

Society for Christian Education
in Southern Alberta
Fall Membership Meeting



Meeting Date: Monday, December 2, 2019

7:30 pm

Immanuel Christian Secondary School

Included:

Agenda

Minutes of previous meeting

2018-2019 Audited Financial Statements

Annual Fall Membership Meeting
Society for Christian Education in Southern Alberta
Monday, December 2, 2019
7:30 pm – Immanuel Christian Secondary School

Agenda

Welcome	Scott Van't Land Board Chair
<i>Song: Lord I Need You</i>	
Opening Devotions	Pastor Henry Veldboom Granum CRC
Minutes of May 27, 2019 meeting and motion to approve same	Monica Loewen Board Secretary
Presentation of the 2018-2019 audited financial statements by auditor	Nadine Granson Avail CPA
Motion to approve the financial statements	Amy Ovinge Board Treasurer
Promotion Update	Jason Ferrie Business Manager
Strategic Plan Report: ICES Building Project	Darryl Schalk Board Director
Staff Recognition and Service Awards	Jason Ferrie Business Manager
News from the Board and members business	Scott Van't Land Board Chair
<i>Song: O Come All Ye Faithful</i>	
Closing	Julia Sinke Board Vice Chair

Lord I Need You

Verse 1

Lord I come I confess
Bowing here I find my rest
And without You I fall apart
You're the one that guides my heart

Chorus 1

Lord I need You oh I need You
Ev'ry hour I need You
My one defense my righteousness
Oh God how I need You

Verse 2

Where sin runs deep Your grace is more
Where grace is found is where You are
And where You are Lord I am free
Holiness is Christ in me
Where You are Lord I am free
Holiness is Christ in me

Bridge

So teach my song to rise to You
When temptation comes my way
And when I cannot stand I'll fall on You
Jesus You're my hope and stay
And when I cannot stand I'll fall on You
Jesus You're my hope and stay

Chorus

CCLI Song # 5925687

Christy Nockels | Daniel Carson | Jesse Reeves | Kristian Stanfill |
Matt Maher

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O Come All Ye Faithful

(Adeste Fideles)

Verse 1

O come all ye faithful
Joyful and triumphant
O come ye O come ye to Bethlehem
Come and behold Him
Born the King of angels

Chorus

O come let us adore Him
O come let us adore Him
O come let us adore Him
Christ the Lord

Verse 2

Sing choirs of angels
Sing in exultation
O sing all ye bright
Hosts of heav'n above
Glory to God all
Glory in the highest

Verse 3

Yea Lord we greet Thee
Born this happy morning
Jesus to Thee be all glory giv'n
Word of the Father
Now in flesh appearing

Chorus

CCLI Song # 31054

C. Frederick Oakeley | John Francis Wade

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Minutes of Spring Society Meeting – May 27, 2019

Welcome – Scott Van't Land, Board Chair

Song – You Are my All in All

Opening devotions – Pastor Paul Van Stralen

Minutes of Dec. 3, 2018 Fall Society Meeting - Darryl Schalk, Board Secretary

MSC to approve minutes of Fall Society meeting – Motion by Darryl Schalk, seconded by Leanne Veldboom, carried

Service Awards and Recognition – Julia Sinke

Greg Konyonenbelt – 6 years of service on the Society Board

Linda Jordan – 10 years +

Terri Schellenberg – 20 years

Barbi Wall – 20 years

Alice Houweling – 20 years

Vince Peters – 20 years

Dean Degner – 20 years

Special recognition of Rob VanSpronsen, leaving after 12 years of service as Principal– Farewell evening, June 13. All are welcome! Special words by:

Dylan Procee

Jay Visser

Roxanne Houweling

Presentation of 2019-2020 Budget – Amy Ovinge

MSC to approve the 2019-2020 Budget – Motion by Amy Ovinge, seconded by Monica Loewen, carried

Strategic Plan Report

Presentation on ICES Expansion – Darryl Schalk and Jay Visser

Finance Options – Scott Van't Land

Question Period

News from the Board – Scott Van't Land

Hiring new principal – reviewed process for hiring

Members Business – Scott Van't Land

Rob Van Spronsen shared some parents' deep hope for ICSS, from recent Parent Council Meeting

Chaplain and Chapel suggested for ICSS/ICES

Board asked for prayers for selection of Principal

Song – Blessed Assurance

Closing prayer – Julia Sinke

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA

FINANCIAL STATEMENTS

For the year ended August 31, 2019

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
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August 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To: The Directors of
The Society for Christian Education in Southern Alberta

Opinion

We have audited the financial statements of The Society for Christian Education in Southern Alberta, which comprise the statement of financial position as at August 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

INDEPENDENT AUDITOR'S REPORT, continued

Auditor's Responsibilities for the Audit of the Financial Statements, continued

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Lethbridge, Alberta

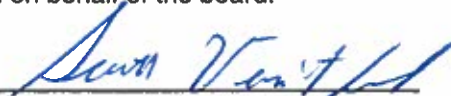
November 20, 2019

Chartered Professional Accountants

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF FINANCIAL POSITION
As at August 31, 2019

	2019	2018
ASSETS		
Current		
Cash	\$ 1,614,866	\$ 1,270,345
Accounts receivable (note 3)	39,008	29,094
Prepaid expenses	4,501	15,051
	1,658,375	1,314,490
Capital assets (note 4)	2,401,643	2,668,664
Annuity funds (note 9)	32,379	42,166
Endowment funds (note 10)	88,203	86,587
	\$ 4,180,600	\$ 4,111,907
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 29,205	\$ 201,629
Deferred revenue (note 5)	299,500	308,995
Deferred capital contributions (note 6)	203,064	136,460
Current portion of mortgage payable	43,657	42,246
	575,426	689,330
Mortgage payable (note 7)	545,944	589,600
Unamortized capital contributions (note 8)	967,125	1,059,045
Other long term liability (note 9)	32,379	42,166
	2,120,874	2,380,141
Net Assets		
Unrestricted	203,445	194,247
Invested in capital assets	844,917	977,772
Endowment fund (note 10)	88,204	86,587
Internally restricted (reserves) (note 11)	923,160	473,160
	2,059,726	1,731,766
	\$ 4,180,600	\$ 4,111,907

Approved on behalf of the board:

Director 

Director 

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF OPERATIONS
For the year ended August 31, 2019

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Revenue			
School fees	\$ 872,350	\$ 888,580	\$ 873,384
Lethbridge School District #51 (note 12)	431,000	813,203	797,335
Transportation	264,750	265,663	247,694
Gifts, donations, and fundraising	13,500	185,116	173,682
Interest on investments	-	29,811	12,576
Other sales and service	35,000	18,090	21,786
	1,616,600	2,200,463	2,126,457
Expenses			
Administrative (schedule 1)	495,950	588,669	630,272
Transportation (schedule 2)	506,500	573,251	499,768
Operations and maintenance (schedule 3)	441,700	516,485	483,373
Interest on long-term debt	25,000	20,155	25,452
Bad debts	7,500	460	9,960
	1,476,650	1,699,020	1,648,825
Excess of revenue over expenses from operations	139,950	501,443	477,632
Other expenses (income)			
Amortization of capital contributions	-	(140,820)	(210,774)
Amortization	-	315,920	318,303
	-	175,100	107,529
Excess of revenue over expenses	\$ 139,950	\$ 326,343	\$ 370,103

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF CHANGES IN NET ASSETS
For the year ended August 31, 2019

	Unrestricted	Invested in	Endowment	Internally	Total	Total
	capital assets	restricted	restricted	restricted	2019	2018
		fund	(reserves)	(reserves)		
Balance, beginning of year	\$ 194,247	\$ 977,772	\$ 86,587	\$ 473,160	\$ 1,731,766	\$ 1,360,314
Excess of revenue over expenses	326,343	-	-	-	326,343	370,103
Purchase of capital assets	(48,900)	48,900	-	-	-	-
Capital assets purchased by capital contributions	48,900	(48,900)	-	-	-	-
Amortization of capital contributions	(140,820)	140,820	-	-	-	-
Amortization	315,920	(315,920)	-	-	-	-
Mortgage repayments	(42,245)	42,245	-	-	-	-
Endowment fund donations and interest	-	-	1,617	-	1,617	1,349
Transfer to reserves	(450,000)	-	-	450,000	-	-
Balance, end of year	\$ 203,445	\$ 844,917	\$ 88,204	\$ 923,160	\$ 2,059,726	\$ 1,731,766

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF CASH FLOWS
For the year ended August 31, 2019

	2019	2018
Cash flows from operating activities		
Excess of revenue over expenses	\$ 326,343	\$ 370,103
Adjustments for items which do not affect cash		
Amortization	315,919	318,303
Amortization of capital contributions	(140,820)	(210,774)
	501,442	477,632
Change in non-cash working capital items		
Accounts receivable	(9,914)	32,304
Prepaid expenses	10,550	(1,277)
Accounts payable and accrued liabilities	(172,421)	157,569
Deferred revenue	(9,495)	(32,141)
Other long-term liability	(9,787)	(6,608)
Annuity funds	9,787	6,608
	320,162	634,087
Cash flows from investing activity		
Purchase of capital assets	(48,900)	(278,090)
Cash flows from financing activities		
Capital contributions received	115,504	212,056
Repayment of debentures payable	-	(116,841)
Decrease in mortgage payable	(42,245)	(218,154)
	73,259	(122,939)
Net increase in cash	344,521	233,058
Cash, beginning of year	1,270,345	1,037,287
Cash, end of year	\$ 1,614,866	\$ 1,270,345

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

1. Nature of operations

The Society for Christian Education in Southern Alberta was formed to operate Immanuel Christian Elementary and Immanuel Christian High Schools in Lethbridge, Alberta under contract with the Board of Trustees of Lethbridge School District #51.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Revenue recognition

School fees and support contributions are recognized in the year to which they relate.

Unrestricted contributions are recognized as revenue when received and receivable. Contributions in-kind are recorded at fair market value when reasonably determinable.

Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with. Endowment funds, which are to be retained as net assets, are recorded as direct increases in trust assets and liabilities.

(b) Cash and cash equivalents

The Society includes amounts held by financial institutions in operating accounts in the determination of cash and cash equivalents.

(c) Financial instruments

The Society initially measures its financial assets and liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

(d) Capital assets

Capital assets are recorded at cost. The Society provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	5%
Vehicles	12.5%
Furniture and fixtures	5 to 10%
Computer equipment	25%

Only capital assets with costs in excess of \$5,000 are capitalized. Any capital contributions received for asset additions are amortized into revenue over the same period as the amortization expense. Amortization of capital assets begins in the year after acquisition.

(e) Vacation pay

Vacation pay is accrued in the period in which the employee earns the benefit.

(f) Net assets invested in capital assets

The Society has chosen to present net assets invested in capital assets as a separate component of net assets.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

2. Significant accounting policies, continued

(g) Contributed services

Volunteers contribute a considerable number of hours per year to the school to ensure that certain programs are delivered. Because of the difficulty of compiling these hours and the fact that these services are not otherwise purchased, contributed services are not recognized in the financial statements.

(h) Income taxes

The Society is a registered charity and is exempt from income taxes under section 149(1)(f) of the Income Tax Act.

(i) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

3. Accounts receivable

	2019	2018
School fees	\$ 30,106	\$ 17,081
GST	8,902	12,013
	\$ 39,008	\$ 29,094

4. Capital assets

	2019		2018	
	Cost	Accumulated amortization	Net	Net
Land	\$ 205,459	\$ -	\$ 205,459	\$ 205,459
Buildings	6,461,556	4,728,488	1,733,068	1,951,983
Vehicles	1,280,540	959,139	321,401	399,868
Furniture and fixtures	492,221	350,506	141,715	108,761
Computer equipment	46,451	46,451	-	2,593
	\$ 8,486,227	\$ 6,084,584	\$ 2,401,643	\$ 2,668,664

Included in the capital asset balance above is \$10,227 of architect fees that are not presently being amortized.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

5. Deferred revenue

Deferred revenue represents unspent resources received in the current period that are related to the subsequent period. Changes in the deferred revenue balance are as follows:

	Balance, beginning of year	Received	Recognized	Balance, end of year
Prepaid school fees	\$ 239,829	\$ 235,804	\$ (239,829)	\$ 235,804
Trades program	12,987	-	-	12,987
Deferred scholarship	22,155	-	(2,025)	20,130
Deferred fundraising	12,674	45,442	(40,756)	17,360
Current portion of annuity funds	10,000	-	-	10,000
Clint Konynenbelt Memorial	11,350	-	(8,131)	3,219
	<u>\$ 308,995</u>	<u>\$ 281,246</u>	<u>\$ (290,741)</u>	<u>\$ 299,500</u>

6. Deferred capital contributions

Deferred capital contributions represent contributed capital assets and restricted contributions for the purchase of capital assets. The changes in the deferred capital contributions balances for the period are as follows:

	2019	2018
Balance, beginning of year	\$ 136,460	\$ 251,910
Contributions received during the year	115,504	212,056
Contributions spent during the year - capital asset additions	(48,900)	(212,917)
Contributions spent during the year - mortgage payment	-	(114,589)
	<u>\$ 203,064</u>	<u>\$ 136,460</u>

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

7. Mortgage payable

	2019	2018
<p>This loan is repayable at \$5,200 per month including interest at 3.29%. Security pledged consists of an authorized overdraft protection agreement in the amount of \$1,000,000, a first blanket collateral mortgage registered in the amount of \$1,000,000 against specified property and a general assignment of all rents and leases on the specified property. The loan is set to be renegotiated in 2022.</p>	\$ 589,601	\$ 631,846
Less current portion	43,657	42,246
	\$ 545,944	\$ 589,600
Estimated principal repayments are as follows:		
2020	\$ 43,657	
2021	45,115	
2022	46,622	
2023	48,179	
2024	49,788	
Subsequent years	356,240	
	\$ 589,601	

8. Unamortized capital contributions

Unamortized capital contributions represent externally restricted supported capital funds that have been spent, but have yet to be amortized over the useful life of the applicable capital asset to which the restricted capital contributions apply. The unamortized capital contributions account balance is increased by transfer of previously deferred capital contributions now spent, and decreased as it is brought into revenue (amortization of capital contributions).

	2019	2018
Balance, beginning of year	\$ 1,059,045	\$ 942,313
Transfer from deferred capital contributions - capital asset additions	48,900	212,917
Transfer from deferred capital contributions - mortgage payment	-	114,589
Amounts amortized to revenue	(140,820)	(210,774)
Balance, end of year	\$ 967,125	\$ 1,059,045

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

9. Other long term liability

	2019	2018
Annuity funds - to be used over a 10 year period; to be drawn down annually at a maximum of \$10,000/year	\$ 42,379	\$ 52,166
Less: current portion	(10,000)	(10,000)
	\$ 32,379	\$ 42,166

10. Endowment Fund

The Society's Endowment Fund was established in 1997. The purpose of the endowment fund is to raise funds for the future financial stability and affordability of the Christian education provided by the Society. The principal of the Endowment fund is to remain the property of the Society for perpetuity and not be spent. Endowment contributions that are externally restricted by donors are recorded as direct increases in the endowment fund. In addition, the Board of Directors have approved that 10% of the annual earnings be added to the principal amount of the endowment fund (as direct increases in net assets) to guard against inflation. Any other accrued monies from the investments may be used for any purposes deemed appropriate by the Society Endowment Fund Committee, subject to Board approval.

The Society has also been named beneficiary of several life insurance policies with an estimated fair market value of \$50,000. As the timing of the receipt of funds cannot be determined, no recognition of these amounts has been recorded in the financial statements.

11. Internally restricted reserves

The Board of Directors have internally restricted the future use of a portion of the Society's net assets to a capital reserve - future projects to assist in funding anticipated future capital projects for the Society.

12. Lethbridge School District #51

Revenue received from Lethbridge School District #51 is as follows:

	2019	2018
Operations and maintenance	\$ 774,762	\$ 764,048
Transportation	38,441	33,287
	\$ 813,203	\$ 797,335

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

13. Line of credit

The Society obtained two lines of credit from Christian Credit Union Ltd. The authorized overdrafts are to a maximum of \$250,000 and \$75,000, with an interest rate of prime, currently at 2.95%, plus 1%. The loans are payable on demand. Security pledged consists of an authorized overdraft protection agreement in the amount of \$1,000,000, a first blanket collateral mortgage registered in the amount of \$1,000,000 against specified property and a general assignment of all rents and leases on the specified property. During the year neither of the lines of credit were drawn on.

14. Comparative amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

Schedule of administrative	Schedule 1		
	2019 Budget (unaudited)	2019 Actual	2018 Actual
Instructional salaries and benefits	\$ 161,600	\$ 148,557	\$ 151,402
Society office salaries and benefits	125,250	121,196	128,015
Supplies	42,500	105,342	130,661
Memberships	45,000	47,779	47,219
Teaching for Transformation	41,600	40,454	41,583
Promotion	30,000	28,839	28,315
Fundraising	-	26,168	23,634
Professional fees	20,000	24,135	28,268
Conventions	20,000	18,473	17,194
GST	7,500	17,202	19,062
Scholarships	-	7,262	11,920
Bank charges and interest	2,500	3,262	2,999
	\$ 495,950	\$ 588,669	\$ 630,272

Schedule of transportation	Schedule 2		
	2019 Budget (unaudited)	2019 Actual	2018 Actual
Salaries and benefits	\$ 244,500	\$ 270,120	\$ 236,083
Repairs and maintenance	130,000	169,158	133,160
Fuel	115,000	110,682	109,001
Insurance	17,000	15,707	16,409
Cellular phones	-	7,584	5,115
	\$ 506,500	\$ 573,251	\$ 499,768

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2019

Schedule of operations and maintenance

Schedule 3

	2019 Budget (unaudited)	2019 Actual	2018 Actual
Repairs and maintenance	\$ 71,000	\$ 143,454	\$ 137,611
Janitorial services and supplies	126,000	119,793	88,775
Utilities	116,000	119,482	116,500
Salaries and benefits	83,700	86,263	96,960
Insurance	45,000	47,493	43,527
	\$ 441,700	\$ 516,485	\$ 483,373