

Private School Authority Code: 9052  
School Code: 7916 and 7958

**FUNDED PRIVATE SCHOOLS  
AUDITED  
FINANCIAL STATEMENTS  
and Supporting Schedules  
FOR THE YEAR ENDED AUGUST 31, 2008**  
[School Act, Sections 28(6); Private Schools Regulation 190/2000]

**Concordia University College of Alberta**

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

7128 Ada Boulevard, Edmonton, Alberta, T5B 4E4

**Mailing Address**

Telephone (780) 479-8481 Fax: (780) 474-1933

**Telephone and Fax Numbers**

**AUDITOR(S)**

KPMG LLP

10125 102 Street, Edmonton, Alberta, T5J 3V8

**Name**

**Address**

**PRIVATE SCHOOL MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING.**

Concordia Continuing Education High School

The financial statements and supporting schedules of

Concordia 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 generally accepted accounting principles 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 Auditors**

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

**Declaration of Management and Board Chairman**

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, 2008 and results of operations and cash flows for the year then ended in accordance with generally accepted accounting principles and Ministerial requirements for Alberta funded private schools.

**BOARD CHAIRPERSON**

Trevor Johnson

**Name**

**Signature**

**SUPERINTENDENT / PRINCIPAL**

Marilyn Westbury & Dave Eifert

**Name**

**Signature**

**SECRETARY TREASURER / TREASURER**

Ray Smith

**Name**

**Signature**

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**

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

	AFS 2008	AFS 2007 (NOTE *) Restated
<b>ASSETS</b>		
Current assets		
Cash and temporary investments	\$0	\$0
Accounts receivable (net after allowances)		
Province of Alberta	\$2,778	\$30,765
Federal Government and/or First Nations	\$0	\$0
Other accounts receivable	\$9,908	\$14,938
Prepaid expenses	\$0	\$40,452
Other current assets	\$34,242	\$12,830
<b>Total current assets</b>	\$46,928	\$98,985
School generated assets	\$0	\$0
Trust assets	\$40,692	\$31,748
Other assets (specify): Investments	\$88,184	\$85,152
Capital assets		
Land at cost	\$0	\$0
Buildings at cost	\$0	
Less: accumulated amortization	\$0	\$0
Leasehold improvements at cost	\$0	
Less: accumulated amortization	\$0	\$0
Equipment at cost	\$33,422	
Less: accumulated amortization	\$14,814	\$18,608
Vehicles at cost	\$0	
Less: accumulated amortization	\$0	\$0
<b>Total capital assets</b>	\$18,608	\$11,615
<b>TOTAL ASSETS</b>	\$194,412	\$227,500
<b>LIABILITIES</b>		
Current liabilities		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities		
Province of Alberta	\$0	\$0
Federal Government and/or First Nations	\$0	\$0
Other payables and accrued liabilities	\$403,989	\$237,831
Capital payables	\$0	\$0
Deferred revenue	\$231,083	\$268,551
Deferred capital allocations	\$0	\$0
Current portion of long term debt	\$3,017	\$0
<b>Total current liabilities</b>	\$638,089	\$506,382
Long term liabilities		
School generated liabilities	\$0	\$0
Trust liabilities	\$40,692	\$31,749
Other liabilities (specify):	\$0	\$0
Long term debt		
Debentures & Bonds	\$0	\$0
Capital loans	\$0	\$0
Capital leases	\$15,144	\$0
Mortgages	\$0	\$0
Other loans (specify): LCC Loan	\$34,849	\$34,849
Less: Current portion of long term debt	(\$3,017)	\$0
Unamortized capital allocations	\$0	\$0
<b>Total long term liabilities</b>	\$87,668	\$66,598
<b>TOTAL LIABILITIES</b>	\$725,757	\$572,980
<b>NET ASSETS</b>		
Unrestricted net assets	(\$538,633)	(\$357,095)
Operating reserves	\$3,824	\$0
<b>Total accumulated operating surplus (deficit)</b>	(\$534,809)	(\$357,095)
Investment in capital assets	\$3,464	\$11,615
Capital reserves	\$0	\$0
<b>Total capital funds</b>	\$3,464	\$11,615
<b>Total net assets</b>	(\$531,345)	(\$345,480)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$194,412	\$227,500

**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 2007 column heading where not taken from the finalized 2006/2007 Audited Financial Statements.

Private School Authority Code: 9052  
School Code: 7916 and 7958

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

	AFS 2008	Budget 2008 (NOTE *)	AFS 2007 (NOTE *)
<b>REVENUES</b>			
Alberta Education	\$310,183	\$356,204	\$351,045
Other Government of Alberta	\$0	\$0	\$0
Federal Government and/or First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$0	\$0	\$0
Instructional fees/Tuition fees	\$597,678	\$801,706	\$759,915
Non-instructional fees (O&M * *, Transportation, Admin, etc.)	\$0	\$0	\$0
Other sales and services	\$144,207	\$54,270	\$63,625
Interest on investments	(\$117)	\$0	(\$2,176)
Gifts and donations	\$50,162	\$51,000	\$74,470
Net school generated funds	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$0	\$0
Other (specify):	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,102,113</b>	<b>\$1,263,180</b>	<b>\$1,246,879</b>
<b>EXPENSES</b>			
Certificated salaries	\$628,421	\$719,864	\$642,371
Certificated benefits	\$128,665	\$156,717	\$130,554
Non-certificated salaries and wages	\$77,992	\$0	\$72,800
Non-certificated benefits	\$18,224	\$0	\$17,696
Services, contracts and supplies	\$425,669	\$332,560	\$280,976
Net school generated funds	\$0	\$0	\$0
<b>Capital and debt services</b>			
Amortization of capital assets	\$9,007	\$0	\$5,807
Interest on capital debt	\$0	\$0	\$0
Other interest charges	\$0	\$0	\$0
Losses (gains) on disposal of capital assets	\$0	\$0	\$0
Other (specify):	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$1,287,978</b>	<b>\$1,209,141</b>	<b>\$1,150,204</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$185,865)</b>	<b>\$54,039</b>	<b>\$96,675</b>

**Note:** \* Input "(Restated)" in Budget 2008 and/or AFS 2007 column headings where comparatives are not taken from the respective finalized 2007/2008 Budget Report and/or finalized 2006/2007 Audited Financial Statements.

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

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

	AFS 2008	AFS 2007 (NOTE *)
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING ACTIVITIES</b>		
Surplus (deficit) of revenues over expenses for the year	(\$185,865)	\$96,675
Add (Deduct) items not requiring cash:		
Amortization of capital allocations revenue	\$0	\$0
Total amortization expense	\$9,007	\$5,807
Add losses or deduct gains on disposal of capital assets	\$0	\$0
Changes in accrued accounts:		
Accounts receivable	\$33,017	(\$32,110)
Prepays and other current assets	\$19,039	\$19,355
Payables and accrued liabilities	\$166,158	(\$45,297)
Deferred revenue	(\$37,468)	\$268,550
Other (specify):                      adjustments to net assets/other assets & liab.	\$0	(\$289,011)
<b>Total sources (uses) of cash from operations</b>	<b>\$3,888</b>	<b>\$23,969</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchases of capital assets:		
Land	\$0	\$0
Buildings	\$0	\$0
Leasehold improvements	\$0	\$0
Equipment	\$0	(\$17,422)
Vehicles	\$0	\$0
Net proceeds from disposal of capital assets	\$0	\$0
Other (specify):                      Investment scholarships/bursaries	(\$3,032)	(\$6,647)
<b>Total sources (uses) of cash from investing activities</b>	<b>(\$3,032)</b>	<b>(\$24,069)</b>
<b>C. FINANCING ACTIVITIES</b>		
Capital contributions received	\$0	\$0
Issuance of long term debt		\$0
Repayment of long term debt	(\$856)	\$0
Other (specify):	\$0	\$0
<b>Total sources (uses) from financing activities</b>	<b>(\$856)</b>	<b>\$0</b>
<b>Net sources (uses) of cash equivalents* * during year</b>	<b>\$0</b>	<b>(\$100)</b>
<b>Cash equivalents at the beginning of year</b>	<b>\$0</b>	<b>\$100</b>
<b>Cash equivalents at the end of year</b>	<b>\$0</b>	<b>\$0</b>

NOTE: \* Input "(Restated)" in 2007 column heading where not taken from the finalized 2006/2007 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, 2008**  
 (in dollars)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	TOTAL NET ASSETS <small>(Columns 2+3+4)</small>	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS <small>(+, -)</small>	TOTAL RESTRICTED NET ASSETS <small>(Columns 5 to 8)</small>	RESTRICTED NET ASSETS			
					OPERATING RESERVES		CAPITAL RESERVES	
					Grades K to 12	External Services	Grades K to 12	External Services
<b>Balance at August 31, 2007</b>	(\$48,143)	\$11,615	(\$147,425)	\$87,667	\$87,667	\$0	\$0	\$0
Prior period adjustments (specify):								
	\$0		\$0	\$0	\$0	\$0	\$0	\$0
To reclassify amount from due to Concordia University College of Alberta	(\$209,670)	\$0	(\$209,670)	\$0	\$0	\$0	\$0	\$0
To defer restricted funds received for scholarships.	(\$87,667)	\$0		(\$87,667)	(\$87,667)	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted bal., Aug. 31, 2007</b>	(\$345,480)	\$11,615	(\$357,095)	\$0	\$0	\$0	\$0	\$0
Surplus(deficit) of revenues over expenses (from page 3)	(\$185,865)		(\$185,865)					
Capital asset acquisitions (less financed and/or less capital contributions amount)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations of non-amortizable assets	\$0	\$0						
Amortization of capital assets (expense) *		(\$9,007)	\$9,007					
Amortization of capital allocations (revenue) * *		\$0	\$0					
Net book value of the disposal of capital assets		\$0	\$0	\$0			\$0	\$0
Debt principal payments * * *		\$856	(\$856)					
Net transfers to/from operating reserves	\$0	\$0	(\$3,824)	\$3,824	\$3,824	\$0		
Net transfers to/from capital reserves	\$0	\$0	\$0	\$0			\$0	\$0
Other transfers (specify):								
Adjustment to correct net assets	\$0	\$0	\$0					
<b>Balance at August 31, 2008</b>	(\$531,345)	\$3,464	(\$538,633)	\$3,824	\$3,824	\$0	\$0	\$0
	(\$531,345)	(\$531,345)	\$3,464	(\$538,633)	\$3,824			

**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, 2008**

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
<b>Alberta Education allocations</b>								
(1) Instruction	\$295,959	\$0	\$0	\$295,959				
(2) Student Health Initiative (SHI)	\$0	\$0	\$0	\$0				
(3) Alberta Initiative for School Improvement (AISI)	\$14,224	\$0	\$0	\$14,224				
(4) SuperNet Services	\$0		\$0	\$0				
(5) Daily Physical Activity	\$0			\$0				
(6) Other - Alberta Education	\$0	\$0	\$0	\$0				
<b>TOTAL ALBERTA EDUCATION ALLOCATIONS</b>	<b>\$310,183</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,183</b>				
(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	\$597,678	\$0	\$0	\$597,678				\$0
(11) Non-instructional fees (O&M *, Transport, Admin, etc.)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(12) Other sales and services	\$144,207	\$0	\$0	\$0	\$0	\$0	\$0	\$144,207
(13) Interest on investments	(\$117)	\$0	\$0	\$0	\$0	\$0	(\$117)	\$0
(14) Gifts and donations	\$50,162	\$0	\$0	\$0	\$0	\$0	\$0	\$50,162
(15) Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(16) Amortization of capital allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(17) Other (specify):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,102,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$907,861</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$117)</b>	<b>\$194,369</b>
<b>EXPENSES</b>								
(18) Certificated salaries	\$628,421	\$0	\$0	\$628,421			\$0	\$0
(19) Certificated benefits	\$128,665	\$0	\$0	\$128,665			\$0	\$0
(20) Non-certificated salaries and wages	\$77,992	\$0	\$0	\$77,992	\$0	\$0	\$0	\$0
(21) Non-certificated benefits	\$18,224	\$0	\$0	\$18,224	\$0	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$853,302</b>	<b>\$0</b>	<b>\$0</b>	<b>\$853,302</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
(22) Services, contracts & supplies	\$425,669	\$0	\$0	\$231,692	\$0	\$0	\$135,055	\$58,922
(23) Cost recoveries & transfers between programs=zero **	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(24) Net school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital and debt services</b>								
Amortization of capital assets								
(25) From restricted funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(26) From unrestricted funds	\$9,007	\$0	\$0	\$0	\$0	\$0	\$9,007	\$0
(27) Interest on capital debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(28) Other interest charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(29) Losses (gains) on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(30) Other (specify):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$1,287,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,084,994</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,062</b>	<b>\$58,922</b>
<b>Surplus(deficit) of revenues over expenses</b>	<b>(\$185,865)</b>	<b>(\$185,865)</b>	<b>\$0</b>	<b>(\$177,133)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$144,179)</b>	<b>\$135,447</b>

\* (O&M) Operations & Maintenance of Schools (\$185,865)

\*\* Line (23) refers to chargebacks between programs (see Guidelines Appendix A).

Private School Authority Code: 9052  
 School Code: 7916 and 7958

**SCHEDULE 2  
 ANALYSIS OF INSTRUCTION (GRADES 1 TO 12) REVENUES AND EXPENSES  
 for the Year Ended August 31, 2008**

SUB-PROGRAM CLASSIFICATION	REVENUES	EXPENSES		TOTAL EXPENSES	NET
		Classroom Instruction	SAIS ** and SIS		
Mild and Moderate Special Needs / Gifted and Talented *	\$0	\$0	\$0	\$0	\$0
Severe Disabilities	\$0	\$0	\$0	\$0	\$0
Institutional Programs (Applies to 1 Authority Only)	\$0	\$0		\$0	\$0
Learning Resource Credit (LRC)	\$0	\$0		\$0	\$0
Early Literacy (EL)	\$0	\$0	\$0	\$0	\$0
English as a Second Language (ESL)	\$0	\$0	\$0	\$0	\$0
Student Health Initiative (SHI)	\$0	\$0		\$0	\$0
Alberta Initiative for School Improvement (AISI)	\$14,224	\$14,224	\$0	\$14,224	(\$0)
Base Instruction and other (excluding all the above)	\$893,637	\$1,070,770	\$0	\$1,070,770	(\$177,133)
<b>TOTAL</b>	<b>\$907,861</b>	<b>\$1,084,994</b>	<b>\$0</b>	<b>\$1,084,994</b>	<b>(\$177,133)</b>

**Note:**

EXCLUDES the Early Childhood Services (ECS) and Home Education programs. \$1,084,994 (\$177,133)

REVENUES and EXPENSES include funding and offsetting expenditures from sources other than just Alberta Education.

TOTAL NET agrees with Instruction (Grades 1 to 12) revenues and expenses reported in schedule 1.

\* MILD and MODERATE SPECIAL NEEDS includes gifted & talented programs specific to Grades 1 to 12 students.

\*\* (SAIS) School Administration and Instruction Support, (SIS) System Instruction Support (see page 13 of guidelines).

**SCHEDULE 3  
 ANALYSIS OF EARLY CHILDHOOD SERVICES REVENUES AND EXPENSES  
 for the Year Ended August 31, 2008**

	AFS 2008
<b>REVENUES</b>	
<b>Alberta Education (Note *)</b>	
Base Instruction	\$0
Student Health Initiative (SHI)	\$0
Alberta Initiative for School Improvement (AISI)	\$0
Mild or Moderate Disabilities and Gifted & Talented	\$0
Program Unit (PU)	\$0
English as a Second Language (ESL)	\$0
Transportation - special needs	\$0
Transportation - regular	\$0
Plant Operations and Maintenance	\$0
Administration	\$0
SuperNet Services	\$0
Other-Alberta Education	\$0
<b>Total Alberta Education Revenues</b>	<b>\$0</b>
<b>Instruction fees</b>	<b>\$0</b>
<b>All other revenues (from schedule 1)</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>
<b>EXPENSES</b>	
<b>Instruction</b>	<b>\$0</b>
<b>Parent resources, coordination and teacher in-service</b>	<b>\$0</b>
<b>Food services program</b>	<b>\$0</b>
<b>Administration</b>	<b>\$0</b>
<b>Operations &amp; maintenance</b>	<b>\$0</b>
<b>Transportation</b>	<b>\$0</b>
<b>Alberta Initiative for School Improvement (AISI)</b>	<b>\$0</b>
<b>Student Health Initiative (SHIP)</b>	<b>\$0</b>
<b>All other expenses (from schedule 1)</b>	<b>\$0</b>
<b>TOTAL EXPENSES</b>	<b>\$0</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$0</b>

Note: \* Alberta Education Revenues as per Funding for School Authorities in the 2007/2008 School Year manual under the Early Childhood Services section.

**SCHEDULE 4  
 ANALYSIS OF EARLY CHILDHOOD SERVICES TRANSPORTATION REVENUES AND EXPENSES  
 for the Year Ended August 31, 2008**

Sub-Program Classification	Revenues	Expenses	Net
<b>Children with Mild or Moderate Disabilities</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>	\$0	\$0	\$0

**SCHEDULE 5 (Note \*)  
 ANALYSIS OF EARLY CHILDHOOD SERVICES PROGRAM UNIT EXPENSES  
 for the Year Ended August 31, 2008**

	AFS 2008
<b>Instruction</b>	
Salaries & wages (non-certificated)	\$0
Benefits (non-certificated)	\$0
Specialized services and supports	\$0
Supplies and materials	\$0
<b>Parent and staff in-service</b>	\$0
<b>Transportation</b>	
Total Program Unit transportation costs (from schedule 4)	\$0
Less transportation revenues (from schedule 4)	\$0
<b>Total</b>	\$0
<b>Program Unit Transportation costs in excess of transportation funding * *</b>	\$0
* * If transportation revenues exceed transportation costs (i.e. negative number as total), then 0 will be entered as difference.	
<b>Specialized equipment &amp; furniture (child specific)</b>	\$0
<b>Total</b>	\$0

Note: \* Designated Special Education ECS Programs do not need to complete this schedule. Costs for these programs will be determined using Schedule 3.