

Private School Authority Code: 9147  
School Code: 9914

**AUDITED  
FINANCIAL STATEMENTS  
and Supporting Schedules for  
FUNDED PRIVATE SCHOOLS  
FOR THE YEAR ENDED AUGUST 31, 2020**

Education Act, Section 29  
Private Schools Regulation, Alberta Regulation 93/2019

CONGREGATION HOUSE OF JACOB MIKVEH ISRAEL

AKIVA ACADEMY

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

140 HADDON ROAD SW, CALGARY, ALBERTA T2V 2Y3

Mailing Address

403-258-1312/403-258-3812

Telephone and Fax Numbers

These Financial Statements and Supporting Schedules are Audited by:

Brander Professional Corporation 5520  
2 Street SW, Calgary, AB T2H 0G9

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

Akiva Academy

(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, 2020 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

Anna Lourie

Name

Signature

SUPERINTENDENT / PRINCIPAL

Caitlyn Cameron

Name

Signature

SECRETARY TREASURER OR TREASURER

Irina Be'eri

Name

Signature

Dec. 1, 2020

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

Private School Authority Code:	9147
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**STATEMENT OF FINANCIAL POSITION**  
as at August 31  
(in dollars)

		AFS 2020	AFS 2019 (NOTE *)
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	Note	\$84,706	\$0
Accounts receivable (net after allowances)			
Province of Alberta	Note	\$16,778	\$0
Federal Government and/or First Nations	Note	\$0	\$0
Other accounts receivable	Note	\$38,886	\$9,958
Prepaid expenses	Note	\$3,669	\$3,524
Other current assets	Note	\$0	\$0
<b>Total current assets</b>		<b>\$144,039</b>	<b>\$13,482</b>
School generated assets	Note	\$0	\$0
Trust assets	Note	\$19,397	\$19,133
Other assets	Note	\$167,321	\$150,769
Capital assets			
Land at cost		\$0	\$0
Buildings at cost		\$0	\$0
Less: accumulated amortization		\$0	\$0
Leasehold improvements at cost		\$0	\$0
Less: accumulated amortization		\$0	\$0
Equipment at cost		\$293,138	\$20,648
Less: accumulated amortization		\$272,491	\$18,514
Vehicles at cost		\$0	\$0
Less: accumulated amortization		\$0	\$0
<b>Total capital assets</b>	Note	<b>\$20,648</b>	<b>\$18,514</b>
<b>TOTAL ASSETS</b>		<b>\$351,405</b>	<b>\$201,898</b>
<b>LIABILITIES</b>			
Current liabilities			
Bank indebtedness	Note	\$0	\$17,019
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	\$51,154	\$27,617
Capital payables	Note	\$0	\$0
Deferred contributions	Note	\$8,565	\$20,810
Deferred capital allocations	Note	\$0	\$0
Current portion of long term debt		\$0	\$0
<b>Total current liabilities</b>		<b>\$59,719</b>	<b>\$65,446</b>
School generated liabilities	Note	\$0	\$0
Trust liabilities	Note	\$0	\$0
Other liabilities	Note	\$172,631	\$169,516
Long term debt			
Debentures & Bonds	Note	\$0	\$0
Capital loans	Note	\$0	\$0
Capital leases	Note	\$0	\$0
Mortgages	Note	\$0	\$0
Other loans	Note	\$40,000	\$0
Less: Current portion of long term debt	Note	\$0	\$0
Unamortized capital allocations	Note	\$0	\$0
<b>Total long term liabilities</b>		<b>\$212,631</b>	<b>\$169,516</b>
<b>TOTAL LIABILITIES</b>		<b>\$272,350</b>	<b>\$234,962</b>
<b>NET ASSETS</b>			
Unrestricted net assets		\$70,907	(\$47,479)
Operating reserves		\$0	\$0
<b>Total accumulated surplus (deficit) from operations</b>		<b>\$70,907</b>	<b>(\$47,479)</b>
Investment in capital assets		\$8,148	\$14,414
Capital reserves		\$0	\$0
<b>Total capital funds</b>		<b>\$8,148</b>	<b>\$14,414</b>
<b>Total net assets</b>		<b>\$79,055</b>	<b>(\$33,065)</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$351,405</b>	<b>\$201,897</b>

Note: \* Audited Financial Statements (AFS) as submitted to Alberta Education pursuant to Section 29 of the Education Act;

Private Schools Regulation, Alberta Regulation 93/2019 or as restated.

Input "(Restated)" in 2019 column heading where not taken from the finalized 2018/2019 Audited Financial Statements.

**STATEMENT OF OPERATIONS**  
for the Year Ended August 31  
(in dollars)

	AFS 2020	Budget 2020 (NOTE *)	AFS 2019 (NOTE *)
<b>REVENUES</b>			
Alberta Education (excluding Home Education)	\$311,438	\$309,000	\$307,753
Alberta Education - Home Education	\$0	\$0	\$0
Total Alberta Education Revenues	\$311,438	\$309,000	\$307,753
Other Government of Alberta	\$0	\$0	\$0
Federal Government and/or First Nations	\$0	\$240,000	\$0
Other Alberta school authorities	\$0	\$0	\$0
Instructional fees/Tuition fees	\$235,624	\$250,000	\$339,584
Non-instructional fees (O&M, Transportation, Admin, etc.)	\$0	\$4,000	\$0
Other sales and services	\$302,090	\$260,000	\$373,128
Interest on investments	\$24	\$800	\$867
Gifts and donations	\$195,437	\$200,000	\$217,115
Gross school generated funds	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total Revenues	\$1,044,613	\$1,263,800	\$1,238,446
<b>EXPENSES</b>			
Certificated salaries (excluding home education)	\$252,716	\$240,000	\$218,458
Certificated benefits	\$20,803	\$22,000	\$18,872
Non-certificated salaries and wages (excluding home education)	\$421,127	\$650,000	\$748,997
Non-certificated benefits	\$34,666	\$50,000	\$64,705
Services, contracts and supplies other than Consulting fees/Management fees, and leases (excluding home ed.)	\$183,852	\$200,000	\$244,350
Consulting / Management Fees	\$0	\$0	\$0
Leases - Building	\$0	\$0	\$11,133
Leases - Other	\$0	\$0	\$0
Severe Disabilities (excluding home education)	\$0	\$0	\$0
Early Literacy (excluding home education)	\$2,528	\$0	\$3,167
English as a Second Language (excluding home education)	\$10,534	\$16,000	\$15,833
Regional Collaborative Service Delivery (excluding home ed.)	\$0	\$0	\$0
<b>Home Education:</b>			
Certificated salaries	\$0	\$0	\$0
Certificated benefits	\$0	\$0	\$0
Non-certificated salaries & wages	\$0	\$0	\$0
Non-certificated benefits	\$0	\$0	\$0
Payments to parents who provided home education programs to students	\$0	\$0	\$0
Contracts	\$0	\$0	\$0
Services and supplies	\$0	\$0	\$0
Regional Collaborative Service Delivery	\$0	\$0	\$0
Gross school generated funds	\$0	\$0	\$0
<b>Capital and debt services</b>			
Amortization of capital assets:			
From restricted funds	\$0	\$0	\$0
From unrestricted funds	\$6,266	\$6,800	\$6,899
Total amortization of capital assets	\$6,266	\$6,800	\$6,899
Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses (gains) on disposal of capital assets	\$0	\$0	\$0
Other	\$0	\$0	\$0
Total Expenses	\$932,493	\$1,184,800	\$1,332,414
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$112,120</b>	<b>\$79,000</b>	<b>(\$93,968)</b>

\$112,120

Note: \* Input "(Restated)" in Budget 2020 and/or AFS 2019 column headings where comparatives are not taken from the respective finalized 2019/2020 Budget Report and/or finalized 2018/2019 Audited Financial Statements.



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

	AFS 2020	AFS 2019 (NOTE *)
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING ACTIVITIES</b>		
Surplus (deficit) of revenues over expenses for the year	\$112,120	(\$93,968)
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	\$0	\$0
Total amortization expense	\$6,266	\$6,899
Add losses or deduct gains on disposal of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	(\$45,706)	(\$7,492)
Prepays and other current assets	(\$145)	\$3,163
Payables and accrued liabilities	\$23,537	\$2,816
Deferred contributions	(\$12,245)	(\$3,172)
Other (specify):                Building fund and Restricted Assets held in Trust	(\$27)	\$46,442
<b>Total sources (uses) of cash from operations</b>	<b>\$83,800</b>	<b>(\$45,312)</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets:		
Land	\$0	\$0
Buildings	\$0	\$0
Leasehold improvements	\$0	\$0
Equipment	(\$8,400)	(\$4,100)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (specify):                Assets in Trust	\$2,850	\$150,383
<b>Total sources (uses) of cash from investing activities</b>	<b>(\$5,550)</b>	<b>\$146,283</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital contributions received	\$0	\$0
Issuance of long term debt	\$40,000	\$0
Repayment of long term debt	\$0	\$0
Other (specify):                Advances to/from related parties	(\$16,525)	(\$134,566)
<b>Total sources (uses) from financing activities</b>	<b>\$23,475</b>	<b>(\$134,566)</b>
<b>Net sources (uses) of cash equivalents* * during year</b>	<b>\$101,725</b>	<b>(\$33,595)</b>
<b>Cash equivalents at the beginning of year</b>	<b>(\$17,019)</b>	<b>\$16,576</b>
<b>Cash equivalents at the end of year</b> \$84,706	<b>\$84,706</b>	<b>(\$17,019)</b> (\$17,019)

**NOTE:**     \* Input "(Restated)" in 2019 column heading where not taken from the finalized 2018/2019 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, 2020**  
(in dollars)

	(1) TOTAL NET ASSETS (Columns 2+3+4)	(2) INVESTMENT IN CAPITAL ASSETS	(3) UNRESTRICTED NET ASSETS ( +, - )	(4) TOTAL RESTRICTED NET ASSETS (Columns 5 to 8)	(5) (6) (7) (8) RESTRICTED NET ASSETS			
					OPERATING RESERVES		CAPITAL RESERVES	
					Grades K to 12	External Services	Grades K to 12	External Services
Balance at August 31, 2019	(\$33,065)	\$14,414	(\$47,479)	\$0	\$0	\$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, 2019	(\$33,065)	\$14,414	(\$47,479)	\$0	\$0	\$0	\$0	\$0
Surplus(deficit) of revenues over expenses (from page 3)	\$112,120		\$112,120					
Capital asset acquisitions (less financed and/or less capital contributions received)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0						
Amortization of capital assets (expense) *		(\$6,266)	\$6,266					
Amortization of capital allocations (revenue) **		\$0	\$0					
Disposal of capital assets		\$0	\$0	\$0			\$0	\$0
Debt principal payments ***		\$0	\$0					
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, 2020	\$79,055	\$8,148	\$70,907	\$0	\$0	\$0	\$0	\$0

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, 2020

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	\$266,108	\$0	\$64,803	\$201,306				
(2) Severe Disabilities	\$0			\$0				
(3) Early literacy (EL)	\$2,075			\$2,075				
(4) English as a Second Language (ESL)	\$11,899		\$5,301	\$6,597				
(5) Regional Collaborative Service Delivery (RCSD)	\$0		\$0	\$0				
(6) Other - Alberta Education	\$31,356	\$0	\$0	\$3,767	\$27,588			
TOTAL ALBERTA EDUCATION ALLOCATIONS	\$311,438	\$0	\$70,104	\$213,746	\$27,588			
(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	\$235,624	\$0	\$30,665	\$149,918				\$55,042
(11) Non-instructional fees (O&M *, Transport, Admin, etc.)		\$0	\$0	\$0	\$0			\$0
(12) Other sales and services	\$302,090	\$0	\$11,462	\$30,368	\$86,406			\$173,853
(13) Interest on investments	\$24	\$0		\$0	\$0			\$24
(14) Gifts and donations	\$195,437	\$0	\$25,128	\$0	\$122,846			\$47,463
(15) Gross school generated funds	\$0	\$0	\$0	\$0	\$0			\$0
(16) Amortization of capital allocations	\$0	\$0	\$0	\$0	\$0			\$0
(17) Other (specify):	\$0	\$0	\$0	\$0	\$0			\$0
TOTAL REVENUES	\$1,044,613	\$0	\$137,359	\$394,032	\$236,841	\$0	\$0	\$276,382
EXPENSES								
(18) Certificated salaries	\$252,716	\$0	\$19,144	\$183,467			\$50,105	\$0
(19) Certificated benefits	\$20,803	\$0	\$1,576	\$15,103			\$4,125	\$0
(20) Non-certificated salaries and wages	\$421,127	\$0	\$20,392	\$142,480	\$67,948	\$0	\$83,459	\$106,848
(21) Non-certificated benefits	\$34,666	\$0	\$1,679	\$11,729	\$5,593	\$0	\$6,870	\$8,795
SUB-TOTAL	\$729,312	\$0	\$42,790	\$352,779	\$73,541	\$0	\$144,559	\$115,644
(22) Services, contracts & supplies - other than Consulting fees / Management fees, and leases	\$183,852	\$0	\$28,954	\$64,540	\$37,796	\$0	\$1,200	\$51,361
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)	\$2,528			\$2,528				
(25) English as a Second Language (ESL)	\$10,534		\$1,956	\$8,578				
(26) Regional Collaborative Service Delivery (RCSD)	\$0	\$0	\$0	\$0				
(27) Gross school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital and debt services								
Amortization of capital assets								
From restricted funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
From unrestricted funds	\$6,265	\$0	\$805	\$3,469	\$472	\$0	\$0	\$1,520
(30) Interest on capital debt	\$0	\$0	\$0	\$0	\$0	\$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):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$932,493	\$0	\$74,505	\$431,894	\$111,810	\$0	\$145,759	\$168,525
Surplus/(deficit) of revenues over expenses	\$112,120	\$0	\$62,854	(\$37,862)	\$125,030	\$0	(\$145,759)	\$107,857

Private School Authority Code: 9147  
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**SCHEDULE 2**  
**ANALYSIS OF EARLY CHILDHOOD SERVICES REVENUES AND EXPENSES**  
for the Year Ended August 31, 2020

	AFS 2020	AFS 2019** 0
<b>REVENUES</b>		
<b>Alberta Education *</b>		
Base Instruction	\$43,419	\$20,039
Regional Collaborative Service Delivery (RCSD)	\$0	\$0
Mild/Moderate Disabilities/Delays, Gifted & Talented	\$7,460	\$0
Program Unit (PU)	\$0	\$0
English as a Second Language (ESL)	\$5,301	\$1,178
Transportation - special needs	\$0	\$0
Transportation - regular	\$5,115	\$1,647
Plant Operations and Maintenance	\$5,170	\$2,386
Administration	\$3,639	\$1,364
Equity of Opportunity	\$0	\$0
SuperNet Services	\$0	\$0
Other-Alberta Education	\$0	\$0
<b>Total Alberta Education Revenues</b>	<b>\$70,104</b>	<b>\$26,614</b>
<b>Instruction fees</b>	<b>\$30,665</b>	<b>\$27,035</b>
<b>All other revenues</b>	<b>\$36,590</b>	<b>\$3,280</b>
<b>TOTAL REVENUES* * *</b>	<b>\$137,359</b>	<b>\$56,929</b>
<b>EXPENSES</b>		
<b>Instruction</b>	<b>\$42,790</b>	<b>\$50,355</b>
Parent resources, coordination and teacher in-service	\$0	\$0
Food services program	\$0	\$0
Administration	\$25,775	\$2,142
Operations & maintenance	\$5,135	\$1,193
Transportation	\$0	\$1,647
English as a Second Language (ESL)	\$0	\$1,696
Regional Collaborative Service Delivery (RCSD)	\$0	\$0
All other expenses	\$805	\$665
<b>TOTAL EXPENSES* * *</b>	<b>\$74,505</b>	<b>\$57,698</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$62,854</b>	<b>(\$769)</b>

\* Alberta Education Revenues as per Funding for School Authorities in the 2019/2020 School Year Manual under the Early Childhood Services section.

\* \* Input "(Restated)" in AFS 2019 column heading where not taken from the finalized 2018/2019 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, 2020

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

**SCHEDULE 4 (Note \*)**  
**ANALYSIS OF EARLY CHILDHOOD SERVICES PROGRAM UNIT EXPENSES**  
for the Year Ended August 31, 2020

	AFS 2020	AFS 2019 * * *
		0
<b>Instruction</b>		
Salaries & wages (non-certificated)	\$0	\$0
Benefits (non-certificated)	\$0	\$0
Specialized services and supports	\$0	\$0
Supplies and materials	\$0	\$0
<b>Parent and staff in-service</b>	\$0	\$0
<b>Transportation</b>		
Total Program Unit transportation costs (from schedule 3)	\$0	
Less transportation revenues (from schedule 3)	\$0	
<b>Total</b>	\$0	
<b>Program Unit Transportation costs in excess of transportation funding * *</b>	\$0	\$0
<b>Specialized equipment &amp; furniture (child specific)</b>	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

**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 2019 column heading where not taken from the finalized 2018/2019 Audited Financial Statements and Supporting Schedules.

Private School Authority Code:

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## SCHEDULE 6

## INSTRUCTIONAL AND NON-INSTRUCTIONAL TUITION / FEES

for the Year Ended August 31, 2020

	ECS Base Instruction Hours 2019/2020	Child/ Student Count 2019/2020	Tuition/Fees per child/student 2019/2020	ECS Total Tuition/Fees 2019/2020	Grades 1 to 12 Total Tuition/Fees 2019/2020	ECS Base Instruction Hours 2018/2019	Child/ Student count 2018/2019	Tuition/Fees per child/student 2018/2019	ECS Total Tuition/Fees 2018/2019	Grades 1 to 12 Total Tuition/Fees 2018/2019
<b>Instructional</b>										
Instruction ECS	950	9	\$3,238	\$29,140		950	6	\$4,363	\$26,177	
Instruction ECS (additional student per family)		0	\$0	\$0			0	\$0	\$0	
Instruction grades 1 to 6		34	\$3,238		\$110,084		44	\$4,363		\$191,965
Instruction grades 1 to 6 (additional student per family)		0	\$0		\$0		0	\$0		\$0
Instruction grades 7 to 9		10	\$3,238		\$32,378		6	\$4,363		\$26,177
Instruction grades 7 to 9 (additional student per family)			\$0		\$0		0	\$0		\$0
Instruction grades 10 to 12		0	\$0		\$0		0	\$0		\$0
Instruction grades 10 to 12 (additional student per family)		0	\$0		\$0		0	\$0		\$0
Other Instruction Fees / Tuition (ECS and grades 1 to 12) (describe)				\$1,525	\$7,457				\$858	\$7,151
<b>Instructional - Maximum amount</b>			\$3,238					\$4,363		
<b>Instructional - Tuition/Fees - TOTAL</b>		53		\$30,665	\$149,918		56		\$27,035	\$225,292
<b>Non-Instructional</b>										
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
<b>Operations and Maintenance of Schools - Total</b>				\$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)		0	\$0		\$0		0	\$0		\$0
<b>Transportation - Total</b>				\$0	\$0				\$0	\$0
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)		0	\$0		\$0		0	\$0		\$0
<b>Board and System Administration - Total</b>				\$0	\$0				\$0	\$0
Other Non-Instructional Fees (ECS and grades 1 to 12) (describe)				\$0	\$0				\$0	\$0
<b>Non-Instructional - Maximum amount</b>			\$0					\$0		
<b>Non-Instructional Fees - TOTAL</b>				\$0	\$0				\$0	\$0
<b>Instructional and Non-Instructional Tuition/Fees - TOTAL</b>		53		\$30,665	\$149,918		56		\$27,035	\$225,292

Description/Explanation:



Schedule 7 Related Party for the Year Ended August 31, 2020									
Private School Authority Code: 9147 School Code: 9914									
Details of Transactions		Related Party to Management and/or Executives, Superintendent, Principal, Secretary/Treasurer, Chief Financial Officer:		Related Party to Board Chair/President:		Related Party to Board of Directors:			
		2020		2019		2020		2019	
Person's Name (Related Party to, e.g. manager (provide name), Superintendent)									
Name of a Corporation/ Business (Related Party to, provide name)		Congregation of House of Jacob - Mikveh Israel		Congregation of House of Jacob - Mikveh Israel					
Relationship of Related Party and related to who?									
Transaction Description/Amount									
Role/Job/ Position of a Related Party with School Authority (provide name and position)									
Related Party Remuneration, Benefits, Bonuses, and other expenses (provide name and amount)									
Lease/Rent to/from Related Party (provide name, type, and amount)									
School donated/grifted funds to Related Party, and/or Sales of Capital Assets to Related Party (provide type, amount and purpose)		Congregation of House of Jacob - Mikveh Israel provide school building		Congregation of House of Jacob - Mikveh Israel provide school building					
School provided a loan to a Related Party and/or a guarantee on the bank loans of the Related Party (provide amount of loan and/or amount of the guarantee, type & purpose)									

Private School Authority Code: 9147						
School Code: 9914						
SCHEDULE 8						
ALLOCATION OF COVID-19 REVENUES and EXPENSES						
for the Year Ended August 31, 2020						
REVENUES	TOTAL	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)
Alberta Education allocations	\$0	\$0	\$0	\$0	\$0	\$0
Federal Government and/or First Nations	\$0	\$0	\$0	\$0	\$0	\$0
Other (specify):	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>EXPENSES</b>						
Certificated salaries	\$0	\$0	\$0			\$0
Certificated benefits	\$0	\$0	\$0			\$0
Non-certificated salaries and wages	\$0	\$0	\$0	\$0	\$0	\$0
Non-certificated benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services, contracts & supplies:						
Adaptation of learning spaces	\$0	\$0	\$0	\$0	\$0	\$0
Testing, sanitation supplies	\$0	\$0	\$0	\$0	\$0	\$0
Personal protective equipment	\$0	\$0	\$0	\$0	\$0	\$0
Remote learning supports	\$0	\$0	\$0	\$0	\$0	\$0
Transportation costs	\$0	\$0	\$0	\$0	\$0	\$0
Health and safety training for staff	\$0	\$0	\$0	\$0	\$0	\$0
Other (specify):	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$0	\$0	\$0	\$0	\$0	\$0
Surplus(deficit) of revenues over expenses	\$0	\$0	\$0	\$0	\$0	\$0