandemic, we built on our innovative solutions to drive the success of transformation to a polytechnic university. We have learned how to adjust to rapid change, how to find solutions to some very complex issues and most importantly we have seen what a team working together with passion and purpose can accomplish.

As we continued to focus on delivering quality education, we also increased our planning efforts for the transformation of Aurora College to a polytechnic university. During this academic year we laid the groundwork for the development of a new 3-Year Strategic Plan – 2020-2023 Strengthening The Foundation and Planning for Change, that was informed by our College team, our partners and our stakeholders. As a team, we will develop our vision, our mission and the values that will guide us through the next three years.

These are exciting times for Aurora College, and I am proud to be the Administrator for an institution that supports the people of the North and life-long learners everywhere.

Denny Rodgers
Administrator

PRESIDENT'S MESSAGE

The 2019 -20 academic year was unprecedented – from the shift to online teaching and learning when the COVID-19 pandemic was declared, to taking significant steps towards our transformation to a polytechnic university. Throughout all this change I have been continually humbled by and proud of the adaptability, flexibility and resiliency of both our students and the College team.

The College team has worked hard to support the NWT response to the pandemic, including supporting the manufacturing market of personal protective equipment, volunteering to support emergency response, contributing to clinical experience on the front line where it was needed most, providing College facilities to support isolation needs, and working with school authorities to provide access for JK- 12 classes to use College facilities.

Our students successfully transitioned to online learning and completed their coursework despite the interruption of moving to a completely different delivery model. That kind of resiliency bodes well for the future of those students who have graduated and for success in their new careers. Some of our students chose to take a step back during the pandemic and we will continue to support their re-entry into our post-secondary institution when they are ready.

The academic year was one of planning for the future and the establishment of transformation working groups, made up of College employees, has ensured that transformation to a polytechnic university has stayed on track.

In summary, it has been a transformational year for the world, the NWT, and the College. As an institution we worked hard to meet the challenges before us. As a result, we are stronger as a team and as an institution and I am very proud of our response.

Andy Bevan
President

FACTS & FIGURES

STUDENTS

Number of Students by Campus

CAMPUS / YEAR	2019-20		2018-19		2017-18		2016-17	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Aurora	84	394	124	450	107	410	105	483
Thebacha	161	494	161	669	217	610	164	765
Yellowknife North Slave	224	471	201	404	203	442	174	488
TOTAL	469	1359	486	1523	527	1462	443	1736

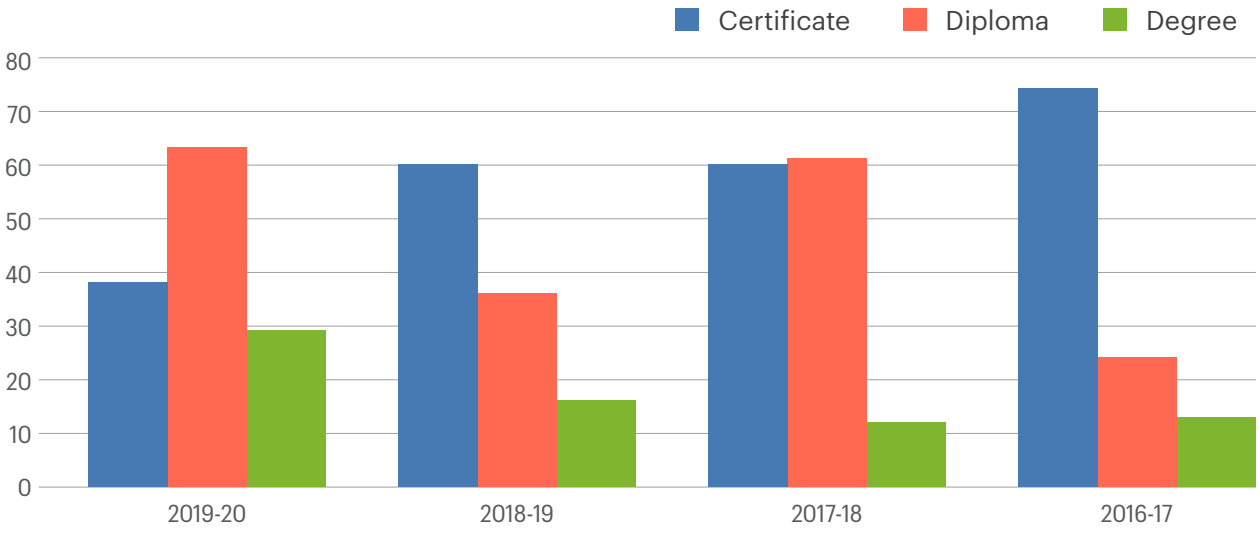
Full-Time Equivalent (FTE) Students by Campus

CAMPUS / YEAR	2019-20	2018-19	2017-18	2016-17
Aurora	107.1	189.5	166.9	183.9
Thebacha	209.1	275.4	300.7	310.7
Yellowknife North Slave	283.4	274.3	315.3	285.2
TOTAL	**599.6**	**739.2**	**782.9**	**779.8**

FTE Students by Program and Division

PROGRAM-DIVISION / YEAR	2019-20	2018-19	2017-18	2016-17
Continuing Education	35	79	56.4	54.8
Developmental Studies	240.2	287.2	332.8	342.9
Arts & Science	18	23.5	42	49.1
Business & Leadership	72.9	90.3	74.6	61.7
Education	43.2	56.4	42.7	64
Health & Human Services	131.6	124.7	160	148.2
Trades, Apprenticeships and Industrial Training	58.7	78.1	74.4	59.1
TOTAL	**599.6**	**739.2**	**782.9**	**779.8**

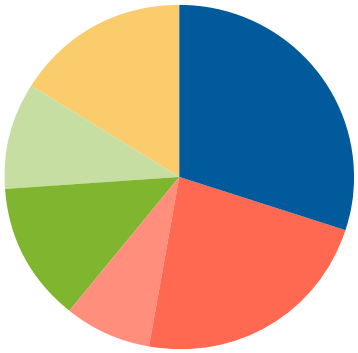
GRADUATES



RESEARCH

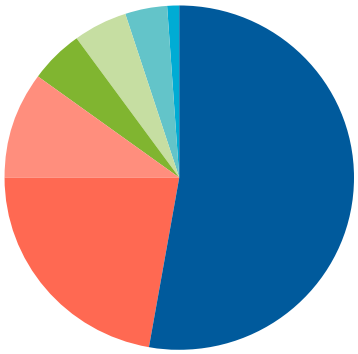
2019 Research Licences by NWT Region

	Inuvialuit	30%
	North Slave	23%
	Deh Cho	8%
	South Slave	13%
	Sahtu	10%
	Gwich'in	16%



2019 Research Licences by Research Category

	Physical Science	53%
	Social Sciences	22%
	Health	10%
	Contaminants	5%
	Biology	5%
	Engineering	4%
	Traditional Knowledge	1%



COVID-19 RESPONSE

College life as we knew it changed in the spring of 2020 when the COVID-19 pandemic was declared.

When students departed for their reading week on March 13, we had no idea how the COVID-19 pandemic would alter the course of their education. In a matter of days the Aurora College team transitioned from classroom-based teaching and learning to a distance learning format for all of our full-time certificate, diploma and degree programs. Instructors and students rose to the challenge resulting in graduation rates similar to a non-pandemic year.

Here are some of the changes we made:

Programming and Student Supports

- The College team worked quickly to restructure and move the majority of our programs to online and distance learning. Instructors revamped curriculum, assignments and exams to accommodate the new format and support students.
- The College collaborated with Computers for Schools/Smart Communities Society in Yellowknife to provide computers to students who required them to complete their online studies.
- Instructors and the student services team found innovative ways to stay connected to students and support their academic, emotional, and physical wellbeing.

Response to Community Needs

- Some student housing at our Thebacha Campus was used to accommodate self-isolating travelers returning to the NWT.
- The residence building at our Aurora Campus was temporarily used to house Inuvik's Warming Centre, to assist with emergency isolation needs of the town's vulnerable population.
- The Centre for Mine and Industry Training building at Thebacha Campus was repurposed as a drive-through COVID-19 testing site for the Department of Health and Social Services.
- Bachelor of Science in Nursing medical equipment and supplies were inventoried and designated for health authorities if required.
- Students in the Bachelor of Science in Nursing, Practical Nursing, and Personal Support Worker programs participated in the COVID-19 response through their scheduled practicums, casual employment, or volunteer efforts.
- Several Aurora College employees were redeployed to other GNWT departments to support emergency services.

Arts, Crafts, and Technology Micro-manufacturing Centre Response

- Supported Inuvik Robotics & Engineering Club in the creation of face mask ear strain reliefs for use across the NWT.
- Worked with a local business to support the manufacturing of face shields that were approved by the CPHO for use by front-line medical workers.
- Continued to provide training and support to regional artists through virtual workshops in button-making and t-shirt design.

2019-20 HIGHLIGHTS

TRANSFORMING TO A POLYTECHNIC UNIVERSITY

Student Information System (SIS)

A new Student Information System (SIS) was launched in March this year - strengthening the foundation of the College by improving students' educational experience and providing data to inform decision-making as Aurora College transforms to a polytechnic university.

The new system, PowerCampus, allows students to access timely information about their own academic journey, and to manage more of their interactions with Aurora College including: applying for programs; selecting classes; checking marks; paying tuition and rent; and viewing their schedule.

The report generation function of the system will provide the College team with information throughout the various stages of the student lifecycle, to inform timely decision-making which, in turn, will improve the efficiency and effectiveness of the College and improve the student experience.

The timeliness of the launch provided students the ability to manage these processes online throughout the COVID-19 pandemic.

SIS was a collaborative project with the Government of the Northwest Territories.

Working Groups Created

Members of the Aurora College team began to support and guide the transformation to a polytechnic university. Working groups were formed to work on transformation projects related to operations, academic program management, accountability, and recruitment and retention of students.

Equity, Diversity and Inclusion Strategy

Aurora College was one of 15 post-secondary institutions to receive a Natural Sciences and Engineering Research Council of Canada (NSERC) Equity, Diversity and Inclusion (EDI) Institutional Capacity-Building Grant. The grant is to research, develop, and implement an EDI plan for a polytechnic university and to plan, develop, and implement a new, updated Traditional Knowledge policy.

The project was scheduled to run January 2020 – March 2021 but has been extended to June 2021 because of delays related to COVID-19. The funding will be instrumental in Aurora College's transformation to a polytechnic university.

Strategic Plan Ground Work

A new 3-year strategic plan was underway this year to provide focus as we transform into a polytechnic university. The Aurora College team and students at all campuses and community learning centres are playing a central role in shaping the 3-year plan. The strategic plan set for release in the fall of 2020 was informed by engagements with several community leaders, businesses, industry organizations, non-governmental organizations, affiliated academic institutions and members of the public.

2019-20 HIGHLIGHTS
TEACHING & LEARNING

Certificate in Indigenous Language Revitalization Pilot

Two cohorts completed the Certificate in Indigenous Language Revitalization (CILR) pilot program in March 2020. The program provides a strong foundation of knowledge and the skills to develop strategies for local language revitalization initiatives that are culturally appropriate and responsive to the unique needs of each community.

Students came from a wide range of backgrounds including community-based language teachers, local government workers, cultural workers, and community members working or interested in language preservation and revitalization initiatives. Classes were designed for everyone from young adults to Elders; this inter-generational aspect added tremendous value for all.

Feedback has been overwhelmingly positive and interest is high for the CILR program to continue.

The Certificate in Indigenous Language Revitalization Pilot was a joint project with the Department of Education, Culture and Employment's Indigenous Languages & Education Secretariat, the University of Victoria, Continuing Studies, and the Department of Linguistics, En'owkin Centre.

Personal Support Worker Pilot Project

During the winter semester, a distance education pilot with Personal Support Worker courses was run in five communities. A total of 30 students consistently attended the distance courses at the participating Community Learning Centres. Interest remains high and several students in the pilot have applied to the full-time Personal Support Worker program.

CILR student, Stacey Sundberg (left) and Indigenous languages mentor, Alizette Lockhart (right)

Baby Friendly Initiative - A Canadian First

Aurora College is believed to be the first nursing school in Canada to formally incorporate UNICEF's and the World Health Organization's Baby Friendly initiative recommendations for breastfeeding and improved maternal health into a Bachelor of Science in Nursing (BSN) program. These graduates now receive special accreditation, increasing the number of employment opportunities at health care facilities. The certification ensures nurses can provide women from all walks of life the same information and messages about breastfeeding and maternal health.

Bachelor of Nursing Accreditation

The Bachelor of Science in Nursing program was re-accredited for five years by the Canadian Association of Schools of Nursing. The quality of graduates, as noted by stakeholders, and the satisfaction of graduates with the program were noted by the review team.

BSN simulation lab.

Nursing Simulation Lab Renovation

Renovations to the BSN's Learning Resource Centre (skills lab) were completed in the summer of 2019. Ten stations now have hospital beds/stretchers, equipped with simulation control supported by Laerdal SimMan computer software. A projection system into a separate room maximizes learning and debriefing with students.

Reconciliation in Education

Highlighted by keynote speaker Dr. Niigaanwewidam Sinclair, one of the leading voices in driving cross-Canadian conversation about manifesting reconciliation in educational spaces, two workshops were held for our Community & Extensions team on the theme of Indigenizing Education. The goal was to provide understanding of how to indigenize and decolonize adult education in the NWT.

Promoting Culture, Language and Heritage in Early Learning

The Early Learning and Child Care diploma program has a new on-the-land training program to promote professional development in outdoor play strategies based on northern culture. Students attended the Arctic Indigenous Wellness Centre monthly to participate in traditional Indigenous healing practices such as sharing circles, smudging, and on-the land learning. An Elder in Residence initiative includes monthly visits from local Elders to speak on topics related to early learning and child care.

Interns also attended Bushkids Camp where they participated in an on-the-land training program that teaches students to adapt outdoor play to indigenous ways of knowing.

2019-20 HIGHLIGHTS
RESEARCH

Permafrost Hub

The overall goals of the Permafrost Information Hub are to improve collaboration and information sharing between permafrost researchers and northern stakeholders, conduct northern relevant research projects, and increase capacity for permafrost research. Permafrost provides a foundation for northern ecosystems, infrastructure and communities. Permafrost conditions are inextricably linked to climate, so information on permafrost is increasingly critical for environmental monitoring and research, assessing effects of climate change and for planning and managing resilient infrastructure and communities.

Indigenous Mapping Workshops

Aurora Research Institute (ARI) – in partnership with the Inuvialuit Regional Corporation, the Gwich'in Tribal Council, The Firelight Group, ESRI Canada, Natural Resources Canada, and Google – hosted the 2019 Indigenous Mapping Workshop in Inuvik. Indigenous mapping is a practice where Indigenous communities own, control, access, and possess both the geographic information and mapping processes. It is rooted in Indigenous data sovereignty. The four-day workshop, held in Inuvik in October 2019, attracted more than 100 Western Arctic community members to provide innovative hands-on training, share best practices and apply geo-spatial tools that complement community-based monitoring activities. The workshop increased Northern capacity and empowered northern communities to inform evidence-based decision making.

Western Arctic Research Centre Permafrost Specialist, Alice Wilson, drills permafrost cores to gather data to support climate change research

Research by the Numbers

Aurora Research Institute facilities support researchers across the NWT. In 2019-20, Western Arctic Research Centre (WARC) provided 2,502 days of accommodation, 381 days of short-term facility use, and 426 days of long-term facility use. The WARC is a partner in the International Network for Terrestrial Monitoring in the Arctic (INTERACT), a circumpolar network of field site leaders who work cooperatively to improve environmental research and monitoring efforts at Arctic field stations.

Study to Reduce Deaths Due to Domestic Violence

Dr. Pertice Moffitt (left), Aurora Research Institute's Manager of Health Research Programs, is a co-investigator and Pan- Territorial Coordinator of the Canadian Domestic Homicide Prevention Initiative for Vulnerable Populations (www.cdhpi.ca).

This work is supported by the Status of Women Council of the NWT and the YWCA NWT. The study is focused on one or more of these four groups – Indigenous Peoples; immigrants and/or refugees; people living in rural, remote, and/or northern communities; and children exposed to domestic violence or parents/caregivers of children killed in the context of domestic violence.

To help reduce domestic homicides, researchers plan to interview 200 survivors of severe domestic violence, as well as family members and friends who have lost someone to domestic homicide between 2006 and 2016, for which there are no current or pending court or coroner investigations. The research team, funded by the Social Sciences and Humanities Research Council's (SSHRC) Partnership Development Grant program, is trying to reduce these deaths through research, broader public awareness, and professional training. This research study will offer a perspective on behalf of victims and survivors of domestic violence. The team is led by University of Guelph sociology professor Dr. Myrna Dawson and Western University education professor Dr. Peter Jaffe; the study has been approved by the University of Guelph and Western University Research Ethics Boards.

STEM Outreach

Western Arctic Research Centre (WARC) offered 135 science, technology, engineering and mathematics (STEM) outreach events, reaching more than 2,400 northern youth and residents in the Beaufort Delta. These included: 65 STEM outreach visits to school classes with 1,160 student participants; six teacher outreach events with 67 educator participants; dozens of one-on-one consultations regarding STEM instruction; 50 STEM outreach events for community groups and public events with 874 participants; 14 public research talks, with 18 researchers sharing their work and 154 participants; as well as dozens of research facility tours highlighting ARI's role in northern research with an estimated 150 participants.

South Slave Research Centre offered 26 STEM outreach events, reaching 566 northern youth and residents. These included nine STEM outreach visits to school classes across the South Slave with 151 student participants; seven teacher outreach events with 32 educator participants; several one-on-one and small group consultations regarding STEM instruction; 11 STEM outreach events for community groups and large public events with 218 participants; three public research talks with 63 participants at the events; and seven remote workshops delivered in both Fort Smith and Hay River reaching 124 youth, teachers and families.

Aurora College continues to support STEM outreach including programming, robotics, and electronics using mBots.

2019-20 HIGHLIGHTS
STUDENT SUCCESS

Hotıì Ts'eeda Studentship Awards

Edets'seèhdzà Studentships were awarded to third-year Aurora College Bachelor of Science in Nursing students Erica Abel and Marisa McArthur, both residents of Yellowknife. Each Edets'seèhdzà Studentship is a $20,000 stipend that supports a returning Aurora College student to be involved in health research during their studies.

The Edets'seèhdzà Studentship award is funded by Hotıì ts'eeda, and provided through a partnership between Hotıì ts'eeda and Aurora College/Aurora Research Institute. Hotıì ts'eeda is funded by the Canadian Institutes for Health Research (CIHR) and is a research support unit hosted by the Tłı̨chǫ Government. Edets'seèhdzà (eh-DEY-tsay-zah) means "stepping forward to challenge yourself" in the Tłı̨chǫ language.

The Edets'seèhdzà Studentship supports the two nursing students to be meaningfully involved in health and wellness research in the NWT. The studentships are intended to foster Northerners' skills as researchers and health professionals to contribute to NWT health research. The opportunity to engage in health-related research while pursuing studies provides Aurora College students a rich opportunity to anchor learning in Northern communities.

Abel is a proud member of the Yellowknives Dene First Nation (YKDFN) who plans "to aid those who require medical assistance, and to possess both sides of the modern and traditional teachings in healing" while maintaining her Northern roots. She says that it is important to work in the areas of "traditional teachings, demonstrating respect, and passing knowledge to the next generation."

McArthur has an appreciation for how "locally-driven Indigenous health research has the power to cultivate meaningful change in the communities in which we live." She has an interest in social epidemiology and believes strongly in the role people can play in facilitating meaningful change through health research in the NWT.

Both Abel and McArthur are working with Aurora Research Institute Manager of Health Research Programs Dr. Pertice Moffitt. Moffitt is part of a team that recently received funding from the Canadian Institutes of Health Research for the project "Welcoming the Sacred Spirit", a three-year collaborative project looking at Indigenous maternal health care in Canada.

Aurora College Student highlighted in Maclean's Colleges Guidebook

MACLEAN'S Authors News Politics Economy Education Culture Society Work

Victoria Wedzin (Pat Kane)

Victoria Wedzin

As Wedzin sees it, her journey to becoming a PSW began when, as an infant, she was adopted by a woman who was nearly 50. "She was the best mother I could have asked for," she says. "But as I got older, so did she." Wedzin, who grew up in Behchokǫ̀, a First Nations community about 110 km northwest of Yellowknife, lived with her mother and cared for her during the last years of her life. When she died in 2019, Wedzin felt lost. But she realized that she had years of experience in caregiving and moved to Yellowknife for the nearest training program. She worried that she wouldn't make it through the program: a close friend died early in Wedzin's studies. "I asked for guidance when I was struggling and asked for my mom's help," she says. She graduated this spring. She enjoys the little tasks that improve a person's quality of life. "It's things like helping them out of bed, or even when they want you to change the channel," she says. "They thank you over and over again...And they ask, 'When will you be back? When will you be working next?' "

https://www.macleans.ca/education/personal-care-workers-describe-what-led-them-to-their-jobs/

Blake Gardebois

A Student's Journey— From Fort Good Hope to Kenya

Encouraging learners to ladder their educational journeys – building upon each success – has been a hallmark of Aurora College since its inception. Alumnus Blake Gardebois of Fort Good Hope is a shining example of the value of this approach. Gardebois is a motivated, determined learner and with supports offered by the Aurora College team was ready for success. One of his instructors says that "as a learner, Blake is a teacher's dream".

Gardebois began his Aurora College journey at the Community Learning Centre in Fort Good Hope, where he took Adult Literacy and Basic Education (ALBE) courses. With encouragement from the Community Adult Educator he gained the prerequisites for the Occupations and College Access Program (OCAP) at our Thebacha Campus.

Moving from Fort Good Hope (pop. 500) to Fort Smith (pop. 2,500) was a new challenge and during his second year on campus, Gardebois found his stride academically.

Gardebois was chosen from a national competition to participate in a four-month internship program in Kenya, Africa. As a participant in the International Aboriginal Youth Internships (IAYI) program he assisted with programs related to clean water and environmental conservation, as well as community sustainability.

Now back in Canada, Gardebois continues on his educational journey, and is set to complete his Office Administration Diploma in April 2021.

Jane Glassco Fellowship Recipients

Two Aurora College students/alumni were named to the list of 2019-20 Jane Glassco Northern Fellowships. Ashely Okrainec and Alyssa Carpenter were recognized. The fellowships link young northerners with support to build their own futures and amplify their voices on public policy issues.

2019-20 HIGHLIGHTS
PARTNERSHIPS

Programming partnerships with Indigenous Governments

Aurora College works closely with various Indigenous governments, communities, and organizations to deliver programming in response to local and regional needs.

- In the spring of 2020, three students completed Practical Nursing Diplomas at Aurora Campus in Inuvik, offered in partnership with the Inuvialuit Regional Corporation (IRC).
- The Tłı̨chǫ Government and Aurora College collaborated to deliver the Camp Cook program for Tłı̨chǫ residents in the fall of 2019.

Northern Leadership Development Program (NLDP)

2019-20 saw the largest NLDP cohort since the program began in 2011, with 24 participants. Employers involved included Dominion Diamond Mines, Diavik Diamond Mines, DeBeers Group, Deton'Cho Corporation, Yellowknives Dene First Nation and the Tłı̨chǫ Government. COVID-19 interrupted the program and the remaining modules will be delivered by distance in fall 2020.

Grants to aid climate change and wind power research

Two grants were received in 2019-20 supporting the use of light detection and ranging (LiDAR) technology. The first was an Applied Research Tools and Instruments grant worth $150,000 through the Natural Sciences and Engineering Research Council of Canada's (NSERC) College and Community Innovation Program. The grant supports the purchase of research equipment for the Application of UAV LiDAR Systems to the Monitoring and Mapping of the Effects of Climate-Driven Changes on Western Arctic Communities project. Equipment purchased included an unmanned aerial vehicle (UAV) and a LiDAR system to support the investigation, mapping, recording and monitoring of the effects of climate-driven changes on northern communities. Used together, the UAV and LiDAR system is a geomatics tool that has multiple applications, including the production of high-resolution 3D maps of urban and remote areas, measuring snow depth, monitoring permafrost thaw, measuring ice thickness, and monitoring ice road maintenance.

The second grant was $170,375 through the Canada Foundation for Innovation's College-Industry Innovation Fund, to conduct research using a LiDAR wind monitoring unit. LiDAR technology is ideal for use in remote locations as it is mobile and can be deployed more quickly and at less cost than traditional wind towers that are used in wind assessment studies. These investments will help further understanding of the benefits of using LiDAR technology in remote and northern conditions.

2019-20 HIGHLIGHTS

AURORA COLLEGE TEAM

Erika Hille

Polar Northern Resident Scholarship

Erika Hille, left, special projects coordinator and librarian at Aurora Research Institute, was awarded a POLAR Northern Resident Scholarship by the Association of Canadian Universities of Northern Studies (ACUNS) for her PhD research project, entitled "The geochemical responses of Arctic freshwater systems to regional variability in permafrost thaw across the Canadian Arctic". Scholarship recipients must demonstrate the benefits of their proposed research, considerable commitment to the North and northern studies, and community outreach in combination with a strong academic record, written application, and references.

Dr. Kathie Pender, left, Dr. Kerry Lynn Durnford, right, at Western University

Advanced Degree and Post-graduate Credentials

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

Dr. Sheila Cruz, Instructor, BSN: Doctorate of Nursing Practice, Loma Linda University

Dr. Kerry Lynn Durnford, Senior Instructor, BSN: Doctorate of Educational Leadership, Western University

Dr. Betty Ann Marriott, Instructor, BSN: Master of Nursing-Nurse Practitioner, Athabasca University

Dr. Kathie Pender, Instructor, BSN: Doctorate of Educational Leadership, Western University

Gloria Bott, Instructor, BSN: National certification as Nurse Educator, Canadian Association of Schools of Nursing.

Bev Hussey, Developmental Studies Instructor: Master of Science in Biology, University of New Brunswick

Tammy Soanes-White, Instructor, Business Administration: Master of Business Administration, University of Alberta

Jessica Dell, Developmental Studies Instructor: Adult and Community Education Certificate, University of Calgary

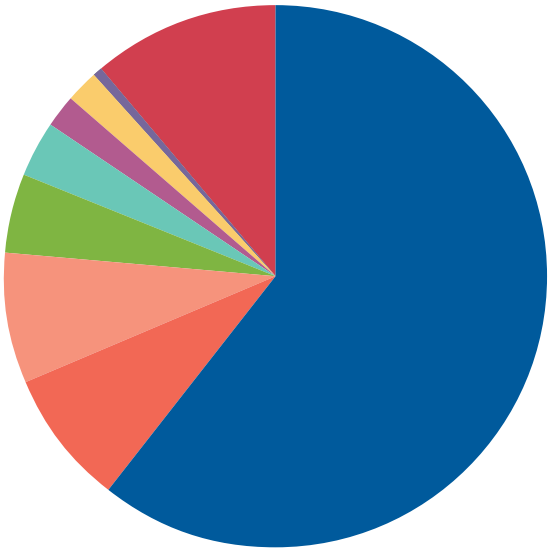
Melanie Adams, Librarian/Student Success Coordinator: Library and Information Technician Diploma, Mohawk College.

2019-20 HIGHLIGHTS

FINANCES AT A GLANCE

REVENUE

Government base	60.7%
Other GNWT	8.2%
Government of Canada	7.9%
Other 3rd party	4.6%
Tuition fees	3.3%
Room and board	2.0%
Recoveries and other	1.9%
Interest income	0.7%
Services provided without charge	10.8%



EXPENDITURES

Financial and accounting services	3.7%
Pooled services	14.2%
Student services	21.3%
Education and Training	32.4%
Community and Extensions	19.2%
Aurora Research Institute	9.2%

AURORA COLLEGE

AUDITED FINANCIAL STATEMENTS

AS OF JUNE 30, 2020

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.

C. Starling

Andy Bevan
President

Celestine Starling
Director of Finance/Chief Financial Officer

Fort Smith, Canada
November 26, 2020

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 2020, 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 2020, 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.

Lana Dar, CPA, CA
Principal
for the Auditor General of Canada

Vancouver, Canada
26 November 2020

AURORA COLLEGE
STATEMENT OF FINANCIAL POSITION
as at June 30, 2020
(in thousands of dollars)

	2020	2019
Financial assets		
Cash	$ 22,702	$ 19,061
Accounts receivable (Note 3)	1,940	2,528
	24,642	**21,589**
Liabilities		
Accounts payable and accrued liabilities	1,329	1,883
Payroll liabilities	2,084	2,114
Deferred revenue	1,748	1,996
Due to the Government of the Northwest Territories (Note 9)	6,129	3,106
Employee future benefits (Note 4)	1,505	1,602
Professional development fund (Note 5)	2,344	2,209
	15,139	**12,910**
Net financial assets	**9,503**	**8,679**
Non-financial assets		
Prepaid expenses	365	380
Tangible capital assets (Note 6)	6,268	6,232
	6,633	**6,612**
Accumulated surplus (Note 7)	**$ 16,136**	**$ 15,291**

Commitments 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, 2020
(in thousands of dollars)

	2020		2019
	Budget	**Actual**	**Actual**
Revenues			
Government contributions (Note 8)	$31,999	$31,999	$31,618
Project income			
Government of the Northwest Territories	4,328	4,316	4,373
Government of Canada	3,454	4,153	2,491
Other third party contributions	3,969	2,408	2,479
Own source revenues			
Tuition fees	1,428	1,723	2,070
Room and board	1,161	1,067	1,306
Recoveries and other	411	993	972
Interest income	95	382	397
Services provided without charge (Note 10)	5,907	5,701	5,992
	52,752	52,742	51,698
Expenses			
Financial and accounting services	2,131	1,916	1,938
Pooled services	7,767	7,361	6,130
Student services	10,282	11,042	10,914
Education and training	19,795	16,826	17,508
Community and extensions	11,150	9,954	9,880
Aurora Research Institute	4,527	4,798	3,525
	55,652	51,897	49,895
Annual surplus (deficit)	**(2,900)**	**845**	**1,803**
Accumulated surplus at beginning of year	15,291	15,291	13,488
Accumulated surplus at end of year	**$12,391**	**$16,136**	**$15,291**

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, 2020
(in thousands of dollars)

	2020		2019
	Budget	**Actual**	**Actual**
Annual surplus (deficit)	$(2,900)	$ 845	$ 1,803
Acquisition of tangible capital assets	-	(1,297)	(2,172)
Amortization of tangible capital assets	463	1,261	983
	463	(36)	(1,189)
(Increase) decrease in prepaid expenses	-	15	(50)
Increase (decrease) in net financial assets	(2,437)	824	564
Net financial assets at beginning of year	8,679	8,679	8,115
Net financial assets at end of year	**$ 6,242**	**$ 9,503**	**$ 8,679**

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, 2020
(in thousands of dollars)

	2020	2019
Operating transactions		
Cash received from:		
Government of the Northwest Territories	$37,083	$35,751
Students and other third parties	6,376	6,942
Government of Canada	3,541	3,369
Interest	382	397
Cash paid for/to:		
Compensation and benefits	(29,050)	(27,973)
Suppliers	(13,518)	(13,293)
Cash provided by operating transactions	**4,814**	**5,193**
Capital transactions		
Acquisition of tangible capital assets	(1,173)	(2,172)
Cash used for capital transactions	**(1,173)**	**(2,172)**
Increase in cash	**3,641**	**3,021**
Cash at beginning of year	19,061	16,040
Cash at end of year	**$22,702**	**$19,061**

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

Aurora College
Notes to the Financial Statements
June 30, 2020

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

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Measurement uncertainty (continued)

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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Employee future benefits (continued)

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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Related party transactions (continued)

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

	2020 (in thousands)			2019
	Accounts Receivable	Allowance	Net	Net
Government of the Northwest Territories	$ 562	$ 0	$ 562	$ 1,318
Government of Canada	691	0	691	449
Other	642	145	497	720
Students	292	102	190	41
	$ 2,187	$ 247	$ 1,940	$ 2,528

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 (2019 - $1.01) for every dollar contributed by the employee, and $3.80 (2019 - $3.79) for every dollar contributed by the employee for the portion of the employee's salary above $173,000 (2019 - $169,000).

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

4. EMPLOYEE FUTURE BENEFITS (continued)

a) Pension benefits (continued)

are participating in the Plan on or after January 1, 2013, the College contributes $1.00 (2019 - $1.00) for every dollar contributed by the employee, and $3.80 (2019 - $3.79) for every dollar contributed by the employee for the portion of the employee's salary above $173,000 (2019 - $169,000).

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

	2020	2019
	(in thousands)	
College's contributions	$ 2,135	$ 2,099
Employees' contributions	2,120	2,088
	$ 4,255	$ 4,187

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.

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 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.

4. EMPLOYEE FUTURE BENEFITS (continued)

b) Severance, removal and compensated absences (continued)

Valuation results

The actuarial valuation was completed as at February 15, 2019. The results were extrapolated to June 30, 2020. 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, 2020. 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 Removal	Compensated Absences	2020	2019
			(in thousands)	
Accrued benefit liability, beginning of year	$1,134	$380	$1,514	$1,459
Current period benefit cost	48	37	85	102
Interest accrued	36	12	48	54
Benefits payments	(207)	(3)	(210)	(118)
Actuarial (gains)/losses	7	(45)	(38)	17
Accrued benefit liability, end of year	1,018	381	1,399	1,514
Unamortized net actuarial losses	84	22	106	88
Accrued benefit obligation	**$1,102**	**$403**	**$1,505**	**$1,602**

	Severance and Removal	Compensated Absences	2020	2019
			(in thousands)	
Benefits Expense				
Current period benefit cost	$48	$37	$85	$102
Interest accrued	36	13	49	54
Amortization of net actuarial gain (loss)	(25)	5	(20)	(22)
Total	**$59**	**$55**	**$114**	**$134**

4. EMPLOYEE FUTURE BENEFITS (continued)

b) Severance, removal and compensated absences (continued)

Assumptions

	June 30, 2020	June 30, 2019
Discount rate	2.7% per annum	3.2% per annum
Rate of compensation increase	2.0% per annum	2.0% per annum
Inflation rate (removal benefits)	Nil	Nil

The expected payments during the next five fiscal years are:

	Severance and Removal	Compensated Absences	Total
		(in thousands)	
2021	$122	$38	$160
2022	110	37	147
2023	110	40	150
2024	92	39	131
2025	95	40	135
Total	**$529**	**$194**	**$723**

5. PROFESSIONAL DEVELOPMENT FUND

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

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

	2020	2019
	(in thousands)	
Professional development fund, beginning of year	$ 2,209	$ 2,072
Contributions	515	395
Professional development paid during the year	(380)	(258)
Professional development fund, end of year	$ 2,344	$ 2,209

6. TANGIBLE CAPITAL ASSETS

June 30, 2020 (in thousands)	Mobile equipment	Building additions and renovations	Furniture and equipment	Leasehold improvements	2020 Total	2019 Total
Cost						
Opening balance	$ 5,926	$ 1,991	$ 8,170	$ 2,009	$18,096	$16,775
Additions	26	-	1,213	58	1,297	2,172
Disposals	(102)	-	(946)	(335)	(1,383)	(852)
Closing balance	5,850	1,991	8,437	1,732	18,010	18,095
Accumulated amortization						
Opening balance	3,439	1,991	4,999	1,434	11,863	11,732
Amortization	314	-	819	128	1,261	983
Disposals	(102)	-	(945)	(335)	(1,382)	(852)
Closing balance	3,651	1,991	4,873	1,227	11,742	11,863
Net book value	**$ 2,199**	**$ 0**	**$ 3,564**	**$ 505**	**$ 6,268**	**$ 6,232**

Aurora College
Notes to the Financial Statements
June 30, 2020

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:

	(in thousands)				
Reserves	**Balance, opening July 1, 2019**	**Net results of operations**	**Appropriated**	**Used in operations**	**Balance, ending June 30, 2020**
a) Northern strategic research reserve	625	-	-	-	625
b) Program delivery	300	-	-	-	300
c) Research & development	181	-	97		278
d) Restricted donations	35	-	-	-	35
Total reserves	1,141	-	97	-	1,238
Operating surplus (deficit)	14,150	845	(97)	-	14,898
Total accumulated surplus	$ 15,291	$ 845	$ -	$ -	$ 16,136

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.

7. ACCUMULATED SURPLUS (continued)

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

	2020	2019
	(in thousands)	
Operating contributions	$31,999	$ 31,318
Capital contributions	-	300
	$31,999	$ 31,618

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.

9. RELATED PARTIES (continued)

	2020	2019
	(in thousands)	
Due from the Government of the Northwest Territories (Note 3)	$ 562	$ 1,318
Due to the Government of the Northwest Territories		
Liability for payroll services provided	$ 5,786	$ 2,995
Other & Repayable program advances	$ 343	$ 111
Total amount due to GNWT	$ 6,129	$ 3,106

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 $31,771,000 during 2020 (2019 - $29,285,000) 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 $831,000 (2019 – $801,000) for facility operating and utility costs, employee benefits and other expenses, 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 $2,383,000 (2019 – $2,352,000) and repairs and maintenance $1,440,000 (2019 – $1,493,000), 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. These services would have cost the College an estimated $162,000 (2019 – $172,000) based on the carrying amount confirmed by the related parties.

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 use of these facilities would have cost the College an estimated

10. SERVICES PROVIDED WITHOUT CHARGE (continued)

$1,716,000 (2019 – $1,975,000) 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.

	2020	2019
	(in thousands)	
Contract services	$ 162	$ 172
Repairs and maintenance	1,440	1,493
Building utilities	2,383	2,352
Building leases	1,716	1,975
	$ 5,701	$ 5,992

11. COMMITMENTS

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 basic payments as follows:

	Service agreements	Operating leases
	(in thousands)	
2021	$ 385	$ 3,256
2022	92	2,515
2023	87	405
2024	52	-
Thereafter	3	-
	$ 619	$ 6,176

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, 2020:

12. CONTRACTUAL RIGHTS (continued)

Funding Partner	2020-2021	2021-2024	Total
	(in thousands)		
Government of the Northwest Territories	$2,973	$226	$3,199
Government of Canada	2,282	852	3,144
Other	1,889	873	2,762
	$7,144	**$1,951**	**$9,095**

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 $22,702,000 (2019 - $19,061,000).

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, 2020, the College's debtors are the Government of the Northwest Territories, the federal government, students, and others.

13. FINANCIAL RISK MANAGEMENT (continued)

b) Credit risk (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 $1,940,000 (2019 - $2,528,000).

At June 30, 2020 the student accounts receivable amounts past due but not impaired are: 91-365 days $78,000; 1 to 2 years $24,000; and over 2 years $100,000.

These amounts for the Government and for other parties are shown below.

	91-365 days	1 to 2 years	over 2 years
Government of the Northwest Territories	$230,000	$4,000	$-
Other third parties	463,000	26,000	40,000
Federal Government	442,000	6,000	4,000
	$1,135,000	$36,000	$44,000

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.

15. SEGMENT 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.

15. SEGMENT DISCLOSURE (continued)

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

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

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

16. IMPACT OF COVID-19 PANDEMIC RESPONSE

On March 11, 2020, the World Health Organization declared the coronavirus disease 2019 ("COVID-19") a global pandemic. On March 22, 2020, the Government of the Northwest Territories declared a public health emergency in response to the pandemic.

The operations of the College have been impacted by COVID-19. There was a temporary stop to in-class education programs and a movement to online course offerings. There is no material impact to the amounts recognized in the 2020 financial statements as a result of COVID-19.

The duration and extent of COVID-19 are unknown at this time and it is not possible to reliably estimate the impact that the severity and length of COVID-19 will have on the operations, financial results and condition of the College in future periods. The College continues to assess and monitor the impact of the pandemic on its future financial statements.

Aurora College
Segmented disclosures
June 30, 2020

Schedule A

For the period ended June 30, 2020 (in thousands)	Financial and accounting	Pooled services **	Student services	Education and training	Community and extensions	Aurora Research Institute	2020 Total	2020 Budget	2019 Total
Revenues									
Government Contributions	$ 2,036	$ 2,863	$ 8,990	$9,952	$ 5,941	$ 2,217	$ 31,999	$ 31,999	$ 31,618
Project income									
Government of the Northwest Territories	-	-	91	1,786	2,165	274	4,316	4,328	4,373
Other third party contributions	2	-	7	1,584	197	618	2,408	3,969	2,479
Federal government	-	-	-	29	1,856	2,268	4,153	3,454	2,491
Own Source Revenue									
Tuition fees		-	48	1,028	645	2	1,723	1,428	2,070
Recoveries and other	75	179	289	203	15	232	993	411	972
Room and board	-	-	990	-	-	77	1,067	1,161	1,306
Interest income	382	-	-	-	-	-	382	95	397
Services Provided without Charge	-	1,602	-	4,099	-	-	5,701	5,907	5,992
	2,495	4,644	10,415	18,681	10,819	5,688	52,742	52,752	51,698
Expenses									
Compensation and benefits	1,735	3,263	4,942	10,801	7,785	3,245	31,771	33,744	29,285
Building leases	-	10	4,994	1,716	34	-	6,754	6,615	7,050
Materials and supplies	15	281	165	606	271	230	1,568	2,331	2,012
Utilities	-	-	102	2,417	3	12	2,534	2,566	2,536
Contract services	10	318	251	53	974	805	2,411	2,737	1,931
Repairs and maintenance	11	1,440	205	225	80	23	1,984	1,751	2,121
Small equipment	8	5	19	57	31	38	158	182	271
Fees and payments	91	609	28	239	46	56	1,069	1,288	1,089
Travel and accommodation	33	82	21	389	215	214	954	1,610	996
Professional services	-	1	2	114	438	1	556	1,677	670
Amortization of tangible capital assets	-	1,261	-	-	-	-	1,261	463	983
Communication, postage and freight	13	91	313	209	77	174	877	688	951
	1,916	7,361	11,042	16,826	9,954	4,798	51,897	55,652	49,895
Annual surplus (deficit)	$ 579	$ (2,717)	$ (627)	$ 1,855	$ 865	$ 890	$ 845	$ (2,900)	$ 1,803

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

APPENDIX A

UNAUDITED WRITE-OFFS

A total of $1,263.22 has been approved to be written off in 2019-20. This figure includes seven-year write-offs, write-offs of debts less than $30, credits less than $10 and write-offs for customers who filed for bankruptcy.

Balance exceeds seven years		
Customer Name	**Accounting Date**	**Amount**
LOOK, JAMIE	03/17/2014	231.00
NAVAL RESEARCH LABORATORY	06/30/2014	299.10
R & M PROPANE SERVICE LTD.	06/30/2014	40.95
WEGERNOSKI, SUSIE	11/29/2013	430.00
LENNIE, ALDEN JOSEPH	10/10/2013	178.84
Total		**$ 1,179.89**

Credit balance under $30		
Customer Name	**Accounting Date**	**Amount**
Horassi, Kellie	01/07/2020	-1.25
Hysert, Brent	10/16/2019	-29.84
Jacobson, Deanna Marie	01/28/2020	-10.00
Kangegana, Rebecca	11/29/2019	-1.25
Launinger, Carla	02/21/2020	-1.57
Leguerrier, Micaella	01/06/2020	-0.20
Manuel, Tyler	03/09/2020	-22.30
Watier, Mary	02/19/2020	-10.50
Total		**$ -76.91**

Balance under $30		
Customer Name	**Accounting Date**	**Amount**
Colorado State University	09/30/2019	0.10
Environment & Natural Resources – YK	11/26/2019	0.01
Gwich'in Tribal Council	12/31/2019	0.01
Rabesca, Josephine	5/23/2019	25.00
University of Edinburgh	6/24/2019	15.00
University of Edinburgh	10/01/2018	15.00
Charlton, Colton	01/06/2020	17.58
Cochrane-Macdonald, Mary E	07/23/2019	28.32
Conley, Billie-Jean	01/29/2020	12.00
Daniels, Theoron	01/06/2020	17.62
Frise, William	03/12/2020	0.65
Mcneely, Shane	03/09/2020	3.95
Vital, Joy	03/04/2020	25.00
Total		**160.24**
Grand Total		**$1,263.22**

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