

SPACS / SCAS

Financials 1: Costs and Benchmarks

SCE / SCS School Councils

November 2022



Plan for Tonight

COMPARABLES

COST DETAILS

COST VS REVENUE

Questions

Comparables



Program fees vs Alternative Schools

Facility Costs vs EIPS

Program fees vs Alternative Schools

- Alternative program fees for programs where buildings are not owned by the school board (like SCA)
- Excludes private schools
- We charge the same price per child up to number 3, then half per child after that

Program fees vs Alternative Schools

% Fee Increase from 21/22 to 22/23	
Covenant Christian (Leduc)	0.0%
Trinity Christian Academy (Cal)	0.0%
Meadowlark Christian	0.0%
Strathcona Christian Academy	3.0%
Millwoods Christian	3.1%
Heritage Christian Academy (Cal)	3.8%
Menno Simons Christian (Cal)	4.0%
Edmonton Christian	4.8%
Calgary Christian School	5.8%

<https://www.edmchristian.org/programfees/>

<https://millwoodschristian.epsb.ca/media/elementaryjuniorhighschools/millwoodschristian/news/MCSSSocietyFeeLetter2022.pdf>

<https://k-9christian.com/register/>

<https://ccs.blackgold.ca/registration/registration/fees-payment/>

<https://mennosimonschristianschool.ca/admissions/tuition-fees>

<https://www.calgarychristianschool.com/download/373467>

<https://www.tcskids.com/apply-now/program-fees>

<https://hccalgary.com/apply-now/fees>

Program fees vs Alternative Schools

1 child families (48.0% of SCA families)	
Strathcona Christian Academy	\$1,525.00
Millwoods Christian	\$1,670.00
Meadowlark Christian	\$1,620.00
Covenant Christian (Leduc)	\$1,665.00
Edmonton Christian	\$2,055.00
Menno Simons Christian (Cal)	\$3,090.00
Calgary Christian School	\$3,625.00
Heritage Christian Academy (Cal)	\$3,900.00
Trinity Christian Academy (Cal)	\$5,018.00

2 child families (35.5% of SCA families)	
Meadowlark Christian	\$2,485.00
Covenant Christian (Leduc)	\$2,755.00
Edmonton Christian	\$2,885.00
Millwoods Christian	\$2,895.00
Strathcona Christian Academy	\$3,050.00
Menno Simons Christian (Cal)	\$6,180.00
Heritage Christian Academy (Cal)	\$6,600.00
Calgary Christian School	\$7,250.00
Trinity Christian Academy (Cal)	\$8,803.00

Program fees vs Alternative Schools

3 child families (13.2% of SCA families)	
Meadowlark Christian	\$3,000.00
Covenant Christian (Leduc)	\$3,275.00
Edmonton Christian	\$3,360.00
Millwoods Christian	\$3,605.00
Strathcona Christian Academy	\$4,575.00
Menno Simons Christian (Cal)	\$7,725.00
Heritage Christian Academy (Cal)	\$8,100.00
Trinity Christian Academy (Cal)	\$10,155.00
Calgary Christian School	\$10,875.00

4 child families (3.3% of SCA families)	
Meadowlark Christian	\$3,000.00
Covenant Christian (Leduc)	\$3,275.00
Edmonton Christian	\$3,360.00
Millwoods Christian	\$3,605.00
Strathcona Christian Academy	\$5,337.50
Menno Simons Christian (Cal)	\$7,725.00
Heritage Christian Academy (Cal)	\$8,100.00
Trinity Christian Academy (Cal)	\$10,155.00
Calgary Christian School	\$11,500.00

Alternative Christian Programs – a gift!

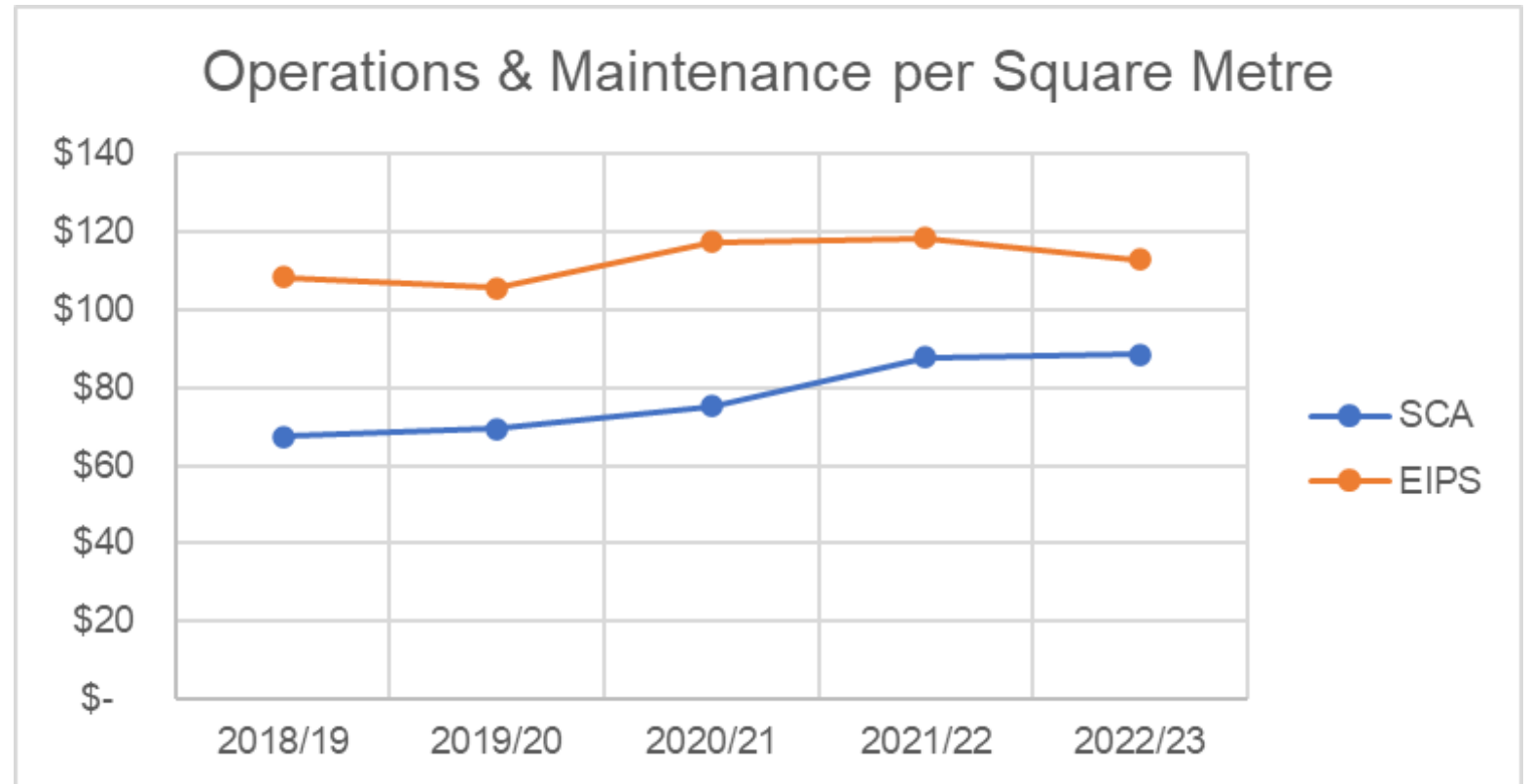
- The ACSI director always tells us how fortunate we are to have this alternative program
- Majority of Christian schools across the country are private and the costs are many times higher than ours, staff makes much less and struggle for resources
- Calgary based alternative programs are roughly double the cost of Edmonton area alternative programs

Operating Expense costs

- EIPS reports **total “Operations and Maintenance” expenses** in the annual budgets and audited financials
 - Audits used where available; budgets used otherwise for both SCA/EIPS
 - Per Square Meter opens up more benchmarking opportunities

Operating Expense costs per Square Metre

Year	SCA	EIPS
2018/19	\$67	\$108
2019/20	\$69	\$106
2020/21	\$75	\$117
2021/22	\$88	\$118
2022/23	\$88	\$113

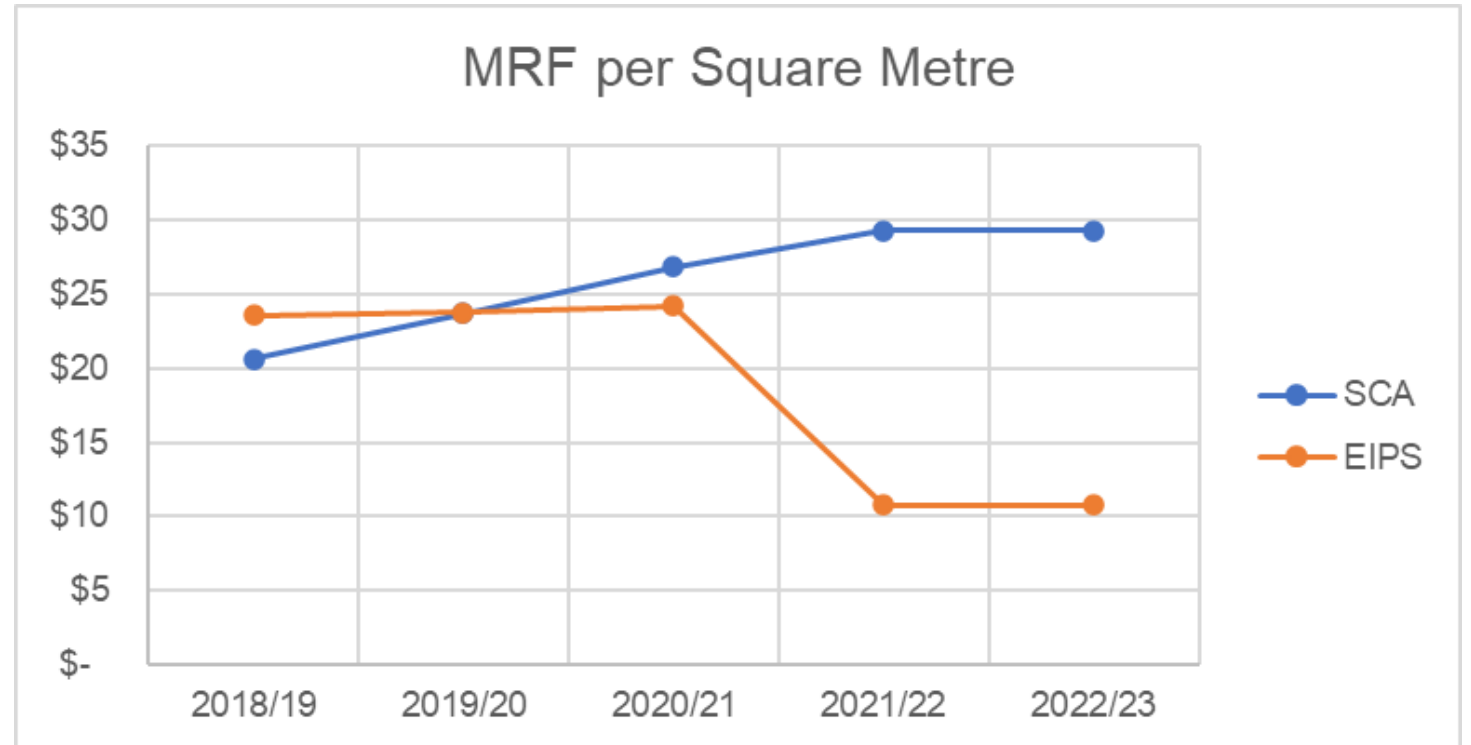


Maintenance Capital costs

- For SCA/SPAC a **Maintenance Reserve Fund** is contributed into every year for major maintenance replacements
- For EIPS, **Infrastructure Maintenance and Renewal** is one of the funds available for facility capital spending on maintenance
 - Budget values reported in annual budget, cut in half in 21/22

Maintenance Capital costs per Square Metre

Year	SCA	EIPS
2018/19	\$21	\$24
2019/20	\$24	\$24
2020/21	\$27	\$24
2021/22	\$29	\$11
2022/23	\$29	\$11



Cost Details

SCE Operating & Maintenance Exp. Details

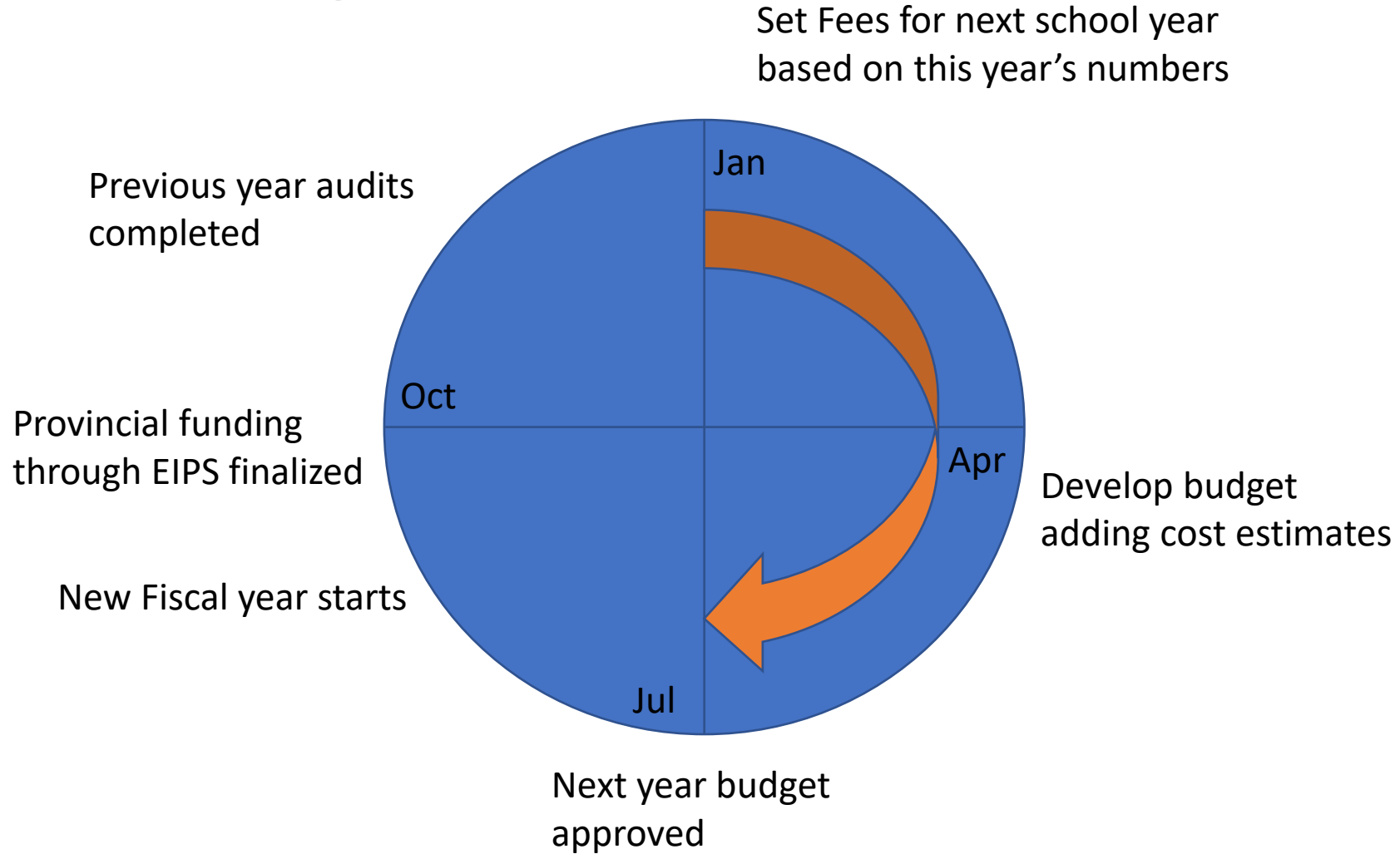
APPENDIX D - STRATHCONA CHRISTIAN ELEMENTARY OPERATING COSTS				
Expenses	2023 Budget	Proposed Allocation %	Allocation \$	Method
Car Expense	\$1,800.00	100.00%	\$1,800.00	% used by SCE
Communications	\$3,420.00	100.00%	\$3,420.00	% used by SCE
Membership Fees, Dues and Licenses	\$0.00	100.00%	\$0.00	% used by SCE
Insurance	\$18,456.00	100.00%	\$18,456.00	% used by SCE
Custodial Contracts & Supplies	\$142,796.00	100.00%	\$142,796.00	% used by SCE
Safety Supplies & Training	\$804.00	100.00%	\$804.00	% used by SCE
Rep & Maint - Building	\$13,812.00	100.00%	\$13,812.00	% used by SCE
Rep & Maint - Equipment	\$1,980.00	100.00%	\$1,980.00	% used by SCE
Repairs & Maintenance - Fire & Elevator	\$4,986.00	100.00%	\$4,986.00	% used by SCE
Repairs & Maintenance - Grounds	\$36,551.00	100.00%	\$36,551.00	% used by SCE
Repairs & Maintenance - Electrical	\$1,740.00	100.00%	\$1,740.00	% used by SCE
Repairs & Maintenance - Mechanical PM	\$44,940.00	100.00%	\$44,940.00	% used by SCE
Repairs & Maintenance - Mechanical Service Call	\$8,568.00	100.00%	\$8,568.00	% used by SCE
Utilities - Heat	\$26,177.00	100.00%	\$26,177.00	% used by SCE
Utilities - Light & Power	\$48,409.00	100.00%	\$48,409.00	% used by SCE
Utilities - Waste Removal	\$13,842.00	100.00%	\$13,842.00	% used by SCE
Utilities - Water	\$9,960.00	100.00%	\$9,960.00	% used by SCE
LABOUR	\$94,831.00	100.00%	\$94,831.00	% used by SCE
TOTAL ALLOCATED OPERATING AND LABOUR COSTS			\$473,072.00	
CONTRIBUTIONS TO MRF	\$112,207.00	100.00%	\$112,207.00	% used by SCE

SCS Operating & Maintenance Cost Details

APPENDIX D - STRATHCONA CHRISTIAN SECONDARY OPERATING COSTS					
Expenses	2023 Budget	Proposed Allocation %	Allocation \$	Method	
Car Expense	3,600	51.77%	1,864	% of sq ft	
Communications	2,700	51.77%	1,398	% of sq ft	
Membership Fees, Dues and Licenses	612	51.77%	317	% of sq ft	
Printing, Photocopying, Postage	180	51.77%	93	% of sq ft	
Insurance	59,400	51.77%	30,751	% of sq ft	
Custodial Contracts & Supplies	274,300	74.16%	203,421	custodial contract	
Safety Supplies & Training	5,400	51.77%	2,796	% of sq ft	
Rep & Maint - Building	24,000	65.02%	15,605	% of people-days	
Rep & Maint - Equipment	17,071	65.02%	11,100	% of people-days	
Repairs & Maintenance - Fire & Elevator	17,574	51.77%	9,098	% of sq ft	
Repairs & Maintenance - Grounds	46,247	65.02%	30,070	% of people-days	
Repairs & Maintenance - Electrical	6,000	51.77%	3,106	% of sq ft	
Repairs & Maintenance - Mechanical PM	66,000	51.77%	34,168	% of sq ft	
Repairs & Maintenance - Mechanical Service Call	14,400	51.77%	7,455	% of sq ft	
Utilities - Heat	66,486	51.77%	34,420	% of sq ft	
Utilities - Light & Power	124,125	65.02%	80,707	% of people-days	
Utilities - Waste Removal	11,052	65.02%	7,186	% of people-days	
Utilities - Water	12,869	65.02%	8,368	% of people-days	
LABOUR	178,394	65.02%	115,993	% of people-days	
TOTAL ALLOCATED OPERATING AND LABOUR COSTS			597,916		
CONTRIBUTIONS TO MRF	372,887	65.02%	242,455	% of people days	

Cost vs Revenue

Annual Budget Process



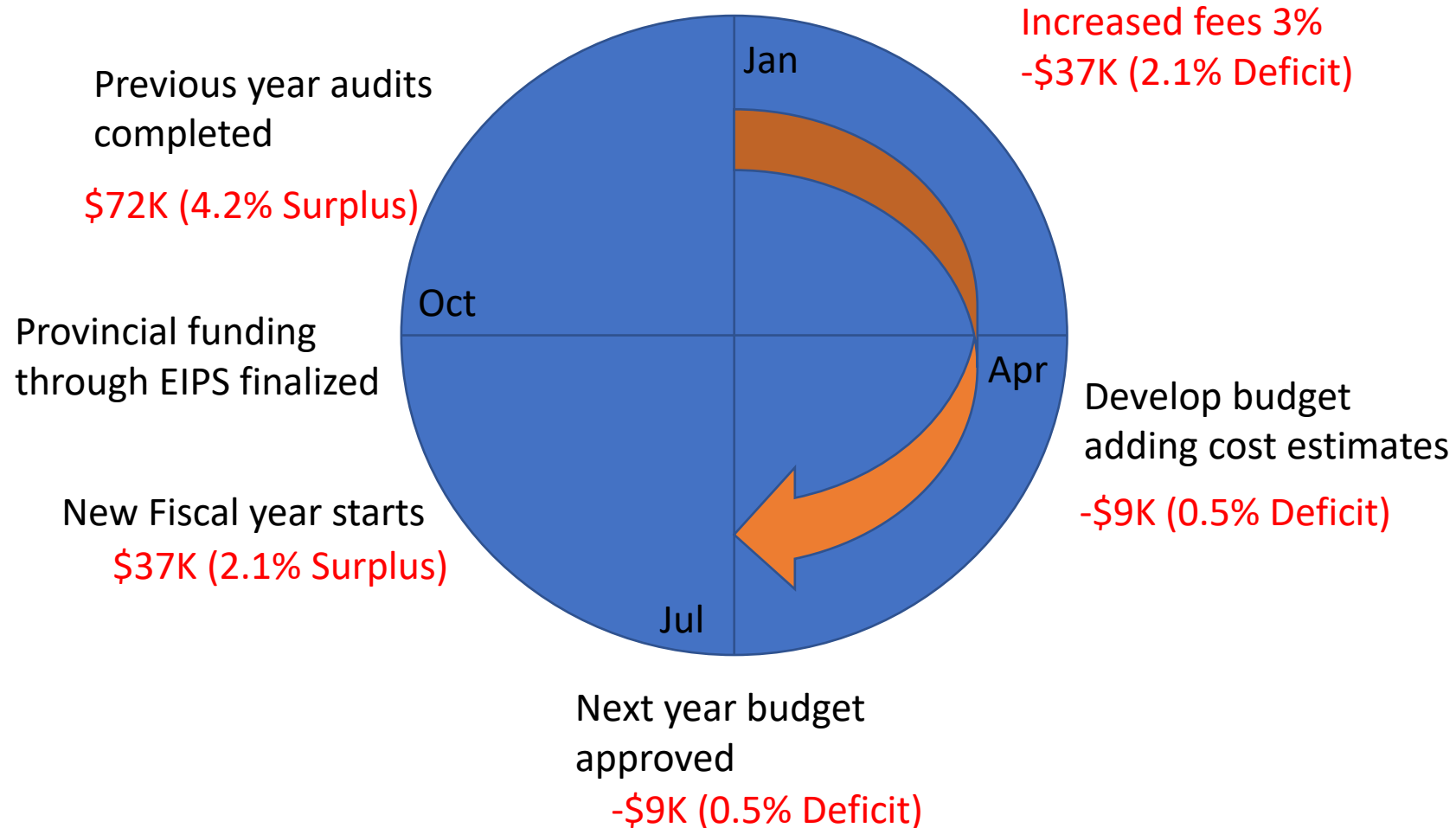
Cost vs Revenue Calculation (Budget May 22)

Surplus/Deficit Calculation	
Capital (SCE mortgage)	\$825,920.00
+ Admin	\$190,572.00
+ Christian	\$380,381.00
+ Ops	\$1,070,987.77
+ Maint	\$354,661.56
= Total Costs	\$2,822,522.33
Income from EIPS	\$1,061,800.00
+ Fees from Parents	\$1,751,510.00
= Total Income	\$2,813,310.00
Income	\$2,813,310.00
- Costs	\$2,822,522.33
= Surplus/Deficit	-\$9,212.33

Last Year Actual: \$-88K
2 Years ago: \$-68K

Annual Budget Process 22/23 Year

Set Fees for next school year based on this year's numbers



Cost vs Revenue Calculation (Adjusted Oct 22)

Surplus/Deficit Calculation	
Capital (SCE mortgage)	\$855,920.00
+ Admin	\$190,572.00
+ Christian	\$380,381.00
+ Ops	\$1,070,987.77
+ Maint	\$354,661.56
= Total Costs	\$2,852,522.33
Income from EIPS	\$1,166,952.00
+ Fees from Parents	\$1,757,682.00
= Total Income	\$2,924,634.00
Income	\$2,924,634.00
- Costs	\$2,852,522.33
= Surplus/Deficit	\$72,111.67 4.2%

Last Year Actual: \$-88K
 2 Years ago: \$-68K

Cost vs Revenue Calculation (Category)

Category	EIPS Contribution		Parent Fee	=	Cost
Mortgage	\$445,920.00	+	\$410,000.00	=	\$855,920.00
Admin			\$190,572.00	=	\$190,572.00
Christian			\$380,381.00	=	\$380,381.00
Ops	\$721,032.00	+	\$349,955.77	=	\$1,070,987.77
Maint			\$354,661.56	=	\$354,661.56
Total	\$1,166,952.00		\$1,685,570.33	=	\$2,852,522.33

Surplus/Deficit	
To cover costs we need to collect:	\$1,685,570.33
22/23 fees expected to collect	\$1,757,682.00
Surplus/Deficit:	\$72,111.67

Last Year Actual: \$-88K
2 Years ago: \$-68K

Questions?
