

RAPHA Christian Development (Canada) Association
As at period ended December 31, 2017

		2017	2016
Notes to Financial Statements			
1	Account Receivable - courses held in Dec 2015 but not collected and deposited in Jan. 2016		
	Vancouver Pastor Level 1	0	0
	Edmonton Laypeople Level 1	0	0
	Edmonton Laypeople Level 2	0	0
	Course Revenue	63	5,110
	US Camp Revenue		
	Donation	0	0
		<u>63</u>	<u>5,110</u>
2	Account Payable		
	Royalty Fee for Winter Conference	-	49.05
	Royalty Fee - 2014	-	12,000.00
	Royalty Fee - 2015	-	7,000.00
	Royalty Fee - 2016	6,000.00	6,000.00
	Royalty Fee - 2017	23,000.00	-
	Camp Fee		
	Donation	-	100.00
	Travel Expense	1,188.60	434.96
	Wages	1,360.00	1,280.00
	Telephone	471.75	-
		<u>32,020.35</u>	<u>26,864.01</u>
3	Royalty Fee is set up based on the Approval put through by the Board Meeting on Dec. 3, 2017, and it is based on 40% of the 2016 Net Earnings.		
4	Prepayment - Expenses		
	Prepaid of 1 year storage fee	0	0
	Damage & Key Deposit	0	125
		<u>0</u>	<u>125</u>
5	Subsidy (which is not included in Revenue - Lectures):		
	Subsidy in Vancouver	110	230
	Subsidy in Edmonton	296	696
	Subsidy in Toronto		104
	Subsidy in San Francisco	225	193
		<u>631</u>	<u>1,223</u>
6	Subsidy - camp		
	Subsidy in Vancouver	530	
	Subsidy in Edmonton	405	403
	Subsidy in Toronto		
	Subsidy in San Francisco	666	
		<u>1,601</u>	<u>403</u>
7	Discount - Course		
	Discount in Vancouver	400	462
	Discount in Toronto	656	1,398
	Discount in San Francisco		264
		<u>1,056</u>	<u>2,124</u>
8	Discount - camp		
	Discount in Vancouver	1,492	710
	Discount in Toronto		-
	Discount in San Francisco		-
		<u>1,492</u>	<u>710</u>