

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 |

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 |

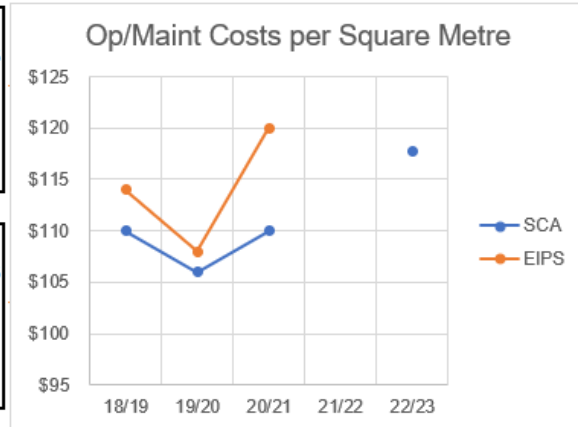
ELK ISLAND PUBLIC SCHOOL BENCHMARKS

The following tables compares the Op/Maint costs per student and per square foot for SCA to EIPS. EIPS historical values come from the annual audited financial statements. SCA historical values come from the annual audited financial statements. SCA budget value from 2022/2023 Budget.

| SCA 22/23 Budget | |
|-----------------------|-----------------|
| Number of students | 1184 |
| Building size | 12,113 m2 |
| Operating | \$ 1,070,987.77 |
| + Maintenance | \$ 354,661.56 |
| = Ops/Maint | \$ 1,425,649.33 |
| Ops/Maint per Student | \$ 1,204 |
| Ops/Maint per m2 | \$ 118 |

| SCA/EIPS Historical Costs - Per Square Meter | | | |
|--|-----|-----|--------|
| Year | SCA | | EIPS |
| 2021/22 | | | |
| 2020/21 | \$ | 110 | \$ 120 |
| 2019/20 | \$ | 106 | \$ 108 |
| 2018/19 | \$ | 110 | \$ 114 |

| SCA/EIPS Historical Costs - Per Student | | | |
|---|-----|-------|----------|
| Year | SCA | | EIPS |
| 2021/22 | | | |
| 2020/21 | \$ | 1,170 | \$ 1,447 |
| 2019/20 | \$ | 1,079 | \$ 1,327 |
| 2018/19 | \$ | 1,127 | \$ 1,337 |



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.

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

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

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

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

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

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

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

C <https://hcacalgary.com/apply-now/fees>

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

| Alternative Fees for 1 child families (48% 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 (Calgary) | \$3,090.00 |
| Calgary Christian School | \$3,625.00 |
| Heritage Christian Academy (Calgar | \$3,900.00 |
| Trinity Christian Academy (Calgary) | \$5,018.00 |

Alternative Fees for 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 (Calgary) | \$6,180.00 |
| Heritage Christian Academy (Calgar | \$6,600.00 |
| Calgary Christian School | \$7,250.00 |
| Trinity Christian Academy (Calgary) | \$8,803.00 |

Alternative Fees for 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 (Calgary) | \$7,725.00 |
| Heritage Christian Academy (Calgar | \$8,100.00 |
| Trinity Christian Academy (Calgary) | \$10,155.00 |
| Calgary Christian School | \$10,875.00 |

Alternative Fees for 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 (Calgary) | \$7,725.00 |
| Heritage Christian Academy (Calgar | \$8,100.00 |
| Trinity Christian Academy (Calgary) | \$10,155.00 |
| Calgary Christian School | \$11,500.00 |

Alternative Fees for 5 child families (0% 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 | \$6,100.00 |
| Menno Simons Christian (Calgary) | \$7,725.00 |
| Heritage Christian Academy (Calgar | \$8,100.00 |
| Trinity Christian Academy (Calgary) | \$10,155.00 |
| Calgary Christian School | \$11,500.00 |

2022 2023 BUDGET RESTATED

Table 1: Surplus/Deficit Calculation

| | | |
|--------------------------|-----------------------|---|
| Capital | \$855,920.00 | << Mortgage only |
| + Admin | \$198,572.00 | << SCAS Budget 22/23, includes estimate of \$44K bad debt |
| + Programming | \$380,381.00 | << SCAS Budget 22/23 |
| + Ops | \$1,070,987.77 | << SCAS Budget 22/23 |
| + Maint | \$354,661.56 | << SCAS Budget 22/23 |
| = Total Costs | \$2,860,522.33 | |
| Income from EIPS | \$1,138,347.00 | << SCE Lease, SCS Lease, SCE Op Subsidy, SCS Op Subsidy |
| + Fees from Parents | \$1,757,682.00 | << SCAS Budget 22/23, assuming all parents pay |
| = Total Income | \$2,896,029.00 | |
| Income | \$2,896,029.00 | |
| - Costs | \$2,860,522.33 | |
| = Surplus/Deficit | \$35,506.67 | 2.02% |

| BUDGET ADJUSTMENTS | |
|--------------------|----------------------|
| \$ 30,000.00 | Changes in Propco |
| \$ 44,000.00 | Assumed Bad Debt |
| \$ 52,000.00 | Projected Bad Debt |
| \$ - | Changes in Op Costs? |
| \$ 76,547.00 | EIPS Increase |
| \$ 6,172.00 | Additional Students? |

Last Year **-\$88,000.00**

Table 2: Income vs Individual Components

| | Cost | | Parent Fee | | EIPS Contribution | |
|---|-----------------------|---|-----------------------|---|-----------------------|---|
| Mortgage | \$855,920.00 | = | \$410,000.00 | + | \$445,920.00 | << EIPS SCE lease |
| Admin | \$198,572.00 | = | \$198,572.00 | | | |
| Programming | \$380,381.00 | = | \$380,381.00 | | | |
| Ops | \$1,070,987.77 | = | \$378,560.77 | + | \$692,427.00 | << EIPS SCS lease, EIPS SCE and SCS Ops subsidy |
| Maint | \$354,661.56 | = | \$354,661.56 | | | |
| Total | \$2,860,522.33 | = | \$1,722,175.33 | + | \$1,138,347.00 | |
| To cover costs we need to collect: | | | \$1,722,175.33 | | | |
| 2022/2023 fees are expected to collect: | | | \$1,757,682.00 | | | |
| Surplus/Deficit: | | | \$35,506.67 | | | |