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**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)**

FINANCIAL STATEMENTS

AUGUST 31, 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
Airdrie Christian Academy

Opinion

We have audited the financial statements of Airdrie Christian Academy (formerly Airdrie Koinonia Christian School), which comprise of the statement of financial position as at August 31, 2020, statement of operations, statement of changes in net assets and statement of 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 Airdrie Christian Academy (formerly Airdrie Koinonia Christian School) as at August 31, 2020 and the results of its operations, changes in net assets 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 Academy 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.

Material Uncertainty Related to Going Concern

The School Society's ability to continue as a going concern is dependent upon its ability to realizing assets and discharging liabilities. The School Society has significant working capital shortfall as at August 31, 2020. It may encounter cash flow problem if they are not able to raise additional funds from operations and generate positive cash flows to cover working capital deficiency and future debt repayment obligations. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the School Society's ability to continue as a going concern. Our opinion is not qualified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these 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 these financial statements, management is responsible for assessing the Academy's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Academy or to cease operations, or has no realistic alternative to do so.

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

Auditor's Responsibility 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 auditors' 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:

- 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 Academy'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 Academy'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 Academy 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.

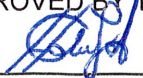

Calgary, Alberta
December 8, 2020


CHARTERED PROFESSIONAL ACCOUNTANTS

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2020**

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT		
Cash (Note 2)	\$ 167,037	\$ 66,184
Accounts receivables	52,698	47,259
Goods and services tax	-	22,563
Prepaid expenses	<u>39,721</u>	<u>17,178</u>
	259,456	153,184
Restricted cash (Note 3)	69,232	91,508
Property, plant and equipment (Note 4)	<u>15,690,466</u>	<u>15,364,085</u>
	<u>\$ 16,019,154</u>	<u>\$ 15,608,777</u>
<u>LIABILITIES</u>		
CURRENT		
Line of credit (Note 5)	\$ 1,949,347	\$ 975,130
Accounts payable and accrued liabilities		
Trade	89,232	113,048
Construction	-	412,729
Payroll remittances	47,891	37,667
Goods and services tax	22,858	-
Deferred revenue	417,063	351,050
Undisbursed designated contributions (Note 6)	41,669	18,038
Bow Valley Credit Union mortgage (Note 7)	7,000,000	7,000,000
Capital lease obligation due within one year (Note 8)	16,886	4,267
Notes payable due on demand (Note 9)	<u>2,057,888</u>	<u>2,229,484</u>
	11,642,834	11,141,413
Capital lease obligation (Note 8)	64,142	23,388
Deferred contributions related to property, plant and equipment (Note 10)	<u>1,936,801</u>	<u>1,993,192</u>
	<u>13,643,777</u>	<u>13,157,993</u>
Economic dependence (Note 11)		
Going concern (Note 12)		
Contingencies (Note 13)		
Subsequent events (Note 13)		
Related party transactions (Note 14)		
<u>NET ASSETS</u>		
Investment in property, plant and equipment	2,665,402	2,725,895
Internally restricted (Note 15)	2,563	2,563
Endowment	25,000	25,000
Unrestricted	<u>(317,588)</u>	<u>(302,674)</u>
	<u>2,375,377</u>	<u>2,450,784</u>
	<u>\$ 16,019,154</u>	<u>\$ 15,608,777</u>

APPROVED BY THE BOARD:


 _____ Director

 _____ Director

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
STATEMENT OF OPERATIONS
YEAR ENDED AUGUST 31, 2020**

	<u>2020</u>	<u>2019</u>
REVENUE		
Administrative and sundry	\$ 467,263	\$ 157,550
Amortization of deferred contributions	73,860	70,248
Designated donations (Note 6)	889	17,242
Donations	223,481	198,032
 Fundraising (Note 17)	 70,909	 114,255
Government grants	1,792,563	1,531,571
School generated funds	76,429	34,319
Tuition and registration fees	<u>1,197,111</u>	<u>1,118,951</u>
	<u>3,902,505</u>	<u>3,242,168</u>
 EXPENSES		
Academic and programs	101,898	65,183
Administrative	92,109	50,905
Advertising	71,788	93,913
Amortization	413,129	382,504
Designated funds disbursed (Note 6)	889	17,242
 Facility cost	 263,242	 213,539
Fundraising (Note 17)	71,106	91,969
Grants forwarded	11,541	7,686
Insurance	25,804	22,703
Interest on long term debts	468,135	444,457
 Membership and dues	 11,753	 11,457
Office	14,717	15,155
Options and activities	114,106	80,009
Professional development	17,711	7,611
Scholarship	1,200	1,600
School generated funds	12,864	33,098
Wages, benefits, and subcontracts	<u>2,231,038</u>	<u>2,059,578</u>
	<u>3,923,030</u>	<u>3,598,609</u>
 (Loss) from operations	 (20,525)	 (356,441)
(Loss) on disposal of property and equipment	-	(534)
Property, plant and equipment not capitalized (Note 2)	<u>(54,882)</u>	<u>(52,706)</u>
 (Deficiency) of revenue of expenses	 <u>\$ (75,407)</u>	 <u>\$ (409,681)</u>

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
STATEMENT OF CHANGES IN NET ASSET
YEAR ENDED AUGUST 31, 2020**

	Invested in property, plant and equipment	Endowments	(Note 16) Internally Restricted	Unrestricted	Net Assets	
					2020	2019
Net assets, beginning of year	\$ 2,725,895	\$ 25,000	\$ 2,563	\$ (302,674)	\$ 2,450,784	\$ 2,860,465
(Deficiency) of revenue over expenses	(339,269) ¹	-	-	263,862	(75,407)	(409,681)
Interfund transfers	<u>278,776</u> ²	-	-	(278,776)	-	-
Net assets, end of year	<u>\$ 2,665,402</u>	<u>\$ 25,000</u>	<u>\$ 2,563</u>	<u>\$ (317,588)</u>	<u>\$ 2,375,377</u>	<u>\$ 2,450,784</u>

¹Consists of:

Amortization	\$ 413,129
Amortization of deferred contributions	(73,860)
Deferred contributions related to property, plant and equipment received	17,469
Purchase of property, plant and equipment with restricted funds	(17,469)
	<u>\$ 339,269</u>

²Consists of:

Capital lease obligation proceed	\$(67,840)
Principal repayment of capital lease obligation	14,467
Proceeds from mortgage	(974,216)
Payment of construction payable with unrestricted funds	412,729
Repayment of mortgage	171,596
Purchase of property, plant and equipment with unrestricted funds	<u>722,040</u>
	<u>\$ 278,776</u>

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
STATEMENT OF CASH FLOWS
YEAR ENDED AUGUST 31, 2020**

	<u>2020</u>	<u>2019</u>
CASH FLOWS PROVIDED FROM (USED IN):		
OPERATING ACTIVITIES		
(Deficiency) of revenue over expenses	\$(75,407)	\$(409,681)
Items not affecting cash		
Amortization	413,129	382,504
Amortization of deferred contributions	(73,860)	(70,248)
Loss on disposal of property and equipment	-	534
Change in non-cash working capital accounts		
Accounts receivable	(5,440)	(21,732)
Goods and services tax	45,421	(15,398)
Prepaid expenses	(22,543)	(10,951)
Accounts payable and accrued liabilities	(23,816)	62,421
Construction payable	(412,729)	412,729
Payroll remittances	10,224	4,425
Deferred revenue	<u>66,012</u>	<u>28,527</u>
	<u>(79,009)</u>	<u>363,130</u>
FINANCING ACTIVITIES		
Long term debt repayment	(171,596)	(25,684)
Long term debt proceeds	45,908	79,991
Capital lease obligation proceed	67,840	30,950
Repayment of capital lease obligation	<u>(14,467)</u>	<u>(3,295)</u>
	<u>(72,315)</u>	<u>81,962</u>
INVESTING ACTIVITIES		
Purchase of property and equipment with restricted funds	(17,469)	-
Purchase of property and equipment with unrestricted funds	(722,040)	(975,715)
Deferred contributions related to property, plant and equipment	<u>17,469</u>	<u>52,225</u>
	<u>(722,040)</u>	<u>(923,490)</u>
Change in cash	(873,364)	(478,398)
(Bank indebtedness) , beginning of year	<u>(908,946)</u>	<u>(430,548)</u>
(Bank indebtedness), end of year	<u><u>\$(1,782,310)</u></u>	<u><u>\$(908,946)</u></u>

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

1. PURPOSE OF THE ORGANIZATION

Airdrie Christian Academy (formerly Airdrie Koinonia Christian School) is a Christian day school committed to a Biblical standard of spiritual and academic excellence. The Academy provides children with an education which enable them to grow spiritually, academically, socially and physically so that they are equipped for service to God. The Academy is registered as a charitable organization under the Income Tax Act and as such is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they became known.

Significant estimates included in these financial statements include amortization of Property, plant and equipment, amortization of contributions related to property, plant and equipment and ability to collect on accounts receivable.

Financial instruments

Financial instruments are recorded at exchanged value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The Academy's financial instruments consists of cash, accounts receivable, accounts payable and accrued liabilities, line of credit, Bow Valley Credit Union mortgage and notes payable due on demand. Unless otherwise indicated, it is management's opinion that the Academy is not exposed to significant interest or credit risks rising from these financial instruments. The exchange value of these financial instruments approximate their carrying value, unless otherwise noted.

The Academy is exposed to liquidity risk as it is dependent on future grants and other school generated funds to fund the ongoing operations.

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Fluctuation in market rates of interest on Bow Valley Credit Union construction loan and line of credit will have a significant impact on the Academy's cash flows and results of operations.

Revenue recognition

The Academy follows the deferral method of accounting for contributions. Revenue and expenses are recorded on the accrual basis.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Administrative and sundry, fundraising, school generated funds and tuition and registration fees are recognized as revenue as related services are provided and the amount to be received can be reasonably estimated and collection is reasonably assured.

Government grants and membership fees are recognized as revenue in the year to which they relate and the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred contributions related to property, plant and equipment are recorded as deferred contribution liabilities and recognized into income on the same basis as amortization related to the property, plant and equipment recognized.

Property, plant and equipment

Property, plant and equipment are recorded at cost. Property, plant and equipment with a cost less than \$5,000 are expensed in the year of acquisition. Amortization on property, plant and equipment is recorded on the straight line basis the year after acquisition at the following annual rates:

Buildings	40 Years
Equipment and furniture	5 Years
Vehicle	10 Years
Equipment under capital lease	5 Years

The Academy regularly reviews its property, plant and equipment to eliminate obsolete items and determine any impairment. Government grants are treated as a reduction of Property, plant and equipment cost.

Contributed services

As with most charitable organizations, significant donations of time and services are received during each year. Due to the difficulties in establishing dollar values for these services, no attempt has been made to include a value for the services in the records of the Academy.

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

3. RESTRICTED CASH

Cash of \$69,232 (2019 - \$91,508) have been set aside to meet certain externally restricted obligations. Restricted cash consists of the following:

	<u>2020</u>	<u>2019</u>
Funds held in trust by lawyer for the purpose of completing construction of school	\$ -	\$ 45,907
Undisbursed designated contributions (Note 6)	41,669	18,038
Internally restricted funds (Note 16)	2,563	2,563
Endowments	<u>25,000</u>	<u>25,000</u>
	<u>\$ 69,232</u>	<u>\$ 91,508</u>

4. PROPERTY, PLANT AND EQUIPMENT

	<u>2020 Cost</u>	<u>Accumulated Amortization</u>	<u>Net book value</u>
Land	\$ 2,021,756	\$ -	\$ 2,021,756
Building	15,582,804	2,082,349	13,500,455
Equipment and furniture	246,907	178,453	68,454
Vehicle	<u>63,000</u>	<u>55,800</u>	<u>7,200</u>
	17,914,467	2,316,602	15,597,865
Equipment under capital lease	<u>98,791</u>	<u>6,190</u>	<u>92,601</u>
	<u>\$ 18,013,258</u>	<u>\$ 2,322,792</u>	<u>\$ 15,690,466</u>
	<u>2019 Cost</u>	<u>Accumulated Amortization</u>	<u>Net book value</u>
Land	\$ 2,021,756	\$ -	\$ 2,021,756
Building	14,923,135	1,709,271	13,213,864
Equipment and furniture	234,907	145,392	89,515
Vehicles	<u>63,000</u>	<u>55,000</u>	<u>8,000</u>
	17,242,798	1,909,663	15,333,135
Equipment under capital lease	<u>30,950</u>	<u>-</u>	<u>30,950</u>
	<u>\$ 17,273,748</u>	<u>\$ 1,909,663</u>	<u>\$ 15,364,085</u>

5. LINE OF CREDIT

The Academy has obtained a \$1,949,347 line of credit from Bow Valley Credit Union with interest at prime plus 1% per annum. The Credit Union also issued a \$90,000 letter of credit to the City of Airdrie on behalf of the Academy. The loan and the letter of credit are secured by \$930,000 collateral mortgage on certain land, assignment of rents registered by way of caveat over the property, and a general security agreement covering all Academy assets. As at August 31, 2020, the outstanding balance of the line of credits are \$1,949,347.

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

6. UNDISBURSED DESIGNATED CONTRIBUTIONS

	<u>2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>2020</u>
Missions	\$ 10,268	\$ 23,770	\$ 79	\$ 33,959
Scholarship funds	825	500	500	825
Other	<u>6,945</u>	<u>250</u>	<u>310</u>	<u>6,885</u>
	<u>\$ 18,038</u>	<u>\$ 24,520</u>	<u>\$ 889</u>	<u>\$ 41,669</u>

7. BOW VALLEY CREDIT UNION MORTGAGE

The Academy has obtained a \$7,000,000 mortgage from Bow Valley Credit Union with interest only payments at prime plus 1% per annum. Upon the next annual account review on January 1, 2021, the Credit union will offer a repayment schedule comprised of terms ranging from one to five year and an amortization not to exceed twenty five years. The mortgage is secured by a collateral mortgage on the building, assignment of rents registered at land titles, a general security agreement covering all Academy assets and assignment of builders all risk insurance with first loss payable to Bow Valley Credit Union.

8. CAPITAL LEASE OBLIGATION

	<u>2020</u>	<u>2019</u>
Photocopier lease with Meridian OneCap which requires annual installments of \$742 including interest at 18%, lease expires in March 2024.	\$ 23,389	\$ 27,655
Equipment lease with CWB Leasing which requires monthly installments of \$818 including interest at 12.5%, lease expires in April 2024.	29,342	-
Equipment lease with CWB Leasing which requires monthly installments of \$272 including interest at 5%, lease expires in August 2024.	11,840	-
Equipment lease with Meridian OneCap which requires monthly installments of \$473 including interest at 20.5%, lease expires in December 2024.	<u>16,457</u>	<u>-</u>
	81,028	27,655
Amount payable within one year	<u>16,886</u>	<u>4,267</u>
	<u>\$ 64,142</u>	<u>\$ 23,388</u>

Principal repayments due in the next 5 year are estimated to be as follows:

2021	\$ 16,886
2022	19,458
2023	22,474
2024	19,853
2025	2,357

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

9. NOTES PAYABLE DUE ON DEMAND

The Academy has received \$2,057,888 loans (2019 - \$2,229,484) from third parties of the Academy. The loans carries interest at 0% to 4% per annum. There is no fixed terms for repayment on the loan principal. However, either party can terminate the contract with a 21 calendar days notice to the other party, during which time the full loan principal shall be due for repayment.

10. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY, PLANT AND EQUIPMENT

Deferred contributions related to property, plant and equipment represent the funds contributed to the Academy by funders for building a new school. These deferred contributions are recognized as revenue on the same basis as the amortization expense related to the new school building.

11. ECONOMIC DEPENDENCE

During the year, the Academy received \$1,792,563 (2019 - \$1,531,571) Alberta Government grants, representing 46% (2019 - 47%) of the Academy's total revenue. As such, the Academy's future economic viability is dependent on its continuance to receive such funding.

12. GOING CONCERN

The accompanying financial statements have been prepared on the going concern assumption that the Academy will be able to realize its assets and discharge its liabilities in the normal course of business. The Academy has significant working capital shortfall as at August 31, 2020. It may encounter cash flow problem if they are not able to raise additional funds from operations and generate positive cash flows to cover working capital deficiency and future debt repayment obligations.

13. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to spread in Canada and around the world.

As at August 31, 2020, the School Society had made changes in its operation in response to the COVID-19 crisis.

The School Society also received \$319,406 of wage subsidies from the Government of Canada.

Management believes that some aspects of the disruption to operations may be temporary; however, there is uncertainty about the length and potential long term impact of the disruption.

**AIRDRIE CHRISTIAN ACADEMY
(FORMERLY AIRDRIE KOINONIA CHRISTIAN SCHOOL)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED AUGUST 31, 2020**

14. RELATED PARTY TRANSACTIONS

The Academy paid \$131,841 to various staff members and collected \$100,445 in tuition fees from students who are related to members on the Board of Directors. The Academy has outstanding loans of \$10,000 from individual who are related to members on the Board of Directors. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

15. INTERNALLY RESTRICTED

The Board of Directors has internally restricted funds for the following purposes:

	<u>2020</u>	<u>2019</u>
Professional development fund	\$ 13	\$ 13
Missions fund	2,000	2,000
Drama fund	<u>550</u>	<u>550</u>
	<u>\$ 2,563</u>	<u>\$ 2,563</u>

16. FUNDRAISING

	<u>2020</u>	<u>2019</u>
REVENUE		
Others	<u>\$ 70,909</u>	<u>\$ 114,255</u>
EXPENSES		
Banquet	\$ 2,450	\$ -
Others	<u>68,656</u>	<u>91,969</u>
	<u>\$ 71,106</u>	<u>\$ 91,969</u>

In order to raise the \$70,909 (2019 - \$114,255) in community support, the Academy spent \$71,106 (2019 - \$91,969) on expenses incurred for the purposes of soliciting contributions.