

Society for Christian Education
in Southern Alberta
Fall Membership Meeting



Meeting Date: Monday, November 29, 2021

7:30 pm

Virtual Meeting

Included:

Minutes of previous meeting

2020-2021 Audited Financial Statements

Strategic Plan Update

COVID Protocols Update

Annual Fall Membership Meeting
Society for Christian Education in Southern Alberta
Monday, November 29, 2021
7:30 pm – Virtual Meeting

Agenda

Welcome	Scott Van't Land Board Chair
Opening Devotions	Heidi Sikkens Board Treasurer
Minutes of May 31, 2021 Virtual Meeting and motion to approve same	Monica Loewen Board Secretary
Presentation of the 2020-2021 audited financial statements by auditor	Nadine Granson Avail CPA
Motion to approve the financial statements	Heidi Sikkens Board Treasurer
Strategic Plan Report	Scott Van't Land Board Chair
News from the Board and members business	Scott Van't Land Board Chair
Closing	Julia Sinke Board Vice Chair

Minutes of the Spring Society Meeting

May 31, 2021 via Zoom

Welcome – Scott Van't Land, Board Chair, at 7:30

Opening Devotions – Monica Loewen, Board Secretary & Scott Van't Land, Board Chair

Minutes of November 30, 2020 Society Meeting – Scott Van't Land, Board Chair

- **MSC** to approve minutes of Spring Society meeting – Motion made by Scott Van't Land, seconded by Heidi Sikkens, carried.

Service Awards & Recognition

- Calvin Konynenbelt recognized and thanked Darryl Schalk for 6 years of service and Darren Turner for 4 years of service.
- Barbi Wall recognized Jackie Postman for 20 years of service.
- Matthew Bekkering recognized Roxanne Houweling, Marilyn VanderWekken & Laura Witten for 10 years of service.

Presentation of the 2021-2022 Budget – Heidi Sikkens, Board Treasurer

- **MSC** to approve 2021-2022 Budget as presented – Motion made by Heidi Sikkens, seconded by Mitchell Muizelaar, carried.

Strategic Plan Report & BIG Project Follow-up – Darryl Schalk, Board Director

- The BIG Project did not receive required 2/3 approval vote, so the proposed construction at ICES has been postponed.
- The Board has given direction to the Building Committee to pursue purchasing from the City of Lethbridge the land required for the expansion, as well as to move forward with parking lot construction.
- Tentative completion date of the new parking lot is October 31, 2021.

News from the Board & Members Business – Scott Van't Land, Board Chair

- Thanks to Matthew Bekkering & Barbi Wall and their respective staff members for their leadership and work over this past school year.
- Mitchell Muizelaar and Julia Sinke have been selected to represent the Lethbridge Local on the Society Board, replacing Darryl Schalk and Darren Turner.
- Thanks to the Society Office staff for their work with the Friends of Immanuel Dinner, which raised over \$36,000. These funds will be directed to the Home Ec Room renovation at ICSS.
- The Board Governance Committee is reviewing the Society constitution and by-laws, updating these documents to reflect the current state of the Society.
- The Board is currently exploring the possibility of a Director of Discipleship position at ICSS, within the guidelines and requirements of the Lethbridge School Division.

- Question regarding future enrolment – Society office is unsure of projected numbers for the fall but are glad to welcome 13 new families already this spring.
- Barbi responded to a question regarding the role of Jen Day, explaining that in the current counseling model Jen is working only at ICSS
- Bits & Bytes tournament is taking place on September 11; anyone interested in joining the committee for this event will receive a free round of golf that day.
- No staff members have submitted their retirement at this time, though there will be some teaching assignment changes at ICSS to be announced in the near future.

Closing Prayer – Calvin Konynenbelt, Board Vice Chair

Adjournment – Scott Van't Land at 8:30.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA

FINANCIAL STATEMENTS

For the year ended August 31, 2021

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
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August 31, 2021

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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, 2021, 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, 2021, and the results of its 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 organization 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 organization'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 organization'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 organization 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 17, 2021

Chartered Professional Accountants

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF FINANCIAL POSITION
As at August 31, 2021

	2021	2020 (restated)
ASSETS		
Current		
Cash	\$ 1,969,590	\$ 1,521,204
Accounts receivable (note 3)	42,776	165,657
Prepaid expenses	29,465	22,671
	2,041,831	1,709,532
Capital assets (note 4)	2,427,961	2,572,190
Annuity funds	24,110	25,487
Endowment funds	90,123	88,542
	\$ 4,584,025	\$ 4,395,751
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 27,527	\$ 70,237
Deferred revenue (note 5)	136,362	133,891
Deferred capital contributions (note 6)	268,436	163,051
Current portion of mortgage payable	46,621	45,114
	478,946	412,293
Canada Emergency Business Account (CEBA) (note 7)	40,000	40,000
Mortgage payable (note 8)	454,213	500,854
Unamortized capital contributions (note 9)	783,533	913,266
Other long term liability (note 10)	24,110	25,487
	1,780,802	1,891,900
Net Assets		
Unrestricted	257,346	104,193
Invested in capital assets	1,143,594	1,112,956
Endowment fund (note 11)	90,123	88,542
Internally restricted (reserves) (note 12)	1,312,160	1,198,160
	2,803,223	2,503,851
	\$ 4,584,025	\$ 4,395,751

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, 2021

	2021 Budget (unaudited)	2021 Actual	2020 Actual (restated)
Revenue			
School fees	\$ 913,500	\$ 822,249	\$ 890,854
Lethbridge School District #51 (note 13)	390,290	800,539	835,684
Transportation	270,000	203,850	206,290
Gifts, donations, and fundraising	10,000	144,387	117,472
Interest on investments	-	62,764	39,651
Government programs revenue	-	29,043	101,435
Other sales and service	33,000	9,779	8,387
Other grant revenue	-	-	23,177
	1,616,790	2,072,611	2,222,950
Expenses			
Operations and maintenance (schedule 1)	475,000	619,076	702,546
Administrative (schedule 2)	491,950	513,288	521,282
Transportation (schedule 3)	499,250	428,804	452,639
Interest on long-term debt	25,000	17,266	18,766
Bad debts	7,500	4,250	13,381
	1,498,700	1,582,684	1,708,614
Excess of revenue over expenses from operations	118,090	489,927	514,336
Other expenses (income)			
Gain on disposal of capital assets	-	(3,000)	-
Amortization of capital contributions	-	(129,730)	(125,287)
Amortization	-	324,866	303,826
	-	192,136	178,539
Excess of revenue over expenses	\$ 118,090	\$ 297,791	\$ 335,797

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF CHANGES IN NET ASSETS
For the year ended August 31, 2021

	Unrestricted	Invested in capital assets	Endowment fund	Internally restricted (reserves)	Total 2021	Total 2020 (restated)
Balance, beginning of year						
As previously reported	\$ 109,550	\$ 1,009,055	\$ 88,542	\$ 1,198,160	\$ 2,405,307	\$ 2,059,726
Prior period adjustment (note 14)	(5,359)	103,903	-	-	98,544	107,990
As restated	104,191	1,112,958	88,542	1,198,160	2,503,851	2,167,716
Excess of revenue over expenses	297,791	-	-	-	297,791	335,797
Purchase of capital assets	(180,638)	180,638	-	-	-	-
Amortization of capital contributions	(129,730)	129,730	-	-	-	-
Amortization	324,866	(324,866)	-	-	-	-
Mortgage repayments	(45,134)	45,134	-	-	-	-
Endowment fund donations and interest	-	-	1,581	-	1,581	338
Transfer to reserves	(114,000)	-	-	114,000	-	-
Balance, end of year	\$ 257,346	\$ 1,143,594	\$ 90,123	\$ 1,312,160	\$ 2,803,223	\$ 2,503,851

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
STATEMENT OF CASH FLOWS
For the year ended August 31, 2021

	2021	2020 (restated)
Cash flows from operating activities		
Excess of revenue over expenses	\$ 297,791	\$ 335,797
Adjustments for items which do not affect cash		
Amortization	324,866	303,826
Gain on disposal of capital assets	(3,000)	-
Amortization of capital contributions	(129,730)	(125,287)
Forgivable portion of Canada Emergency Business Account	(20,000)	-
	469,927	514,336
Change in non-cash working capital items		
Accounts receivable	122,881	(126,649)
Prepaid expenses	(6,794)	(18,170)
Accounts payable and accrued liabilities	(42,712)	41,033
Deferred revenue	2,471	(165,609)
	545,773	244,941
Cash flows from investing activities		
Proceeds on disposal of capital assets	3,000	-
Purchase of capital assets	(180,638)	(474,373)
	(177,638)	(474,373)
Cash flows from financing activities		
Capital contributions received	105,385	139,403
Decrease in mortgage payable	(45,134)	(43,633)
Canada Emergency Business Account loan	20,000	40,000
	80,251	135,770
Net increase (decrease) in cash	448,386	(93,662)
Cash, beginning of year	1,521,204	1,614,866
Cash, end of year	\$ 1,969,590	\$ 1,521,204

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2021

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, 2021

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. Specific areas with measurement uncertainty include accounts receivable, amortization of capital assets, and deferred revenue. Actual results could differ from those estimates.

3. Accounts receivable

	2021	2020
School fees	\$ 15,400	\$ 18,723
Grants receivable	12,166	23,177
GST	10,257	14,184
Miscellaneous	4,953	-
Government programs receivable	-	101,435
Ladies Auxiliary	-	8,138
	<u>\$ 42,776</u>	<u>\$ 165,657</u>

4. Capital assets

	2021		2020	
	Cost	Accumulated amortization	Net	Net
Land	\$ 205,459	\$ -	\$ 205,459	\$ 205,459
Buildings	6,762,511	5,160,803	1,601,708	1,768,118
Vehicles	1,214,036	693,286	520,750	477,733
Furniture and fixtures	492,221	392,177	100,044	120,880
Computer equipment	46,451	46,451	-	-
	<u>\$ 8,720,678</u>	<u>\$ 6,292,717</u>	<u>\$ 2,427,961</u>	<u>\$ 2,572,190</u>

Included in the capital asset balance above is \$311,181 of architect and expansion project 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, 2021

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	\$ 51,586	\$ 804,113	\$ (822,249)	\$ 33,450
Trades program	12,987	-	-	12,987
Deferred scholarship	19,130	-	(500)	18,630
Deferred fundraising	36,969	42,000	(20,893)	58,076
Current portion of annuity funds	10,000	-	-	10,000
Clint Konynenbelt Memorial	3,219	-	-	3,219
	<u>\$ 133,891</u>	<u>\$ 846,113</u>	<u>\$ (843,642)</u>	<u>\$ 136,362</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:

	2021	2020 (restated)
Balance, beginning of year	\$ 163,051	\$ 208,423
Contributions received during the year	105,385	139,403
Contributions spent during the year - capital asset additions	-	(184,775)
	<u>\$ 268,436</u>	<u>\$ 163,051</u>

7. Canada Emergency Business Account (CEBA)

	2021	2020
This loan is unsecured and non-interest bearing with no specific terms of repayment until January 2023, at which time the loan will bear interest at 5% and be repayable over three years.	\$ 40,000	\$ 40,000

Total assistance of \$60,000 has been received. Repayment of the loan before December 31, 2022 will result in forgiveness of up to \$20,000. The \$20,000 forgivable portion has been recorded directly into income in the current year.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2021

8. Mortgage payable

	2021	2020
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.	\$ 500,834	\$ 545,968
Less current portion	46,621	45,114
	\$ 454,213	\$ 500,854
Estimated principal repayments are as follows:		
2022	\$ 46,621	
2023	48,179	
2024	49,788	
2025	51,451	
2026	53,169	
Subsequent years	251,626	
	\$ 500,834	

9. 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).

	2021	2020 (restated)
Balance, beginning of year	\$ 913,266	\$ 853,778
Transfer from deferred capital contributions - capital asset additions	-	184,775
Amounts amortized to revenue	(129,733)	(125,287)
Balance, end of year	\$ 783,533	\$ 913,266

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2021

10. Other long term liability

	2021	2020
Annuity funds - to be used over a 10 year period; to be drawn down annually at a maximum of \$10,000/year	\$ 34,110	\$ 35,487
Less: current portion	(10,000)	(10,000)
	\$ 24,110	\$ 25,487

11. 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.

12. Internally restricted reserves

The Board of Directors have internally restricted the future use of a portion of the Society's net assets for reserves as follows.

	2021	2020
Contingency reserve	\$ 1,198,160	\$ 1,198,160
Payroll reserve	102,000	-
Capital maintenance reserve	12,000	-
	\$ 1,312,160	\$ 1,198,160

13. Lethbridge School District #51

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

	2021	2020
Operations and maintenance	\$ 750,986	\$ 786,131
Transportation	49,553	49,553
	\$ 800,539	\$ 835,684

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2021

14. Prior period adjustment

The comparative figures have been retroactively restated to reflect unamortized capital contributions that should have previously been recognized as revenue as well as deferred capital contributions that were previously recognized in error.

The effects of these adjustments are as follows:

- an increase in deferred capital contributions of \$5,359, a decrease in unamortized capital contributions of \$113,349, and an increase in net assets as at September 1, 2019 of \$107,990;
- a decrease in amortization of capital contributions revenue of \$9,446 for the year ended August 31, 2020; and
- an increase in net assets at at August 31, 2020 of \$98,544.

15. 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.

16. COVID-19

Events have occurred as a result of the COVID-19 (coronavirus) pandemic that have caused economic uncertainty. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government responses, remains unclear at this time.

Some of the key impacts, include, but are not limited to, interruptions of production and supply chains, unavailability of personnel, reductions in revenue, decline in value of financial investments, disruptions or stoppages in non-essential travel, and the closure of facilities and businesses.

The Society's revenue has remained stable during the pandemic. The Society has developed policies to ensure the safety of its employees and students is maintained. Management is not aware of any material impairments that will impact the financial assets or liabilities of the Society due to the pandemic.

The situation is changing continually and the future impact on the Society is not readily determinable at this time.

THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2021

Schedule of operations and maintenance

Schedule 1

	2021 Budget	2021 Actual	2020 Actual
Repairs and maintenance	\$ 90,000	\$ 226,444	\$ 316,833
Janitorial services and supplies	129,300	147,090	139,302
Utilities	114,000	113,479	111,710
Salaries and benefits	87,700	86,888	86,171
Insurance	54,000	45,175	48,530
	\$ 475,000	\$ 619,076	\$ 702,546

Schedule of administrative

Schedule 2

	2021 Budget	2021 Actual	2020 Actual
Instructional salaries and benefits	\$ 162,600	\$ 153,802	\$ 149,509
Society office salaries and benefits	123,750	119,840	117,837
Supplies	41,500	64,974	75,358
Teaching for Transformation	41,600	42,460	20,171
Memberships	48,000	44,077	51,175
Professional fees	20,000	25,402	17,480
Promotion	22,500	18,064	21,663
Fundraising	-	17,355	19,267
GST	9,500	15,235	18,471
Scholarships	-	6,675	7,190
Conventions	20,000	2,839	20,280
Bank charges and interest	2,500	2,565	2,881
	\$ 491,950	\$ 513,288	\$ 521,282

Schedule of transportation

Schedule 3

	2021 Budget	2021 Actual	2020 Actual
Salaries and benefits	\$ 253,750	\$ 242,813	\$ 256,584
Repairs and maintenance	130,000	98,387	107,947
Fuel	95,000	64,091	62,926
Insurance	20,500	19,361	21,099
Cellular phones	-	4,152	4,083
	\$ 499,250	\$ 428,804	\$ 452,639