

Form 990

C&E  
904Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

2017  
Open to Public  
Inspection

A For the 2017 calendar year, or tax year beginning JUL 1, 2017 and ending JUN 30, 2018

B Check if applicable:	C Name of organization <b>SAINT ANDREW'S SCHOOL OF BOCA RATON, INC.</b>		D Employer identification number <b>59-0942383</b>
<input type="checkbox"/> Address change	Doing business as		E Telephone number <b>561-210-2032</b>
<input checked="" type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) <b>3900 JOG ROAD</b>		F Gross receipts \$ <b>47,516,780.</b>
<input type="checkbox"/> Initial return	Room/suite		G
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code <b>BOCA RATON, FL 33434</b>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return	F Name and address of principal officer: <b>ETHAN SHAPIRO</b> <b>3900 JOG ROAD, BOCA RATON, FL 33434</b>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending	I Tax exempt status. <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. (see instructions)
J Website: ► <a href="http://WWW.SAINTANDREWS.NET">WWW.SAINTANDREWS.NET</a>			H(c) Group exemption number ►
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►			L Year of formation: <b>1961</b> M State of legal domicile: <b>FL</b>

## Part I Summary

SCANNED MAR 13 2019 Activities & Governance Revenue Expenses Net Assets or Fund Balances	1 Briefly describe the organization's mission or most significant activities. <b>SAINT ANDREW'S SCHOOL WAS CHARTERED AS A BOARDING SCHOOL BY THE EPISCOPAL SCHOOL FOUNDATION IN</b>		
	2 Check this box ► <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its net assets.	3	17
	3 Number of voting members of the governing body (Part VI, line 1a)	4	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	477
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	6	150
	6 Total number of volunteers (estimate if necessary)	7a	18,989.
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	17,989.
	b Net unrelated business taxable income from Form 990-T, line 34		
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	
	9 Program service revenue (Part VIII, line 2g)	Current Year	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,807,784.	3,803,779.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 6c, 9c, 10c, and 11e)	40,576,419.	42,458,861.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	294,091.	287,971.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	390,270.	124,537.
	14 Benefits paid (or for members) (Part IX, column (A), line 4)	43,068,564.	46,675,148.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,330,381.	5,842,005.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► <b>1,233,671.</b>	22,242,490.	22,459,520.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	0.	0.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	18,165,503.	18,738,135.	
19 Revenue less expenses. Subtract line 18 from line 12	45,738,374.	47,039,660.	
	-2,669,810.	-364,512.	
	Beginning of Current Year	End of Year	
20 Total assets (Part X, line 16)	80,100,854.	83,510,146.	
21 Total liabilities (Part X, line 26)	53,594,068.	54,570,999.	
22 Net assets or fund balances. Subtract line 21 from line 20	26,506,786.	28,939,147.	

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <b>ETHAN SHAPIRO, INTERIM HEADMASTER</b>	Date <b>12/03/2018</b>
Paid Preparer Use Only	Print/Type preparer's name <b>RICHARD JUBACK</b>	Preparer's signature 
	Date <b>12/10/18</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P00630706</b>
	Firm's name <b>TEMPLETON &amp; COMPANY, LLP</b>	Firm's EIN <b>14-1918990</b>
	Firm's address <b>222 LAKEVIEW AVENUE, SUITE 1200 WEST PALM BEACH, FL 33401</b>	Phone no. <b>561-798-9988</b>

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

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**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  X

1 Briefly describe the organization's mission

**SAINT ANDREW'S SCHOOL WAS CHARTERED AS A BOARDING SCHOOL BY THE EPISCOPAL SCHOOL FOUNDATION IN BOCA RATON, FLORIDA IN 1961. THE SCHOOL'S MISSION WAS TO PROVIDE A RIGOROUS ACADEMIC EDUCATION TO 122 UPPER SCHOOL BOYS. OVER THE YEARS THE SCHOOL HAS EXPANDED IN SCOPE AND**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  X No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  X No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ **32,857,588.** including grants of \$ **5,842,005.**) (Revenue \$ **40,087,836.**)

**ACADEMIC PROGRAM:**

- INSTRUCTION TO APPROXIMATELY 1,278 STUDENTS FROM GRADES PK-12
- INTERNATIONAL BACCALAUREATE PYP PROGRAM FOR PRE-K THROUGH 5TH GRADES, MYP 6TH THROUGH 10TH GRADES, WITH IB DIPLOMA FOR 11TH & 12TH GRADES.
- STUDENT ACTIVITIES
- STUDENT FOOD SERVICES
- SUMMER PROGRAMS

4b (Code \_\_\_\_\_) (Expenses \$ **3,697,410.** including grants of \$ \_\_\_\_\_) (Revenue \$ **2,496,790.**)

**AUXILIARY SERVICES:**

- SCHOOL PUBLICATIONS, NEWSPAPER & YEARBOOK
- AUXILIARY FACILITIES USAGE
- INFIRMARY
- SCHOOL STORE

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4d Other program services (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4e Total program service expenses ► **36,554,998.**

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**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	

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**Part IV Checklist of Required Schedules (continued)**

	<b>Yes</b>	<b>No</b>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	51
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	2
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	477
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>		2b
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		3b
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a
b If "Yes," enter the name of the foreign country: ►  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
a Did the sponsoring organization make any taxable distributions under section 4966?		9a
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b
<b>10 Section 501(c)(7) organizations.</b> Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		12a
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a Is the organization licensed to issue qualified health plans in more than one state?  <i>Note. See the instructions for additional information the organization must report on Schedule O</i>		13a
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b
c Enter the amount of reserves on hand		13c
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?		14a
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

**8a. Changes in Management, Law, or Regulation.** If any changes in management, law, or regulation apply to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

X

## **Section A. Governing Body and Management**

		Yes	No
1a	17		
1b	17		
2			X
3			X
4	X		
5			X
6			X
7a			X
7b			X
8a	X		
8b			X
9			X

1a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

6 Did the organization have members or stockholders?

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a	X
a The organization's CEO, Executive Director, or top management official	15b	X
b Other officers or key employees of the organization		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

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## **Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed ► **FL**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply  
     Own website     Another's website     Upon request     Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ► **KATHY VAN VALKENBURG - 561-210-2032**

**3900 JOG ROAD, BOCA RATON, FL 33434**

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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter .0 in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees, officers, key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR. STEVEN M. SHAPIRO CHAIR	3.00	X	X					0.	0.	0.
(2) MICHAEL A. BOBER VICE CHAIR & TREASURER	3.00	X	X					0.	0.	0.
(3) CATHERINE T. COOMBS SECRETARY	3.00	X	X					0.	0.	0.
(4) MARC SCOTT ASSISTANT SECRETARY	3.00	X	X					0.	0.	0.
(5) MICHAEL F. ZAMMIELLO MEMBER-AT-LARGE	3.00	X	X					0.	0.	0.
(6) KENNETH M. BLATT TRUSTEE	1.00	X						0.	0.	0.
(7) DR. ALBERT S. COHEN TRUSTEE	1.00	X						0.	0.	0.
(8) MICHAEL GOODMAN TRUSTEE	1.00	X						0.	0.	0.
(9) PAOLA L. JAKOBSON TRUSTEE	1.00	X						0.	0.	0.
(10) BRIAN S. KESSLER TRUSTEE	1.00	X						0.	0.	0.
(11) THOMAS E. LYNCH TRUSTEE	1.00	X						0.	0.	0.
(12) CAREN SNEAD WILLIAMS TRUSTEE	1.00	X						0.	0.	0.
(13) MELISSA WIGHT TRUSTEE	1.00	X						0.	0.	0.
(14) THE RIGHT REVEREND PETER EATON EX OFFICIO	1.00	X						0.	0.	0.
(15) FRANKLIN HOMER EX OFFICIO	1.00	X						0.	0.	0.
(16) KATHLEEN A. ASSAF TRUSTEE EMERITI	1.00	X						0.	0.	0.
(17) GARY PETERS TRUSTEE EMERITI	1.00	X						0.	0.	0.

**SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

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**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(18) PHILIP CORK ASSOC HEADMASTER OF FINANCE	50.00		X				211,025.	0.	28,968.
(19) DR. JAMES BYER EX OFFICIO/INTERIM HEADMASTER	50.00		X				218,027.	0.	0.
(20) ETHAN SHAPIRO EX OFFICIO/INTERIM HEADMASTER	50.00		X				226,334.	0.	35,361.
(21) ELIAS BASSIL CHIEF INFORMATION OFFICER	50.00			X			150,137.	0.	25,560.
(22) KATHY VAN VALKENBURG BUSINESS MANAGER	50.00			X			136,839.	0.	29,286.
(23) THOMAS FALLS DIRECTOR OF OPERATIONS	50.00			X			142,723.	0.	11,409.
(24) ROBERT BOURESSA DIRECTOR OF COLLEGE GUIDAN	50.00			X			137,054.	0.	22,794.
(25) ANN HAYNES HEAD OF MIDDLE SCHOOL	50.00			X			114,475.	0.	20,782.
(26) CRAIG ASHLEY ATHLETIC DIRECTOR	50.00			X			106,852.	0.	64,256.
<b>1b Sub-total</b>						►	1,443,466.	0.	238,416.
<b>c Total from continuation sheets to Part VII, Section A</b>						►	288,581.	0.	13,306.
<b>d Total (add lines 1b and 1c)</b>						►	1,732,047.	0.	251,722.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 11

		Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		5	X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	NONE	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

**SEE. PART VII, SECTION A CONTINUATION SHEETS**

Form 990 (2017)

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

**Form 990**

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**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

## Form 990 (2017)

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

**SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

Form 990 (2017)

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	5,842,005.	5,842,005.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,732,047.	1,234,047.	498,000.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	16,398,730.	12,381,606.	3,261,168.	755,956.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	2,972,822.	2,206,384.	640,896.	125,542.
10 Payroll taxes	1,355,921.	1,006,345.	292,316.	57,260.
11 Fees for services (non-employees)				
a Management				
b Legal	397,255.		397,255.	
c Accounting	44,300.		44,300.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	55,245.		55,245.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	303,299.		303,299.	
12 Advertising and promotion	266,657.	6,014.	164,202.	96,441.
13 Office expenses	101,801.	12,835.	78,314.	10,652.
14 Information technology				
15 Royalties				
16 Occupancy	5,597,619.	5,282,460.	275,625.	39,534.
17 Travel	164,613.	41,763.	67,545.	55,305.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,533,044.	766,522.	766,522.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,373,861.	3,182,901.	167,006.	23,954.
23 Insurance	55,695.	55,695.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CONTRACTED FOOD SERVICE</b>	2,038,161.	2,038,161.	0.	0.
b <b>BAD DEBT</b>	1,478,959.	0.	1,478,959.	0.
c <b>REPAIRS AND MAINTENANCE</b>	714,884.	556,422.	158,462.	0.
d <b>ACADEMIC SUPPLIES EXPEN</b>	647,587.	647,587.	0.	0.
e All other expenses	1,965,155.	1,294,251.	601,877.	69,027.
25 Total functional expenses. Add lines 1 through 24e	47,039,660.	36,554,998.	9,250,991.	1,233,671.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>	1 Cash - non-interest-bearing	11,566,089.	1 11,381,479.
	2 Savings and temporary cash investments	197,996.	2 617,300.
	3 Pledges and grants receivable, net	4,033,119.	3 4,729,102.
	4 Accounts receivable, net	285,033.	4 250,313.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6
	7 Notes and loans receivable, net		7
	8 Inventories for sale or use	402,093.	8 367,679.
	9 Prepaid expenses and deferred charges	633,233.	9 786,638.
	10a Land, buildings, and equipment. cost or other basis Complete Part VI of Schedule D	10a 101,267,139.	
	b Less: accumulated depreciation	10b 55,459,493.	10c 44,334,304. 45,807,646.
	11 Investments - publicly traded securities	13,370,644.	11 13,208,769.
	12 Investments - other securities See Part IV, line 11	4,909,556.	12 5,990,504.
	13 Investments - program-related See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets See Part IV, line 11	368,787.	15 370,716.
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>80,100,854.</b>	<b>16 83,510,146.</b>
<b>Liabilities</b>	17 Accounts payable and accrued expenses	1,107,807.	17 936,532.
	18 Grants payable		18
	19 Deferred revenue	18,361,143.	19 17,664,070.
	20 Tax-exempt bond liabilities		20
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22
	23 Secured mortgages and notes payable to unrelated third parties	29,241,590.	23 32,267,086.
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	4,883,528.	25 3,703,311.
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>53,594,068.</b>	<b>26 54,570,999.</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/></b> and complete lines 27 through 29, and lines 33 and 34.		
	27 Unrestricted net assets	12,706,937.	27 13,868,799.
	28 Temporarily restricted net assets	2,077,417.	28 3,318,802.
	29 Permanently restricted net assets	11,722,432.	29 11,751,546.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/></b> and complete lines 30 through 34.		
	30 Capital stock or trust principal, or current funds		30
	31 Paid-in or capital surplus, or land, building, or equipment fund		31
	32 Retained earnings, endowment, accumulated income, or other funds		32
	33 Total net assets or fund balances	26,506,786.	33 28,939,147.
	<b>34 Total liabilities and net assets/fund balances</b>	<b>80,100,854.</b>	<b>34 83,510,146.</b>

Form 990 (2017)

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Form 990 (2017)

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	1	46,675,148.
2	2	47,039,660.
3	3	<364,512.>
4	4	26,506,786.
5	5	1,356,472.
6	6	
7	7	
8	8	
9	9	1,440,401.
10	10	28,939,147.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

Form 990 (2017)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization	SAINT ANDREW'S SCHOOL OF BOCA RATON, INC.	Employer identification number 59-0942383
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**Part I Reason for Public Charity Status** (All organizations must complete this part) See instructions

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box)

1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). *02*  
 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ))  
 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).  
 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)  
 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)  
 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)  
 9  An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university  
 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III)  
 11  An organization organized and operated exclusively to test for public safety See section 509(a)(4).  
 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g  
   a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**  
   b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**  
   c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**  
   d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**  
   e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization  
   f Enter the number of supported organizations   
   g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

## SAINT ANDREW'S SCHOOL OF

Schedule A (Form 990 or 990-EZ) 2017 BOCA RATON, INC.

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**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12 Gross receipts from related activities, etc. (see instructions)</b>					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3)

organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
b <b>33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
17a <b>10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
b <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	►	<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	►	<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2017

## SAINT ANDREW'S SCHOOL OF

Schedule A (Form 990 or 990-EZ) 2017 BOCA RATON, INC.

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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ►

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%
<b>19a 33 1/3% support tests - 2017.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>b 33 1/3% support tests - 2016.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

## SAINT ANDREW'S SCHOOL OF

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**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2)

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document)

b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.

b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.

c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

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**Part IV Supporting Organizations (continued)**

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization	2	

**Section C. Type II Supporting Organizations**

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)	1	

**Section D. All Type III Supporting Organizations**

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s)	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard	3	

**Section E. Type III Functionally Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a  The organization satisfied the Activities Test. Complete line 2 below

b  The organization is the parent of each of its supported organizations. Complete line 3 below

c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)

2 Activities Test. Answer (a) and (b) below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement

3 Parent of Supported Organizations. Answer (a) and (b) below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard

## SAINT ANDREW'S SCHOOL OF

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
e Discount claimed for blockage or other factors (explain in detail in <b>Part VI</b> )			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990 or 990-EZ) 2017

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>		<b>Current Year</b>
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in <b>Part VI</b> ) See instructions	
7	<b>Total annual distributions.</b> Add lines 1 through 6	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
9	Distributable amount for 2017 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ) See instructions.			
3 Excess distributions carryover, if any, to 2017			
a [ ]			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f <b>Total of lines 3a through e</b>			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7- \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in <b>Part VI</b> . See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3 and 4c			
8 Breakdown of line 7			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

## SAINT ANDREW'S SCHOOL OF

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## **Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b; Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information (See instructions )

**SCHEDULE D**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**Open to Public  
InspectionName of the organization **SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.** Employer identification number  
**59-0942383****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

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**[Part III] Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

a  Public exhibition  
b  Scholarly research  
c  Preservation for future generations

d  Loan or exchange programs  
e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes  No

**[Part IV] Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**[Part V] Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	17,363,104.	18,987,466.	17,655,532.	13,837,558.	13,376,020.
b Contributions	<20,544. >	<3,141,073. >	1,368,968.	3,809,153.	429,955.
c Net investment earnings, gains, and losses	1,180,934.	1,516,711.	<37,034. >	8,821.	31,583.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	18,523,494.	17,363,104.	18,987,466.	17,655,532.	13,837,558.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► 18.64 %

b Permanent endowment ► 63.44 %

c Temporarily restricted endowment ► 17.92 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

(i) unrelated organizations

(ii) related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds

**[Part VI] Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	4,958,242.			4,958,242.
b Buildings	71,567,136.	34,613,571.		36,953,565.
c Leasehold improvements				
d Equipment	12,738,681.	11,063,048.		1,675,633.
e Other	12,003,080.	9,782,874.		2,220,206.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c)

► 45,807,646.

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**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) <b>CORPORATE DEBT SECURITIES</b>	<b>4,805,746.</b>	<b>END-OF-YEAR MARKET VALUE</b>
(B) <b>GOVERNMENT DEBT</b>		
(C) <b>SECURITIES</b>	<b>728,120.</b>	<b>END-OF-YEAR MARKET VALUE</b>
(D) <b>PRIVATE FUNDS</b>	<b>456,638.</b>	<b>END-OF-YEAR MARKET VALUE</b>
(E)		
(F)		
(G)		
(H)		
<b>Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►</b>	<b>5,990,504.</b>	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►</b>		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

**Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►**

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) <b>FINANCIAL DERIVATIVE - INTEREST</b>		
(3) <b>RATE SWAP</b>	<b>3,014,944.</b>	
(4) <b>CAPITAL LEASE</b>	<b>688,367.</b>	
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►</b>	<b>3,703,311.</b>	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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BOCA RATON, INC.

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**Part XII] Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements	1	42,722,684.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	1,356,472.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	588,314.
e	Add lines 2a through 2d	2e	1,944,786.
3	Subtract line 2e from line 1	3	40,777,898.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	55,245.
b	Other (Describe in Part XIII.)	4b	5,842,005.
c	Add lines 4a and 4b	4c	5,897,250.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	46,675,148.

**Part XII] Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	41,730,724.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	588,314.
e	Add lines 2a through 2d	2e	588,314.
3	Subtract line 2e from line 1	3	41,142,410.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	55,245.
b	Other (Describe in Part XIII.)	4b	5,842,005.
c	Add lines 4a and 4b	4c	5,897,250.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	47,039,660.

**Part XIII] Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

**PART III, LINE 4:**

THE SCHOOL MAINTAINS MAYAN POTTERY AND PAINTINGS TO ASSIST IN THE  
EDUCATION OF THE TOPIC TO THE STUDENT BODY AND TO PRESERVE FOR THE USE OF  
FUTURE STUDENTS.

**PART V, LINE 4:**

THE INTENDED USE OF THE ENDOWMENT FUNDS IS TO GENERATE INCOME TO SUPPORT  
FINANCIAL AID, TO SUPPORT FACULTY SALARIES, TO FUND PROFESSIONAL  
DEVELOPMENT AND TO MAINTAIN FACILITIES.

**PART X, LINE 2:**

SAINT ANDREW'S AND THE FUND HAVE BEEN RECOGNIZED BY THE INTERNAL REVENUE

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Schedule D (Form 990) 2017

59-0942383 Page 5

**Part XIII** Supplemental Information (continued)

SERVICE AS ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC). ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED IN THE CONSOLIDATED FINANCIAL STATEMENTS. SAINT ANDREW'S AND THE FUND ARE REQUIRED TO OPERATE IN CONFORMITY WITH THE PROVISIONS OF THE IRC TO MAINTAIN THEIR EXEMPT STATUS.

THE SCHOOL ANALYZES TAX POSITIONS IN JURISDICTIONS WHERE IT IS REQUIRED TO FILE INCOME TAX RETURNS. BASED ON ITS EVALUATION, THE SCHOOL DID NOT IDENTIFY ANY TAX POSITIONS FOR WHICH IT IS REASONABLY POSSIBLE THAT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS WILL SIGNIFICANTLY INCREASE OR DECREASE. FOR THE YEARS ENDED JUNE 30, 2018 AND 2017, THERE WERE NO RELATED INTEREST OR PENALTIES RECORDED OR INCLUDED IN THE SCHOOL'S FINANCIAL STATEMENTS. THE SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR FISCAL YEARS PRIOR TO 2015.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

COST OF GOODS SOLD	539,335.
RENTAL EXPENSE	48,979.
<b>TOTAL TO SCHEDULE D, PART XI, LINE 2D</b>	<b>588,314.</b>

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

SCHOLARSHIPS PAID	5,842,005.
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**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

COST OF GOODS SOLD	539,335.
RENTAL EXPENSES	48,979.
<b>TOTAL TO SCHEDULE D, PART XII, LINE 2D</b>	<b>588,314.</b>

**Part XIII Supplemental Information (continued)**

**PART XII, LINE 4B - OTHER ADJUSTMENTS:**

SCHOLARSHIPS PAID 5,842,005.

**SCHEDULE E**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Schools**

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization **SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.** Employer identification number **59-0942383**

**Part I**

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?  
 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?  
 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain

If you need more space, use Part II

**SEE PART II**

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a	X	
5b	X	
5c	X	
5d	X	
5e	X	
5f	X	
5g	X	
5h	X	
6a	X	
6b	X	
7	X	

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?  
 b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?  
 c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?  
 d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II

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5 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges?  
 b Admissions policies?  
 c Employment of faculty or administrative staff?  
 d Scholarships or other financial assistance?  
 e Educational policies?  
 f Use of facilities?  
 g Athletic programs?  
 h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

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6a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" on either line 6a or line 6b, explain on Part II

7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

SAINT ANDREW'S SCHOOL OF

Schedule E (Form 990 or 990-EZ) 2017 BOCA RATON, INC.

59-0942383 Page 2

**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable

Also provide any other additional information.

LINE 3 - EXPLANATION OF NONDISCRIMINATION POLICY:

THE ORGANIZATION ADMITS STUDENTS OF ANY RACE, COLOR, NATIONAL  
AND ETHNIC ORIGIN TO ALL THE RIGHTS, PRIVILEGES, PROGRAMS,  
AND ACTIVITIES GENERALLY ACCORDED OR MADE AVAILABLE TO  
STUDENTS AT THE SCHOOL. IT DOES NOT DISCRIMINATE ON THE BASIS  
OF RACE, COLOR, NATIONAL AND ETHNIC ORIGIN IN ADMINISTRATION  
OF ITS EDUCATIONAL POLICIES, ADMISSIONS POLICIES, SCHOLARSHIP AND LOAN  
PROGRAMS, AND ATHLETIC AND OTHER SCHOOL-ADMINISTERED PROGRAMS. THE  
ORGANIZATION MAINTAINS A WEBSITE IN WHICH IT DESCRIBES ITS MISSION,  
HISTORY, APPLICATION PROCESS, AND QUALIFICATIONS FOR ADMISSION INCLUDING  
ITS ADMISSION POLICIES AND NONDISCRIMINATION POLICIES.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

## **Supplemental Information Regarding Fundraising or Gaming Activities**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

OMB No 1545-0047

2017

**Open to Public  
Inspection**

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Name of the organization

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

**Employer identification number**  
**59-0942383**

**Part I** **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- a**  Mail solicitations
- b**  Internet and email solicitations
- c**  Phone solicitations
- d**  In-person solicitations
- e**  Solicitation of non-government grants
- f**  Solicitation of government grants
- g**  Special fundraising events

**2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

Yes

No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

**Total**

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

## SAINT ANDREW'S SCHOOL OF

Schedule G (Form 990 or 990-EZ) 2017 BOCA RATON, INC.

59-0942383 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 AUCTION (event type)	(b) Event #2 GOLF (event type)	(c) Other events 3 (total number)	(d) Total events (add col (a) through col (c))
1 Gross receipts	373,139.	45,840.	13,805.	432,784.
2 Less Contributions	165,617.	21,300.		186,917.
3 Gross income (line 1 minus line 2)	207,522.	24,540.	13,805.	245,867.
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	102,876.	24,540.	138,668.	266,084.
10 Direct expense summary Add lines 4 through 9 in column (d)				► 266,084.
11 Net income summary Subtract line 10 from line 3, column (d)				► <20,217.►

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col. (c))
1 Gross revenue				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				►
8 Net gaming income summary Subtract line 7 from line 1, column (d)				►

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain \_\_\_\_\_

## SAINT ANDREW'S SCHOOL OF

Schedule G (Form 990 or 990-EZ) 2017 BOCA RATON, INC.

59-0942383 Page 3

11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

13a	%
13b	%

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_  
\_\_\_\_\_ Director/officer  Employee  Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Schedule G (Form 990 or 990-EZ)

**BOCA RATON, INC.**

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**Part IV** **Supplemental Information (continued)**



SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

59-0942383 Page 2

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FINANCIAL AID (167) / TUITION REMISSION (96)	263	0.	5,842.005	COST OF ATTENDANCE	

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b), and any other additional information

## PART I, LINE 2:

**FINANCIAL AID IS AWARDED BASED ON FINANCIAL NEED. FINANCIAL NEED IS DETERMINED FROM A COMPLETED FINANCIAL AID APPLICATION SUBMITTED BY THE FAMILY REQUESTING AID. THE SCHOOL'S FINANCIAL AID COMMITTEE USES A THIRD-PARTY SERVICE TO HELP TO OBJECTIVELY DETERMINE A FAMILY'S ABILITY TO PAY FOR SCHOOL TUITION AND OTHER EDUCATIONAL EXPENSES, BASED ON A PARENTS' FINANCIAL STATEMENT AND ANY ADDITIONAL SUPPORTING DOCUMENTATION FROM THE FAMILY AS MAY BE NEEDED.**

**SCHEDULE J**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
► Attach to Form 990.► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2017**Open to Public  
Inspection

Name of the organization

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.Employer identification number  
59-0942383**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization.

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

**a** The organization?

**b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

**a** The organization?

**b** Any related organization?

If "Yes" on line 6a or 6b, describe in Part III

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2017

**SAIN T ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

## **Part II Officers Directors**

(ii) For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual. Do not list any individuals that aren't listed on Form 990, Part VII.

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information

**SAIN T ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

**59-0942383**

**Page 3**

**PART I, LINE 1A:**

**CERTAIN KEY EMPLOYEES AND HIGHLY COMPENSATED EMPLOYEES RECEIVE A HOUSING**

**ALLOWANCE OR RESIDENCE FOR PERSONAL USE FOR THE BENEFIT OF THE SCHOOL.**

**SCHEDULE K**  
**(Form 990)**  
 Department of the Treasury  
 Internal Revenue Service

Name of the organization  
**SAINT ANDREW'S SCHOOL OF  
 BOCA RATON, INC.**

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part V.  
 ► Attach to Form 990. ► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<p>OMB No. 1545-0047  <b>2017</b>  <b>Open to Public    Inspection</b></p>	<p><b>Employer identification number</b>  <b>59-0942383</b></p>
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**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased (h) On behalf of issuer	(i) Pooled financing
<b>PALM BEACH COUNTY,    A FLORIDA</b>	59-6000785	NONE		09/02/14	28,730,000	SEE SCHEDULE O	X	X
<b>B</b>								
<b>C</b>								
<b>D</b>								

**Part II Proceeds**

	A	B	C	D
1 Amount of bonds retired				
2 Amount of bonds legally defeased				
3 Total proceeds of issue				
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows				
7 Issuance costs from proceeds				
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds				
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion				
14 Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No
15 Were the bonds issued as part of an advance refunding issue?		X		
16 Has the final allocation of proceeds been made?		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		

**Part III Private Business Use**

	A	B	C	D
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	Yes	No	Yes	No
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		

**SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.**

Schedule K (Form 990) 2017

**Part III Private Business Use (Continued)**

59-0942383

Page 2

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>3a</b>	Yes	No	Yes	No
	X			
<b>b</b>	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?			
<b>c</b>	Are there any research agreements that may result in private business use of bond-financed property?	X		
<b>d</b>	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?			
<b>4</b>	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	▲	%	%
<b>5</b>	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	▲	%	%
<b>6</b>	Total of lines 4 and 5		%	%
<b>7</b>	Does the bond issue meet the private security or payment test?	X		
<b>8a</b>	Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?	X		
<b>b</b>	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%	%
<b>c</b>	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?			
<b>9</b>	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		
	<b>Part IV: Arbitrage</b>			
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>1</b>	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?			
<b>2</b>	If "No" to line 1, did the following apply?			
<b>a</b>	Rebate not due yet?	X		
<b>b</b>	Exception to rebate?	X		
<b>c</b>	No rebate due?	X		
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed			
<b>3</b>	Is the bond issue a variable rate issue?	X		
<b>4a</b>	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X		
<b>b</b>	Name of provider	BANK OF AMERICA		
<b>c</b>	Term of hedge	31.3000000		
<b>d</b>	Was the hedge superintegrated?	X		
<b>e</b>	Was the hedge terminated?	X		

Part IV Arbitrage (Continued)

		A	B	C	D
		Yes	No	Yes	No
		X			
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?				
b	Name of provider				
c	Term of GIC				
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?				
6	Were any gross proceeds invested beyond an available temporary period?	X			
7	Has the organization established written procedures to monitor the requirements of section 148?	X			
<b>Part V   Procedures To Undertake Corrective Action</b>		A	B	C	D
		Yes	No	Yes	No
		X			
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if selfremediation isn't available under applicable regulations?					

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

**Part VI** **Supplemental Information** Provide additional information for responses to questions on Schedule K. See instructions.

**SCHEDULE M**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2017**

Open To Public  
Inspection

Name of the organization

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Employer identification number  
**59-0942383**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ( <u>ARTWORK</u> )	X	4	29,517.	FMV
26 Other ► ( _____ )				
27 Other ► ( _____ )				
28 Other ► ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions  
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2017

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

**Schedule M (Form 990) 2017**

59-0942383

Page 2

## **Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

- Attach to Form 990 or 990-EZ.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

SAINT ANDREW'S SCHOOL OF  
BOCA RATON, INC.

Employer identification number  
59-0942383

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

BOCA RATON, FLORIDA IN 1961. THE SCHOOL'S MISSION WAS TO PROVIDE A RIGOROUS ACADEMIC EDUCATION TO 122 UPPER SCHOOL BOYS. OVER THE YEARS THE SCHOOL HAS EXPANDED IN SCOPE AND MISSION TO BECOME AN INDEPENDENT, CO-EDUCATIONAL SCHOOL WITH 1278 STUDENTS FROM GRADES JK - 12. SAINT ANDREW'S SCHOOL IS A NATIONALLY RECOGNIZED JUNIOR KINDERGARTEN (PRE-K) THROUGH GRADE 12, DAY AND BOARDING, COLLEGE PREPARATORY SCHOOL IN BOCA RATON, FLORIDA, WITHIN PALM BEACH COUNTY. WE OFFER A RIGOROUS, PRIVATE SCHOOL CURRICULUM THAT FOSTERS CREATIVE THINKING, OPPORTUNITIES TO ACHIEVE BALANCE, AND EXPERIENCES THAT BUILD STRONG CHARACTER. WE ARE DELIGHTED TO SERVE STUDENTS FROM OVER 40 COUNTRIES OF MULTIPLE FAITHS AND CULTURES.

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION (CON'T):**

ACADEMIC EXCELLENCE AND EDUCATION IN MIND, BODY, AND SPIRIT REFLECT THE SAINT ANDREW'S EXPERIENCE. THE SCHOOL HAS DEVELOPED A CHALLENGING COLLEGE PREPARATORY CURRICULUM, AN IMPRESSIVE ATHLETIC RECORD, AND A DEEP COMMITMENT TO COMMUNITY SERVICE. THE ACADEMIC PROGRAM IS DESIGNED WITH A COMMITMENT TO EDUCATING THE "WHOLE CHILD" WHILE INSTILLING A DEDICATION TO LIFE-LONG LEARNING. SAINT ANDREW'S SCHOOL IS AN INDEPENDENT SCHOOL FOUNDED IN THE EPISCOPAL TRADITION. OUR MISSION IS TO BUILD A COMMUNITY OF LEARNERS, PROVIDE EXCELLENCE IN EDUCATION, AND NURTURE EACH STUDENT IN MIND, BODY, AND SPIRIT. AS AN EPISCOPAL SCHOOL, WE WELCOME STUDENTS OF ALL FAITHS, CUSTOMS, CULTURES AND BELIEFS. ADMISSION IS HIGHLY COMPETITIVE AND APPLICANTS ARE ACCEPTED WITHOUT REGARD TO ECONOMICS, ETHNICITY, OR DENOMINATIONAL STATUS.

Name of the organization	SAINT ANDREW'S SCHOOL OF BOCA RATON, INC.	Employer identification number 59-0942383
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FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MISSION TO BECOME AN INDEPENDENT, CO-EDUCATIONAL SCHOOL WITH 1278 STUDENTS FROM GRADES JK - 12. SAINT ANDREW'S SCHOOL IS A NATIONALLY RECOGNIZED JUNIOR KINDERGARTEN (PRE-K) THROUGH GRADE 12, DAY AND BOARDING, COLLEGE PREPARATORY SCHOOL IN BOCA RATON, FLORIDA, WITHIN PALM BEACH COUNTY. WE OFFER A RIGOROUS, PRIVATE SCHOOL CURRICULUM THAT FOSTERS CREATIVE THINKING, OPPORTUNITIES TO ACHIEVE BALANCE, AND EXPERIENCES THAT BUILD STRONG CHARACTER. WE ARE DELIGHTED TO SERVE STUDENTS FROM OVER 40 COUNTRIES OF MULTIPLE FAITHS AND CULTURES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION (CON'T):

THE ACADEMIC PROGRAM IS DESIGNED WITH A COMMITMENT TO EDUCATING THE "WHOLE CHILD" WHILE INSTILLING A DEDICATION TO LIFE-LONG LEARNING. SAINT ANDREW'S SCHOOL IS AN INDEPENDENT SCHOOL FOUNDED IN THE EPISCOPAL TRADITION. OUR MISSION IS TO BUILD A COMMUNITY OF LEARNERS, PROVIDE EXCELLENCE IN EDUCATION, AND NURTURE EACH STUDENT IN MIND, BODY, AND SPIRIT. AS AN EPISCOPAL SCHOOL, WE WELCOME STUDENTS OF ALL FAITHS, CUSTOMS, CULTURES AND BELIEFS. ADMISSION IS HIGHLY COMPETITIVE AND APPLICANTS ARE ACCEPTED WITHOUT REGARD TO ECONOMICS, ETHNICITY, OR DENOMINATIONAL STATUS.

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE SHALL BE RESPONSIBLE FOR THE FOLLOWING:

A. FACILITATING DECISION MAKING IN URGENT AND CRISIS CIRCUMSTANCES. ALL ACTIONS SHALL BE REPORTED AS SOON AS PRACTICABLE TO THE FULL BOARD AND

Name of the organization SAINT ANDREW'S SCHOOL OF  
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RATIFIED AT THE NEXT BOARD MEETING.

B. SUPPORTING AND COUNSELING THE HEAD OF SCHOOL.

C. DEVELOPING AND OVERSEEING A PROCESS FOR THE BOARD OF TRUSTEE'S ANNUAL  
EVALUATION OF THE HEAD OF SCHOOL AND FOR DETERMINING THE HEAD OF SCHOOL'S  
COMPENSATION AND TERMS OF EMPLOYMENT.

D. MONITORING THE IMPLEMENTATION OF THE STRATEGIC PLAN ADOPTED BY THE  
BOARD, AND FROM TIME TO TIME MAKING RECOMMENDATIONS TO THE BOARD CONCERNING  
MODIFICATION AND UPDATING OF ANY STRATEGIC PLAN PREVIOUSLY ADOPTED BY THE  
BOARD.

E. COORDINATING THE STRATEGIC PLANNING PROCESS FOR THE SCHOOL AND THE BOARD

F. WHEN THE BOARD OF TRUSTEES IS NOT IN SESSION, THE EXECUTIVE COMMITTEE  
MAY EXERCISE ALL OF THE AUTHORITY OF THE BOARD OF TRUSTEES IN THE  
MANAGEMENT OF THE CORPORATION EXCEPT:

I. THE ELECTION AND REMOVAL OF TRUSTEES, OFFICERS OF THE BOARD AND HEAD OF  
SCHOOL.

II. THE AMENDMENT OF THE BY-LAWS;

III. THE APPROVAL OF A MATERIAL CHANGE OF THE BUDGET

IV. MAKE MAJOR STRUCTURAL DECISIONS (ADD OR ELIMINATE PROGRAMS, APPROVE  
MERGERS OR DISSOLVE THE CORPORATION).

FORM 990, PART VI, SECTION A, LINE 4:

REMOVED FROM QUORUM SECTION: THE ACCEPTANCE BY A TRUSTEE IN THE ACTION  
TAKEN AT A MEETING WHERE A QUORUM IS NOT PRESENT BY HIS OR HER SIGNING THE  
MINUTES OF SUCH MEETING, OR OTHERWISE SIGNIFYING HIS OR HER WRITTEN ASSENT  
TO SAID ACTIONS, SHALL CONSTITUTE THE PRESENCE OF SUCH TRUSTEE FOR THE  
PURPOSE OF DETERMINING A QUORUM.

REMOVED FROM AUDIT COMMITTEE SECTION:

Name of the organization	SAINT ANDREW'S SCHOOL OF BOCA RATON, INC.	Employer identification number 59-0942383
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I. FURTHER, FROM TIME TO TIME, BUT AT LEAST ONCE EVERY THREE (3) YEARS,  
REVIEWING THE BY-LAWS AND MAKING RECOMMENDATIONS TO THE BOARD OF TRUSTEES  
WITH REGARD TO AMENDMENTS TO THE BY-LAWS, IF ANY, TO BE CONSIDERED IN  
CONJUNCTION WITH THE ANNUAL MEETING OF THE CORPORATION. HOWEVER, NOTHING  
CONTAINED HEREIN SHALL PROHIBIT THE BOARD OF TRUSTEES FROM ADOPTING BY-LAWS  
AMENDMENTS, FROM TIME TO TIME, IN ACCORDANCE WITH ARTICLE VIII OF THESE  
BY-LAWS.

FORM 990, PART VI, SECTION A, LINE 8B:

THE SCHOOL CONTEMPORANEOUSLY DOCUMENTS MEETINGS HELD, OR WRITTEN ACTIONS  
TAKEN, DURING THE YEAR BY EACH COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF  
THE GOVERNING BODY, WITH THE EXCEPTION OF THE EXECUTIVE COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 11B:

ALL VOTING BOARD MEMBERS ARE PROVIDED A COPY OF FORM 990 FOR REVIEW PRIOR  
TO FILING. A COPY OF FORM 990 IS ALSO PROVIDED TO THE SCHOOL'S AUDIT  
COMMITTEE FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

SCHOOL HAS A WRITTEN CONFLICT OF INTEREST POLICY, WHICH REQUIRES THE BOARD  
OF TRUSTEES, OFFICERS AND MANAGERS TO REVIEW ANNUALLY THE REQUIREMENTS FOR  
THIS POLICY. THE BOARD, OFFICERS AND MANAGERS ACKNOWLEDGE ANNUALLY IN  
WRITING THEIR COMMITMENT TO FOLLOWING THIS POLICY. DETERMINATION OF WHETHER  
A CONFLICT EXISTS IS MADE BY THE EXECUTIVE COMMITTEE OF THE BOARD OF  
TRUSTEES, OR IF APPEALED BY THE FULL BOARD OF TRUSTEES. TRUSTEES, OFFICERS  
AND MANAGERS FOUND TO HAVE A CONFLICT OF INTEREST ARE PROHIBITED FROM  
DELIBERATIONS OR DECISIONS ON THE TRANSACTION. DISCLOSURE OR  
ACKNOWLEDGEMENT OF A CONFLICT OF INTEREST IS NOTED IN THE MINUTES OF THE

Name of the organization	SAINT ANDREW'S SCHOOL OF BOCA RATON, INC.
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Employer identification number 59-0942383
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BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 15A:

HEADMASTER'S COMPENSATION APPROVED ANNUALLY BY BOARD OF TRUSTEES. CHAIR OF THE BOARD OF TRUSTEES MAKES RECOMMENDATION TO BOARD OF TRUSTEES, USING COMPARABLE COMPENSATION DATA FOR SIMILARLY QUALIFIED PERSONS IN SIMILAR HEADMASTER POSITIONS IN SIMILARLY SITUATED INDEPENDENT SCHOOLS. THIS PROCESS WAS LAST COMPLETED IN 2017.

FORM 990, PART VI, SECTION C, LINE 19:

UPON WRITTEN REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

UNREALIZED GAIN ON CASH FLOW HEDGE 1,440,401.

FORM 990, PART XII, LINE 2C:

THE SCHOOL'S AUDIT COMMITTEE HAS NOT CHANGED ITS OVERSIGHT OR SELECTION PROCESS OF THE AUDIT.

FORM 990, SCHEDULE K, PART I, LINE (A), COLUMN (A)

DESCRIPTION OF PURPOSE OF THE BOND:

THE BONDS WERE FINANCED FOR THE ACQUISITION OF LAND, CONSTRUCTION AND EQUIPPING OF AN ADDITIONAL LOWER SCHOOL BUILDING AND IMPROVEMENTS ON THE RELATED TRACT OF LAND AND TO RETIRE THE SCHOOLS OUTSTANDING VARIABLE RATE DEMAND BOND REVENUE BONDS SERIES 2007.