

APPENDIX B - EIPS PO&M BENCHMARKS				
In the February 2021 EIPS Trustee meeting, operating and repair costs for all EIPS schools was presented (see link below)				
https://eips.ca/download/331458				
Per EIPS facility suggestion, only Sherwood Park (Sector 1) and Fort Saskatchewan (Sector 3) schools are listed for comparison.				
PO&M is the operating costs and is combined with instructional costs to get total cost.				
Strathcona Christian Elementary				
		# Students	Instructional Costs	
Kindergarten		82	\$2,510.50	<< This is the same for ALL schools
Grades 1-6		483	\$5,027.90	<< This is the same for ALL schools
Instructional Cost per student	=		\$4,662.54	
SCE Op Cost			\$431,426.00	<< Appendix D
SCE Students			565	<< Total Students
+ Operational Cost per student	=		\$763.59	<< This is what varies for each school
				We receive an EIPS subsidy for part of our Ops costs
= SCE Total Cost per student	=		\$5,426.13	
EIPS Elementary Schools Comparison				
School	Cost per student	Age	Difference EIPS - SCA per student	
SCA_Elementary	\$5,426.13	15	\$0.00	
Davidson_Creek_Elementary	\$5,859.00	2	\$432.87	
Ecole_Campbelltown	\$5,964.00	64	\$537.87	
Westboro_Elementary	\$6,617.00	50	\$1,190.87	
Win_Ferguson_Elementary	\$6,662.00	44	\$1,235.87	
Brentwood_Elementary	\$6,703.00	56	\$1,276.87	
Wes_Hosford_Elementary	\$6,792.00	46	\$1,365.87	
James_Mowat_Elementary	\$6,810.00	39	\$1,383.87	
Mills_Haven_Elementary	\$6,889.00	49	\$1,462.87	
Glen_Allan_Elementary	\$6,927.00	48	\$1,500.87	
Woodbridge_Farms_Elementary	\$7,321.00	42	\$1,894.87	
Ecole_Parc_Elementaire	\$9,201.00	58	\$3,774.87	
Pine_Street_Elementary	\$9,478.00	58	\$4,051.87	
Strathcona Christian Secondary				
		# Students	Instructional Costs	
Junior High		276	\$4,592.20	<< This is the same for ALL schools
Senior High		316	\$5,403.70	<< This is the same for ALL schools
Instructional Cost per student	=		\$5,025.37	
SCS Op Cost			\$609,945.54	<< Appendix E
SCS Students			592	<< Total Students
+ Operational Cost per student	=		\$1,030.31	<< This is what varies for each school
				We receive an EIPS subsidy for part of our Ops costs
= SCS Total Cost per student	=		\$6,055.68	
EIPS Secondary School Comparison				
School	Cost per student	Age	Difference EIPS - SCA per student	
FR_Haythorne_Junior_High	\$6,039.00	28	-\$16.68	
SCA_Secondary	\$6,055.68	40	\$0.00	
Sherwood_Heights_Junior_High	\$6,286.00	62	\$230.32	
Rudolph_Hennig_Junior_High	\$6,477.00	50	\$421.32	
Salisbury_Composite_High	\$6,742.00	52	\$686.32	
Bev_Facey_Community_High	\$6,814.00	40	\$758.32	
Clover_Bar_Junior_High	\$6,972.00	49	\$916.32	
Fort_Saskatchewan_High	\$7,049.00	63	\$993.32	
SCA Combined				
Instructional Cost per student	=		\$4,848.19	<< Blended from above
SCE + SCS Op Costs			\$1,041,371.54	<< Appendix D/E
SCA Students			1157	<< Total Students
+ Operational Cost per student	=		\$900.06	
= SCA Total Cost per student	=		\$5,748.25	
EIPS Combined Schools Comparison				
School	Cost per student	Age	Difference EIPS - SCA per student	
SCA_Elementary_Secondary	\$5,748.25		\$0.00	
Lakeland_Ridge	\$6,205.00	16	\$456.75	
SouthPointe_School	\$6,854.00	4	\$1,105.75	
Fort_Saskatchewan_Christian	\$6,950.00	65	\$1,201.75	

APPENDIX C - EIPS PLANNED MAINTENANCE BENCHMARKS				
EIPS Maintenance Costs				
EIPS has an annual planned maintenance budget which is used to cover maintenance projects across all schools.				
Below shows the historical budgets and the projected value for this year. These come from EIPS Facility staff.				
2021/2022 Budget for EIPS Maintenance was cut by 55%				
School Year	EIPS Maint	Per School Average		
2015/2016	\$3,000,000.00	\$81,081.08		
2016/2017	\$3,000,000.00	\$81,081.08		
2017/2018	\$3,500,000.00	\$94,594.59		
2018/2019	\$5,000,000.00	\$135,135.14		
2019/2020	\$5,000,000.00	\$135,135.14		
2020/2021	\$5,000,000.00	\$135,135.14		
2021/2022 Projected	\$2,260,000.00	\$61,081.08		
SCA Maintenance Costs				
SCA MRF is the annual maintenance contribution to SPAC, these numbers came from SPAC Finance staff.				
SPAC works with different professionals to determine life cycle and replacement options for various items.				
MRF contributions are set to meet the future planned replacements.				
We receive no funding from EIPS to cover maintenance expenditures.				
School Year	SCA MRF	Per School Average		
2015/2016	\$210,000.00	\$105,000.00		
2016/2017	\$237,800.00	\$118,900.00		
2017/2018	\$240,785.00	\$120,392.50		
2018/2019	\$248,910.00	\$124,455.00		
2019/2020	\$287,184.00	\$143,592.00		
2020/2021	\$324,716.00	\$162,358.00		
2021/2022 Projected	\$354,661.56	\$177,330.78		
SCA - EIPS Comparison				
	Difference EIPS - SCA			
School Year	Per School	Per Student		
2015/2016	\$23,918.92	\$41.35		
2016/2017	\$37,818.92	\$65.37		
2017/2018	\$25,797.91	\$44.59		
2018/2019	-\$10,680.14	-\$18.46		
2019/2020	\$8,456.86	\$14.62		
2020/2021	\$27,222.86	\$47.06		
2021/2022 Projected	\$116,249.70	\$200.95		

APPENDIX D - STRATHCONA CHRISTIAN ELEMENTARY OPERATING COSTS

Expenses	2022 Budget	Proposed Allocation %	Allocation \$	Method
Book allowance		100.00%	-	% used by SCE
Car Expense	360	100.00%	360	% used by SCE
Communications	3,600	100.00%	3,600	% used by SCE
Membership Fees, Dues and Licenses	324	100.00%	324	% used by SCE
Missing Mastercard Receipts	-	100.00%	-	% used by SCE
Insurance	16,548	100.00%	16,548	% used by SCE
Custodial Contracts	95,016	100.00%	95,016	per contract
Custodial Supplies	21,260	100.00%	21,260	Same % as custodial contract
Safety Supplies & Training	300	100.00%	300	% used by SCE
Rep & Maint - Building	10,440	100.00%	10,440	% used by SCE
Rep & Maint - Equipment	1,200	100.00%	1,200	% used by SCE
Repairs & Maintenance - Fire & Elevator	3,780	100.00%	3,780	% used by SCE
Repairs & Maintenance - Grounds	28,665	100.00%	28,665	% used by SCE
Repairs & Maintenance - Electrical	8,184	100.00%	8,184	% used by SCE
Repairs & Maintenance - Mechanical	52,272	100.00%	52,272	% used by SCE
Utilities - Heat	26,400	100.00%	26,400	% used by SCE
Utilities - Light & Power	54,000	100.00%	54,000	% used by SCE
Utilities - Waste Removal	7,632	100.00%	7,632	% used by SCE
Utilities - Water	9,600	100.00%	9,600	% used by SCE
LABOUR	91,845	100.00%	91,845	% used by SCE
TOTAL ALLOCATED OPERATING AND LABOUR COSTS			431,426	
CONTRIBUTIONS TO MRF	112,207	100.00%	112,207	% used by SCE

APPENDIX E - STRATHCONA CHRISTIAN SECONDARY OPERATING COSTS

Expenses	2022 Budget	Proposed Allocation %	Allocation \$	Method
Book allowance		52.89%	-	% of sq ft
Car Expense	2,350	52.89%	1,243	% of sq ft
Communications	1,500	52.89%	793	% of sq ft
Membership Fees, Dues and Licenses	324	52.89%	171	% of sq ft
Printing, Photocopying, Postage	300	52.89%	159	% of sq ft
Missing Mastercard Receipts	-	52.89%	-	% of sq ft
Insurance	53,124	52.89%	28,097	% of sq ft
Custodial Contracts	215,615	74.16%	159,900	per contract
Custodial Supplies	44,481	74.16%	32,987	Same % as custodial contract
Safety Supplies & Training	6,000	52.89%	3,173	% of sq ft
Rep & Maint - Building	27,124	65.02%	17,636	% of people-days
Rep & Maint - Equipment	7,500	65.02%	4,877	% of people-days
Repairs & Maintenance - Fire & Elevator	13,985	52.89%	7,397	% of sq ft
Repairs & Maintenance - Grounds	60,202	65.02%	39,144	% of people-days
Repairs & Maintenance - Electrical	9,600	52.89%	5,077	% of sq ft
Repairs & Maintenance - Mechanical	81,312	52.89%	43,006	% of sq ft
Utilities - Heat	74,932	52.89%	39,631	% of sq ft
Utilities - Light & Power	138,000	65.02%	89,729	% of people-days
Utilities - Waste Removal	11,280	65.02%	7,334	% of people-days
Utilities - Water	26,880	65.02%	17,478	% of people-days
LABOUR	172,425	65.02%	112,112	% of people-days
TOTAL ALLOCATED OPERATING AND LABOUR COSTS			609,946	
CONTRIBUTIONS TO MRF	372,887	65.02%	242,455	% of people days

APPENDIX F - COST AND REVENUE COMPARISON

Income from EIPS has been reduced by \$128K due to changes in Provincial funding.

Table 1: Surplus/Deficit Calculation

Capital	\$827,880.00	<< Mortgage only
+ Admin	\$145,009.00	<< SCAS Budget 21/22
+ Christian	\$376,747.00	<< SCAS Budget 21/22
+ Ops	\$1,041,371.54	<< From Appendices D/E
+ Maint	\$354,661.56	<< From Appendices D/E
= Total Costs	\$2,745,669.10	
Income from EIPS	\$1,061,755.00	<< SCE Lease, SCS Lease, SCE Op Subsidy, SCS Op Subsidy
+ Fees from Parents	\$1,694,440.00	<< SCAS Budget 21/22, assuming all parents pay
= Total Income	\$2,756,195.00	
Income	\$2,756,195.00	
- Costs	\$2,745,669.10	
= Surplus/Deficit	\$10,525.90	

With 35 families refusing to pay fees,
the Surplus/Deficit is: **-\$81,474.10**

Table 2: Income vs Individual Components

	Cost		Parent Fee		EIPS Contribution	
Mortgage	\$827,880.00	=	\$381,960.00	+	\$445,920.00	<< EIPS SCE lease
Admin	\$145,009.00	=	\$145,009.00			
Christian	\$376,747.00	=	\$376,747.00			
Ops	\$1,041,371.54	=	\$425,536.54	+	\$615,835.00	<< EIPS SCS lease, EIPS SCE and SCS Ops subsidy
Maint	\$354,661.56	=	\$354,661.56			
Total	\$2,745,669.10	=	\$1,683,914.10	+	\$1,061,755.00	

To cover costs we need to collect: **\$1,683,914.10**
 2021/2022 fees are expected to collect: **\$1,694,440.00**
 Surplus/Deficit: \$10,525.90

With 35 families refusing to pay fees,
the Surplus/Deficit is: **-\$81,474.10**

APPENDIX H - ALTERNATIVE CHRISTIAN PROGRAM COMPARISONS			
The following tables show the alternative program fees for local Alternative Christian Programs where buildings are not owned by the school board (like SCA).			
Excluded are private schools or alternative programs in buildings owned by school division.			
https://www.edmchristian.org/programfees/			
https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/MCSocietyFeeslettertoparents2021-22.pdf			
https://k-9christian.com/register/			
https://ccs.blackgold.ca/parents/fees-payment/student-fees/			
https://mennosimonschristianschool.ca/admissions/tuition-fees			
https://www.calgarychristianschool.com/download/13649			
https://www.tcskids.com/apply-now/program-fees			
https://hccalgary.com/apply-now/fees			
Alternative Fees for 1 child families (50% of SCA families)			
Strathcona Christian Academy	\$1,440.00		
Millwoods Christian	\$1,620.00		
Meadowlark Christian	\$1,620.00		
Covenant Christian (Leduc)	\$1,665.00		
Edmonton Christian	\$1,960.00		
Menno Simons Christian (Calgary)	\$2,970.00		
Calgary Christian School	\$3,425.00		
Heritage Christian Academy (Calgary)	\$3,758.00		
Trinity Christian Academy (Calgary)	\$5,018.00		
Alternative Fees for 2 child families (35% of SCA families)			
Meadowlark Christian	\$2,485.00		
Edmonton Christian	\$2,750.00		
Covenant Christian (Leduc)	\$2,755.00		
Millwoods Christian	\$2,810.00		
Strathcona Christian Academy	\$2,880.00		
Menno Simons Christian (Calgary)	\$5,940.00		
Heritage Christian Academy (Calgary)	\$6,255.00		
Calgary Christian School	\$6,850.00		
Trinity Christian Academy (Calgary)	\$8,803.00		
Alternative Fees for 3 child families (11% of SCA families)			
Meadowlark Christian	\$3,000.00		
Edmonton Christian	\$3,205.00		
Covenant Christian (Leduc)	\$3,275.00		
Millwoods Christian	\$3,500.00		
Strathcona Christian Academy	\$4,320.00		
Menno Simons Christian (Calgary)	\$7,415.00		
Heritage Christian Academy (Calgary)	\$7,546.00		
Trinity Christian Academy (Calgary)	\$10,155.00		
Calgary Christian School	\$10,275.00		
Alternative Fees for 4 child families (3% of SCA families)			
Meadowlark Christian	\$3,000.00		
Edmonton Christian	\$3,205.00		
Covenant Christian (Leduc)	\$3,275.00		
Millwoods Christian	\$3,500.00		
Strathcona Christian Academy	\$5,040.00		
Menno Simons Christian (Calgary)	\$7,415.00		
Heritage Christian Academy (Calgary)	\$7,546.00		
Trinity Christian Academy (Calgary)	\$10,155.00		
Calgary Christian School	\$11,500.00		

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	Alternative Fees for 5 child families (0.3% of SCA families)			
Meadowlark Christian	\$3,000.00			
Edmonton Christian	\$3,205.00			
Covenant Christian (Leduc)	\$3,275.00			
Millwoods Christian	\$3,500.00			
Strathcona Christian Academy	\$5,760.00			
Menno Simons Christian (Calgary)	\$7,415.00			
Heritage Christian Academy (Calgary)	\$7,546.00			
Trinity Christian Academy (Calgary)	\$10,155.00			
Calgary Christian School	\$11,500.00			