

Saskatchewan Apprenticeship and Trade  
Certification Commission  
2013-14  
Business Plan

**Board Adopted – August 30, 2013**



## Vision and Mandate

A vision represents the purpose for which the organization exists, and a mandate defines the specific functions an organization undertakes to achieve that vision.

### The Commission Vision

A skilled and representative trades workforce,  
industry trained and certified.

### The Commission Mandate

To develop and execute  
a relevant, accessible and responsive  
apprenticeship training and certification system  
to meet the needs of  
employers, apprentices, journeypersons and tradespersons.

## SATCC Overview

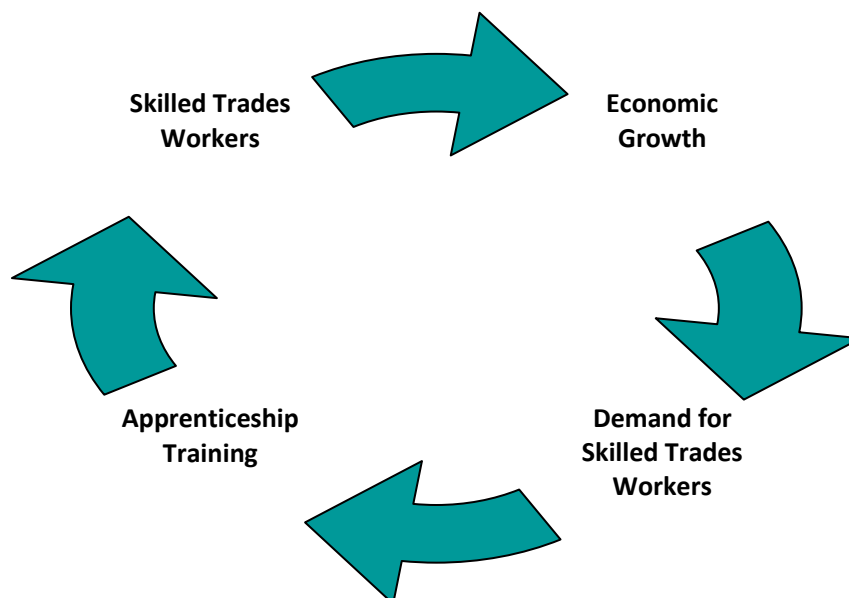
*The Apprenticeship and Trade Certification Act, 1999* provides the Saskatchewan Apprenticeship and Trade Certification Commission (SATCC) with the mandate to manage the apprenticeship and trade certification system in Saskatchewan. The Act gives the SATCC the authority to make regulations to ensure the efficient and effective operation of the apprenticeship system to meet the needs of industry in a timely manner. It also sets out the SATCC's accountability to government and industry.

The Minister of the Economy is responsible for the SATCC which features an industry-led governance structure with revenue-generating authority to ensure that programs, services and training are timely and effective. Saskatchewan industry selects twelve of the twenty SATCC Board members - six employer representatives and six employee representatives. The Board also includes representation from the Government of Saskatchewan, training providers, and under-represented and equity groups. The chair and vice-chair of the board is elected annually by the SATCC Board members.

## Operational Context

Apprenticeship training is demand-driven. Apprentices must already be employed in their trade to be eligible for training. The demand is strong in Saskatchewan and must be answered in order to grow the economy. In addition to the skilled labour necessary for infrastructure development and maintenance, skilled tradespersons are contributing members of society. Certified journeypersons not only work on the skill side of the trade, but also become entrepreneurs and leaders in industry.

Apprenticeship is a key part of Saskatchewan labour market development and not only follows the economic cycle, but is integral to it within all sectors – residential, commercial, institutional, tourism, agricultural, automotive, mining, oil & gas. Apprenticeship is a solution to some of the barriers to economic growth.



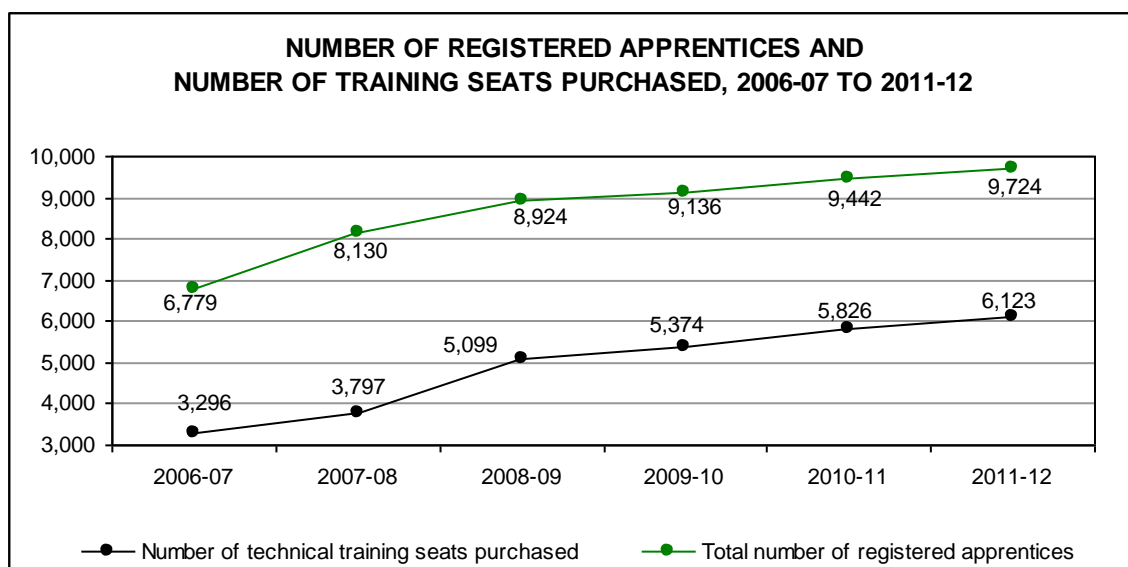
The Construction Sector Council, *Construction Looking Forward: 2013-2021 Key Highlights, Saskatchewan* states, "Economic growth in Saskatchewan has been leading Canada over the past decade.... Construction spending in every sub-sector of non-residential construction has at least doubled over the 2007-2012 period. Employment is up by more than 60% with even higher gains in key and specialised trades.... strong economic growth and the current recruiting challenges encourage provincial stakeholders to anticipate continuing tight markets."

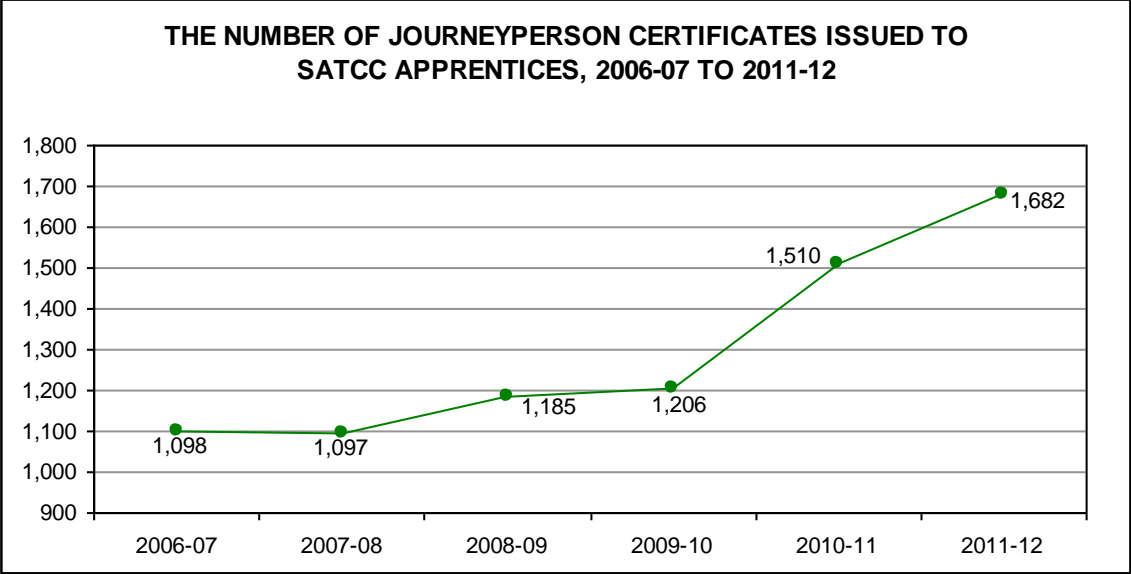
The SATCC must continue to provide the training necessary for apprentices to complete to journeyman status, usually four years of training. With the provincial need for a trained skilled trades labour force, the demand for new apprentices will continue for 2013-14 and beyond in order to support the economy.

## Growth and Implications

Over the last number of years many additional apprentice training seats and courses were required to meet the continued demand from increased apprentice registration. This resulted in an increase in the number of tradespeople achieving journeyman certification.

The number of registered apprentices on June 30, 2007 was 6,779. By 2012 the number of registered apprentices had increased 43% to 9,724. The remarkable growth since 2007 has created greater demands for apprenticeship technical training. The number of training seats the SATCC purchased increased to 6,123 in 2011-12 from 3,296 in 2006-07, an increase of 86%. Over that same period, the number of journeyman certifications achieved rose 53% from 1,098 to 1,682. Apprentices progress through the training system by completing the required number of workplace hours followed by technical training. Because of this progression, the increases in training seats tend to follow increases in apprenticeship numbers by one to two years. Similarly, at times when the economy is in decline, training seat demands continue to rise for one to two years following.

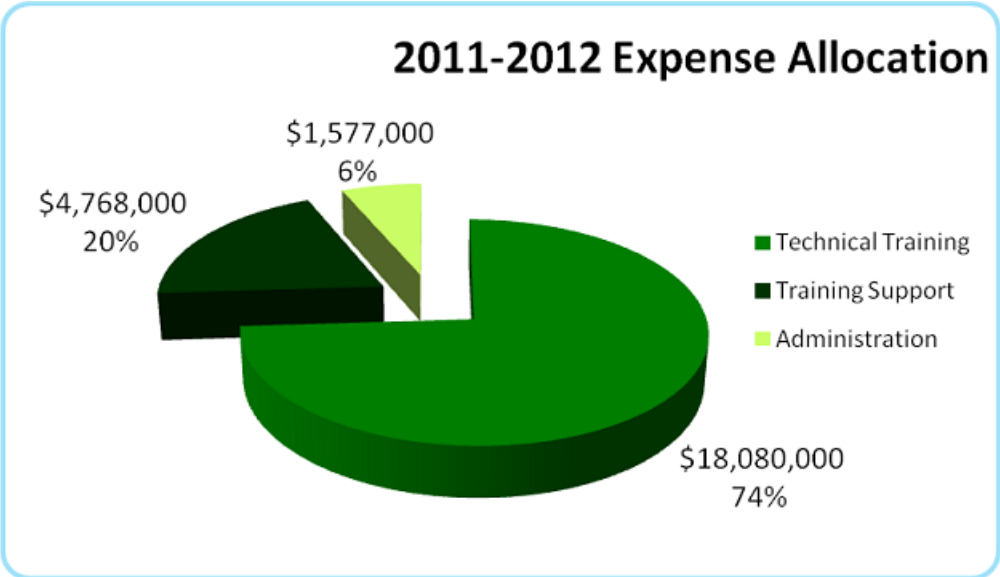




The Saskatchewan Apprenticeship and Trade Certification (SATCC) plays a major role in the development of the Saskatchewan economy. The SATCC Board of Directors has set a Strategic Plan for the Commission which will bridge the gaps to answer industry’s demand for skilled tradespersons.

The majority of the costs to the SATCC are tied to training needs, with little discretionary funding.

- Of the SATCC budget, 74% flows through directly to training institutions
- 20% training supports
- 6% are administration costs



While it is not possible to reduce the 26% of expenses for training support and administration and still make gains in the number of apprentices trained, the SATCC has focused on Lean initiatives and process efficiency. Within the organization of the SATCC, expenses have been managed very carefully. This has allowed the Commission to continue to provide quality service and limit expense growth. The Commission is looking at technologically supportive approaches to further sustain and grow apprenticeship training in an efficient manner. In addition to revenue and cost control strategies, the Commission has reviewed the risk of not making sufficient training available.

To meet the demands of the provincial labour market and to develop a skilled workforce to support the growth of Saskatchewan's economy, the SATCC must find ways to accommodate the number of apprentices in training. The SATCC focuses funding and staff resources on three major priorities:

1. Meet increased training demands for registered apprentices and upgrading clients.
2. Examine internal processes and training opportunities to increase efficiencies and improve client services.
3. Support stakeholders to increase apprenticeship participation for:
  - youth;
  - women in predominantly male trades;
  - Aboriginal persons; and
  - internationally trained workers.

## Risk Analysis

The SATCC identified the following as potential risks to achievement of the business plan outcomes:

- Implications and/or risks of not providing sufficient technical training include:
  - Stakeholders will not have technical training needs met
  - Negative feedback to the provincial government
  - Apprentices who do not receive technical training do not receive wage increases and their journeyperson certification is delayed
  - Actual number of journeyperson certifications is reduced
  - Increased demand for future training
  - Could result in apprentices seeking opportunities in other provinces
  - Employers having difficulty hiring skilled tradespeople resulting in a negative impact to business and construction activity
  - Capacity to deliver services and innovate is diminished
  - Negative impact on the provincial labour market and economy
- Apprenticeship technical training is contracted through post-secondary institutions (Saskatchewan Institute of Applied Science and Technology [SIAST] and others). Training providers must have the capacity (facilities and qualified instructors) to deliver technical training to increased numbers of apprentices.

- If technical training does not meet current demand, either through training provider constraints or an increase in demand past the budgeted 6,400 seats, the result will be an increase in pent up future demand, potentially exacerbating any training seat shortfall.
- The number of staff (both in-scope and out-of-scope) eligible for or approaching retirement continues to be a factor to be addressed. There is always significant competition for employees with the appropriate technical skills. The challenge for the SATCC is to position itself as an employer of choice.
- Employers who register apprentices demonstrate commitment to train and certify to national industry standards. The challenge is to engage employers, no matter the size of their operation or location, to participate in the apprenticeship program as opposed to merely hiring certified journeypersons away from other employers. The development of a training culture, where employers take pride in the accomplishment of training an apprentice to journeyperson status regardless of where their future career takes them, is an important part of SATCC's role. The SATCC continues to work with employers through workplace consultations to promote apprenticeship and the mobility of skilled labour as the best options for industry.

## Strategies, Goals, Operational Initiatives and Performance Measures

The role of the SATCC is to:

- Support the apprenticeship model;
- Consult industry on standards setting and program design;
- Contract with training institutions to provide technical training to apprentices; and
- Support industry in workplace training.

The 2012-2017 Strategic Plan was developed by the SATCC to identify key directions and priorities for the organization in carrying out its mandate and key roles.

Strategies were developed by the Board of Directors to identify those areas of highest priority, viewed from the perspective of a five-year planning horizon.

- Each Strategy has goals identified so that the progress and achievement of the Strategy can be measured.
- Strategies define the major areas of focus and development the organization is pursuing to achieve its Vision and Mandate. Within each Strategy are goals that serve as measurable outcomes for monitoring progress towards achieving the Strategy.

To achieve the Strategies and their goals, Key Operational Initiatives were developed by SATCC Management to identify the business activities and required budget to:

- identify the guiding directions of the SATCC over the next five years; and

- establish priorities to direct the financial and other resource components of the SATCC annual business plan, which provides for both ongoing activities and new strategic initiatives.

Due to budgetary considerations, several strategies and key initiatives included in the Strategic Plan will not be undertaken in 2013-14 as planned, including:

- increasing the number of apprentices receiving technical training to 65%;
- development of an electronic client portal to provide effective services to apprentices and employers electronically;
- the development and implementation of an awareness campaign to increase greater understanding of and participation in the apprenticeship system will be continued using in house resources and the timeframe will be extended – the current communications and marketing strategy will continue to promote apprenticeship;
- increased support to women and immigrants to enter the skilled trades; and
- the planned four to six industry consultations for strategic planning purposes will be scaled back to one or two over the year.

The provincial budget supports funding for 6,400 technical training seats, an increase over the 6,100 in last year’s SATCC Business Plan. The following strategies, key initiatives and outcomes will form the focus of the SATCC’s progress in 2013-14 and progress to meeting the strategies and goals will be reporting in the 2013-14 Annual Report.

**Strategy #1: Training – Increase the number of individuals successfully moving through the system.**

| <b>Goal</b>   |  |  |
|---|--|--|
| <b>More apprentices will progress through the system in an appropriate timeframe.</b> |  |  |
| <b>Key Initiative</b>   | <b>Outcome</b>   | <b>Performance Measure &amp; Target</b>  |
| Optimize the number of training seats for apprentices                                 | More apprentices trained   | Increased number of technical training seats available to apprentices<br>- 6,400 training seats purchased<br><br>Optimize number of apprentices accessing available technical training seats - > 90% fill rate                 |
| <b>Goal</b>   |  |  |
| <b>New training delivery methods will be established.</b>                             |  |  |
| <b>Key Initiative</b>   | <b>Outcome</b>   | <b>Performance Measure &amp; Target</b>  |
| Undertake innovation in technical training delivery, including alternative methods    | Options for methods of delivery of technical training identified | Leverage of partnerships - EADDI partnership<br><br>Follow-up studies on success of existing programming in other jurisdictions completed - Information analyzed to identify options for alternate technical training delivery |



| <b>Goal</b><br>An inventory of training resources will be established. |   |   |
|--|---|---|
| <b>Key Initiative</b>  | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>   |
| Establish an inventory of training resources                           | Capacity of provincial training providers to deliver apprenticeship training identified | Report completed – Information provided by the report is used in operational planning |

Strategy #2: Advocacy – Increase the effectiveness of our relationship with government, industry, public, trainers (both in institutions and workplaces), and under-represented groups (such as women, First Nations, Métis, disabled, working poor, racialized Canadians, and newcomers).

| <b>Goal</b><br>Achieve and maintain effective relationships with government  |   |  |
|--|---|--|
| <b>Key Initiative</b>  | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>  |
| Continue to provide accurate and timely financial and operational reporting to province                                | Government grant and tuition revenue sufficient to provide technical training for apprentices and fund operations<br><br>Government understanding of the importance of apprenticeship to the Saskatchewan Labour Market | Required reporting completed on time – continued dialogue with government to discuss areas of mutual benefit |
| <b>Goal</b><br>Achieve higher registration and completion rates among under-represented groups.                        |   |  |
| <b>Key Initiative</b>  | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>  |
| Expand the Aboriginal Apprenticeship Initiative and explore supports for the SYA program in First Nations high schools | Increase number of aboriginal apprentices   | # of aboriginal apprentices greater than 5 year average – more than 1,239 aboriginal apprentices registered  |

Strategy #3: Funding – Secure sustainable funding from government, stakeholders and apprentices, adequate to support the labour market’s training needs

| <b>Goal</b><br>Achieve a balanced SATCC budget that meets labour market demands and delivers SATCC strategies. |   |  |
|--|---|--|
| <b>Key Initiative</b>  | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>  |
| Ensure information regarding requirements and funding are provided in business plans, budgets and forecasts    | Government grant and tuition revenue sufficient to provide technical training for apprentices and fund operations | The SATCC budget sufficient to achieve technical training and administrative requirements – Balanced budget and provide technical training to 60% of apprentices |
| <b>Goal</b>  |   |  |

| <b>Achieve a balanced SATCC budget that meets labour market demands and delivers SATCC strategies.</b> |  |   |
|--|--|---|
| <b>Key Initiative</b>  | <b>Outcome</b>   | <b>Performance Measure &amp; Target</b>   |
| Review strategies to ensure consistency with expected outcomes   | Annual review of strategic plan ensures SATCC is meeting strategic and operational plans | SATCC Board and Senior Management review and update strategic plan – Strategic plan and initiatives refreshed to meet current context and expected outcomes |

Strategy #4: Industry Needs – Identify short-term and long-term industry needs for training, apprenticeship numbers and skills.

| <b>Goal</b>   |   |  |
|---|---|--|
| <b>Develop and manage an inventory of industry needs through industry engagement.</b> |   |  |
| <b>Key Initiative</b>   | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>  |
| Consult with industry trade boards annually and as required                           | Trade Board meetings provide a forum for trade-specific direction and general feedback to the SATCC | Feedback and requirements of industry are understood and incorporated into planning and strategies – Inventory completed, Strategic plan and initiatives refreshed to meet current context and expected outcomes |
| <b>Key Initiative</b>   | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>  |
| Consultations with industry sectors   | 1-2 industry sector consultations conducted   | Feedback and requirements of industry are understood and incorporated into planning and strategies – Inventory completed, Strategic plan and initiatives refreshed to meet current context and expected outcomes |

Strategy #5: SATCC Efficiency – Enhance SATCC’s operational efficiency to meet stakeholder needs.

| <b>Goal</b>   |   |   |
|---|---|---|
| <b>Implement the current continuous business improvement initiative, including ongoing application.</b> |   |   |
| <b>Key Initiative</b>   | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>   |
| Undertake additional Lean initiatives   | Business process improvements   | Number of current business processes improved – 2 additional Lean initiatives completed and implemented |
| <b>Key Initiative</b>   | <b>Outcome</b>  | <b>Performance Measure &amp; Target</b>   |
| Enhance internal communications   | Increased staff morale, cohesiveness, better work environment, higher | On an annual Employee Engagement Survey, employees strongly agree or                                    |

|  |              |  |
|--|--------------|--|
|  | quality work | agree with the following statements:<br>- I understand the vision, mission, mandate and direction of the SATCC, as well as the current opportunities and challenges. > 76%<br>- I feel I have the right information at the right time, and am rarely taken by surprise by new developments at the SATCC. > 36%<br>- I find my work fulfilling and I look forward to coming to work each day. > 76% |
|--|--------------|--|

# 2013-14 Budget

## Overview

### **Revenues**

The 2013-2014 provincial budget provides the SATCC with a total grant of \$21,226,000. Other budgeted revenues include:

- Revenue generation from client fees (tuition fees based on available technical training seats) is budgeted at \$4,411,300. This is an increase of \$69,700 over the 2012-2013 budget attributable mainly to the increase in number of seats.
- ATA administrative fees - \$180,000. There is no change from the prior year budget.
- Other revenue - \$169,000. This includes \$100,000 for revenue from Psycho-educational assessments, which is offset by an expense of \$100,000 included in Other Contractual Services. Interest is budgeted at \$30,000, an increase of \$10,000 due to a higher rate of interest being earned.

The SATCC is required to maintain a minimum unrestricted surplus as per Commission Board of Directors policy F-2, Financial Assets - Surplus Policy. The policy states The Apprenticeship Commission shall maintain a minimum unrestricted accumulated surplus equivalent to one month of the previous year's operating expenses (excluding training costs). This is equal to approximately \$529,000. The 2013-2014 Budget results in an anticipated balance of \$1,168,100 for June 30, 2014, of which \$75,000 is restricted for Aboriginal Initiatives and \$285,000 for SYA scholarships. The result is an unrestricted surplus of \$808,100, which is \$279,100 above the minimum. The SATCC will continue to closely monitor revenues and expenditures and must manage operational and training demands within the resources available.

### **Operating Expenses:**

**Salaries** are budgeted at \$4,493,900, which represents approximately 17.1% of operating expenses.

This budget includes the previously announced hiring of 2 management employees, in place of 2 existing vacant positions. The budget includes estimated salary increases of 2% in 2012-13 and in 2013-2014. The 2013-2014 budget uses a vacancy factor of 4%, the 2012-2013 budget had a 7% vacancy factor. This means the Commission must manage vacancies in order to provide salary savings of approximately \$186,100 during the fiscal year in order to meet the salary budget. The vacancy factor is based on expense dollars, not head count, and is approximately 2% in the current year. It was noted that the 2012-13 budget did not include salary expense for 2 vacant positions and most positions that are vacant are at a lower level. There are no position changes included in the 2013-2014 business plan salary budget. The SATCC's total staff complement remains at 72.4 full time equivalent (FTE) positions.

**Program Contractual Services** for apprenticeship technical training in 2013-2014 are budgeted to be \$19,387,800. This represents the single largest component of the SATCC's operating expenses is apprenticeship technical training, at approximately 73.7% of expenditures. Technical training costs for 2013-2014 are based on the following assumptions:

- Increasing the number of training seats to 6,400 from 6,100 in the 2012-2013 budget.
- Assumed collective bargaining increases in 2013-2014.
- Increased training delivery costs based on notification from training providers.

The overall 2013-2014 technical training costs are forecast 2.5 % to be higher than the previous year's budget.

**Other Contractual Services** are budgeted at \$894,100, which represents approximately 3.4% of operating expenses. This budget includes IT Mgmt. Operation and Support for \$484,800 and \$100,000 for expenses from Psycho-educational assessments, which is offset by an equal amount in other revenue. Legal Fees are budgeted \$25,000 higher than previous year, as well as Staff Training and Development Costs are budgeted \$33,800 higher than previous year budget due to registration fees for a national conference, increased training for staff, and a shortfall in the 2012-2013 budget.

**Board Honorariums** are budgeted at \$151,400, 2.0% higher than 2012-2013 budget for inflation.

**Travel** is budgeted at \$251,900. The increase of \$8,600 (3.4%) is attributable to a 2% inflationary increase as well as travel costs for staff to attend training and conferences.

**Telephone expenses** are budgeted at \$67,600, which includes 2.0% for inflation, as well as estimated cellular network access fees for 6 IPADs.

**Advertising, Promotion, and Printing** is budgeted at \$325,800. This is a decrease of \$2,600 (0.8%) from the 2012-2013 budget. There has been a change in reporting to remove Per Impression Printing (\$6,800) from Advertising, Promotion, and Printing as in past years and report in Equipment Rental. The purchase of journeyman folders (\$8,000) has been moved from promotional items to Office Supplies.

**Space Rental** is budgeted at \$420,800. This is \$9,900 (2.4%) higher than 2012-2013 budget, due to an increase in rental for the Saskatoon location starting in August 2013.

**Equipment Rental** is budgeted at \$32,500. This is an increase of \$7,600 over the 2012-2013 budget, due to inflation and a change in reporting to include Per Impression Printing (\$6,800) in this category.

**Office Supplies** is budgeted at \$76,500. This is an increase of \$12,200 over the 2012-2013 budget, due to inflation and a change in reporting to include the purchase of journey person folders (\$8,000) in this category.

**Postage, Courier and Freight** is budgeted at \$110,600, previous year budget was \$98,000. This is an increase of 11.4% to more accurately reflect current spending.

**Other** is budgeted at \$51,100, which is an increase from the previous year budget of \$34,300. This is due to increased Moneris Bank fees as a result of the increased tuition revenue, which was not reflected in the 2012-2013 budget.

The SATCC budgeted expenditures for 2013-2014 include:

|                                | 2013-2014<br><u>Proposed Budget</u> | 2012-2013<br><u>Budget</u> | <u>Variance</u> |
|--------------------------------|-------------------------------------|----------------------------|-----------------|
| Salaries and Personnel         | \$ 4,493,900                        | \$ 4,114,800               | \$ 379,100      |
| Program Contractual Services   | 19,387,800                          | 18,899,800                 | 488,000         |
| Other Contractual Services     | 894,100                             | 817,400                    | 76,700          |
| Travel                         | 251,900                             | 243,300                    | 8,600           |
| Space Rental                   | 420,800                             | 410,900                    | 9,900           |
| Postage, Courier, and Freight  | 110,600                             | 98,000                     | 12,600          |
| Office Furniture and Equipment | 10,000                              | 5,000                      | 5,000           |

### **First Nations and Métis Apprentices**

Government has committed to eliminate persistent gaps in education and employment outcomes between non-Aboriginal people and First Nations and Métis people. In 2013-2014, government designated \$400,000 to deliver projects through the Aboriginal Apprenticeship Initiatives and a further \$600,000 of existing apprenticeship funding to improving outcomes for First Nations and Métis apprentices.

At June 30, 2012, there were 1,288 self-declared, registered Aboriginal apprentices. SATCC provides technical training, training coordinator and field staff supports to individual Aboriginal apprentices for which the costs exceed the identified \$600,000.

**Saskatchewan Apprenticeship and Trade Certification Commission**  
**Consolidated Statement of Financial Position**  
**As at June 30**

|   | <b>2013-2014</b>              | <b>(April 13)</b>       | <b>2011-2012</b>     |
|---|-------------------------------|-------------------------|----------------------|
|   | <b><u>Proposed Budget</u></b> | <b><u>2012-2013</u></b> | <b><u>Actual</u></b> |
|   |                               | <b><u>Forecast</u></b>  |                      |
| <b>Financial Assets:</b>                  |                               |                         |                      |
| Due from General Revenue Fund             | \$ 3,383,017                  | \$ 3,550,717            | \$ 3,675,517         |
| Accounts Receivable                       | \$ 64,356                     | \$ 64,356               | 1,004,356            |
| <b>Total Financial Assets</b>             | <b>\$ 3,447,373</b>           | <b>\$ 3,615,073</b>     | <b>\$ 4,679,873</b>  |
| <b>Liabilities:</b>                       |                               |                         |                      |
| Accounts Payable                          | \$ 623,458                    | \$ 623,458              | 2,438,258            |
| Accrued Vacation Leave                    | \$ 151,892                    | \$ 151,892              | 163,892              |
| Accrued Sick Leave                        | \$ 198,647                    | \$ 198,647              | 204,895              |
| Deferred Revenue                          | \$ 867,678                    | \$ 867,678              | 867,678              |
| Deferred Contributions                    | \$ 636,236                    | \$ 636,236              | 552,236              |
| <b>Total Liabilities</b>                  | <b>\$ 2,477,911</b>           | <b>\$ 2,477,911</b>     | <b>\$ 4,226,959</b>  |
| <b>Net Financial Assets (Liabilities)</b> | <b>\$ 969,462</b>             | <b>\$ 1,137,162</b>     | <b>\$ 452,914</b>    |
| <b>Non-Financial Assets:</b>              |                               |                         |                      |
| Tangible Capital Assets                   | \$ 456,551                    | \$ 597,151              | 744,011              |
| Inventory of Promotional Supplies         | \$ 11,635                     | \$ 11,635               | 11,635               |
| Prepaid Expenses                          | \$ 44,726                     | \$ 44,726               | 44,726               |
|   | <b>\$ 512,912</b>             | <b>\$ 653,512</b>       | <b>\$ 800,372</b>    |
| <b>Accumulated Surplus</b>                | <b>\$ 1,482,374</b>           | <b>\$ 1,790,674</b>     | <b>\$ 1,253,286</b>  |

**Saskatchewan Apprenticeship and Trade Certification Commission  
Consolidated Statement of Operations and Accumulated Surplus  
For the Year Ended June 30**

UNAUDITED

|  | 2013-2014              | (April 13)<br>2012-2013 | 2011-2012            |
|--|------------------------|-------------------------|----------------------|
|  | <u>Proposed Budget</u> | <u>Forecast</u>         | <u>Actual</u>        |
| <b>Revenue:</b>  |                        |                         |                      |
| Grants - General Revenue Fund  | \$ 21,406,000          | \$ 21,072,300           | \$ 20,950,369        |
| Client Fees  | 4,411,300              | 4,250,300               | 2,231,985            |
| Industry Contributions   | 120,000                | 93,500                  | 27,303               |
| Products and Services  | 139,000                | 148,600                 | 185,961              |
| Interest   | 30,000                 | 54,500                  | 46,939               |
| <b>Total Revenue</b>   | <b>\$ 26,106,300</b>   | <b>\$ 25,619,200</b>    | <b>\$ 23,442,557</b> |
| <b>Expenses:</b>   |                        |                         |                      |
| Salaries and Personnel   | \$ 4,493,900           | \$ 4,249,900            | \$ 3,967,714         |
| Sick Leave Entitlements  | -                      | (6,248)                 | 36,436               |
| Program Contractual Services   | 19,387,800             | 18,414,400              | 18,079,589           |
| Other Contractual Services   | 894,100                | 839,600                 | 913,939              |
| Board Honorariums  | 151,400                | 135,700                 | 154,467              |
| Travel   | 251,900                | 199,100                 | 183,728              |
| Telephone  | 67,600                 | 63,500                  | 63,317               |
| Advertising, Promotion, and Printing   | 325,800                | 328,600                 | 225,065              |
| Space Rental   | 420,800                | 402,500                 | 407,240              |
| Equipment Rental   | 32,500                 | 23,000                  | 22,524               |
| Office Supplies  | 76,500                 | 108,400                 | 78,545               |
| Postage, Courier, and Freight  | 110,600                | 110,300                 | 126,064              |
| Other  | 51,100                 | 56,800                  | 45,312               |
| <b>Total Expenses</b>  | <b>\$ 26,264,000</b>   | <b>\$ 24,925,552</b>    | <b>24,303,940</b>    |
| Annual (Deficit) Surplus Before Amortization   | \$ (157,700)           | \$ 693,648              | \$ (861,383)         |
| Amortization   | \$ 150,600             | \$ 156,260              | 157,061              |
| Annual (Deficit) Surplus After Amortization  | \$ (308,300)           | \$ 537,388              | \$ (1,018,444)       |
| Accumulated Surplus, Beginning of Year   | \$ 1,790,674           | \$ 1,253,286            | 2,271,730            |
| Accumulated Surplus, End of Year   | \$ 1,482,374           | \$ 1,790,674            | \$ 1,253,286         |
| <b>Capital Purchases</b>   |                        |                         |                      |
| Building Improvements  | 0                      | 0                       | 469,263              |
| Computer Hardware  | 0                      | 6,100                   | 2,697                |
| Computer Software  | 0                      | 0                       | 0                    |
| Office Equipment   | 0                      | 0                       | 0                    |
| Office Furniture   | 10,000                 | 3,300                   | 15,555               |
|  | <b>10,000</b>          | <b>9,400</b>            | <b>487,515</b>       |
| <b>Summary of Board Expenses (Figures included in 'Meals, Mileage, Honoraria' above)</b> |                        |                         |                      |
| Honorariums  | 61,200                 | 55,600                  | 62,265               |
| Specialized Consulting   | 15,200                 | 12,100                  | 14,290               |
| Other Travel   | 12,200                 | 6,500                   | 9,531                |
| Members Board/Comm Travel  | 62,800                 | 61,500                  | 89,415               |
|  | <b>151,400</b>         | <b>135,700</b>          | <b>155,501</b>       |

\* Forecast includes actual revenue and expenses to the end of April 2013.



**Saskatchewan Apprenticeship and Trade Certification Commission**  
**Consolidated Statement of Change in Financial Assets**  
**For the Year Ended June 30**

UNAUDITED

|   | 2013-2014<br><u>Proposed Budget</u> | (April 13)<br>2012-2013<br><u>Forecast</u> | 2011-2012<br><u>Actual</u> |
|---|-------------------------------------|--|----------------------------|
| Annual (Deficit) Surplus                              | \$ (308,300)                        | \$ 537,388                                 | (982,008)                  |
| Purchase of Tangible Capital Assets                   | (10,000)                            | (9,400)                                    | (38,370)                   |
| Amortization of Tangible Capital Assets               | 150,600                             | 156,260                                    | 157,061                    |
| Disposal of Tangible Assets                           | -                                   | 0  | 435                        |
|   | <u>140,600</u>                      | <u>146,860</u>                             | <u>119,126</u>             |
| Acquisition of Prepaid Expenses                       | 0                                   | 0  | 12,200                     |
| Reduction of Inventory of Promotional Supplies        | 0                                   | 0  | 1,718                      |
|   | <u>0</u>                            | <u>0</u>                                   | <u>13,918</u>              |
| (Decrease) Increase in Net Financial Assets           | (167,700)                           | 684,248                                    | (848,964)                  |
| Net Financial Assets (Liabilities), Beginning of Year | <u>1,342,057</u>                    | <u>657,809</u>                             | <u>1,506,773</u>           |
| Net Financial Assets (Liabilities), end of Year       | <u>\$ 1,174,357</u>                 | <u>\$ 1,342,057</u>                        | <u>\$ 657,809</u>          |

**Saskatchewan Apprenticeship and Trade Certification Commission**  
**Consolidated Statement of Cash Flows**  
**For the Year ended June 30**

|  | 2013-2014<br>Proposed Budget | (April 13)<br>2012-2013<br>Forecast | 2011-2012<br>Actual |
|--|------------------------------|-------------------------------------|---------------------|
| <b>Operating Activities:</b>                     |                              |                                     |                     |
| Cash Receipts from General Revenue               | \$ 21,406,000                | \$ 22,012,300                       | \$ 20,010,369       |
| Cash Receipts from Clients                       | 4,411,300                    | 4,250,300                           | 3,094,531           |
| Interest Received                                | 30,000                       | 54,500                              | 44,235              |
| Industry Contributions Received                  | 120,000                      | 177,500                             | 210,050             |
| Products and Services                            | 139,000                      | 148,600                             | 187,497             |
| Cash Paid to Employees                           | (4,493,900)                  | (4,261,900)                         | (3,939,149)         |
| Cash Paid to Suppliers                           | (2,382,300)                  | (2,267,500)                         | (2,111,736)         |
| Cash Paid to Provide Program Services            | (19,387,800)                 | (20,229,200)                        | (16,231,647)        |
| Cash Provided by Operating Activities            | <u>\$ (157,700)</u>          | <u>\$ (115,400)</u>                 | <u>\$ 1,264,150</u> |
| <b>Capital Activities:</b>                       |                              |                                     |                     |
| Purchase of Capital Assets                       | <u>\$ (10,000)</u>           | <u>\$ (9,400)</u>                   | <u>\$ (191,633)</u> |
| Cash applied to Capital Activities               | <u>\$ (10,000)</u>           | <u>\$ (9,400)</u>                   | <u>\$ (191,633)</u> |
| (Decrease) Increase in Cash                      | <u>\$ (167,700)</u>          | <u>\$ (124,800)</u>                 | <u>\$ 1,072,517</u> |
| Due from General Revenue Fund, Beginning of year | <u>\$ 3,550,717</u>          | <u>\$ 3,675,517</u>                 | <u>\$ 2,603,000</u> |
| Due from General Revenue Fund, End of Year       | <u>\$ 3,383,017</u>          | <u>\$ 3,550,717</u>                 | <u>\$ 3,675,517</u> |