

Private School Authority Code: 9294
School Code: 4466

**AUDITED
FINANCIAL STATEMENTS
and Supporting Schedules for
FUNDED PRIVATE SCHOOLS
FOR THE YEAR ENDED AUGUST 31, 2018**
[School Act, Sections 28(6); Private Schools Regulation 190/2000]

Central Alberta Christian High School

Operated by the Central Alberta Christian High School Society

Name of Private School and Legal Name of Organization Operating the Private School

22 Eagle Road, Lacombe, Alberta, T4L 1G7

Mailing Address

Telephone: 403.782.4535 Fax: 403.782.5425

Telephone and Fax Numbers

These Financial Statements and Supporting Schedules are Audited by:

BDO Canada LLP Suite 600, 4909 49 Street Red Deer,
Alberta T4N 1V1

BDO Canada LLP

Name and Address of the Audit Firm

Auditor's Signature

PRIVATE SCHOOL MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING.

The financial statements and supporting schedules of

Central Alberta Christian High School

(Name of Private School)

presented to Alberta Education have been prepared by the private school's management which has responsibility for their preparation, integrity and objectivity. The financial statements and schedules, including notes, have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit organizations and Ministerial requirements for Alberta funded private schools.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the private school's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the private school's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong budgetary system of control.

The ultimate responsibility for the financial statements lies with the Board of Directors. The Board reviewed the financial statements with management in detail and the Board approved the financial statements for release.

External Independent Auditors

The Board appoints external independent auditors to audit these financial statements and meets with the auditor to review their findings. The external independent auditors have full and free access to school authority's records.

Declaration of Board Chair and Treasurer, Secretary-Treasurer

To the best of our knowledge and belief, these financial statements and supporting schedules reflect, in all material respects, the financial position as at August 31, 2018 and results of operations, cash flows, and changes in net assets for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit Organizations and Ministerial requirements for Alberta funded private schools.

BOARD CHAIR

Lennard VanderSchee

Name

Lennard VanderSchee

Signature

SUPERINTENDENT / PRINCIPAL

Peter Hoekstra

Name

Peter Hoekstra

Signature

SECRETARY TREASURER OR TREASURER

Phil Tenbrinke

Name

Phil Tenbrinke

Signature

November 26, 2018

Board-approved Release Date

ALBERTA EDUCATION, Financial Reporting and Accountability,
8th Floor Commerce Place, 10155-102 Street, Edmonton, Alberta T5J 4L5
E-mail: Maria.Clawson@gov.ab.ca Telephone: (780) 427-7404

Alberta Government

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT (Attach please)	1
STATEMENT OF FINANCIAL POSITION	2
STATEMENT OF REVENUES AND EXPENSES	3
STATEMENT OF CASH FLOWS	4
STATEMENT OF CHANGES IN NET ASSETS	5
<u>SCHEDULES</u>	
SCHEDULE 1 Allocation of Revenues and Expenses to Programs	6
SCHEDULE 2 Analysis of Early Childhood Services Revenues and Expenses	7
SCHEDULE 3 Analysis of Early Childhood Services Transportation Revenues and Expenses	8
SCHEDULE 4 Analysis of Early Childhood Services Program Unit Expenses	
SCHEDULE 5 Remuneration & Monetary Incentives, and Contracted Services	9
SCHEDULE 6 Instructional and Non-Instructional Fees / Tuition	10
NOTES TO THE FINANCIAL STATEMENTS (Attach please)	11

STATEMENT OF FINANCIAL POSITION
as at August 31
(in dollars)

		AFS 2018	AFS 2017 (NOTE *)
ASSETS			
Current assets			
Cash and cash equivalents	Note	\$57,167	\$119,085
Accounts receivable (net after allowances)			
Province of Alberta	Note	\$0	\$0
Federal Government and/or First Nations	Note	\$0	\$0
Other accounts receivable	Note	\$56,456	\$12,466
Prepaid expenses	Note	\$14,551	\$9,098
Other current assets	Note	\$0	\$0
Total current assets		\$128,174	\$140,649
School generated assets	Note	\$0	\$0
Trust assets	Note	\$0	\$0
Other assets	Notes 2 and 3	\$267,497	\$164,228
Capital assets			
Land at cost		\$261,336	\$261,336
Buildings at cost	\$4,024,760		
Less: accumulated amortization	\$1,212,426	\$2,812,334	\$1,805,159
Leasehold improvements at cost	\$0		
Less: accumulated amortization	\$0	\$0	\$0
Equipment at cost	\$590,534		
Less: accumulated amortization	\$379,178	\$211,356	\$148,545
Vehicles at cost	\$0		
Less: accumulated amortization	\$0	\$0	\$0
Total capital assets	Note 4	\$3,285,026	\$2,215,040
TOTAL ASSETS	\$3,680,697	\$3,680,697	\$2,519,917
LIABILITIES			
Current liabilities			
Bank indebtedness	Note	\$0	\$0
Accounts payable and accrued liabilities			
Province of Alberta	Note	\$0	\$0
Federal Government and/or First Nations	Note	\$0	\$0
Other payables and accrued liabilities	Note	\$26,288	\$1,043
Capital payables	Note	\$220,526	\$0
Deferred revenue	Note 5	\$90,349	\$154,228
Deferred capital allocations	Note	\$0	\$0
Current portion of long term debt		\$80,000	\$60,000
Total current liabilities		\$417,163	\$215,271
School generated liabilities	Note	\$0	\$0
Trust liabilities	Note	\$0	\$0
Other liabilities	Note	\$0	\$0
Long term debt			
Debentures & Bonds	Note	\$0	\$0
Capital loans	Note 7	\$265,000	\$15,000
Capital leases	Note	\$0	\$0
Mortgages	Note 9	\$1,005,579	\$445,000
Other loans	Note	\$0	\$0
Less: Current portion of long term debt	Notes 7 and 8	(\$80,000)	(\$60,000)
Unamortized capital allocations	Notes 6	\$904,963	\$702,902
Total long term liabilities		\$2,095,543	\$1,102,902
TOTAL LIABILITIES		\$2,512,706	\$1,318,173
NET ASSETS			
Unrestricted net assets		\$48,507	\$139,605
Operating reserves		\$10,000	\$10,000
Total accumulated surplus (deficit) from operations		\$58,507	\$149,605
Investment in capital assets		\$1,109,485	\$1,052,139
Capital reserves		\$0	\$0
Total capital funds		\$1,109,485	\$1,052,139
Total net assets		\$1,167,992	\$1,201,744
TOTAL LIABILITIES AND NET ASSETS	\$3,680,697	\$3,680,697	\$2,519,917

Note: * Audited Financial Statements (AFS) as submitted to Alberta Education pursuant to Section 28(6) of the School Act; Private Schools Regulation 190/2000 Section 15 or as restated. Input "(Restated)" in 2017 column heading where not taken from the finalized 2016/2017 Audited Financial Statements.

STATEMENT OF REVENUES AND EXPENSES
for the Year Ended August 31
(in dollars)

	AFS 2018	Budget 2018 (NOTE *)	AFS 2017 (NOTE *)
REVENUES			
Alberta Education (excluding Home Education)	\$491,652	\$512,123	\$507,947
Alberta Education - Home Education	\$0	\$0	\$0
Total Alberta Education Revenues	\$491,652	\$512,123	\$507,947
Other Government of Alberta	\$0	\$0	\$0
Federal Government and/or First Nations	\$0	\$4,145	\$825
Other Alberta school authorities	\$0	\$0	\$0
Instructional fees/Tuition fees	\$226,184	\$218,669	\$270,009
Non-instructional fees (O&M, Transportation, Admin, etc.)	\$227,771	\$213,791	\$278,255
Other sales and services	\$2,212	\$0	\$1,439
Interest on investments	\$1,664	\$500	\$770
Gifts and donations	\$219,086	\$195,765	\$284,131
Gross school generated funds	\$115,329	\$25,000	\$68,154
Amortization of capital allocations	\$23,430	\$23,430	\$23,430
Other Note	\$0	\$1,000	\$0
Total Revenues	\$1,307,328	\$1,194,423	\$1,434,960
EXPENSES			
Certificated salaries (excluding home education) Note	\$503,839	\$524,063	\$569,209
Certificated benefits Note	\$97,208	\$96,081	\$101,697
Non-certificated salaries and wages (excluding home education) Note	\$151,572	\$145,005	\$148,741
Non-certificated benefits Note	\$26,155	\$25,848	\$26,184
Services, contracts and supplies other than Consulting fees / Management fees, and leases (excluding home education)	\$309,374	\$285,474	\$385,567
Consulting / Management Fees Note	\$0	\$0	\$0
Leases - Building Note	\$0	\$0	\$0
Leases - Other Note	\$0	\$0	\$0
Severe Disabilities (excluding home education)	\$0	\$0	\$0
Early Literacy (excluding home education)	\$0	\$0	\$0
English as a Second Language (excluding home education)	\$0	\$0	\$0
Regional Collaborative Service Delivery (excluding home ed.)	\$0	\$0	\$0
Home Education:			
Certificated salaries Note	\$0	\$0	\$0
Certificated benefits Note	\$0	\$0	\$0
Non-certificated salaries & wages Note	\$0	\$0	\$0
Non-certificated benefits Note	\$0	\$0	\$0
Payments to parents who provided home education programs to students Note	\$0	\$0	\$0
Contracts Note	\$0	\$0	\$0
Services and supplies Note	\$0	\$0	\$0
Regional Collaborative Service Delivery	\$0	\$0	\$0
Gross school generated funds	\$115,329	\$25,000	\$68,154
Capital and debt services			
Amortization of capital assets:			
From restricted funds	\$23,430	\$23,430	\$23,430
From unrestricted funds	\$60,897	\$58,715	\$66,333
Total amortization of capital assets	\$84,327	\$82,145	\$89,763
Interest on capital debt	\$13,006	\$12,015	\$13,013
Other interest charges	\$0	\$0	\$0
Losses (gains) on disposal of capital assets	\$0	\$0	\$0
Other Note	\$40,270	\$700	\$53,003
Total Expenses	\$1,341,080	\$1,196,331	\$1,455,331
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$33,752)	(\$1,908)	(\$20,371)
	(\$33,752)		

Note: * Input "(Restated)" in Budget 2018 and/or AFS 2017 column headings where comparatives are not taken from the respective finalized 2017/2018 Budget Report and/or finalized 2016/2017 Audited Financial Statements.

Private School Authority Code:	9294
School Code:	4466

STATEMENT OF CASH FLOWS
for the Year Ended August 31
(in dollars)

	AFS 2018	AFS 2017 (NOTE *)	
CASH FLOWS FROM:			
A. OPERATING ACTIVITIES			
Surplus (deficit) of revenues over expenses for the year	(\$33,752)	(\$20,371)	
Add (Deduct) items not requiring cash:			
Amortization of capital allocations revenue	(\$23,430)	(\$23,430)	
Total amortization expense	\$84,327	\$89,763	
Add losses or deduct gains on disposal of capital assets	\$0	\$0	
Changes in accrued accounts:			
Accounts receivable	(\$43,990)	(\$3,413)	
Prepays and other current assets	(\$5,453)	\$8,621	
Payables and accrued liabilities	\$245,771	(\$9,299)	
Deferred revenue	(\$63,879)	\$67,199	
Other (specify):	\$0	\$0	
Total sources (uses) of cash from operations	\$159,593	\$109,070	
B. INVESTING ACTIVITIES			
Purchases of capital assets:			
Land	\$0	\$0	
Buildings	(\$1,080,776)	\$0	
Leasehold improvements	\$0	\$0	
Equipment	(\$73,538)	(\$11,762)	
Vehicles	\$0	\$0	
Net proceeds from disposal of capital assets	\$0	\$0	
Other (specify): term deposits and restricted cash	(\$103,268)	(\$67,200)	
Total sources (uses) of cash from investing activities	(\$1,257,582)	(\$78,962)	
C. FINANCING ACTIVITIES			
Capital contributions received	\$225,492	\$0	
Issuance of long term debt	\$860,579	\$0	
Repayment of long term debt	(\$50,000)	(\$50,000)	
Other (specify):	\$0	\$0	
Total sources (uses) from financing activities	\$1,036,071	(\$50,000)	
Net sources (uses) of cash equivalents* * during year	(\$61,918)	(\$19,892)	
Cash equivalents at the beginning of year	\$119,085	\$138,977	
Cash equivalents at the end of year	\$57,167	\$119,085	\$119,085

NOTE: * Input "(Restated)" in 2017 column heading where not taken from the finalized 2016/2017 Audited Financial Statements.

* * Cash equivalents consist of cash and temporary investments net of bank indebtedness.

STATEMENT OF CHANGES IN NET ASSETS
for the Year Ended August 31, 2018
(in dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	TOTAL NET ASSETS (Columns 2+3+4)	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS (+, -)	TOTAL RESTRICTED NET ASSETS (Columns 5 to 8)	RESTRICTED NET ASSETS			
					OPERATING RESERVES		CAPITAL RESERVES	
					Grades K to 12	External Services	Grades K to 12	External Services
Balance at August 31, 2017	\$1,201,744	\$1,052,139	\$139,605	\$10,000	\$10,000	\$0	\$0	\$0
Prior period adjustments (specify):								
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted balance, August 31, 2017	\$1,201,744	\$1,052,139	\$139,605	\$10,000	\$10,000	\$0	\$0	\$0
Surplus(deficit) of revenues over expenses (from page 3)	(\$33,752)		(\$33,752)					
Capital asset acquisitions (less financed and/or less capital contributions received)		\$68,243	(\$68,243)	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0						
Amortization of capital assets (expense) *		(\$84,327)	\$84,327					
Amortization of capital allocations (revenue) * *		\$23,430	(\$23,430)					
Disposal of capital assets		\$0	\$0	\$0			\$0	\$0
Debt principal payments * * *		\$50,000	(\$50,000)					
Net transfers to/from operating reserves	\$0	\$0	\$0	\$0	\$0	\$0		
Net transfers to/from capital reserves	\$0	\$0	\$0	\$0			\$0	\$0
Other transfers (specify):	\$0	\$0	\$0					
Balance at August 31, 2018	\$1,167,992	\$1,109,485	\$48,507	\$10,000	\$10,000	\$0	\$0	\$0
	\$1,167,992	\$1,167,992	\$1,109,485	\$48,507	\$10,000			

Note:

* Amortization of Capital Assets expense decreases the Investment in Capital Assets and increases Unrestricted Net Assets.

* * Amortization of Capital Allocations revenue increases the Investment in Capital Assets and decreases Unrestricted Net Assets.

* * * Principal payments increase Investment in Capital Assets and decreases Unrestricted Net Assets as the outstanding capital debt is paid down.

SCHEDULE 1
ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS
for the Year Ended August 31, 2018

REVENUES	TOTAL	Home Education	Early Childhood Services	Instruction (Grades 1 to 12)	Operations and Maintenance of Schools (Grades 1 to 12)	Transportation (Grades 1 to 12)	Board and System Administration (Grades 1 to 12)	External Services
Alberta Education allocations								
(1) Instruction	\$434,486	\$0	\$0	\$434,486				
(2) Severe Disabilities	\$0			\$0				
(3) Early literacy (EL)	\$0			\$0				
(4) English as a Second Language (ESL)	\$0		\$0	\$0				
(5) Regional Collaborative Service Delivery (RCSD)	\$0	\$0	\$0	\$0				
(6) Other - Alberta Education	\$57,166	\$0	\$0	\$6,404	\$50,762			
TOTAL ALBERTA EDUCATION ALLOCATIONS	\$491,652	\$0	\$0	\$440,890	\$50,762			
(7) Other Government of Alberta	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(8) Federal Government and/or First Nations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(9) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(10) Instructional fees / tuition fees	\$226,184	\$0	\$0	\$226,184				\$0
(11) Non-instructional fees (O&M *, Transport, Admin, etc.)	\$227,771	\$0	\$0	\$0	\$51,634	\$7,748	\$168,389	\$0
(12) Other sales and services	\$2,212	\$0	\$0	\$0	\$2,212	\$0	\$0	\$0
(13) Interest on investments	\$1,664	\$0	\$0	\$0	\$1,664	\$0	\$0	\$0
(14) Gifts and donations	\$219,086	\$0	\$0	\$27,576	\$190,025	\$1,485	\$0	\$0
(15) Gross school generated funds	\$115,329	\$0	\$0	\$0	\$115,329	\$0	\$0	\$0
(16) Amortization of capital allocations	\$23,430	\$0	\$0	\$0	\$23,430	\$0	\$0	\$0
(17) Other (specify):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,307,328	\$0	\$0	\$694,650	\$435,056	\$9,233	\$168,389	\$0
EXPENSES								
(18) Certificated salaries	\$503,839	\$0	\$0	\$448,086			\$55,753	\$0
(19) Certificated benefits	\$97,208	\$0	\$0	\$87,311			\$9,897	\$0
(20) Non-certificated salaries and wages	\$151,572	\$0	\$0	\$85,114	\$0	\$0	\$66,458	\$0
(21) Non-certificated benefits	\$26,155	\$0	\$0	\$11,185	\$0	\$0	\$14,970	\$0
SUB-TOTAL	\$778,774	\$0	\$0	\$631,696	\$0	\$0	\$147,078	\$0
(22) Services, contracts & supplies - other than Consulting fees / Management fees, and leases	\$309,374	\$0	\$0	\$34,407	\$244,423	\$9,233	\$21,311	\$0
Consulting / Management Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leases - Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leases - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(23) Severe Disabilities	\$0			\$0				
(24) Early literacy (EL)	\$0			\$0				
(25) English as a Second Language (ESL)	\$0		\$0	\$0				
(26) Regional Collaborative Service Delivery (RCSD)	\$0	\$0	\$0	\$0				
(27) Gross school generated funds	\$115,329	\$0	\$0	\$0	\$115,329	\$0	\$0	\$0
Capital and debt services								
Amortization of capital assets								
(28) From restricted funds	\$23,430	\$0	\$0	\$0	\$23,430	\$0	\$0	\$0
(29) From unrestricted funds	\$60,897	\$0	\$0	\$0	\$60,897	\$0	\$0	\$0
(30) Interest on capital debt	\$13,006	\$0	\$0	\$0	\$13,006	\$0	\$0	\$0
(31) Other interest charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(32) Losses (gains) on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(33) Other (specify): Tuition bad debt expense, scholarship	\$40,270	\$0	\$0	\$39,070	\$1,200	\$0	\$0	\$0
TOTAL EXPENSES	\$1,341,080	\$0	\$0	\$705,173	\$458,285	\$9,233	\$168,389	\$0
Surplus(deficit) of revenues over expenses	(\$33,752)	\$0	\$0	(\$10,523)	(\$23,229)	\$0	\$0	\$0

(\$33,752)

* (O&M) Operations & Maintenance of Schools.

Private School Authority Code:	9294
School Code:	4466

SCHEDULE 2
ANALYSIS OF EARLY CHILDHOOD SERVICES REVENUES AND EXPENSES
for the Year Ended August 31, 2018

	AFS 2018	AFS 2017**
REVENUES		
Alberta Education *		
Base Instruction	\$0	\$0
Regional Collaborative Service Delivery (RCSD)	\$0	\$0
Mild/Moderate Disabilities/Delays, Gifted & Talented	\$0	\$0
Program Unit (PU)	\$0	\$0
English as a Second Language (ESL)	\$0	\$0
Transportation - special needs	\$0	\$0
Transportation - regular	\$0	\$0
Plant Operations and Maintenance	\$0	\$0
Administration	\$0	\$0
Equity of Opportunity	\$0	\$0
SuperNet Services	\$0	\$0
Other-Alberta Education	\$0	\$0
Total Alberta Education Revenues	\$0	\$0
Instruction fees	\$0	\$0
All other revenues	\$0	\$0
TOTAL REVENUES* * *	\$0	\$0
EXPENSES		
Instruction	\$0	\$0
Parent resources, coordination and teacher in-service	\$0	\$0
Food services program	\$0	\$0
Administration	\$0	\$0
Operations & maintenance	\$0	\$0
Transportation	\$0	\$0
English as a Second Language (ESL)	\$0	\$0
Regional Collaborative Service Delivery (RCSD)	\$0	\$0
All other expenses	\$0	\$0
TOTAL EXPENSES* * *	\$0	\$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	\$0	\$0

*Alberta Education Revenues as per Funding for School Authorities in the 2017/2018 School Year Manual under the Early Childhood Services section.

* *Input "(Restated)" in AFS 2017 column heading where not taken from the finalized 2016/2017 Audited Financial Statements and Supporting Schedules.

* * *The total revenues and expenses on this schedule must agree with the Schedule 1 total revenues and expenses allocated under the ECS program.

SCHEDULE 3
ANALYSIS OF EARLY CHILDHOOD SERVICES TRANSPORTATION REVENUES AND EXPENSES
for the Year Ended August 31, 2018

Sub-Program Classification	Revenues	Expenses	Net
Children with Mild/Moderate Disabilities/Delays			
To-and-from school	\$0	\$0	\$0
Home visits	\$0	\$0	\$0
Field trips	\$0	\$0	\$0
Children with Severe Disabilities (Program Unit)			
To-and-from school	\$0	\$0	\$0
Home visits	\$0	\$0	\$0
Field trips and in-program transportation	\$0	\$0	\$0
Children with No Disabilities (Regular)			
To-and-from school	\$0	\$0	\$0
Field trips	\$0	\$0	\$0
Other (specify):	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0

SCHEDULE 4 (Note *)
ANALYSIS OF EARLY CHILDHOOD SERVICES PROGRAM UNIT EXPENSES
for the Year Ended August 31, 2018

	AFS 2018	AFS 2017 * * *
Instruction		
Salaries & wages (non-certificated)	\$0	\$0
Benefits (non-certificated)	\$0	\$0
Specialized services and supports	\$0	\$0
Supplies and materials	\$0	\$0
Parent and staff in-service	\$0	\$0
Transportation		
Total Program Unit transportation costs (from schedule 3)	\$0	
Less transportation revenues (from schedule 3)	\$0	
Total	\$0	
Program Unit Transportation costs in excess of transportation funding * *	\$0	\$0
Specialized equipment & furniture (child specific)	\$0	\$0
Total	\$0	\$0

Note: * Designated Special Education ECS Programs do not need to complete this schedule. Costs for these programs will be determined using Schedule 2.
* * If transportation revenues exceed transportation costs (i.e. negative number as total), then 0 will be entered.
* * * Input "(Restated)" in AFS 2017 column heading where not taken from the finalized 2016/2017 Audited Financial Statements and Supporting Schedules.

Private School Authority Code:							9294				
School Code:							4466				
Schedule 5											
Remuneration & Monetary Incentives, and Contracted Services For Senior Management and Directors Position for the Year Ended August 31, 2018											
Position	Name	Full Time Equivalent (FTE) 2018	Remuneration 2018	Benefits 2018	Other Compensation 2018	Other Expenses 2018	Full Time Equivalent (FTE) 2017	Remuneration 2017	Benefits 2017	Other Compensation 2017	Other Expenses 2017
Board Chair:	Lennard VanderSchee	0.02	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
Secretary-Treasurer:		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Secretary:	Val Ingwersen	0.01	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Treasurer:	Phil Tenbrinke	0.06	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
Board of Directors:	1 Brian Bajema	0.02	\$0	\$0	\$0	\$0	0.01	\$0	\$0	\$0	\$0
	2 Steven Wildeboer (Vice Chairman)	0.01	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	3 Fred Baong	0.01	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	4 Hennie van de Brake	0.02	\$0	\$0	\$0	\$0	0.01	\$0	\$0	\$0	\$0
	5 Tracey Wiersma	0.02	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	6 Susan Stang (Secretary to May 2017)	0.00	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	7 Ferdinand Ollwaghen (Treasurer to May 2017)	0.00	\$0	\$0	\$0	\$0	0.05	\$0	\$0	\$0	\$0
	8 Phil Tenbrinke	0.00	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	9 Martin van de Velde (Vice Chairman to May 2017)	0.02	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	10 Tracey Wiersma	0.02	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	11 Jolanda Rodenburg	0.02	\$0	\$0	\$0	\$0	0.02	\$0	\$0	\$0	\$0
	12	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	13	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Board of Directors - Total		0.13	\$0	\$0	\$0	\$0	0.17	\$0	\$0	\$0	\$0
Superintendent:		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Principals:	1 Peter Hoekstra (Principal)	1.00	\$111,981	\$19,257	\$0	\$0	1.00	\$103,023	\$18,219	\$0	\$0
	2 Travis Eggink (Vice-Principal)	1.00	\$88,205	\$17,149	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	3 Mel Brandsma (Principal)	0.00	\$0	\$0	\$0	\$0	1.00	\$109,857	\$16,157	\$0	\$0
	4	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	5	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	6	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	7	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	8	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	9	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Principals - Total		2.00	\$200,186	\$36,406	\$0	\$0	2.00	\$212,880	\$34,376	\$0	\$0
Chief Financial Officer:		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Management/Executives:	1	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	2	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	3	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	4	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	5	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	6	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Management/Executives - Total		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Total Certificated staff (excluding Home Education)		3.86	\$300,593	\$60,802	\$0	\$0	4.43	\$353,270	\$67,321	\$0	\$0
Total Non-Certificated staff (excluding Home Education)		1.99	\$138,182	\$26,155	\$0	\$0	2.57	\$135,350	\$26,184	\$0	\$0
Total Certificated contract staff (excluding Home Education)		0.05	\$3,059	\$0	\$0	\$0	0.05	\$3,059	\$0	\$0	\$0
Total Non-Certificated contract staff (excluding Home Education)		0.21	\$13,391	\$0	\$0	\$0	0.23	\$13,391	\$0	\$0	\$0
Total Certificated staff (Home Education)		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Total Non-Certificated staff (Home Education)		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Total Certificated Contract staff (Home Education)		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Total Non-Certificated Contract staff (Home Education)		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Contracted Services for Senior Management and Director's Position Only:											
Position	Name	FTE 2018	Contract Amount 2018	Allowances 2018	Bonuses 2018	Other Expenses 2018	FTE 2017	Contract Amount 2017	Allowances 2017	Bonuses 2017	Other Expenses 2017
Consulting / Management fees:	1	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	2	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	3	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
	4	0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0
Consulting / Management fees - Total		0.00	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	\$0

SCHEDULE 6
INSTRUCTIONAL AND NON-INSTRUCTIONAL FEES / TUITION
 for the Year Ended August 31, 2018

	ECS Base Instruction Hours 2017/2018	Child/ Student Count 2017/2018	Fees / Tuition per child / student 2017/2018	ECS Total Fees/Tuition 2017/2018	Grades 1 to 12 Total Fees/Tuition 2017/2018	ECS Base Instruction Hours 2016/2017	Child/ Student count 2016/2017	Fees / Tuition per child / student 2016/2017	ECS Total Fees/Tuition 2016/2017	Grades 1 to 12 Total Fees/Tuition 2016/2017
Instructional										
Instruction ECS	0	0	\$0	\$0		0	0	\$0	\$0	
Instruction ECS (additional student per family)		0	\$0	\$0			0	\$0	\$0	
Instruction grades 1 to 6		0	\$0		\$0		0	\$0		\$0
Instruction grades 1 to 6 (additional student per family)		0	\$0		\$0		0	\$0		\$0
Instruction grades 7 to 9		0	\$0		\$0		0	\$0		\$0
Instruction grades 7 to 9 (additional student per family)		0	\$0		\$0		0	\$0		\$0
Instruction grades 10 to 12		74	\$2,847		\$210,706		85	\$3,042		\$258,585
Instruction grades 10 to 12 (additional student per family)		15	\$1,032		\$15,477		11	\$1,038		\$11,423
Other Instruction Fees / Tuition (ECS and grades 1 to 12) (describe)				\$0	\$0				\$0	\$0
Instructional - Maximum amount			\$2,847					\$3,042		
Instructional / Tuition Fees - TOTAL		89		\$0	\$226,184		96		\$0	\$270,009
Non-Instructional										
Operations and Maintenance of Schools ECS		0	\$0	\$0			0	\$0	\$0	
Operations and Maintenance of Schools (grades 1 to 6)		0	\$0		\$0		0	\$0		\$0
Operations and Maintenance of Schools (grades 7 to 9)		0	\$0		\$0		0	\$0		\$0
Operations and Maintenance of Schools (grades 10 to 12)		0	\$0		\$0		0	\$0		\$0
Operations and Maintenance of Schools - Total				\$0	\$0				\$0	\$0
Transportation ECS		0	\$0	\$0			0	\$0	\$0	
Transportation (grades 1 to 6)		0	\$0		\$0		0	\$0		\$0
Transportation (grades 7 to 9)		0	\$0		\$0		0	\$0		\$0
Transportation (grades 10 to 12)		1	\$7,748		\$7,748		10	\$1,013		\$10,127
Transportation - Total				\$0	\$7,748				\$0	\$10,127
Board and System Administration ECS		0	\$0	\$0			0	\$0	\$0	
Board and System Administration (grades 1 to 6)		0	\$0		\$0		0	\$0		\$0
Board and System Administration (grades 7 to 9)		0	\$0		\$0		0	\$0		\$0
Board and System Administration (grades 10 to 12)		89	\$1,892		\$168,389		96	\$1,792		\$171,994
Board and System Administration - Total				\$0	\$168,389				\$0	\$171,994
Other Non-Instructional Fees (ECS and grades 1 to 12) (describe)				\$0	\$51,634				\$0	\$96,134
Non-Instructional - Maximum amount			\$7,748					\$1,792		
Non-Instructional Fees - TOTAL				\$0	\$227,771				\$0	\$278,255
Instructional and Non-Instructional Fees - TOTAL		89		\$0	\$453,955		96		\$0	\$548,263

Description/Explanation:

Other non-instructional fees include fees charged for the Israel trip, sports teams, and foods class. Fees vary by program and are charged based on expected expenditures.