



VANCOUVER COMMUNITY COLLEGE
BOARD OF GOVERNORS PUBLIC MEETING AGENDA
 May 27, 2015 at 6:00 p.m. – Room 420, Downtown Campus
 Dial In Number: 1-866-565-7807; Participant Code: 0133952

Board of Governors: Eugene Hodgson (Chair), Pam Ryan, Jim Storie, Rick Stokes, Sumit Ahuja, Ted McGurk, Claire Marshall, Chloe Choi, Erin Klis, Garth Manning, Jennifer Haggerty, Ambra Simonella

Ex-Officio: Peter Nunoda, Todd Rowlatt

Staff Resources and Guests: Irene Young, Linda Sanderson, Judith McGillivray, Karen Wilson, SUVCC Rep, Chris Joyce, Karen Shortt, Angela Blake

Item	Topic	Time	Speaker	Pre-reading materials	Action	Page
1	Call to Order	--	Eugene Hodgson	--	--	--
2	Adopt Agenda	--	Eugene Hodgson	Agenda	Decision	1
3	Approve Minutes	1 min	Eugene Hodgson	Minutes: April 29, 2015	Decision	3
4	Chair Remarks	2 min	Eugene Hodgson	Verbal	Information	--
5	President's Report	5 min	Peter Nunoda	IN – VCC News and Events	Information	8
6	Finance & Audit Committee Report <ul style="list-style-type: none"> • Approval of 2014/2015 Audited Financial FTE Statements 	15 min	Ted McGurk / Irene Young	DN – 2014-2015 Audited Financial Statements and FTE Enrolment	Decision	10
7	2015/16 Operating Budget	10 min	Peter Nunoda/ Irene Young	Verbal	Information	
8	2015/16 Enrolment Plan	10 min	Peter Nunoda/ Irene Young	Verbal	Information	
9	Education Council Update <ul style="list-style-type: none"> • EdCo Chair Report • Fashion Arts Certificate Cancellation • Interior Design Kitchen and Bath Diploma Cancellation • Revised Medical Device Reprocessing Technician • New Bachelor of Applied Science in Dental Hygiene Degree 	20 min	Todd Rowlatt	Verbal DN - Fashion Arts Certificate cancellation DN - Interior Design Kitchen and Bath Diploma Cancellation DN –Medical Device Reprocessing Technician DN - Bachelor of Applied Science in Dental Hygiene Degree	Information Decision Decision Decision Decision	 39 41 42 52



Vancouver Community College
BOARD OF GOVERNORS PUBLIC MEETING AGENDA

10	Tuition Fees <ul style="list-style-type: none">Revised Medical Device Reprocessing Technician	10 min	Irene Young	DN –Medical Device Reprocessing Technician	Decision	64
11	Constituency Group Updates <ul style="list-style-type: none">SUVCCCUPEVCCFA	5 min each	Janette King / Chris Joyce/ Karen Shortt	Verbal	Information	--
12	Next meeting date: June 24, 2015	--	--	--	--	--
13	Termination	Meeting duration: approximately 1 hour 30 minutes				

**MINUTES OF THE PUBLIC MEETING OF THE BOARD OF GOVERNORS
OF VANCOUVER COMMUNITY COLLEGE
HELD ON APRIL 29, 2015 AT THE DOWNTOWN CAMPUS**

Committee Members: Eugene Hodgson (Chair), Pam Ryan, Jim Storie, Rick Stokes, Sumit Ahuja, Ted McGurk, Claire Marshall, Chloe Choi, Erin Klis, Jennifer Haggerty, Ambra Simonella

Ex-Officio: Peter Nunoda, Todd Rowlett

Staff Resources/Guests: Irene Young, Linda Sanderson, Judith McGillivray, Karen Wilson, Samantha Welsh, Tina Chow, Chris Joyce, Karen Shortt, Angela Blake

The meeting was called to order at 6:13 p.m. by Mr. Hodgson. Ms. Blake acted as Secretary of the meeting. Mr. Hodgson declared the meeting to be properly called and constituted.

APPROVAL OF AGENDA

Mr. Hodgson asked if there were any proposed amendments to the agenda for the meeting, a copy of which was provided with the meeting materials. As no amendments were suggested, the agenda, as set out in the meeting materials, was adopted.

MINUTES OF PRIOR MEETING

Mr. Hodgson referred to the draft minutes of the February 25, 2015 public Board meeting that was provided with the meeting materials.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT the minutes of the public Board of Governors meeting held on February 25, 2015 are approved.

CHAIR REMARKS

Mr. Hodgson made introductory comments to the group, noting activities at the College in connection with its 50th anniversary. He also congratulated VCC and the VCC Faculty Association on their work in coming to a new collective agreement.

PRESIDENT REPORT

Dr. Nunoda echoed Mr. Hodgson's sentiments with respect to the VCCFA collective agreement. He also discussed recent news and events at VCC as per the information note included in the meeting materials, highlighting the recent Career Fair Day, which was the first in a number of years and was well attended, as well as the \$200,000 grant received by the Baking and Pastry Arts programs from the Natural Sciences and Engineering Research Council of Canada.

EDUCATION COUNCIL UPDATE

Enrolment Plan

Mr. Rowlatt referred to the information note included in the meeting materials with respect to recent activities of the Education Council. He noted that EdCo considered the new Enrolment Plan at its most recent meeting and raised three key points: (1) there is a significant increase in the target for international students; (2) there has been a downward trend in Continuing Studies enrolment over the past few years; and (3) would the planned 89% utilization rate potentially impact provincial funding? Responses from the leadership team were as noted in the information note and were deemed satisfactory to EdCo, resulting in EdCo determining to recommend that the Board approve the Enrolment Plan.

New Admissions Policies and Procedures

Mr. Rowlatt provided background with respect to the proposed new Admissions Policy and Procedures (D.3.6); a new Flexible Admissions Policy and Procedures; and rescission of the Admissions Appeal Policy (D.3.1), each as summarized in the decision note included in the meeting materials, noting that the goal of all is to simplify the admissions process at VCC and reduce the minimum admission age to 16 for certain programs.

Discussion ensued with respect to the rationale for admitting underage students and the potential risks associated with same. At Dr. Nunoda's request, Mr. Rowlatt agreed to provide a copy of the opinion received from the Ministry of Risk Management with respect to admitting underage students to the VCC campus. Mr. Rowlatt noted that BCIT also has a minimum age limit of 16 and programs will have the option to set a higher minimum age limit if necessary for accreditation or other reasonable purposes.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT, on the advice of Education Council, the Board of Governors approves amendments, in the form presented at the meeting, to the D.3.6 Admissions Policy and Procedures.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT, on the advice of Education Council, the Board of Governors approves the adoption of the new Flexible Admissions Policy and Procedures, in the form presented at the meeting.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT, on the advice of Education Council, the Board of Governors rescinds the D.3.1 Admissions Appeal Policy.

Automotive Collision & Refinishing Diploma Tuition Fees

Mr. Rowlatt summarized key aspects of the new Automotive Collision and Refinishing Diploma program as set out in the decision note included in the meeting materials, noting that the program is primarily designed to attract international students and, although there is some new curriculum, it is primarily based on curricula of separate existing programs. The proposed start date for the program is January 2016, with an expected cohort of 16 students.

Discussion ensued with respect to the format of the new program, what market research has been conducted to determine whether it will be attractive to international students, and the basis for determining the recommended proposed fees. Mr. Rowlatt noted that EdCo does not consider tuition fees or the expected demand for a program. It just reviews the quality of the curriculum. Ms. Young noted that, because the program is targeted to international students, VCC is not required to offer a cohort if there is not applicable demand, so there is less risk. At the request of the Chair, Tina Chow, Dean of International and Immigrant Education, responded to questions from the Board with respect to specific components of the program, expected demand of same, and the basis for the recommended fees. She noted that a two year program is attractive to international students due to recent changes to Canadian immigration rules, and that recent reports indicate that automotive services is an area where there are jobs available. She also noted that domestic enrolment in the existing programs is declining and discussion ensued with respect to the reason for this.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT the Board of Governors approves the implementation of the Auto Collision and Refinishing Diploma.

FINANCE AND AUDIT COMMITTEE REPORT

Mr. McGurk summarized the proceedings at the April 22, 2015 Finance and Audit Committee (FAC) meeting, noting the significant progress that had been made with respect to the budget, and the discussion of tuition fee approvals which were agreed to be deferred to this meeting.

APPROVAL OF 2015/16 ENROLMENT PLAN

Dr. Nunoda advised that FAC considered the 2015/16 Enrolment Plan at its April 22 meeting and, based on comments received at the meeting, the leadership team is making certain revisions so that the Plan accurately reflects the College's current circumstances, particularly with respect to projected enrolment. A revised report will be presented to the Board at a subsequent meeting.

TUITION FEE APPROVALS

Ms. Young provided a general summary with respect to the tuition fee approvals being sought, as per the decision notes included in the meeting materials.

Automotive Collision & Refinishing Diploma

Ms. Young noted that the Automotive Collision and Refinishing Diploma is a unique program that VCC is offering for the first time. As such, consideration must be given to not setting fees at such a high rate that enrolment will be negatively affected. As stated earlier in the meeting, she also noted that because it is an international program, there is less risk for VCC in offering the program. Further, existing facilities will be used, so there is no additional risk in that regard. As such, tuition fees of \$438 per credit are recommended. The Board discussed the proposed fees, taking into account the declining domestic enrolment in the existing programs, as discussed earlier in the meeting, which was attributed to the increased popularity of heavy duty machinery and mechanic programs. Dr. Nunoda and Dean Tina Chow responded to questions from the Board.

UPON MOTION duly made, seconded and carried, with Ms. Haggerty opposing, the following resolution was approved and adopted:

RESOLVED THAT, upon the recommendation of the Finance and Audit Committee, the Board of Governors approves the tuition fee of \$438 per credit for the new Automotive Collision and Refinishing Diploma for both international and domestic students.

Freezing International Fee Tuition

The Board discussed the freezing of certain international tuition fees as described in the decision note included in the meeting materials, noting that this matter was discussed extensively at the in camera session earlier in the evening. Dean Tina Chow responded to questions from the Board regarding the appropriateness of blanket freezing across a majority of programs and the effect of fee changes on enrolment.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT the Board of Governors reverses its motion to increase all international tuition fees by 7% and freeze them at the 2014/15 rates, except for the tuition fees for the Culinary Arts Diploma, the Hospitality Diploma and Baking and Pastry Arts which will each be increased by 2%.

Dental Hygiene

Mr. Hodgson opened the discussion with respect to the revision of fees for the Dental Hygiene program, as required by AVED. Discussion ensued with respect to the rationale for revising the fees and how the proposed fees fell within the criteria specified by the Ministry.

UPON MOTION duly made, seconded and carried, the following resolution was approved and adopted:

RESOLVED THAT the Board of Governors reverse the motion to approve the Dental Hygiene implementation of tuition fees of \$21,784 (\$272.30 per credit hour) for the Dental Hygiene Diploma Program and approve the new rate of \$17,120 (\$214 per credit).

UPDATES

Reconfigured Education Plan 2013-2016

Ms. McGillivray referred to the information note included in the meeting materials with respect to the reconfiguring of the Education Plan for 2013 to 2016. She noted that during her initial tenure as interim VP she noted that a number of the College's policies, including the Education Plan, had deficiencies that presented them from operating properly in practice and providing a proper basis through which the College could track and analyze information. She noted that the Plan originally had six categories, which has now been narrowed to two as per the information note. She advised that the revised Plan has been approved by Education Council and has been provided to deans, directors and department leaders for the purpose of populating key deliverables.

Dr. Nunoda commended Ms. McGillivray on creating a checklist of deliverables, noting he is impressed with the number of things accomplished already.

Ms. McGillivray responded to questions with respect to the components of the Education Plan and what financial metrics will be considered.

Educational Memorandums of Understanding

Ms. McGillivray referred to the information note included in the meeting materials with respect to the Memorandums of Understanding that have been concluded with the Registered Massage Therapist's Association of BC, the Justice Institute of BC, the Vancouver Board of Education (School District # 39) and Burnaby School District # 41. She noted that the MOUs need to be formalized because the College does not want to get too far along in negotiations with another institution and then have internal resistance from EdCo or the Board with respect to the course of action being pursued. The Board accepted receipt of the MOUs for information.

CONSTITUENCY GROUP UPDATES

SUVCC

Samantha Welsh provided an update with respect to recent activities of the SUVCC, which included the reinstatement of a student services coordinator for the health and dental plan and the appointment of a new student representative to the student appeals committee. The SUVCC is also working to promote yes votes with respect to the transit referendum.

CUPE

Mr. Joyce advised that CUPE would not be providing an update at the meeting.

VCCFA

Karen Shortt thanked VCC's negotiating committee for their work in connection with completion of the VCCFA Collective Agreement, noting that discussions were professional and respectful. She advised that the Faculty Association continues to advocate for no tuition for ABE. She also provided an update with respect to funding for ABE, noting that the Province has agreed to no longer set a maximum time limit during which students will be eligible for funding, which is a win for students.

NEXT MEETING

It was confirmed the next public Board meeting will be held on May 27, 2015 at 6:00 p.m.

TERMINATION

There being no further business, the meeting was terminated at 7:45 p.m.

Angela Blake
Secretary to the Board



INFORMATION NOTE

PREPARED FOR: Board of Governors

DATE: May 27, 2015

SUBJECT: VCC News and Events – May 2015

- VCC's International Culinary Arts students have launched the Chef's Table, a pop-up style restaurant which will run from April 29 to June 19, 2015 at VCC's downtown campus inside the Four Corners restaurant. Patrons are seated at a communal dining table while VCC's International Culinary Arts students create a five-course set menu before their eyes for \$30 (\$42 with wine pairings). Well-known chef and culinary arts supporter, Bruno Marti has been a few times and says no one in Vancouver is making food like this—it is just too labour intensive.
- VCC's 2015 Spring Awards on May 27 honour students who have made outstanding achievements in their studies and in the community. VCC Student Awards ceremonies receptions are held for award winners, their families, donors and VCC dignitaries in the building B event space at VCC's Broadway campus.
- The VCC Digital Graphic Design grad show takes place at the Roundhouse Community Arts Centre on Wednesday, May 27 from 4:30-7:30 p.m. The show's theme is a "creative block party" where visitors can view students' portfolios.
- The ninth annual Tooth Trolley pulled into VCC's 23-seat downtown dental clinic during the week of May 19 to 22. With funding from Chevron Canada—totaling \$200,000 since 2007—and in partnership with the Vancouver Trolley Company, this event provided free dental assessments and basic services to 120 children to pre-registered children and their families from seven Vancouver and Burnaby elementary schools.
- VCC Automotive Refinishing Prep Technician grad Kyle Jacques won Coast Mental Health's Courage to Come Back award in the Youth category on May 7. The Courage to Come Back Awards is a province-wide annual campaign that pays tribute to B.C. residents who have demonstrated extraordinary courage in their recovery from illness or adversity.

- Adult burn survivors and others from the B.C. Professional Firefighters Burn Fund joined VCC Baking and Pastry Arts students for a Mother's Day cupcake baking fundraising event on May 6. The Baking and Pastry Arts program has taken part in the event for several years.
- On May 3, Vancouver Community College and the Vancouver Community College Faculty Association ratified the tentative agreement reached on April 9, 2015 under the Province's Economic Stability Mandate. The agreement covers more than approximately 763 faculty members at the college.

VCC in the News

- The Vancouver Sun profiled the VCC's Fashion art's millinery class on May 18. The class will allow students to create a variety of different toppers — from fascinators and fedoras to pillboxes and cocktails hats — all in time for the upcoming Deighton Cup race on July 25.
- The B.C. Government newsroom featured VCC Heavy Duty student, Leigh Wall on May 19. When Leigh Wall was laid off from her job as a legal assistant, she knew she wanted to make a change. The answer became clear—trades training was the way to go. Wall had no experience working with her hands beyond putting together her own shelves, but she saw Vancouver Community College's introductory course to Heavy Duty/Commercial Transport as a perfect opportunity.
- Several press outlets have picked up the story about the new deaf-dining themed Mediterranean restaurant in Kitsilano where the majority of communication will happen in American Sign Language (ASL). Six students from VCC's Deaf and Hard of Hearing – Job Readiness program officially started new jobs as servers at Deafined on May 7.

Upcoming events:

- VCC celebrates National Aboriginal day June 17
- Jewellery Art and Design graduate show May 28 – June 13
- Convocation on June 19

PREPARED BY: Karen Wilson, Interim Director, Marketing and Communications

DATE: May 19, 2015



DECISION NOTE

PREPARED FOR: Board of Governors

DATE: May 27, 2015

ISSUE: Approval of the VCC 2014/15 Audited Financial Statements and the 2014/15 Audited FTE Enrolment Statement

BACKGROUND:

Section 55 of the *College and Institute Act* requires that post-secondary institutions conduct an audit of their accounts and transactions once per year. The 2014/15 audited financial statements presented satisfy this audit requirement under the Act.

The Ministry of Advanced Education eliminated the requirement for institutions to audit their enrolment data in 2009 however VCC has chosen to continue the audit of its FTE enrolment statement.

DISCUSSION:

Financial Statements

The significant changes to VCC's 2014/15 financial statements from prior years are as follows:

- After the audit was completed, VCC's deficit for the year ended March 31, 2015 was \$5.4M. A \$5 million deficit had been anticipated since September 2014 and is primarily due to the loss \$3 million overhead contribution from ESL and ESL staff severance costs of \$1.4 million

Highlights of VCC's 2014/15 operating results:

- The Ministry funding was higher than budget by \$800K to cover the expenses related to the relocation of the Heavy Duty Department to Annacis Island.
- Tuition was below budget by \$3.8M: School of Hospitality and Business \$540K due to soft enrolment in some programs and due to a delay implanting new Hospitality Degree program; CS \$1.4M due to aggressive revenue target and soft enrolment in the Fashion Design, ECCE Certificate, and Counselling Skills programs; School of Trades \$250K in The Culinary Arts – Professional Cooking program; \$457K Hair Design program; tuition waiver \$800K for ABE programs.
- Salaries were higher than budget by \$2.2M due to a severance \$1.4M for the ESL Program instructors and support staff; \$.8M was spent on Faculty Salary rather than using third party contractors to deliver contract training.

- Operating expenses were higher than budget by \$1M due to the Annacis Island initial set up cost of \$800K; the legal fee for the trademark lawsuit over by \$500K.

KPMG found \$262,199 in accrual related to layoff notices which have been rescinded either as at or since year-end. This amount was adjusted.

KPMG did not identify significant control deficiencies; however they did provide 2 audit observations and related recommendations (See Appendix A of the audit report). Management's response is noted after each recommendation in Appendix A.

FTE Enrolment Statement

The FTE Enrolment statement confirms that VCC delivered 5,243 Ministry funded FTEs in 2014/15, a decrease of 832 FTE or 14% over the 2013/14 fiscal year. The reduction is primarily due to the reduced delivery of ESL from 1206 in 2013/14 to 625 in 2014/15. The FTE utilization rate was 84% on a VCC's budgeted FTE's of 6227 for the 2014/15 year. The Ministry did not officially adjust VCC's target FTE's of 6521 even though the block funding was significantly reduced therefore VCC's utilization rate is 80%

MOTION:

THAT the Finance and Audit committee recommend to the Board of Governors approval of the 2014/15 Audited Financial Statements and the 2014/15 Audited FTE Enrolment Statement.

ATTACHMENTS:

- Appendix A: Audited Financial Statement for the year ended March 31, 2015
- Appendix B: Audited FTE Enrolment Statement for the year ended March 31, 2015

PREPARED BY: Irene Young, VP, Administration & CFO
Jamie Choi, Director, Financial Services

DATE: May 15, 2015

Financial Statements of

VANCOUVER COMMUNITY COLLEGE

Year ended March 31, 2015

INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Vancouver Community College and
To the Ministry of Advanced Education, Province of British Columbia

We have audited the accompanying financial statements of Vancouver Community College which comprise the statement of financial position as at March 31, 2015, the statements of operations, changes in net debt and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Vancouver Community College as at March 31, 2015, and its results of operations, its changes in net debt, and its cash flows for the year then ended in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 3 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Chartered Accountants

_____, 2015
Burnaby, Canada

VANCOUVER COMMUNITY COLLEGE

Statement of Financial Position

March 31, 2015, with comparative information for 2014

	2015	2014
Financial assets		
Cash and cash equivalents	\$ 13,921,147	\$ 21,689,135
Investments (note 4)	239,345	3,926,630
Accounts receivable	3,911,613	2,370,290
Inventories for resale	1,023,802	1,107,049
Due from the Province of BC (note 5)	4,250	1,011,939
	<u>19,100,157</u>	<u>30,105,043</u>
Liabilities		
Accounts payable and accrued liabilities (note 6)	8,455,130	9,599,073
Due to the Province of BC and other government agencies (note 5)	339,232	317,331
Employee future benefits (note 7)	3,725,368	3,694,330
Deferred tuition fees	5,327,598	4,259,632
Deferred revenues	3,594,762	10,427,133
Deferred capital contributions (note 8)	84,322,739	83,289,624
Obligations for lease of tangible capital assets (note 9)	7,318,803	-
	<u>113,083,632</u>	<u>111,587,123</u>
Net debt	(93,983,475)	(81,482,080)
Non-financial assets		
Tangible capital assets (note 10)	114,979,239	107,493,304
Inventories held for use	119,073	125,764
Prepaid expenses	167,423	557,627
	<u>115,265,735</u>	<u>108,176,695</u>
	<u>\$21,282,260</u>	<u>\$ 26,694,615</u>

Commitments and contingencies (note 15)

See accompanying notes to financial statements.

Approved on behalf of the Board:

President

Chair of the Board

VANCOUVER COMMUNITY COLLEGE

Statement of Operations

March 31, 2015, with comparative information for 2014

	Budget 2015 (note 13)	2015	2014
Revenue			
Province of British Columbia	\$ 61,731,013	\$ 63,969,896	\$ 79,200,803
Federal government	4,910,605	4,971,201	-
Tuition and student fees	23,397,459	19,562,855	19,623,275
Sales of goods and services	6,288,755	6,435,176	5,717,035
Other grants and contracts	1,238,791	402,644	766,800
Miscellaneous income	1,205,099	1,536,610	1,583,464
Investment income	375,000	230,463	283,131
Revenue recognized from deferred capital contributions	4,854,696	4,786,019	5,035,498
	104,001,418	101,894,864	112,210,006
Expenses			
Instruction and instructional support	99,375,208	102,079,478	108,136,343
Ancillary operations	3,946,218	4,174,073	3,232,891
Special purpose funds	679,992	1,053,668	840,772
	104,001,418	107,307,219	112,210,006
Annual deficit	\$ -	\$ (5,412,355)	\$ -
Accumulated surplus, beginning of year	26,694,615	26,694,615	26,694,615
Accumulated surplus, end of year	\$ 26,694,615	\$ 21,282,260	\$ 26,694,615

See accompanying notes to financial statements.

VANCOUVER COMMUNITY COLLEGE

Statement of Changes in Net Debt

March 31, 2015, with comparative information for 2014

	Budget 2015	2015	2014
Annual deficit	\$ -	\$ (5,412,355)	\$ -
Acquisition of tangible capital assets	(4,448,000)	(8,979,612)	(5,746,116)
Amortization of tangible capital assets	8,636,280	8,844,010	8,672,593
Capital lease obligation	-	(7,350,333)	-
	4,188,280	(7,485,935)	2,926,477
Acquisition of inventories	-	(119,073)	(125,764)
Acquisition of prepaid expenses	-	(167,423)	(557,627)
Use of inventories	-	125,764	124,335
Use of prepaid expenses	-	557,627	309,842
	-	396,895	(249,214)
Decrease (increase) in net debt	4,188,280	(12,501,395)	2,677,263
Net debt, beginning of year	(81,482,080)	(81,482,080)	(84,159,343)
Net debt, end of year	\$ (77,293,800)	\$ (93,983,475)	\$ (81,482,080)

See accompanying notes to financial statements.

VANCOUVER COMMUNITY COLLEGE

Statement of Cash Flows

March 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operations		
Annual deficit	\$ (5,412,355)	\$ -
Items not involving cash:		
Amortization of tangible capital assets	8,844,010	8,672,593
Revenue recognized from deferred capital contributions	(4,786,019)	(5,035,498)
Change in employee future benefits	31,038	(61,500)
Change in non-cash operating working capital:		
Increase in accounts receivable	(1,541,323)	(771,417)
Decrease (increase) in inventories for resale	83,247	(126,889)
Decrease in due from Province of BC	1,007,689	51,378
Decrease (increase) in prepaid expenses	390,204	(248,113)
Decrease (increase) in inventories held for use	6,691	(1,101)
Increase (decrease) in accounts payable and accrued liabilities	(1,143,943)	2,836,880
Increase (decrease) in due to Province of BC and other government agencies	21,901	(609,204)
Increase in deferred tuition fees	1,067,966	104,692
Increase (decrease) in deferred revenues	(6,832,371)	2,881,124
Net change in cash from operating activities	(8,263,265)	7,692,945
Capital activities:		
Cash used to acquire tangible capital assets	(8,979,612)	(5,746,116)
Net change in cash from capital activities	(8,979,612)	(5,746,116)
Financing activities:		
Principal reduction capital lease obligation	(31,530)	-
Deferred capital contributions received	5,819,134	242,699
Net change in cash from financing activities	5,787,604	242,699
Investing activities:		
Redemption of investments	3,687,285	10,787,713
	3,687,285	10,787,713
Increase (decrease) in cash and cash equivalents	(7,767,988)	12,977,241
Cash and cash equivalents, beginning of year	21,689,135	8,711,894
Cash and cash equivalents, end of year	\$ 13,921,147	\$ 21,689,135
Non-cash transactions		
Acquisition of tangible capital assets under capital lease	\$ 7,350,333	-

See accompanying notes to financial statements.

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements

Year ended March 31, 2015

1. Authority and Purpose:

Vancouver Community College (the "College") is a post-secondary educational institution funded in part by the Province of British Columbia and incorporated under the College and Institute Act on November 28, 1978. The College is a not-for-profit entity governed by a Board of Governors, the majority of which are appointed by the provincial government of British Columbia. The College is exempt from income taxes under Section 149 of the Income Tax Act.

The College serves a diverse urban community by providing excellent programs and services that prepare learners for ongoing education, direct entry into employment, career advancement and greater participation in the community.

2. Adoption of new accounting standard:

On April 1, 2014, the College adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to April 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the College.

3. Summary of significant accounting policies:

The financial statements of Vancouver Community College are prepared by management in accordance with the basis of accounting described below. Significant accounting policies are as follows:

(a) Basis of accounting:

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(a) Basis of accounting (continued):

Regulation 198/2011 requires that restricted contributions received or receivable are to be reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors. Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are recorded and referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services. Contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contributions have been met. For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410. As a result, revenue recognized in the statement of operations and certain related deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

(b) Cash and cash equivalents:

Cash and cash equivalents include highly liquid investments with a term to maturity of three months or less at the date of purchase.

(c) Financial instruments:

Financial instruments are classified into two categories: fair value or cost.

(i) Fair value category: Portfolio investments in equity instruments that are quoted in an active market and derivative instruments are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses.

(ii) Cost category: Gains and losses are recognized in the Statement of Operations and Accumulated Surplus when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are included in the cost of the related investments.

(iii) The College does not have any financial instruments that are recorded at fair value.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(c) Financial instruments:

(iv) The following items are included in the cost category and measured as follows:

- (a) Accounts receivable are measured at amortized cost using the effective interest method
- (b) Investments are comprised of term deposits, bearer deposit notes, and bankers' acceptances that are capable of prompt liquidation. The investments are cashable on demand and are recorded at amortized cost based on the transaction price on the trade date. All interest income, gains and losses are recognized in the statement of operations in the period in which they arise.
- (c) Accounts payable and accrued liabilities are measured at amortized cost using the effective interest method.

(d) Inventories for resale:

Inventories held for resale, including books and school supplies, are recorded at the lower of cost or net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is the estimated selling price less any costs to sell.

(e) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Interest during construction is capitalized whenever external debt is issued to finance the construction of tangible capital assets. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives shown below. Land is not amortized as it is deemed to have a permanent value.

Asset	Basis
Buildings	30 - 50 years
Building improvements	15 years
Building under capital lease	Over the term of the lease
Furniture and equipment	5 years
Computer hardware and software	4 years
Leasehold improvements	Over the term of the lease

Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the College's ability to provide goods and services.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(e) Non-financial assets (continued):

(ii) Inventories held for use:

Inventories held for use are recorded at the lower of cost and replacement cost.

Cost includes the original purchase cost, plus shipping and applicable duties. Replacement cost is the estimated current cost to replace the items.

(iii) Prepaid expenses:

Prepaid expenses are recorded at cost and amortized over the period where the service benefits are received.

(f) Employee future benefits:

(i) The College and its employees make contributions to the College Pension and Municipal Pension Plans which are multi-employer joint trustee plans. These plans are defined benefit plans, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding. As the assets and liabilities of the plan are not segregated by institution, the plans are accounted for as a defined contribution plans and any contributions of the College to the plan are expensed as incurred.

(ii) Sick leave benefits are also available to the College's employees. The costs of these benefits are actuarially determined based on length of service and best estimates of benefit usage, retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits. Actuarial gains and losses are amortized over the expected employee average remaining service life. The accrued benefit obligation and the net periodic benefit cost were estimated by an actuarial valuation completed March 31, 2015.

(iii) The College allows employees to accumulate unused vacation days for future use. Any unused vacation days are recorded as a liability when earned.

(iv) The College provides long-service and gratuity benefits to the employees. The costs of these benefits are actuarially determined based on length of service and best estimates of benefit usage, retirement ages and expected future salary and wage increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits. Actuarial gains and losses are amortized over the expected employee average remaining service life. The most recent valuation of the College's future employee benefits was completed March 31, 2015.

(v) Retiring faculty employees are permitted to go on unpaid leave of absence between 3 months up to a maximum of 12 months. The costs associated with this benefit include a stipend of \$1,000 per month and the continuance of medical, extended health, dental and group life benefits. These benefits are recognized based on the net present value of the expected obligations.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(f) Employee future benefits (continued):

(vi) Employees who are members of the Faculty Association who are retiring at age 55 or over and who receive pension under the provisions of the Pension Act, receive a benefit where the College pays for Group Life Insurance premiums equivalent to the lesser of \$10,000 or the coverage in effect immediately preceding retirement for five years. These benefits are recognized based on the net present value of the expected obligations.

(vii) The College may offer an early retirement incentive to its eligible Faculty and CUPE employees based on a set of criteria. The incentive is voluntary and is offered based on certain eligibility requirements. The benefit is equivalent to a certain percentage of the annual salary ranging between 20% and 100%, depending on the number of years left before the age of 65. This benefit is paid out either as a lump sum amount or in annual installments. During the current year, 5 CUPE employees accepted an early retirement incentive. The total cost of these incentives were \$140,000.

(g) Revenue recognition:

(i) Fees for services:

Tuition fees are collected in advance and recognized as revenue at the time services are provided.

Student fees and sales of goods and services are reported as revenue at the time the services are provided or the products are delivered, and collection is reasonably assured.

(ii) Contributions:

Unrestricted donations and grants are recorded as revenue when receivable if the amounts can be estimated and collection is reasonably assured.

Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are recorded in accordance with Regulation 198/2011 which requires that they be recorded and referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.

Contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contributions have been met.

(iii) Investment income:

Investment income includes interest recorded on an effective interest method, dividends recorded as declared, realized gains and losses on the sale of investments, and write-downs on investments where the loss in value is determined to be other-than-temporary.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(h) Asset retirement obligations:

The College recognizes asset retirement obligations in the period in which it incurs a legal obligation associated with the retirement of a tangible long-lived asset, including leased premises resulting from the acquisition, construction, development, and/or normal use of the asset. The fair value of the asset retirement cost is capitalized as part of the carrying value of the related long-lived asset and is amortized over the life of the asset. The liability may be changed to reflect the passage of time and changes in the fair value assessment of the retirement obligation.

The College has determined that there were no significant asset retirement obligations to be recognized.

(i) Foreign currency translation:

The College's functional currency is the Canadian dollar. Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities which were designated in the fair value category under the financial instrument standard are reflected in the financial statements in equivalent Canadian dollars at the exchange rate in effect on the statement of financial position date. Any gain or loss resulting from a change in rates between the transaction date and the settlement date or statement of financial position date is recognized in the Statement of Operations.

(j) Segmented information:

A segment is defined as a distinguishable activity or group of activities for which it is appropriate to separately report financial information. The College has provided definitions of segments used by the College as well as presented financial information in segmented format in note 17.

(k) Budget figures:

The budget figures have been derived from the 2014/15 Budget approved by the Board of Governors of the College on April 30, 2014. The budget is reflected in the Statement of Operations and Accumulated Surplus and the Statement of Changes in Net Financial Assets. Note 13 reconciles the approved budget to the budget information reported in these financial statements.

(l) Use of estimates:

The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, and related disclosures. Key areas where management has made estimates and assumptions include those related to the net realizable value of inventories for resale, useful lives of tangible capital assets, employee future benefits and provisions for contingencies. Where actual results differ from these estimates and assumptions, the impact will be recorded in future periods when the difference becomes known.

Year ended March 31, 2015

3. Summary of significant accounting policies (continued):

(m) Contaminated sites:

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i) An environmental standard exists;
- ii) Contamination exceeds the environmental standard;
- iii) The College is directly responsible or accepts responsibility;
- iv) It is expected that future economic benefits will be given up; and
- v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

4. Investments:

Short-term investments consist of a term deposit, due October 27, 2015 that bears interest of 1.88%.

5. Due from (to) the Province of BC and other government agencies:

	2015	2014
Due from the Province of BC	\$ 4,250	\$ 1,011,939
	2015	2014
Due to other government agencies	\$ 151,872	\$ 317,331
Due to BCIT	187,360	-
	\$ 339,232	\$ 317,331

The amounts are due on demand and are non-interest bearing.

6. Accounts payable and accrued liabilities:

	2015	2014
Accounts payables and accrued liabilities	\$ 2,557,508	\$ 1,941,322
Salaries and benefits payable	3,974,071	6,062,744
Student deposits	1,923,550	1,595,007
	\$ 8,455,130	\$ 9,599,073

Year ended March 31, 2015

7. Employee future benefits:

	Sick Leave	Vacation leave	Long-service and gratuity	Total
Balance March 31, 2014	\$ 890,000	\$ 2,062,407	\$ 741,923	\$ 3,694,330
Current Service Cost	482,000	(67,937)	32,975	447,038
Interest costs	35,000	-	25,000	60,000
Benefits Paid	(461,000)	-	(79,000)	(540,000)
Net actuarial gain	167,000	-	(103,000)	64,000
Balance March 31, 2015	\$ 1,113,000	\$ 1,994,470	\$ 617,898	\$ 3,725,368
Expense (gain)	\$ 517,000	\$ (67,937)	\$ (45,025)	\$ 404,038

	Sick leave	Vacation leave	Long-service and gratuity	Total
Balance March 31, 2013	\$ 909,000	\$ 2,107,360	\$ 739,470	\$ 3,755,830
Current Service Cost	396,000	(44,953)	57,453	408,500
Interest costs	34,000	-	26,000	60,000
Benefits Paid	(449,000)	-	(73,000)	(522,000)
Net actuarial gain	-	-	(8,000)	(8,000)
Balance March 31, 2014	\$ 890,000	\$ 2,062,407	\$ 741,923	\$ 3,694,330
Expense (gain)	\$ 430,000	\$ (44,953)	\$ 75,453	\$ 460,500

The use and accumulation of unused vacation days is presented as a current service cost on a net basis.

The significant actuarial assumptions adopted in measuring the College's accrued benefit obligation are as follows:

	2015	2014
Discount rates	3.00%	3.90%
Expected future inflation rates	2.00%	2.00%
Expected wage and salary increases	2.75%	2.75%

8. Deferred capital contributions:

Deferred capital contributions represent the unamortized amount of externally restricted grants and other funding received for the purchase of capital assets. Amortization of deferred capital contributions is recorded as revenue in the statement of operations over the useful life of the related asset.

Year ended March 31, 2015

8. Deferred capital contributions (continued):

	2015	2014
Balance at beginning of year	\$ 83,289,624	\$ 88,082,423
Contributions from government grants	5,819,134	174,737
Contributions from other sources	-	67,962
Less amortization to revenue	(4,786,019)	(5,035,498)
Balance, end of year	\$ 84,322,739	\$ 83,289,624

Deferred capital contributions are comprised of the following:

	2015	2014
Unamortized capital contributions	\$ 83,593,084	\$ 82,437,637
Unspent contributions	729,655	851,987
	\$ 84,322,739	\$ 83,289,624

9. Obligation for lease of tangible capital assets

During fiscal 2015, the College and BCIT entered into a Memorandum of Understanding (MOU) to share in the leasing and operating of a facility on Annacis Island in Delta, British Columbia for use by the College in its Motive Power program. As part of this arrangement, the College and BCIT entered into a joint lease agreement with a third party landlord to lease the land and building for a 30 year term. The lease payments are shared by the College and BCIT on a one-third/two-third basis. The land portion of the lease is accounted for as an operating lease (note 14 (b)) and the building portion as a capital lease. The implicit interest rate on the building capital lease obligation is 4.19% per annum.

The required payments for the College's share of the capital lease obligation for the next five years and thereafter are as follows:

2016	\$ 354,663
2017	354,663
2018	354,663
2019	354,663
2020	354,663
Thereafter	11,677,936
	13,451,251
Less amounts representing interest	6,132,448
	\$ 7,318,803

Interest of \$204,936 (2014 – nil) relating to the capital lease obligation has been included in expenses in the statement of operations.

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2015

10. Tangible capital assets:

2015	Land	Buildings	Building improvements	Building under capital lease	Furniture and equipment	Leasehold improvements	Computer hardware and software	2015 Total
Cost:								
Opening balance	\$ 7,744,768	\$144,414,647	\$ 3,725,662	\$ -	\$68,122,589	\$ -	\$ 22,797,126	\$ 246,804,792
Additions	-	-	872,042	7,350,333	2,979,814	4,202,525	925,231	16,329,945
Ending	7,744,768	144,414,647	4,597,704	7,350,333	71,102,403	4,202,525	23,722,357	263,134,737
Accumulated amortization								
Opening balance	-	60,432,486	267,333	-	60,087,566	-	18,524,103	139,311,488
Amortization	-	3,609,860	422,669	163,341	2,773,458	84,714	1,789,968	8,844,010
Closing balance	-	64,042,346	690,002	163,341	62,861,024	84,714	20,314,071	148,155,498
	\$ 7,744,768	\$ 80,372,301	\$ 3,907,702	\$ 7,186,992	\$8,241,379	\$ 4,117,811	\$ 3,408,286	\$ 114,979,239
2014								
2014	Land	Buildings	Building improvements	Building under capital lease	Furniture and equipment	Leasehold improvements	Computer hardware and software	2014 Total
Cost:								
Opening balance	\$ 7,744,768	\$144,414,647	\$ 2,147,163	\$ -	\$66,359,528	\$ -	\$ 20,392,570	\$ 241,058,676
Additions	-	-	1,578,499	-	1,763,061	-	2,404,556	5,746,116
Ending	7,744,768	144,414,647	3,725,662	-	68,122,589	-	22,797,126	246,804,792
Accumulated amortization								
Opening balance	-	56,822,619	71,572	-	56,962,898	-	16,781,806	130,638,895
Amortization	-	3,609,867	195,761	-	3,124,668	-	1,742,297	8,672,593
Closing balance	-	60,432,486	267,333	-	60,087,566	-	18,524,103	139,311,488
	\$ 7,744,768	\$ 83,982,161	\$ 3,458,329	\$ -	\$8,035,023	\$ -	\$ 4,273,023	\$ 107,493,304

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2014

11. Accumulated surplus:

	2015	2014
Accumulated surplus is comprised of:		
Invested in tangible capital assets	\$ 24,067,352	\$ 25,055,663
Internally restricted	-	151,715
Unrestricted	(2,785,092)	1,487,237
	<u>\$21,282,260</u>	<u>\$ 26,694,615</u>

12. Related organization:

The Vancouver Community College Foundation (“the Foundation”) is a separate society formed to raise funds to further the interests of the College and to provide scholarships and bursaries for students of the College. The College does not control the Foundation; therefore, the Foundation’s assets, liabilities, revenues and expenses are not included in these financial statements.

The College had the following transactions with the Foundation:

	2015	2014
Foundation contributed awards and bursaries to the College	\$ 439,103	\$ 451,947
Foundation provided project funding and equipment to the College	68,529	121,738
Gifts in kind transferred from the Foundation to the College	63,185	48,518
College contributed grants to the Foundation for operating expenses	85,151	110,000
Foundation reimbursed the College for salaries expenses	88,281	105,512

As of March 31, 2015, the College had accounts receivable from the Foundation of nil (2014 - \$22,596) for expenses that were paid for by the College on behalf of the Foundation. At March 31, 2015, the Foundation had net assets of \$12 million (2014 - \$11 million).

13. Budget:

The 2014/2015 College budget was approved by the Board of Governors on April 30, 2014. The approved College budget did not include any budgeted amounts for Special Purpose funds. The Special Purpose fund budget was included in the disclosed College budget for comparison purposes. The following is a reconciliation between the College original approved budget and the amounts presented in these financial statements:

	College budget	Special purpose fund budget	Total budget presented
Revenues	\$ 103,297,418	\$ 704,000	\$ 104,001,418
Expenses	103,297,418	704,000	104,001,418

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2014

14. Contractual commitments:

(a) Building construction contracts:

During the year ended March 31, 2009, the College completed construction of a new campus building. At year end, the College has an outstanding letter of credit with the City of Vancouver, secured by a short-term GIC for \$237,500. This letter of credit will be held until Phase II of the campus redevelopment has been completed.

(b) Operating lease land

Under the MOU with BCIT as discussed in note 9, the College is committed to the following operating lease payments in its one-third share of the land portion of the lease arrangement.

2016	\$	77,199
2017		77,199
2018		77,199
2019		77,199
2020		77,199
Thereafter		1,929,975
	\$	2,315,970

In addition, as required under the MOU, the College will pay its share of other facility operating expenses as determined each year.

(c) Service contracts:

The College entered into a number of long term service contracts for equipment rentals and various other services with expected payments as follows:

2016	\$	2,601,435
2017		1,404,294
2018		1,246,400
	\$	5,252,129

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2014

15. Commitments and contingencies:

(a) Pension plans:

The College and its employees contribute to the College Pension Plan and Municipal Pension Plan (the "Plan"), jointly trustee pension plans. The Board of Trustees for these plans represent plan members and employers and are responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The College Pension Plan has about 13,000 active members from college senior administration and instructional staff and approximately 6,000 retired members. The Municipal Pension Plan has about 179,000 active members, with approximately 5,700 from colleges. The College has 642 and 304 members in the College and Municipal Pension Plans, respectively.

The most recent actuarial valuation for the College Pension Plan as at August 31, 2012 indicated a \$105 million funding deficit for basic pension benefits. The next valuation will be as at August 31, 2015 with results available in 2016. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The College paid \$5,626,783 (2014 - \$5,909,967) for employer contributions to the plans in fiscal 2015.

(b) Contingent liabilities:

The College is currently engaged in or party to certain pending matters. A reasonable estimate of these future liabilities has been made where possible and is recorded in the financial statements as a liability. Where the outcomes of amounts or losses are uncertain, no amounts have been recorded.

16. Financial risk management:

The College has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board of Governors ensures that the College has identified its major risks and ensures that management monitors and controls them.

(a) Credit risk:

Credit risk is the risk of financial loss to the College if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the College consisting of cash and cash equivalents, investments, and accounts receivable. The College assesses these financial assets, on a continuous basis for any amounts that are not collectible or realizable.

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2014

16. Financial risk management (continued):

(b) Market risk:

Market risk is the risk that changes in market prices, such as interest rates, will affect College's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk. It is management's opinion that the College is not exposed to significant market risk arising from its financial instruments.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The College is exposed to this risk related to its capital lease obligation of \$7.3 million as at March 31, 2015 with an implicit interest rate of 4.19% (note 9).

(c) Liquidity risk:

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they become due.

The College manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the College's reputation.

17. Segmented information:

Segmented information has been identified based upon functional lines of service provided by the College. The College's services are provided by departments and their activities are reported by functional area in the body of the financial statements. Functional lines have been separately disclosed in the segmented information, along with the services they provide, as follows:

- (i) **Instruction and instructional support** - This segment includes activities related to delivering education. This includes instruction, education administration, student support, general administration, the cost of space, safety and equipment, deferred capital contributions and depreciation of tangible capital assets. This segment also includes funding from the Province of BC which is required to offset the shortfall between amortization of capital assets and the related deferred capital contributions.
- (ii) **Ancillary operations** - This segment includes the activities of the ancillary operations. An ancillary operation is one that is generally outside of the normal functions of instruction and research, provides goods and services to students, staff or others, and that charges a fee directly related to the cost of providing the goods or services. Ancillary operations include parking, food services, and bookstores. Costs associated with this segment include segment-related contracts, general and financial administration and support costs.

VANCOUVER COMMUNITY COLLEGE

Notes to Financial Statements (continued)

Year ended March 31, 2014

17. Segmented information (continued):

- (iii) **Special purpose** – This segment includes special purpose and trust activities related to monies set aside from normal operations (and are often gifted to the College) to be used for a particular purpose (and fall outside of the scope of instruction, ancillary services). Costs associated with this segment include such things as general and financial administration, flow through funding to students and support costs related to these activities.

Certain allocation methodologies are employed in the preparation of segmented financial information. Sales of goods and services and miscellaneous income have been allocated to the segments that generated the revenue. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 3.

	Instruction and instruction support	Ancillary services	Special purpose	2015	2014
Revenue:					
Province of British Columbia	\$ 63,332,066	\$ -	\$ 637,830	\$ 63,969,896	\$ 79,200,803
Federal contracts	4,971,201	-	-	4,971,201	-
Tuition and student fees	19,562,855	-	-	19,562,855	19,623,275
Sales of goods and services	2,223,280	4,211,896	-	6,435,176	5,717,035
Other grants and contracts	402,644	-	-	402,644	766,800
Miscellaneous income	1,123,043	2,272	415,839	1,536,610	1,583,464
Investment income	230,463	-	-	230,463	283,131
Revenue recognized from deferred capital contributions	4,786,019	-	-	4,786,019	5,035,498
	96,631,571	4,214,168	1,053,669	101,894,864	112,210,006
Expenses:					
Salaries	61,070,607	906,513	34,069	62,011,706	66,988,914
Benefits	14,050,907	228,890	3,066	14,282,863	14,899,810
Supplies and general expenses	5,673,263	39,182	1,016,533	6,728,978	7,268,017
Professional fees	3,773,971	2,682	-	3,776,653	3,822,592
Building and telecom	7,154,092	14,716	-	7,168,808	6,921,584
Cost of goods sold	1,512,629	2,982,090	-	4,494,719	3,636,496
Amortization of tangible capital assets	8,844,010	-	-	8,844,010	8,672,593
	\$ 102,079,479	\$ 4,174,073	\$ 1,053,668	\$ 107,307,219	\$ 112,210,006
	\$ (5,447,907)	\$ 35,551	\$ -	\$ (5,412,355)	\$ -

FTE Enrolment Statement of

VANCOUVER COMMUNITY COLLEGE

Year ended March 31, 2015



KPMG LLP
Chartered Accountants
 Metrotower II
 Suite 2400 - 4720 Kingsway
 Burnaby BC V5H 4N2
 Canada

Telephone (604) 527-3600
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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of Vancouver Community College and the Ministry of Advanced Education, Province of British Columbia

We have audited the FTE Enrolment Statement of Vancouver Community College (the "College") for the year ended March 31, 2015 in accordance with the Student FTE Enrolment Reporting Manual issued by the Ministry of Advanced Education in April 2005 and modified October 2011.

Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement in accordance with the Student FTE Enrolment Reporting Manual, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the FTE Enrolment Statement for the year ended March 31, 2015, is prepared, in all material respects, in accordance with the Student FTE Enrolment Reporting Manual issued by the Ministry of Advanced Education in April 2005 and modified October 2011.

Restriction on Use

Our report is intended solely for the Vancouver Community College and the Minister of Advanced Education and should not be used by other parties.

Chartered Accountants

DATE

Burnaby, Canada

VANCOUVER COMMUNITY COLLEGE

FTE Enrolment Statement

March 31, 2015

Advanced Education:	
Post-Secondary (note 3)	2,843
Developmental (note 3)	1,665
Contract (note 4)	735
<hr/>	
Advanced Education Funded FTEs	5,243
Industry Training Authority	1,340
<hr/>	
Total Domestic FTEs	6,583
International	382
<hr/>	
Total FTEs	6,965

See accompanying notes to FTE Enrolment Statement.

Approved on behalf of the Board:

President

Chair of the Board

VANCOUVER COMMUNITY COLLEGE

Notes to FTE Enrolment Statement

Year ended March 31, 2015

1. Basis of actual FTE calculation:

The Student FTE Enrolment Reporting Manual (the "Manual"), which was issued in April 2005 by the Ministry of Advanced Education (the "Ministry") and updated in October 2011, was used to calculate student FTE enrolment for all programs. Under the methodology prescribed by the Manual, student's course registrations are first assigned to a program, and FTEs are calculated based on a program divisor.

2. Report presentation:

This enrolment statement reports all student enrolments funded by the Ministry and the Industry Training Authority (ITA) as defined in the Student FTE Enrolment Reporting Manual.

This statement also reports on international student enrolments separately. These enrolments are shown separately as they are not counted towards meeting government enrolment targets.

3. Post-Secondary and Developmental FTEs:

Post Secondary and Developmental FTE actuals include 10.31 FTEs for students who registered directly through BC Campus' on-line registration system.

4. Contract:

The language and settlement training contract is funded by the Federal Government under the Language Instruction for Newcomers to Canada (LINC) program.

5. Target FTEs:

The Ministry sets annual FTE targets for Ministry funded seats. The Ministry targets were 6,521 FTEs for 2014/2015.

ITA has a separate accountability framework for enrolment that is not FTE-based. Therefore, the ITA component of the FTE targets is an estimate.



DECISION NOTE

PREPARED FOR: VCC Board of Governors

DATE: May 27, 2015

ISSUE: Cancellation of Fashion Arts Certificate

BACKGROUND:

The Fashion Arts Certificate (FAC) Program has been running at VCC since 1987. The program was designed to be taken on a part-time basis over a two year period.

A full-time two-year Fashion Arts Diploma Program was launched in 2007; this diploma program is currently being renewed with a plan to include part-time programming.

The FAC Program has no existing transfer agreements with other institutions.

In 2013, a decision was made by the previous Dean of Continuing Studies to cancel the FAC program and teach out most of the remaining students. This decision was made without the approval of the Board and without seeking the advice of Education Council, contrary to what is required by Policy C.3.3 Criteria for Development or Cancellation of Programs Leading to Certificates, Diplomas or Degrees.

DISCUSSION:

After learning that the program has been canceled without proper approval, Michael Yue, the Interim Dean of Continuing Studies, and Andrea Korens, Program Coordinator for Fashion Arts, brought a proposal to formally cancel the Fashion Arts Certificate to the May 12, 2015 Education Council meeting.

If approved, the program would end on September 23, 2015.

Mr. Yue and Ms. Korens presented three main points in favour of cancelling the program:

- 1) There have been drastic changes in the fashion industry over the last 30 years but the FAC Program has not undergone any significant revisions since its beginning in 1987. As a result, the program is outdated and no longer meets student needs.
- 2) The program has struggled with low enrollment and significant student attrition for a number of years. This often led to courses being cancelled, preventing some students from making progress on the program. In practice, students were taking much longer than two years to complete the program.
- 3) The full-time Fashion Arts Diploma is similar in objectives but more current, as it was developed in the mid-2000s. It is currently being renewed, with the intention of updating the curriculum and including part-time program options, a need previously filled by the FAC program.

Based on these points, Education Council recommends that the Board approves the cancellation of the FAC program.

Education Council noted that the policy on program cancellations was not followed. In addition, students who were not running on schedule (i.e. not on pace to complete the program within two years) were withdrawn from the program without being given the opportunity to complete. Mr. Yue and Ms. Korens both acknowledged that the proper process was not followed. Neither were working in Continuing Studies when the initial decision was made. Dr. Judith McGillivray, the Vice President Academic (*pro tem*) is revising the program cancellation policy to clarify some of the process but has assured Education Council that the current policy will be followed.

RECOMMENDATION:

THAT, on the recommendation of Education Council, the Board of Governors approve the cancellation of the Fashion Arts Certificate.

PREPARED BY: Todd Rowlatt
Chair, Education Council

DATE: May 20, 2015



DECISION NOTE

PREPARED FOR: VCC Board of Governors

DATE: May 27, 2015

ISSUE: Cancellation of Kitchen and Bath Design Diploma

BACKGROUND:

The Kitchen and Bath Design Diploma Program (KBDD) started in 2012. It is a one-year program that has been offered as a cohort program with intakes once a year in September. The program is aligned closely with the National Kitchen and Bath Association standards. The KBDD was designed as a higher credential for students with an Interior Design Certificate Program to develop additional, specific skills in kitchen and bath design. VCC is the only college running this program in Vancouver.

VCC offers the one year Interior Design Certificate Program.

DISCUSSION:

The KBDD Program did not run in September 2014 due to an enrollment of only three students. The final students from the 2013 cohort have completed their studies. Michael Yue, the Interim Dean of Continuing Studies, and Joanne Neville, Program Coordinator for Interior Design, brought a proposal to formally cancel the Kitchen and Bath Design Diploma to the May 12, 2015 Education Council meeting.

Mr. Yue and Ms. Neville explained that the lack of enrolment is due to industry changes. The standards for becoming a Professional Member of the Interior Designer's Institute of British Columbia (IDIBC) are in the process of changing; two and three year interior design diploma programs are being phased out and four year interior design programs are becoming the minimum education standard. Graduating from this program does not qualify students for entry into interior design degree programs at other institutes, and is no longer a useful credential for entry to practice. Our Interior Design Certificate, however, is transferable into higher level interior design programs.

Based on these points, Education Council recommends that the Board approves the cancellation of the KBDD program.

RECOMMENDATION:

THAT, on the recommendation of Education Council, the Board of Governors approve the cancellation the Kitchen and Bath Design Diploma.

PREPARED BY: Todd Rowlatt, Chair, Education Council

DATE: May 20, 2015



DECISION NOTE

PREPARED FOR: VCC Board of Governors

DATE: May 27, 2015

ISSUE: Substantially Revised Medical Device Reprocessing Technician Certificate

BACKGROUND:

The Medical Device Reprocessing Technician (MDRT) Certificate has been substantially revised and is being presented to the Board of Governors as a new program. Education Council approved the curriculum at its March 10, 2015 meeting.

DISCUSSION:

This 4 month, full time certificate prepares students for an entry-level job in the medical device reprocessing field. Successful graduates will have the knowledge and skills to reprocess reusable medical devices and will be able to apply for MDR positions in hospitals and clinics throughout Canada. There are no other MDRT programs in the Lower Mainland.

This program has been run successfully at VCC since 1988. An extensive renewal process was undertaken involving the Program Advisory Committee, graduates and hiring managers in the regional health authorities. Program and course outcomes were significantly changed and the program was extended from three months to four months. The changes to the program and course outcomes were designed to address identified gaps in the essential skills and employability skills of learners.

This program aligns with the strategic goals of the College, as the renewal focuses on improving student success and strengthened long-standing partnerships with four regional health authorities. There is evidence of student demand, from analysis of the BC Labour Market which identifies *assisting occupations in support of health services* as one of the top five occupations expected to expand in the region and from conversations with hiring managers at health authorities. There is also a current student interest list of over 100 students.

The expected start date is September 2015. The program will run two cohorts of 30 students each year.

RECOMMENDATION:

THAT, on the recommendation of Education Council, the Board of Governors approve the implementation of the Medical Device Reprocessing Technician Certificate.

ATTACHMENTS: Concept Paper - MDRT

PREPARED BY: Todd Rowlatt, Chair, Education Council

DATE: 19 May 2015



Name of Proposed Program: Medical Device Reprocessing Technician Certificate Program

Additional material may also be included as appendices. For information about submitting the completed Proposal for New Program, please contact the Centre for Instructional Development.

Curriculum development is a consultative process. Therefore, it is understood that this is a living document which will be refined as it moves through the development process.

A. Concept

Department Leader: Claire Sauvé

Faculty: Kevin Scott

Dean: Tene Barber

Proposal Date: January 26, 2015

If this is a joint educational offering, name of other institution (refer to Affiliation Agreement Policy C.3.10):

Purpose and Context

1. Describe in detail the program's objectives and a description of the program outcomes, including a list of the occupations or roles that graduates will be prepared for:

The purpose of the *Medical Device Reprocessing Technician Certificate Program* is to provide learners with the knowledge and skills to be able to reprocess reusable medical devices appropriate to an entry-level Medical Device Reprocessing Technician (MDRT) position. Students will gain both the theoretical background and hands-on practice to safely and efficiently receive, clean, disinfect, sort, inspect, assemble, sterilize, store and redistribute surgical, medical and patient care equipment. Students will be eligible to apply for MDR positions in hospitals and private clinics throughout Canada.

The Program Learning Outcomes are:

1. Demonstrate responsibility and accountability of Medical Device Reprocessing (MDR) duties by 1) performing duties in an ethical and legal manner to ensure patient safety and 2) recognizing the importance of ongoing professional development
 2. Use infection prevention and control measures in all areas of MDR clinical practice
 3. Follow written work instructions and perform MDR tasks
 4. Work safely, independently and collaboratively in an MDR Department
 5. Safely and correctly operate a variety of equipment used in MDR
 6. Communicate accurately with co-workers and customers to complete writing, speaking and listening tasks associated with MDR
 7. Draw on knowledge from the field of MDR to solve problems appropriate to the clinical assignment
2. Explain how this program adheres to principles and priorities as indicated in the College's strategic, educational or ministerial planning documents:
 - A. VCC Strategic Plan (2011-2014)
 - Student Access and Success



Proposal for New Program

- The MDRT Certificate Program is a four-month program that prepares students for an entry-level job in the Health Care field. The program, which has been running at VCC since 1988, has recently been reviewed, resulting in substantial changes to improve graduate success. The review process involved extensive consultation with Program Advisory Committee, hiring managers in the Regional Health Authorities and recent graduates, resulting in updates to the Program Learning Outcomes and the Course Learning Outcomes to address gaps in Essential Skills, Employability Skills (Conference Board of Canada). The Admission Requirements (namely the English Proficiency requirement) have been updated in response to requests from the Regional Health Authorities and Program Advisory Committee, which will have a direct impact on the employability of the VCC MDRT Graduates.
 - Operational Excellence
 - One objective of the Curriculum Review Project for the MDRT Program has been to develop a review / renewal model that works in the context of Continuing Studies. The project involved extensive Needs Analysis and an Instructional Design focus in building Program and Course Learning Outcomes and course Blueprints, which will provide a framework for other Continuing Studies programs undergoing renewal in the future.
 - Partnership and Collaboration
 - The MDRT Program runs in partnership with four Regional Health Authorities: Vancouver Coastal Health, Providence Health, Provincial Health Services Authority, and Fraser Health. The MDR Managers from those Health Authorities have been consulted extensively throughout the project, in particular in the Needs Analysis and Design Plan stages. The clinical course takes place in hospital Medical Device Reprocessing Departments throughout the Lower Mainland. The Canadian Standards Association and Ministry of Health Best Practices have been also considered throughout the process to ensure that our graduates are able to work in MDRDs across the province and nation, and that they meet the Canadian Standards for MDRTs.
 - Building our Brands
 - The VCC MDRT Program is well-known in the Lower Mainland and throughout BC. Prior to this renewal, the program had not gone through a renewal process for several years. As a result the reputation of the program and the college were at risk. By responding to the requests of the PAC and by consulting with the Regional Health Authorities, private Hospitals in Vancouver, and MDR Departments across Canada, we are ensuring that the VCC MDRT Program (and the VCC Brand by extension) remains well-known, visible and relevant.
- B. BC Labour Market Outlook
- The Provincial Occupational Outlook states that Health Occupations are growing at a faster pace (2.0%) than the provincial annual average growth rate (1.2%)
 - Regionally (Vancouver Island/Coast), *assisting occupations in support of health services* are listed as one of the top five occupations forecasted to expand quickly in the region. The BC Labour Market is clear in supporting jobs training in this area

3. Identify how the proposed program supports VCC's mission, core values, and strategic objectives?

The program serves a diverse group of students, and provides accessible and direct entry job training that is well connected with industry. The changes to the program will improve operational excellence, and ensure our curriculum remains relevant in the changing field of health care.

4. How does this program relate to and/or support other programs at VCC?

As the role of MDRT is highly specialized and technical, and is bound by national standards (as set by the Canadian Standards Association), there are no direct opportunities for laddering or cross-over with other programs. The MDRT Program an entry-level option for students who are interested in working in healthcare. There is an existing partnership with the College of New Caledonia, which allows access to students living outside the Lower Mainland.



Proposal for New Program

Program Need

5. What educational gap, if any, is this program intended to fill?

There is a consistent demand for trained MDR Technicians in all hospitals and private health centres. The VCC MDRT Program is the only one offered in the Lower Mainland.

6. What evidence is there of student demand for the program?

The MDRT Program has been running consistently since 1988. It typically runs twice per year with a cohort of roughly 30 students, and is always fully enrolled with a healthy waitlist. There is a current student interest list of over 100 students.

7. What evidence is there of labour market, professional or community demand for the graduates (report results)?

The program runs in partnership with Vancouver Coastal, Fraser and Providence Health Authorities, and the clinical practicums take place at hospitals in those health regions. The latest data from DACSO (2012) Employment Outcomes stated that:

- Of Valid Responses:
 - 100% in the labour force
 - 96% employed
- Of Those in the Labour Force:
 - 0% unemployed
- Of those Employed:
 - 50% employed in a permanent job
 - 82% employed in a training-related job
 - 14% had current job before/during studies

Conversations with Hiring Managers at Providence Health, Vancouver Coastal Health and Fraser Health indicated that at least 240 MDR Technicians have been hired over the past five years – 35 in the past year.

According to the Stakeholder Survey, 85% of those who had completed an MDRT Certificate at VCC responded that they are *Currently Working in the Field of MDR*.

8. Anticipated start date of program (refer to Appendix XX): September 2015

Competitive Analysis

9. Which related programs are available in the lower Mainland and/or on-line: how do they compare in terms of focus, intended outcomes, length, costs and size?

There are no other programs in the Lower Mainland. The list below shows the other MDRT Programs in Canada. The focus for all programs is the same – to prepare students to work as qualified staff in MDR Departments at hospitals and private health centres.

Institution	Credential	Length of Program	Credits	Theory Hours	Practicum hours	Delivery Mode	Cost*
Vancouver Island University	Certificate	12 weeks	19	105	315	Face-to-face and practicum	\$ 5,585
College of New Caledonia	Certificate	12.5 weeks	19	105	315	Face-to-face and practicum	\$ 4,640
Okanagan College	Certificate	6 months (814 hours)	0	414	400	Face-to-face and practicum	\$ 4,489
SAIT	Certificate	120 weeks	16.5	9 credit hours	400	Distance and practicum	\$ 5,283
SAIT	Certificate	31 weeks	16.5	9 Credit hours	400	Face-to-face and practicum	\$ 6,233
Norquest		19 weeks	0	100	500	Face-to-face and practicum	\$ 3,932
SIAST		1 year	0	32 weeks home study	400	Distance and practicum	\$ 2,035
Red River College	Certificate	4 months	28	19 Credit hours	240	Blended and practicum	\$ 6,243
Algonquin College	Certificate**	8 months	0	515	120	Blended and practicum	\$ 3,609
Mohawk College	Certificate	9 weeks		162	150	Face-to-face and practicum	\$ 2,324

* Note: Data as of November 2014

** Ontario College Certificate



10. Is this concept supportable and sustainable with existing and/or available resources?

Yes. This substantially renewed program is supportable and sustainable, as evidenced through the business plan component that is currently being constructed by Finance. As with all Continuing Studies program and courses, the program must show a net return. There are no expected increases in space / learning centre / IT / library resources (see question 27 for more details).

11. Is this a cohort, selective entry, or open access program? How will the program be rolled out if you are not using a cohort model?

The MDRT Program is open access, for those applicants who have completed the admission requirements. The program runs as a cohort.

12. What is the expected length of program (in months/years)? What is the maximum allowable time for completion?

The program consists of four months of full-time study. The student must complete the theory and clinical portions simultaneously in order to graduate. The program must be completed within one year.

13. How many students would you expect to enroll in each year of the program?

There is a current expected annual enrollment of 56 students, which may increase as we are able to secure more clinical placement spots in Lower Mainland Hospitals.

Admission and Delivery

14. Provide a detailed list of admission requirements, including language proficiency levels and assessment scores.

- Grade 12 graduation or equivalent
- Proof of English proficiency and English 12 with a 'C+' or equivalent
- OACP 1108: Medical Terminology 1 or equivalent, taken within 5 years
- MSKL 1104: Interpersonal Communication Skills – Health or equivalent

15. Will the structure of the program allow for full-time, part-time, evening, weekend, on-line, mixed-mode delivery methods, or a combination of any of these? (Identify each as appropriate).

The program is delivered face-to-face with on-line supported learning. It is full-time (35 – 37.5 hrs/week) for 16 weeks. Further on-line stand-alone courses will also be available as a result of the renewal and curriculum work that has been done.

16. Will the structure of the program allow for multiple entry and exit points? If there are multiple entry points, please specify requirements for each

The program is short and intensive, and consists of only two courses, there are no options for multiple entry points.

Student Profile

17. Who are your target students (age, gender, educational background, work experience)? Where do they come from (recent high school graduates, mature students, transfers from other institutions)? How do you plan to recruit or attract these students? Are there other characteristics applicants should have that you identify as important?

The learners currently in the MDRT program tend to fall into two groups:

- 1) those with former (international) medical / healthcare work experience - average age is 40 years old
- 2) those entering the profession directly from high school – average age is 20 years old.



Proposal for New Program

Most learners in the program tend to be women; however, there has recently been an increase in the number of men entering the program.

The majority of learners self-select entry into the program; there is a significant minority who are encouraged to enter by family members. The majority of learners enter the MDRT Program with the primary purpose of seeking stable and reliable employment. Motivation tends to be higher in those learners who self-select the MDRT Program; however, all learners show high motivation to enter the workforce as quickly as possible.

Historically, the MDRT Program has been well enrolled with a healthy wait list, and all recruitment to date has been word-of-mouth. There are over 100 students on our current interest list.

In order to promote the updated program and ensure intake remains steady, we will liaise with the Marketing Department directly, and will offer regular Info Sessions in order to rebuild the waitlist.

18. How will the program address the needs of under-prepared students? How will you get these students into appropriate upgrading courses or programs? What options are available...?

The level of English proficiency has been adjusted, to English 12 with a C+. The previous scores were (CLBPT Speaking 8, Listening 7, Reading 7, and Writing 6) – roughly equivalent to Grade 10 level Reading and Writing. There are ESL options available at VCC for those students who need to upgrade, such as ESL Pathways and CPE.

There is also a Grade 12 graduation prerequisite. Students working to meet that requirement have the options of College and Career Access and College Foundations here at VCC.

The program has also been constructed to address issues of professionalism and the health-care context early in the program, rather than waiting until the students are entrenched in the clinical setting to learn these concepts and skills “on-the-job”.

The program remains full-time and intensive, and students will need to be prepared to prioritize their studies over other activities in order to be successful in the program.

19. How will the program address equity by decreasing systemic barriers? Is this type of program traditionally or historically underrepresented in specific cohort groups? (e.g., gender and/or age imbalance, First Nations) How will the program address these issues?

This program typically has quite a diverse student body. Since most of the new applicants come to the program word-of-mouth, there are some groups that are more highly represented. We will overcome this imbalance by recruiting more widely, with the help of the Marketing Department.

There are always two seats held for Aboriginal students in each cohort. The program has been discussed with Kory Wilson, and we will continue to work together to ensure that Aboriginal learners are aware of the MDRT Program as an option for entry-level health-care work.

Quality

20. How will the program ensure educational effectiveness (e.g., retention, progression, completion)?

Since the program is quite short, and is only comprised of two courses, we do not foresee any issue with retention, progression or completion. The existing program has a 1.2% attrition rate (calculated from September 2011 to December 2014).

21. Describe how the proposed program incorporates work experience, practicum, clinical practice, etc. (if applicable):

The theory and clinical courses are integrated – students will gain the theory and knowledge that they require in the theory component and will practice the skills and apply the knowledge in the clinical course. The two courses are taken simultaneously, and the focus of the first weeks of the theory course is preparing students for the clinical practicum, which begins in week three. They will have an overview of the profession, role and departments that they will be working in, and explore the meaning and importance of professionalism in the context of MDR.



Proposal for New Program

As the course progresses, they will learn the theory behind the particular tasks that they will then practice in the clinical course, including decontamination, preparation and packing, sterilization, and storage and distribution.

22. Does the program create opportunities for students to transfer credit and/or ladder from/to other programs?

The technician role is highly specialized and there are no direct laddering opportunities to other programs.

23. Will this program allow students to continue with further study? Describe laddering, bridging, or post-credential continuation of education.

There is an emphasis on Continuing Education in the field of MDR, and the students will be exposed to the kinds of continued learning that are available (for example, in-service meetings). Graduates, after gaining 500 work hours, will be eligible to take the Canadian Standards Association (CSA)-Certification exam, which is required for working Technicians in Alberta, and is recommended at some sites in the Lower Mainland.

24. Does this program include Prior Learning Assessment and Recognition (PLAR) as per *Policy D.3.5*?

PLAR is not yet available for this program.

25. Explain how current faculty are qualified to deliver the program. If they are not, how will this issue be addressed?

There are currently four MDRT Program Instructors. All of them are Sr. Technicians with 10+ years of experience, and are current employees of the hospitals in which they teach. Each has been teaching in the MDRT Program at VCC for at least two years, and each has received consistently favourable student evaluations. Two of the instructors have the Provincial Instructors' Diploma (PID) and another has an overseas teaching credential. The fourth instructor is interested in pursuing the PID but has not yet started. Each of the instructors were involved in the MDRT Curriculum Review and have provided input and suggestions into the Needs Analysis (current state of the program), Learning Outcomes and Assessment methods.

Consultation Overview

26. With whom have you consulted *internally* regarding this proposal? What were the results of these consultations? Please provide names, dates, and summary of feedback (refer to Appendix XX):

Aboriginal Services: This project did not involve any curriculum development regarding Aboriginal People, Aboriginal content, Aboriginal Learners, First Nations communities and/or First Nations Organizations. We have been in touch with Kory Wilson and Tami Pierce from Aboriginal Services (January 19th 2015) regarding recruitment and will continue to work together to ensure that Aboriginal students are aware of the program, prerequisites, and job prospects.

Assessment Centre: We have been in contact with the Assessment Centre throughout the process (Patricia Mori: September 3rd 2014; Rachel Warwick: January 13th 2015) as the English Proficiency Requirements have changed, and there are always students wanting to prepare for the program.

Centre of Instructional Development: We have been in contact with the CID since the beginning of the project, in April 2014 (Karen Belfer and Julie Wright: April 4th 2014, May 2nd 2014, May 21st 2014, June 16th 2014, June 23rd 2014). The CID supported the development of the Stakeholder Survey. All draft documents (PCG, Course Outlines, and Proposal) have been discussed at length with an Instructional Associate (September 29th 2014, November 3rd 2014, November 20th 2014, December 23rd 2014, January 13th 2015).

Communications and Marketing: We have been in touch with Karen Wilson in Marketing at various stages of the project (October 15th 2014, January 13th 2015). We will continue to communicate with them as we begin recruiting and move towards accepting applications.

Counselling and Disability Services: We were in touch with Linda Duarte, Department Head for Counselling and Disability Services to let her know about changes to the program. We don't anticipate an increase in Counselling and Disability



Proposal for New Program

Services use by the MDRT students. There are updated Recommended Student Characteristics and Prerequisites, which have been passed on so that the Career Counsellors can advise students regarding the program.

Student Services: We were in touch with Craig McQuigan from Student Services to let them know about changes to the MDRT Program. We don't anticipate an increase in use of Student Services based on the changes in the program. The program is 4-weeks longer than before, so students will be enrolled at the college for a little bit longer than they were historically.

Facilities: We were in touch with Jerry Guspie, Director of Facilities (January 19th 2015). There is no anticipated increase in the use of facilities, other than five extra theory days (in-classroom, on campus) which will require classroom space for 14 students. There is no additional office space required for instructors, nor are there any requirements for storage of equipment or course materials. The program does not require any special classrooms for special needs students, and the courses will be run during regular work hours. There is no anticipated impact on energy use, nor is there any specialized equipment needed. While the program does deal with some hazardous waste, this occurs only in the clinical sites (Lower Mainland Hospitals) and not at all during the (on-campus) theory component. There will be no foreseeable impact on Receiving and the program does not include any special events.

Finance: Stefan Valchev, Manager Financial Projects for CS, has been involved in the costing of the (substantially revised) program (November 28th 2014, December 15th 2014, January 16th 2015, January 19th 2015). The program will go to the Fees and Finance and Audit Committees (dates??)

Financial Aid: We have been in touch with Sherry Pidperyhora, Financial Aid Supervisor, and are hoping to be eligible for StudentAid. Historically this program has been 11.5 weeks and thus not eligible. However, the new program will be 16-weeks long, so there is a possibility of eligibility. We need to apply for an exemption to the 20% practicum requirement (as our practicum exceeds 20%). We are working with Financial Aid to submit a request to the Designation unit (November 4th 2014, January 16th 2015, January 27th 2015).

Information Technology: We were in touch with Alan Saunders (January 19th 2015) to let him know about the upcoming program changes (when the program is launched in September). We do not foresee any I/T needs. The theory instructors will use computers/projectors in the classrooms, and they already have Technology Access and a working familiarity with the equipment in the classrooms.

Institutional Research: We were in touch with Institutional Research early in the project prior to launching the Stakeholder Survey (July 2nd 2014). We used the DACSO Surveys for Sterile Supply Technician Program (previous name of the MDRT Program) in our Needs Analysis, Labour Market. We were in touch with Brian Beecham again in January (January 19th 2015) to provide an update and overview of the Review. As the program is in Continuing Studies, the FTE count is quite low (all CS courses and programs have a 600 divisor for FTEs).

Learning Centre: We were in touch with Cincy Sestak from the Learning Centre in January (January 19, 2015) and let her know about the updates to the program. We don't anticipate any increase in usage of the Learning Centre for the MDRT Program. The Learning Centre has in the past provided students some support around Resume Writing, and may continue to do so. We discussed the optimal scheduling of the Resume Writing support, which would be near the beginning of the program, rather than right at the end, which will give students some time to write their resumes before applying for jobs at the end of the program.

Library: We were in touch with Todd Rowlett and Bill Nikolai (Health Librarian) regarding Library resources for the program. We are reworking the existing VCC-owned content for uploading onto Moodle, and do not anticipate further need for book resources for the MDRT students. Since the students are largely off-site, they do not access the Library resources very much. We will be working with Virginia Adams around copyright issues (primarily for images) as we finalize the content and add it to a Moodle shell.

Registrar's Office: Stephen Salam, Associate Registrar, has reviewed the PCG and Course Outlines (January 16th 2015, January 20th 2015). Raymond Kaan, Registration Manager for Continuing Studies, as also reviewed the documents and has given input into the operationalization of the program (December 4th 2014).



Safety and Security: We were in touch with Surinder Aulakh, Director of Safety and Security, and Yang Wang, Health and Safety Coordinator regarding safety issues. The theory courses that are held on-site are daytime classes and do not necessitate any specialized safety training for faculty, staff or students, nor any special access for staff. The program does deal with some chemicals and hazardous materials and waste and bio-matter. This occurs in the clinical sites (Lower Mainland Hospitals – all practicums are booked through HSPNET) and not at all during the theory component, which is on-campus. Students are all required to provide a full immunization record and CPR as well as a Criminal Record Check.

International: We were in touch with Cathy Snyder-Lowe (Manager, International Student Admissions & Services) and Tina Chow (Director, VCC International) to give them an update regarding the Curriculum Review and the changes to the program. As in the past, the program will not be eligible for International Students as it is 4-months full-time. If International Students who are the process of applying for PR status and are interested in pursuing the prerequisites while they wait, they can do so.

27. With whom have you consulted *externally* regarding this proposal? What were the results of these consultations? Please provide names, dates, and summary of discussions.

Barbara Bolding – Barbara Bolding developed the original MDRT Program in 1988 and is a well-known content expert in the field of MDR. We consulted with Barbara on several occasions throughout the project (August 4th 2014, August 5th 2014, November 11th 2014, December 23rd 2014) to review the Program Goal, Program and Course Learning Outcomes as well as the Course Learning Objectives, and to ensure that the program would meet Canadian Standards Association (CAS) standards.

Cathy Esposito (Product Portfolio Manager CSA Group) – It is important that our program be recognized by the CSA so that our graduates will be eligible to write the CSA Certified MDRT Exam (once they have fulfilled their 500 work-hours). We were in touch with Cathy Esposito, who evaluates MDRT Training Programs (October 16th, 17th, 18th 2014 at the Canadian Medical Device Reprocessing Association Conference) and then again by email (November 29th 2014, January 19th 2015) to let her know about the updates for the VCC Program and find out the requirements for eligibility. Based on her recommendations, we have followed the CSA Exam Blueprint in the technical Learning Outcomes and Competencies, and have ensured that we are following the CSA-published Standards in our Outcomes and Content.

Design Plan Workshop Participants:

- Primavera Douglas (VCC MDRT Instructor, Sr. Technician at Vancouver General Hospital)
- Kevin Scott (VCC MDRT Instructor, Sr. Technician at St. Paul's Hospital)
- Anne Linfoot (VCC MDRT Instructor, SPD Instructor at Support Services Facility – Fraser Health)
- Pranita Raj (VCC MDRT Instructor, SPD Instructor at Support Services Facility – Fraser Health)
- Harold Calton (Manager, Sterile Processing Department Royal Columbian Hospital)
- Theresa Virvilis (Central Supply Department Supervisor, Cambie Surgery)
- Theresa Aglubat (Supervisor, Sterile Processing Department, Royal Columbian Hospital)
- Barb Bolding (MDR Consultant)

The two Design Plan Workshops took place in early August. The outcomes of the workshops were a new Learner Profile, draft Program Learning Outcomes and the Course Learning Outcomes for the Theory course. Course Learning Outcomes for the Clinical course were worked out at a later date. Sources of information included the Needs Analysis / Stakeholder Survey, previous Program and Course Outcomes and Objectives, CSA Competencies for MDR Technicians and the experience, insight and knowledge of the participants.

MDRT Certificate Program Advisory Committee:

- Dianne Trudeau (Operations Leader, Medical Device Reprocessing Surgical Program, Providence Health)
- Albert Csapo (CHAIR - Manager, Medical Device Reprocessing Dept, VGH, UBCH and Satellites at GLDHCC, ECC and Endoscopy)
- Primavera Douglas (VCC MDRT Instructor, Sr. Technician at Vancouver General Hospital)
- Kevin Scott (VCC MDRT Instructor, Sr. Technician at St. Paul's Hospital)
- Anne Linfoot (VCC MDRT Instructor, SPD Instructor at Support Services Facility – Fraser Health)



Proposal for New Program

- Pranita Raj (VCC MDRT Instructor, SPD Instructor at Support Services Facility – Fraser Health)
- Harold Calton (Manager, Sterile Processing Department Royal Columbian Hospital)
- Ileana Gabrilo (Manager, Sterile Processing Richmond General Hospital)
- Viola Tang (Infection Prevention & reprocessing Practice Manager, PHSA Infection Prevention & Control Services)
- Janet Bristeir (Coordinator - Reprocessing Practices Improvement Program (RPIP), Vancouver Coastal Health)
- Pat Fawcus (Director, Non-Hospital Medical and Surgical Facilities, College of Physicians and Surgeons of BC)
- Barb Bolding (MDR Consultant)
- Ex-officio: Tene Barber (Dean, Continuing Studies and Contract Training, VCC)
- Ex-officio: Debbie Sargent (Dean, School of Health, VCC)
- Ex-officio: Claire Sauve (Program Coordinator, Continuing Studies Health Sciences, VCC)

The Curriculum Review Process was launched at a MDRT PAC Meeting on January 8th 2014. The Committee met again on June 6, 2014 to discuss plans and potential changes to the program. Members of the PAC (particularly Dianne Trudeau, Harold Calton, Albert Csapo and Janet Bristeir) were consulted at various times throughout the review process in order to discuss changes to the program, ensure that the Outcomes were meeting Ministry and Health Authority Standards, and to discuss labour market. Meetings took place October 17th and 18th 2014 at the Canadian Medical Device Reprocessing Association Conference and email exchanges occurred on October 9th 2014, December 4th). Barb Bolding, Kevin Scott, Primavera Douglas, Anne Linfoot and Pranita Raj have been consulted extensively throughout the process as subject matter experts. All Curriculum Documents were submitted to the PAC on January 21st 2015 for review and comment.



DECISION NOTE

PREPARED FOR: VCC Board of Governors

DATE: May 27, 2015

ISSUE: Development of a new Bachelor of Applied Science in Dental Hygiene Degree

BACKGROUND:

The School of Health is proposing the development of a new Bachelor of Applied Science in Dental Hygiene Degree. The program would be a 3 plus 1 model that will offer students a diploma exit option at year 3 and/or the opportunity to complete a degree in year 4. VCC has offered a Diploma in Dental Hygiene since 1986.

Education Council and the Office of the Vice President Academic are trialing a new process for the development of new program. This proposal is coming to the Board at an earlier stage in the process to ensure that the Board supports the development of the new program before a large amount of time and effort goes into it. A Proposal for a New Program and a draft financial case are attached for the Board's review.

If the Board approves the continued development of the program, the curriculum and complete business case will be developed. The proposal would return to the Board and Education Council at a later date for approval of the curriculum, fees and credential.

The anticipated start date for the program is September 2017.

DISCUSSION:

This proposal is driven by regulatory changes made by the College of Dental Hygienists of BC (CDHBC): a '365 Day Exempt' registration category allows dental hygienists to act as a primary care provider and outside of the supervision of a dentist. One way registrants can access this category is through the attainment of a degree.

UBC is currently the only BC institution that offers a degree in Dental Hygiene, with a limited number of seats. There is already significant demand among our current diploma students for a degree, and the regulatory changes should increase that demand. Degree completion opportunities would also be available for practicing dental hygienists (3500 in BC alone).

The program is supported by the CDHBC and the British Columbia Dental Hygienists' Association. The fourth year of the program will prepare students to meet the new *Canadian Competencies for Baccalaureate Dental Hygiene Programs* developed by the Canadian Dental Hygienists' Association.

The concept paper was reviewed at the May 12, 2015 meeting of Education Council. Given the expanded access for students to career opportunities, support from industry and the regulatory bodies, and the long standing quality of the existing program, Education Council recommends the Board approve the continued development of this BSc in Dental Hygiene.

RECOMMENDATION:

THAT, on the recommendation of Education Council, the Board of Governors approve the continued development of the Bachelor of Applied Science in Dental Hygiene Degree.

ATTACHMENTS: Concept Paper - Bachelor of Applied Science in Dental Hygiene Degree

PREPARED BY: Todd Rowlatt
Chair, Education Council

DATE: 20 May 2015



Proposal for New Program

Name of Proposed Program: Bachelor of Applied Science in Dental Hygiene [BScDH]

A. **Concept**

Department Leader: Lisa Marie Supeene, Dip DH, BSc, RDH

Faculty: Dental Hygiene

Dean: Debbie Sargent, Dean of Health Sciences

Proposal Date: April 14, 2015

If this is a joint educational offering, name of other institution (refer to Affiliation Agreement Policy C.3.10):

NA

Purpose and Context

1. Describe in detail the program's objectives and a description of the program outcomes, including a list of the occupations or roles that graduates will be prepared for:

The new Bachelor of Applied Science in Dental Hygiene (BScDH) at Vancouver Community College (VCC) will focus on the skills and knowledge that help dental hygiene (DH) graduates pursue careers in a wide variety of settings including clinical practice, community health, public health, mobile clinics, independent clinics, long term care facilities, and inter-professional/multi-care facilities. The program design proposes a 3 plus 1 model that will offer students a diploma exit option at year 3 and/or the opportunity to pursue an advanced 4th year degree option.

Diploma Exit Objectives (Years 1 through 3):

- Include 1st year University Transfer courses (Bio, Chem, Psych, Eng, etc.) and introduce 1st year students to DH theory & practice.
- Prepare 2nd and 3rd year students to meet the *Entry-to-practice Competencies and Standards for Canadian Dental Hygienists* (CDHA, 2010) required by the Commission of Dental Accreditation of Canada (CDAC) and required for initial licensure by the provincial regulatory body – the College of Dental Hygienists of BC (CDHBC). Program outcomes will include the following domains:
 - Professionalism
 - Critical Thinking
 - Communication & Collaboration
 - Coordination
 - Advocacy
 - Clinical Therapy
 - Oral Health Education
 - Health Promotion
- Prepare graduates for the workforce and transition to dental hygiene practice.
- Prepare students to write the National Dental Hygiene Certification Board Exam (NDHCB) required for licensure and registration.



Proposal for New Program

Advanced 4th Year Objectives:

- Prepare students to meet the [new] *Canadian Competencies for Baccalaureate Dental Hygiene Programs* developed by the Canadian Dental Hygienists Association (CDHA, March 2015). These outcomes will build on the entry-to-practice competencies [above] and will include the following domains:
 - Research Use
 - Leadership
 - Health Promotion & Disease Prevention Activities, Initiatives and Programs
 - Policy Use
 - Advanced Client Care (care of clients/populations with medically complex needs).
- Prepare graduates to meet expanded scope requirements of a primary care provider and work in alternative practice settings to meet the needs of clients, groups and populations with complex needs throughout their lifespan.
- Prepare students to meet '365 Day Exempt' registration category requirements as set by the College of Dental Hygienists of BC (CDHBC is the regulatory body of dental hygiene).

2. Explain how this program adheres to principles and priorities as indicated in the College's strategic, educational or ministerial planning documents:

Alignment with VCC Education Plan 2013-2016

Promote innovation in curricula, instructional delivery and evaluation: If VCC offers the Bachelor of Applied Science in Dental Hygiene, it would be the first of its kind in Canada and improve access to degree education for DHs in BC. This new program [BScDH] will offer students another opportunity for advanced education that will enable them to be competitive in today's employment market. VCC would ultimately be increasing the number of degree level DH graduates to meet the current demands for 365 Day Exempt in BC (see background & rationale), and enable BScDH graduates to obtain careers in a wider variety of independent practice settings outside of traditional clinical practice. In addition, VCC's Downtown location, program reputation and long-standing community partnerships, afford our students the ability to experience a diverse variety of service learning opportunities whereby meaningful community service, with instruction and reflection, enrich the learning experience.

A student-centered College, engaging our learners and providing flexible ways to advancement: The proposed 3 plus 1 model will offer students the flexibility to exit at year 3 with a well-respected VCC diploma in DH, or continue into the advanced 4th year for the DH degree. The 4th year would also appeal to graduates of other Canadian accredited 3rd year programs who want to complete their 4th year from a long-standing and well established DH program.

Until recent changes to UBC's DH degree completion application process, the VCC DH [diploma] graduates had block transfer to UBC's DH degree completion program. This agreement was built on long-standing partnerships and relationships between faculties of the two institutions. Many VCC alumni have completed Bachelors, Masters and Doctorate degrees through articulation agreements with UBC. There remains long-standing relationships and camaraderie between faculty members.

A college of access, recognized for enabling all types of learners to reach their full potential: All learners are encouraged to reach their full potential throughout the existing VCC DH program through transformative learning opportunities that are purposely built into the curriculum. These opportunities are a result of our program's well communicated philosophy that is committed to facilitating learning through sound, current and varied educational approaches such as: abilities/outcomes based education, diversity of learning strategies, teaching and learning in context, learner-centered perspective and authentic evaluation. Right from the beginning weeks of the program, all



Proposal for New Program

learners are encouraged to develop skills and abilities that streamline their passage into higher learning opportunities should they wish to do so.

An institutional that enhances and increases Aboriginal presence and participation: VCC serves a large Aboriginal population that is under-represented in post-secondary education, and according to the VCC Aboriginal Educational Enrollment Policy D.3.10, "...priority registration will be given to qualified Aboriginal students in all courses and programs at VCC."

Additionally, our students' presence in many Aboriginal community service learning opportunities/partnerships impacts the communities we serve by introducing the possibility of a career in dental hygiene to those who receive care. Our program also gives guided tours of the dental clinic and information sessions to support and enhance Aboriginal participation via the VCC Aboriginal Gateway to Health Careers program.

A college that delivers quality and relevant education, with integrity and accountability: The current DH Diploma program at VCC is designed to assist students to learn foundational knowledge, which forms the basis for dental hygiene theory and practice, critical thinking, professionalism and the promotion of health/wellness. The curriculum also encourages social responsibility, life-long learning, and the creation of independent learners. VCC is a well-respected educational institution for DH graduates, and we suspect our degree graduates will also be very well received by industry and other DH stakeholders.

3. Identify how the proposed program supports VCC's mission, core values, and strategic objectives?

This new program will provide access to those wishing to pursue a diploma and/or a degree in dental hygiene. Approximately two thirds of the students entering our diploma program indicate that they have plans to obtain their degree once completing our program. The only place in BC they are able to achieve a related degree is at UBC and access to UBC's program is limited. Many graduates have to go out of province or settle for a degree in Health Sciences as an alternative to obtaining a dental hygiene degree in BC.

VCC has many supports for students to facilitate success. The Dental Hygiene program refers students to these services in support of student success. Several strategies are built into the program to help students gain success.

The Dental Hygiene program has many partnerships and collaborations. Several affiliation agreements exist in support of student placement. Many dentists in the greater Vancouver area accept students for placement. Students participate in Career Fairs and community events to promote health and wellness and our community partners are very appreciative of this, especially in the Downtown East Side. The regulatory body and professional association have been asking VCC to develop a degree in Dental Hygiene for some time now. We value the positive partnership we have with these stakeholders.

The VCC Dental Hygiene program has always achieved the highest standards of accreditation. As such, it is known in the community for its positive reputation.

4. How does this program relate to and/or support other programs at VCC?

This program will specifically support inclusion of the existing VCC 1st year University Transfer courses including:

- Biol 1120 & Biol 1220 or equivalent Human Anatomy & Physiology (including labs) (minimum 6 credits)
- Chem 1121 & Chem 1223 or equivalent Chemistry (including labs) (minimum 6 credits)
- Engl 1127 & Engl 1229 English (Literature) or Engl 1101 & Engl 1001 + Engl 1102 & Engl 1002 or equivalent English (minimum 6 credits)
- Psych 1100 & Psych 1200 or equivalent Psychology (minimum 6 credits)
- Math 1111 or equivalent Introductory Statistics (minimum 3 credits)



Program Need

Proposal for New Program

5. What educational gap, if any, is this program intended to fill?

Literature suggests dental hygienists practicing outside the private practice dental office will need skills beyond what the traditional dental hygiene education curriculum provides. Current registration categories for BC dental hygienists have recently evolved (July 3, 2012) to include a '365 Day Exempt' category that allows qualified dental hygienists to practice independently, without supervision from a dentist, to their full scope in a wide variety of settings including community health, public health, mobile clinics, independent clinics, long term care facilities, interprofessional/multicare facilities, etc. This registration category was developed in collaboration with the College of Dental Surgeons of BC and approved by the Ministry of Health, and has important implications to improving access to oral health for British Columbians and improving public health and safety. It has also been determined that it is the responsibility of dental hygiene education programs to prepare students for alternative practice, however the depth and breadth of knowledge and skills required of registrants applying to this new category of registration assumes the registrant will act as a primary care provider and act outside of the supervision of a dentist. One way registrants can access this '365 Day Exempt' category is through attainment of a DH degree. This ultimately acknowledges dental hygiene bachelor education as providing the educational experiences and outcomes necessary to support advanced independent practice.

Prominent gaps in the dental hygiene knowledge base that require immediate attention at the degree level include: research use, evidence-based practice and critical thinking; business and economics for independent DH practitioners; professionalism; improved transition into practice; interprofessional collaboration (Canadian Dental Hygienists Association—Educators Survey, 2014).

Additionally, the regulatory body of dental hygiene, the College of Dental Hygienists of BC (CDHBC) is undergoing bylaw updates that will propose prescribing rights to dental hygienists holding a degree in dental hygiene. This advanced Pharmacology component would be added to the advanced 4th year of the proposed VCC BScDH program outcomes so that graduates will be ready to move into the advanced practice category upon graduation and registration with the CDHBC.

Finally, the Canadian Dental Hygienist Association (CDHA) acknowledges that “baccalaureate dental hygiene education is a critical step along the pathway from diploma to doctoral programs within Canada and internationally” and has recently established a standard for such education in Canada in the *Canadian Competencies for Baccalaureate Dental Hygiene Programs* (CDHA, March 2015, p.4).

6. What evidence is there of student demand for the program?

The number of dental hygienists in Canada who are pursuing advanced education is growing. Of the 5,400 respondents to the 2013 Canadian Dental Hygienists Association (CDHA) Job Market & Employment Survey, 1040 (19%) dental hygienists indicated that they have a bachelor's degree (7% specifically in dental hygiene), 106 (2%) have a master's degree, and 19 have earned a doctoral degree. Considering that there are approximately 17,000 CDHA members, these statistics likely underestimate the true number of Canadian dental hygienists who have post-diploma education, or are currently pursuing degree completion. As an example of this growing demand for degree level education, 34% of VCC's very own DH graduates pursue higher education (VCC Student Outcomes Survey, 2009-2013), with 78% of these students choosing UBC—currently the only entry point to degree education in dental hygiene in BC.

Dental hygiene educators also remain in favour of the degree as the entry-to-practice standard for dental hygiene education. The 2014 CDHA Educator's Survey Report surveyed 121 DH educators from across Canada who offered strong support (60%) in favour of changing entry-to-practice education to a bachelor's degree.



Proposal for New Program

Currently, UBC is the only access point for degree level dental hygiene education in BC. When we asked our VCC Dental Hygiene Program Advisory Committee (PAC) members if the demand for Dental Hygiene degree graduates exceeds the current system's capacity to produce them, our representative from the UBC Faculty of Dentistry stated that "the admissions remains competitive to UBC's Entry-to-practice and Degree Completion options [in Dental Hygiene]; the university continues to receive far more applications to the programs than available seats" (Message from: Zul Kanji. Mar 19, 2015, Clinical Assistant Professor, Dental Hygiene, UBC).

7. What evidence is there of labour market, professional or community demand for the graduates (report results)?

The regulatory body of dental hygiene, the College of Dental Hygienists of BC (CDHBC), now offers a unique registration category (365 Day Exempt) for registrants who have completed an approved degree in dental hygiene. This registration category allows dental hygienists to practice independently, without supervision from a dentist, to their full scope in a wide variety of settings including community health, public health, mobile clinics, independent clinics, long term care facilities, interprofessional/multicare facilities, etc. This registration category has been developed in collaboration with the College of Dental Surgeons of BC (CDSBC) and approved by the Ministry of Health, and has important implications to increasing access to oral health care for British Columbians, as well as improving public health and safety. Essentially, the 365 Day Exempt category of registration requires the registrant to assume the responsibilities of a primary care provider, act outside of the supervision of a dentist, and acknowledges dental hygiene bachelor education as providing the educational experiences and outcomes necessary to support this. Currently, the University of BC is the only access point for graduates in the province to access a degree in Dental Hygiene (DH), so that registrants can qualify to practice independently and in these expanded care settings.

8. Anticipated start date of program: September 2017

Competitive Analysis

9. Which related programs are available in the lower Mainland and/or on-line: how do they compare in terms of focus, intended outcomes, length, costs and size?

Related programs: Currently, there exists only one entry point for students to access a degree in dental hygiene through the University of BC (Vancouver campus). Additionally two other diploma dental hygiene programs are closing their door due to operating costs. For example, the University of the Fraser Valley has not run their program for several years and the College of New Caledonia, a long-standing dental hygiene program in Prince George, is cancelling all of their dental programs in Sept 2015. This limited access to dental hygiene education across BC positions VCC to be a highly sought after institution for students seeking both diploma and degree level education in dental hygiene.

Focus: The UBC Dental Hygiene Bachelor of Dental Science (BDSc) program focuses on a solid grounding in theory, analytical skills, research use and investigation. The intended focus of the proposed BScDH at VCC will be similar and will satisfy the *Canadian Competencies for Baccalaureate Dental Hygiene Programs* (CDHA, Mar 2015), but it will have a stronger emphasis on practical applications of concepts learned. It is the intention that graduates of the new VCC BScDH program will be well equipped to meet industry needs that align with current regulatory bylaw updates/changes that will move graduates immediately into the advanced practice registration category with the College of Dental Hygienists of BC upon graduation.

Intended Outcomes: The intended program outcomes of the UBC Bachelor of Dental Science include the following domains: Professionalism; Communication, Collaboration, Coordination; Critical Thinking; Health Promotion; Clinical Therapy, Oral Health Education; Oral Disease Prevention; Research Use; Scientific Investigation; Advocacy;



Proposal for New Program

Policy Use; Leadership. These program outcomes are in alignment with the *Canadian Competencies for Baccalaureate Dental Hygiene Programs* (CDHA, March 2015) as mentioned above.

Length: The UBC options are either a direct entry-to practice [4-year] degree stream or an online degree completion [1 year full time; 5 years part time] for practicing dental hygienists.

Costs and size:

- The UBC 4-year entry-to-practice stream is a 145-credit degree program with an estimated cost of \$77,418.69 (updated Nov 14, 2014). This includes over \$38, 600.00 allocated to a *Clinical Practice Fee*. See the UBC Dentistry website for cost breakdown at: <http://tst-dentistry.sites.olt.ubc.ca/files/2014/11/ProjectedCosts-EntryToPractice.pdf>
- The UBC [online] degree completion option for registered/practicing dental hygienists is 31 credits for applicants who have graduated from a 3-year diploma program, and 62 credits for applicants who have graduated from a 2-year diploma program with an estimated tuition of \$5,053.31 and \$10,106.62 consecutively (\$163.01/credit). This does not include textbook, student fees or other costs associated with the online degree completion option. See the UBC academic calendar 2015-16 for details at: <http://www.calendar.ubc.ca/vancouver/index.cfm?tree=14,266,772,0>

Costs and size of the proposed VCC BScDH will be set at a competitive price point in comparison with UBC's program, but has yet to be determined in conjunction with VCC Finance and Institutional Research.

10. Is this concept supportable and sustainable with existing and/or available resources?

Creating this new degree program will enable VCC to establish a new tuition for the Dental Hygiene program. This together with the Ministry allocated grant funding, will support all program costs. Our current dental hygiene faculty with baccalaureate degrees or higher and online instructional experience will be required to teach in the advanced 4th year of the program. No additional clinic hours are expected in the advanced 4th year, so operating expenses related to faculty wages/ratios in clinic are not expected to be an issue in the 4th year of the program.

11. Is this a cohort, selective entry, or open access program? How will the program be rolled out if you are not using a cohort model?

This is a cohort model with competitive selective entry based on the following:

- Academic performance (overall GPA)
- Results of candidate's questionnaire (CQ)

12. What is the expected length of program (in months/years)? What is the maximum allowable time for completion?

For students choosing the full 4-year degree option: 15 weeks per term (Sept-Dec & Jan-Apr); 30 months within 4 academic years (based on the university academic calendar system).

For students choosing the diploma exit option: 15 weeks per term; 22.5 months within 3 academic years.

13. How many students would you expect to enroll in each year of the program?

The student intake is projected to be an average of 25 per year. We plan to take 30 students into the first year of the program to allow for inevitable attrition rates. This is calculated based on what is seen by UBC's 4-year DH degree program. The fourth [advanced] year can be supplemented with practicing dental hygienists who wish to complete their degree provided there are seats available. It is likely that some students will opt for the diploma exit option. There is potential to expand 4th year to more than 25 students.



Proposal for New Program

Admission and Delivery

14. Provide a detailed list of admission requirements, including language proficiency levels and assessment scores.

Admission requirements for Year 1 will include:

- Canadian citizens and permanent residents
- 18 years of age or older or graduate of secondary school (Grade 12 or equivalent; official transcripts)
- Either Biology 11 or 12 (human biology recommended)
- Principles of Math 11 and 12
- Chemistry 11 and 12
- English 12 with a minimum of a B grade
- Proof of English Proficiency in reading/speaking/writing/listening according to the *English Language Proficiency Requirements for VCC Health Sciences Programs*. See <http://www.vcc.ca/deptUploads/hseenglishpreqs.pdf>
- Criminal Records check through the Ministry of Justice of BC and in accordance with the *Criminal Records Review Act*.
- Upon entering 2nd year of the program: Proof of negative TB skin test or chest x-ray. Updated immunizations are strongly recommended (MMR, polio, tetanus, diphtheria, hepatitis B and current influenza).

Admission requirements for Year 4 will include:

- Completion of an accredited Dental Hygiene program
- Current registration as a Registered Dental Hygienist in BC

15. Will the structure of the program allow for full-time, part-time, evening, weekend, on-line, mixed-mode delivery methods, or a combination of any of these? (Identify each as appropriate).

The program is intended to be offered full time. Years 1 through 3 will mainly be offered face-to-face (F2F) due to clinical requirements. The plan for 4th year is to have a mixed-mode/blended delivery so that there is potential to offer additional seating to practicing dental hygienists. Some course content will be delivered online with periodic onsite F2F check-in points for project work, community rotations and evaluation purposes. This would give practicing dental hygienists access to degree level education while working.

16. Will the structure of the program allow for multiple entry and exit points? If there are multiple entry points, please specify requirements for each

The intended program design will propose a 3 plus 1 model that will offer students a diploma exit option at year 3 and/or the opportunity to pursue an advanced 4th year. Those working as Dental Hygienists will be able to access the 4th year pending seat availability.

Student Profile

17. Who are your target students (age, gender, educational background, work experience)? Where do they come from (recent high school graduates, mature students, transfers from other institutions)? How do you plan to recruit or attract these students? Are there other characteristics applicants should have that you identify as important?

Primarily our target students will be recent high school graduates or 1st year university/college students looking for a career in the health care professions. Other potential [mature] students are likely to be people working in the dental field wishing to return to school to obtain their BScDH, and/or practicing diploma Dental Hygienists wishing to complete their degree.



Proposal for New Program

Recruitment activities for the proposed BScDH Program will resemble current activities undertaken by the existing diploma dental hygiene program including, but not limited to, website presence, health fairs, VCC Info nights, Dental Hygiene Information Sessions, marketing at professional dental conferences, etc.

Other important characteristics of potential applicants would include the ability/empathy to work as a primary health care provider with a variety of clients from various populations across their lifetimes. Additionally, they should have fine motor skills, the ability to work and study independently and in small groups (both in classroom and online environments), communicate well with others, be self-directed, and be able to manage time to meet rigorous program requirements, and be comfortable with self and peer- assessment strategies.

18. How will the program address the needs of under-prepared students? How will you get these students into appropriate upgrading courses or programs? What options are available?

Students not meeting the program pre-requisites will be able to meet with someone from the Advising Department to determine which courses will help them to best meet the prerequisites.

19. How will the program address equity by decreasing systemic barriers? Is this type of program traditionally or historically underrepresented in specific cohort groups? (e.g., gender and/or age imbalance, First Nations) How will the program address these issues?

The program will hold two seats for Aboriginal applicants meeting the program requirements as per policy. Although the Dental Hygiene program traditionally admits a larger percentage of female applicants than male applicants, males can apply and will be considered equally.

Quality

20. How will the program ensure educational effectiveness (e.g., retention, progression, completion)?

VCC has been a leader in dental hygiene education for more than 25 years. Our well-respected and longstanding program is accredited by the Commission on Dental Accreditation of Canada (CDAC), and receives full accreditation status routinely (approved without any reporting requirements-every 7 years).

We do foresee some attrition from 1st year. Based on the attrition rates in first year, we plan to 'overfill' our first year to 30 students. The student intake for years 2, 3 and 4 is projected to average 25 students. The 4th year can be augmented with practicing Dental Hygienists who have graduated from accredited BC Diploma Dental Hygiene programs. We expect there will be a large demand for degree programming due to new regulatory requirements and registration categories for BC Dental Hygienists approved by the College of Dental Hygienists of BC (CDHBC).

21. Describe how the proposed program incorporates work experience, practicum, clinical practice, etc. (if applicable):

Learning is fostered through seminars, lectures, labs, clinical practice sessions, group work, independent study, problem based learning, community outreach, and clinical rotations. Students have opportunities to apply knowledge and practice various abilities while working with the public in the VCC Dental Clinic. In addition, rotations to a wide variety of health care and community facilities are organized for students to learn and apply abilities and knowledge in context. Course work focuses on the development of informed decision making skills, communication skills and intra- and interprofessional teamwork strategies; as well as proficiency in self and peer evaluation. Other important curriculum threads include development of evidence-based inquiry skills, critical thinking and problem solving abilities. The program is designed to foster the development of professionalism, a commitment to life long learning, and dedication to a self-regulating profession.



Proposal for New Program

It is projected that the advanced 4th year will focus on research use; policy use; leadership; health promotion & disease prevention activities, initiatives and programs; and advanced client care practicums (care of clients/populations with medically complex needs).

22. Does the program create opportunities for students to transfer credit and/or ladder from/to other programs?

Yes, students completing University Transfer (UT) courses at other institutions will be awarded transfer credits provided they meet the transferability requirements established by BCCAT.

Diploma exit graduates would have opportunities to ladder to the UBC Bachelor of Dental Science degree program or other degree programs such as TRU's Degree in Health Sciences, and our 4th year BScDH [VCC] graduates would ladder to UBC's post-graduate programs.

23. Will this program allow students to continue with further study? Describe laddering, bridging, or post-credential continuation of education.

As above...

24. Does this program include Prior Learning Assessment and Recognition (PLAR) as per Policy D.3.5 ?

PLAR/prior learning credits will be given to those wishing to enter the 4th year of the program if they have met eligibility. Students will be able to challenge certain courses within the 4th year.

25. Explain how current faculty are qualified to deliver the program. If they are not, how will this issue be addressed?

As per the VCC *Qualifications for Faculty Members* policy and procedures, all current faculty members meet the area hiring criteria and have the appropriate balance of employment experience, academic and/or professional/industry credentials, with a commitment to teaching excellence.

Consultation Overview

26. With whom have you consulted *internally* regarding this proposal? What were the results of these consultations? Please provide names, dates, and summary of feedback (refer to Appendix XX):

So far to date we have consulted with:

- Dean of Health Sciences, Debbie Sargent on Jan 12, 2015. Debbie has indicated her support and stated that the VCC PAC has been advocating for this for some time now.
- Vice President of Education, Judith McGillivray in Feb. 2015. Judith has indicated her support for moving this degree forward.
- VCC Institutional Research, Kelly Ablard on Mar. 3, 2015. Kelly has provided support in collecting appropriate data required for Degree Quality Assurance Board (DQAB) approval.
- Dean for Centre for Instructional Development, Susie Findlay (telephone/email Feb. 23, 2015). Susie has indicated the support of her area to provide assistance required for program development.

27. With whom have you consulted *externally* regarding this proposal? What were the results of these consultations? Please provide names, dates, and summary of discussions.



Proposal for New Program

The VCC Program Advisory Committee (PAC) has been consulted and a follow up meeting to discuss this is scheduled for April 15, 2015. The PAC is in favor of the degree program and feels it will support the new regulatory and registration requirements necessary to meet the 365 Day Exempt Category as established by the College of Dental Hygienists of BC (CDHBC) in collaboration with the BC Ministry of Health and College of Dental Surgeons of BC. The UBC representative on the PAC has offered to assist with writing a letter to the Board requesting that we pursue a degree program at VCC.

The CDHBC is in full support of a degree option in Dental Hygiene as graduates will be recognized with the educational requirements to provide expanded scope abilities (see letter of support attached to this email).

The BC Dental Hygienists Association (BCDHA) is also in full support and has advocated for many years that degree level education be the 'gold-standard' for entry-to-practice in Dental Hygiene (see letter of support attached to this email).



DECISION NOTE

PREPARED FOR:	Board of Governors
DATE:	May 27, 2015
ISSUE:	Approval of New Tuition Fees for Medical Device Reprocessing Technician (MDRT) Program

The Medical Device Reprocessing Technician (MDRT) Program (delivered through Continuing Studies) has been through a renewal process and has undergone substantial changes. New fees need to be established that reflect the cost of delivering the program.

BACKGROUND:

The MDRT Certificate Program provides learners with the knowledge and skills to be able to safely reprocess reusable medical devices appropriate to an entry-level MDRT position. Graduates are eligible to apply for MDRT positions in hospitals and private clinics throughout Canada. The program is 460 hours, including 320-hours of clinical practicum.

The MDRT Program (previously Sterile Supply) has been offered at VCC since 1988 and is a well-known and highly-respected program. Changes made to the program were made at the request of the Program Advisory Committee (PAC) and were done in consultation with the PAC, hiring managers in the Regional Health Authorities, and recent graduates. The Canadian Standards Association and the Ministry of Health Best Practices were also considered throughout the process to ensure that our graduates meet provincial and national standards – the MDRT role and the quality of graduates is a vital element of public safety.

The Provincial Occupational Outlook states that Health Occupations are growing at a faster pace than the provincial annual average growth rate, and regionally, *assisting occupations in support of health services* are listed as one of the top five occupations forecasted to expand quickly.

The MDRT Certificate has been approved by Curriculum Committee and Education Council.

DISCUSSION:

The VCC MDRT Program is the only program in the Lower Mainland, and graduates typically have good job prospects but at relatively low rates of pay. If employed at public hospitals, MDRTs start at \$21.86 and potentially reach \$23.00 an hour. A Stakeholder Survey completed as part of the Program Renewal showed that 85% of graduates end up working in the field as MDRT's. DASCO Employment Outcomes Surveys have showed a similar rate.

VCC has considered our competitors in the province and comparable programs charge the following fees:

INSTITUTION	CREDENTIAL	TOTAL
Vancouver Island University	Certificate	\$ 5,495
Okanagan College	Certificate	\$ 4,489

Another factor to consider is that since VCC's MDRT program is the only program of its kind in the lower mainland, the local hospitals and Health Authorities are dependent upon a continuing supply of our graduates to keep the hospitals functioning. In setting an appropriate tuition fee, full recovery of all VCC's costs was paramount but VCC is seeking a balance between generating profit and the actual cost to the student. The new program fee must be significantly higher than the old program in order for VCC to sustain delivery, but not so high that new students avoid it because of the cost.

OPTIONS:

- The breakeven tuition fee is \$7,400 per student.
- All options are estimated at (expected) 100% capacity utilization
- All options do not include Block Fund nor other source funds allocation
- All proposed fees are higher than those of other Canadian post-secondary institutions that offer MDRT, thus they do not provide VCC with market price advantage

Option 1: Tuition fee of \$8,215 per student

Implications: This option will fully recover all Continuing Studies direct and indirect costs and generate 10% net profit to VCC after recovering institutional overhead. It gives VCC limited flexibility to react to any changes in our agreements with Fraser Health Authority, VGH, and St. Paul's Hospital.

Option 2: Tuition fee of \$8,699 per student

Implications: This option will fully recover all Continuing Studies direct and indirect costs and generate 15% net profit to VCC after recovering institutional overhead. It gives VCC flexibility to react to any changes in our agreements with Fraser Health Authority, VGH, and St. Paul's Hospital.

Option 3: Tuition fee of \$8,908 per student (rounded down to \$8,900) – **Preferred Option**

Implications: This option will fully recover all Continuing Studies direct and indirect costs and generate 17% net profit to VCC after recovering institutional overhead. It gives VCC flexibility to react to any changes in our agreements with Fraser Health Authority, VGH, and St. Paul's Hospital.

Option 4: Tuition fee of \$9,242 per student

Implications: This option will fully recover all Continuing Studies direct and indirect costs and generate 20% net profit to VCC after recovering institutional overhead. It gives VCC flexibility to react to any changes in our agreements with Fraser Health Authority, VGH, and St. Paul's Hospital but is considered above the rate students will be willing to pay given how low wages are for those subsequently employed by the Health Authorities and the major hospitals.

RECOMMENDATION: Option 3

THAT, on the recommendation of the Finance and Audit Committee, the Board of Governors approve the implementation of tuition fees of \$8,900 per student effective August 1, 2015 for the Medical Device Reprocessing Technician Certificate Program

ATTACHMENT: Financial Statement – MDRT

PREPARED BY: Michael Yue, Interim Dean, Continuing Studies
Irene Young, Vice President, Administration and CFO

DATE: May 14, 2015

Health Department

Medical Device Reprocessing Technician Certificate (MDRT)

Org Code: 6082

Scenario	Tuition fee with 10% Net contribution \$8,215	Tuition fee with 15% Net contribution \$8,699	Tuition fee with 17% Net contribution \$8,908	Tuition fee with 20% Net contribution \$9,242
Revenue				
Tuition fees	\$ 139,660	\$ 147,875	\$ 151,439	\$ 157,118
Total Revenue	\$ 139,660	\$ 147,875	\$ 151,439	\$ 157,118
Direct Program Expenditures				
Labour				
Instructors (incl. benefits)	\$ 44,106	\$ 44,106	\$ 44,106	\$ 44,106
Department admin staff (incl. benefits)	\$ 12,965	\$ 12,965	\$ 12,965	\$ 12,965
Total Labour Costs	\$ 57,071	\$ 57,071	\$ 57,071	\$ 57,071
Non-Labour				
Department supplies and general expenses	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Total Non-Labour Costs	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Total Direct Program Expenditures	\$ 59,671	\$ 59,671	\$ 59,671	\$ 59,671
Indirect Program Expenditures				
CS admin & support staff	\$ 31,163	\$ 31,163	\$ 31,163	\$ 31,163
CS supplies and general expenses	\$ 13,911	\$ 13,911	\$ 13,911	\$ 13,911
VCC Institutional support (overhead)	\$ 20,949	\$ 20,949	\$ 20,949	\$ 20,949
Total Indirect Expenditures	\$ 66,023	\$ 66,023	\$ 66,023	\$ 66,023
Total Direct and Indirect Cost	\$ 125,694	\$ 125,694	\$ 125,694	\$ 125,694
Net Profit/(Deficit)	\$ 13,966	\$ 22,181	\$ 25,745	\$ 31,424
Profit as a Percent of Gross Revenue	10 %	15 %	17 %	20 %

Simple Income Statement

Revenue from tuition	\$ 139,660	\$ 147,875	\$ 151,439	\$ 157,118
CS direct expenditures	\$ 59,671	\$ 59,671	\$ 59,671	\$ 59,671
Gross margin	\$ 79,989	\$ 88,204	\$ 91,767	\$ 97,446
CS indirect expenditures	\$ 45,074	\$ 45,074	\$ 45,074	\$ 45,074
Total CS expenditures	\$ 104,745	\$ 104,745	\$ 104,745	\$ 104,745
Surplus / (Deficit) (prior VCC overhead)	\$ 34,915	\$ 43,130	\$ 46,694	\$ 52,373
VCC Institutional support (overhead)	\$ 20,949	\$ 20,949	\$ 20,949	\$ 20,949
Net Profit / (Deficit)	\$ 13,966	\$ 22,181	\$ 25,745	\$ 31,424