

**DATE:** January 31, 2012

**TO:** Board of Trustees

**FROM:** Edgar Schmidt, Superintendent of Schools

**SUBJECT:** Instructional Fees (Response to Trustee Request for Information #132)

**ORIGINATOR:** Brian J. Smith, Executive Director, Finance & Infrastructure

**RESOURCE**

**STAFF:** Cheryl Hagen, Angela Komick, Madonna Proulx

**REFERENCE:** October 25, 2011 Board Meeting (Trustee Hoffman)

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### **ISSUE**

The following information was requested: Provide a brief report identifying how much the District collected in instructional fees from parents/guardians last year. Present this data both as a total summation as well as an average per student. Provide information on how this amount compares to other metro boards and instructional fees in Alberta (if this data has already been compiled).

### **BACKGROUND**

According to Alberta Education's reporting guidelines, school boards must report all instructional resource fees received from parents and students for instructional materials and supplies in accordance with Section 60(2)(j) of the *School Act*. This amount should not, however, include transportation fees, school generated funds, or fees for daycare or adult education.

In 2007, the Association of School Business Officials of Alberta (ASBOA) formed an ad hoc committee to determine if a standard set of definitions could be developed for reporting school generated funds (SGF). As part of its final report, the committee confirmed that the interpretation of SGF used by school jurisdictions had resulted in widely varying practices on recording and reporting this revenue. It was also noted that some jurisdictions recorded SGF as instruction resource fees while others included these as school generated funds.

Because of the work of ASBOA's ad hoc committee, and in consultation with Alberta Education, current practices for how jurisdictions report instructional fees and school generated funds will change with the compilation of the 2011-2012 audited financial statements.

### **CURRENT SITUATION**

During discussions with the other Metro boards, it was evident that it would be difficult to provide comparable information based on their respective audited financial statements because of the varying methods used to report instructional fees and school generated funds. Thus, in discussion with the Metro boards, there was a request that this information not be provided. However, following implementation of the new reporting format at the end of this school year, we should be able to provide the Board with comparable information based on the other Metro boards' audited financial statements.

The chart below details the Instruction Resource Fees and includes other material fees included in School Generated Funds reported for Edmonton Public Schools from the audited financial statements at August 31, 2011.

<b>INSTRUCTION RESOURCE FEES</b>	<b>FEE COMPONENT OF SCHOOL GENERATED FUNDS</b>	<b>STUDENT COUNT AT SEPTEMBER 30, 2011</b>	<b>AVERAGE COLLECTED PER STUDENT</b>
<b>\$4,033,039</b>	<b>\$1,523,720</b>	<b>80,767</b>	<b>\$69.00</b>

For the 2010-2011 audited financial statements for Edmonton Public Schools, the amounts collected for textbook rentals and other material fees (i.e. agendas, core and optional instructional workbooks, and study kits) made up the amount reported for Instruction Resource Fees. Money collected and retained at the school, which was reported as part of the fee component of School Generated Funds, includes fees related to other instructional material fees.

**KEY POINTS**

- Section 60(2)(j) of the *School Act* gives school boards the authority to charge a parent of a student fees for instructional supplies or materials
- Instruction Resource Fees are to include those fees collected from parents for instructional materials and supplies, including textbooks
- School Generated Funds (SGF) are funds that are raised in the community for student activities that come under the control and responsibility of school management
- EPS reported Total Instruction Resource Fees and Other Material Fees of \$5.6 million, which represents an average collected of \$69.00 per student
- Reporting requirements to Alberta Education will change at the end of the 2011-2012 school year to provide a consolidation of SGF into consistent revenue categories (i.e. fees, gifts and donations, fundraising), which could be compared across jurisdictions

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