

# **Alberta Education**

**GUIDELINES FOR THE PREPARATION OF  
THE  
SCHOOL JURISDICTION  
BUDGETED SCHOOL AND TRANSPORTATION FEE  
REVENUE SCHEDULE  
FOR SEPTEMBER 1, 2018 to AUGUST 31, 2019**

Prepared by  
Financial Reporting and Accountability Branch  
Alberta Education  
April 2018

## **2018/19 SCHOOL AND TRANSPORTATION FEE SCHEDULE SUBMISSION**

School jurisdictions are required to submit their most recent school fee policy and fee schedule(s) with their completed budget report to the Financial Reporting and Accountability Branch (FRA) of Alberta Education on or before **Thursday, May 31, 2018**. **An electronic copy of each of the documents** is required to be submitted in Alberta Education's prescribed format as described below. Please email these documents separately from your jurisdiction's spring budget report to **EDC.FRA@gov.ab.ca**:

- Your jurisdiction's current dated fee policy in .pdf or Word format, which includes;
  - A requirement to consult with parents before the board sets, increases or decreases any fee or cost;
  - A requirement to demonstrate to parents the need to charge any fee or cost including the amounts;
  - The circumstances under which any fee or cost may be waived or refunded;
  - The process a parent has to follow to request that a fee or cost be waived or refunded;
  - A process designed to ensure that the staff of each school and the parents of students enrolled in that school are notified of the circumstances under which a fee or cost may be waived or refunded and of the procedures for requesting that a fee or cost be waived or refunded;
  - Processes designed to enable the resolution of disputes and concerns between parents and the board.
  
- **One** completed School and Transportation Fees Schedule in .xlsx format that discloses each fee charged between September 1, 2018 to August 31, 2019 ("Proposed per student fee 2018/19") AND between September 1, 2017 to August 31, 2018 ("Actual Per Student Fee 2017/18"), including;
  - Each transportation fee, which should be reflected jurisdiction-wide;
  - Each school fee charged, which should include each and every school that charges fees on **one single worksheet**; and
  - Consolidated Fee Revenue Schedule for the entire school division.

**Each board is also required to submit a signed (and dated) copy of the School and Transportation Fees Schedule cover sheet**, which must be signed by the Board Chair, Superintendent, and Secretary-Treasurer / Treasurer and sent electronically OR mailed / couriered to the following address by Thursday, May 31, 2018 :

Alberta Education - Financial Reporting & Accountability Branch  
8th Floor, Commerce Place,  
10155 – 102 Street  
Edmonton AB T5J 4L5

Please direct your questions as follows:

### **Policy**

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### **School Fees & Template presentation**

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## **SCHOOL AND TRANSPORTATION FEE SCHEDULE**

Each Public, Separate, Francophone, and Charter school jurisdiction must complete and submit **one jurisdiction-wide** comprehensive list that includes transportation fees summarized for the entire jurisdiction (identified as “ALL” for all schools). Fees charged by one or some of the schools in the 2017/18 year and/or the 2018/19 school year must be listed separately for each school. All school fee submissions should be included on the “**Fee Schedule**” tab of the “**2018\_19 School Fee Reporting.xlsx**” workbook.

Although charter schools are exempt from a number of sections of the School Transportation Regulation and School Fees and Costs Regulation (“*School Fee Regulation*”), each charter school, public, separate, and Francophone school jurisdiction must submit a completed electronic workbook in .xlsx format & a signed coversheet in accordance with these regulations. In accordance with Section 2 of the *School Fees Regulation*, Charter schools do not require Ministerial approval to charge school fees.

Jurisdictions reporting at school level must ensure that information is submitted for each and every school. If a fee is charged by all schools (i.e. for centralized school jurisdictions), every school does not need to be listed separately – the “Location / School Name” column E may indicate “ALL”.

A second template has been attached titled “School Template.xlsx.” Use of this template is **OPTIONAL** but is one which decentralized school jurisdictions MAY send to their individual schools for data collection. PLEASE SEE “Individual Fee Reporting” SECTION ON PAGE 6 FOR INSTRUCTIONS ON DISTRIBUTION AND USE OF THIS **OPTIONAL** TEMPLATE.

### **COMPLETING THE SCHEDULES**

The School and Transportation Fees Schedule is contained in the “2018\_19 School Fee Reporting.xlsx” Excel workbook that consists of three sections:

- School and Transportation Fees Schedule coversheet (“Coversheet” tab);
- School and Transportation Fees Schedule worksheet (“Fee Schedule” tab);
- Consolidated Fee Revenue Schedule (“Summary” tab); and
- Definitions tab for quick classification reference.

Each of these worksheets is more structured than the 2017/18 iteration. This year’s worksheet includes protected cells and worksheets. **EACH SUBMISSION MUST BE IN THIS FORMAT – ANY OTHER CONFIGURATION WILL NOT BE ACCEPTED.**

#### **School and Transportation Fees Schedule (“Coversheet” tab)**

Please begin by typing the school jurisdiction’s 4-digit jurisdiction code in Cell H2 of the School and Transportation Fees Schedule Coversheet tab. The school jurisdiction name, address, and Treasurer’s name will be populated in the relevant cells throughout the template. If the information is incorrect, these cells have remained unprotected to facilitate correction.

After both the “Fee Schedule” and “Summary” tabs have been completed and reviewed, the rest of the coversheet must be completed and signed by the jurisdiction’s Board Chair, Superintendent, and Secretary-Treasurer. Please complete each of the unprotected **blue** cells, except for the signature which must be printed and hand-signed.

## School and Transportation Fees Schedule (“Fee Schedule” tab)

The fee schedule worksheet has changed substantially since the prior year. Rather than have schools and school jurisdictions group each fee within their categories together, the schedule is designed to be more flexible. The intent is to make compiling information easier for school jurisdictions and reviewing easier for Alberta Education.

**Column A – Fee Name / Description:** This Column is analogous to Column “B” in the 2017/18 School Fee Template – please insert the fee name / description for all fees that were charged in 2017/18 and/or for which you are intend to charge for the 2018/19 school year. Please note that if any school charged or will charge a fee different than all other schools, it needs to be listed separately. Please be cognizant of fees that are prohibited in accordance with the *School Fees Regulation*. Specifically, “fees or costs for textbooks, workbooks, photocopying, printing, or paper supplies” (*Section 3(2)*) may not be charged. In addition, boards should review *Section 6* of the “*School Transportation Regulation*” to ensure that students who qualify for free transportation to and from school are not charged.

**Column B – Proposed Per Student Fee 2018/19 School Year:** This Column is analogous to “Column C” in the 2017/18 School Fee Template. Please insert the *per student* fee for each fee that the school / school jurisdiction intends to charge each participating student from September 1, 2018 to August 31, 2019. Unless otherwise stipulated, this represents an ANNUAL FEE. This is a **REQUIRED FIELD** for each row that contains a Fee Name / Description in Column A. If a fee has been eliminated this year, please insert “\$0” in this column.

Individual fees should be budgeted based on historical experience, cost information from suppliers, and any excess amounts collected in previous years. Depending on the level of expenditure, additional detail may be appropriate.

Certain fees may be predicated on events that occur during the school year, such as student participation in extracurricular events. For instance, if a sports team advances to provincial championships, additional fees may be required. Please complete the *per student* column to include all possible scenarios while the final budget totals should reflect your estimate as to the most likely scenario.

**Column C – Actual Per Student Fee 2017/18 School Year:** This Column is analogous to “Column D” in the 2017/18 School Fee Template. This represents the *per student fee* for each fee that the school / jurisdiction charged participating students in the 2017/18 school year. Unless stipulated differently in Column A, this is an ANNUAL FEE. This is a **REQUIRED FIELD** for each row that contains a Fee Name / Description in Column A.

**Column D – Fee Category:** Please select the Fee Category from the “pick list” (down arrow). Any valid fee category may be inputted either by selecting from the “down arrow”, copying from another row, or manually typing the full fee name. Fees are divided into the same general categories as presented on Spring Budget 2018/19. This is a **REQUIRED FIELD** for each row that contains a Fee Name / Description in Column A. A list of fee descriptions is available in the “*Definitions*” tab.

**Column E – Location / School Name:** Please identify locations associated with each fee. Fees common to all schools may be identified with “ALL” in this column. Otherwise, please specify school here. Please use a school name or school code & name combination. This is a **REQUIRED FIELD** for each row that contains a Fee Name / Description in Column A.

**COMPLETING THE SCHEDULE (Continued)**  
**School and Transportation Fees Schedule (“Fee Schedule” tab)**

**Column F – Explanation if Per Student Charge is greater than 5%:** In accordance with Section 6 and 7(2) of the School Fees and Costs Regulation (“the Regulation”), **any fee that increased by over 5% over prior year (including new fees)** shall not be charged unless approved in writing by the Minister. In order for the Minister to approve a new fee or a fee increase, it:

- Must not contravene the Regulation Section 3 (2);
- Must not exceed the amount...to be the projected cost of providing for the subject matter of the charge in accordance with Section 4(c) of the Regulation;
- Must be clearly expressed in this schedule to connect to a specific good/service that is calculated to benefit students in accordance with Section 4(d) of the regulation;
- Must have been under consultation and discussion with parents in accordance with Section 5 (2) of the Regulation;
- Must comply with Section 10 (1) of the Regulation as it relates to a jurisdiction’s compliance with its policies and justification of new fees or fee increases.

**Rows in column “F” will automatically be highlighted blue if an explanation is required.**

Please note that certain exceptions apply. Specifically, fee increases greater than 5% related to charter schools, activity fees, and non-curricular travel do not require an explanation.

**Column G – Per Student Change:** This column is pre-populated for the first 200,000 rows that calculate each change in fees between the proposed 2018/19 rate (Column “B”) and the 2017/18 actual rate (Column “C”). **Should you require additional rows, please copy cells A200004 to T200004 to subsequent rows prior to populating these rows.**

**Column H – Per Student Change %:** This column is pre-populated with 200,000 rows that calculate the percentage change between the proposed 2018/19 rate (Column “B”) and the 2017/18 actual rate (Column “C”).

**Column I – Other Comments:** Please use this column for fees that require further explanations or comment. This is NOT a mandatory field but may help in clarifying uses or reasons for the fee.

**Column J & Column K – Additional Field 1 and Additional Field 2:** These columns have unspecified uses but may be customized to help you compile data – use is not mandatory.

**Column L & Column M – Estimated Number of Students being charged fees:** These columns have been created to assist schools and school jurisdictions in calculating total expected fee revenue for each fee and each fee category. **Use of these columns is completely optional.** The estimated number of students being charged for each fee for each year will be multiplied by fee rate in columns B & C to derive fee revenue in **Column N & Column O.**

**Column N & Column O – Estimated Revenue:** These columns are calculated based on values entered in Columns B and L and Columns C and M, respectively. **Use of these columns is completely optional but their use will populate total fees by category in the “Summary” tab (Consolidated Fee Revenue Schedule).** See Page 7 for further information.

## **COMPLETING THE SCHEDULE (Continued)**

### **School and Transportation Fees Schedule (“Fee Schedule” tab)**

**Column P – Column T –Changes in Activity Fees, Extracurricular Fees, and Non-Curricular Travel:** School jurisdictions will have the opportunity to submit approval requests for fee changes by September 15, 2018, November 30, 2018, February 28, 2019, and May 31, 2019. Should schools pursue additional opportunities for THESE CATEGORIES ONLY, jurisdictions are asked to re-submit the original schedule with amended or additional fees, citing reasons for the change.

Although this workbook is protected, it has more flexibility than most protected Alberta Education templates (for example, Budget Report template or the Audited Financial Statement template).

- The first 200,004 rows are formatted for information (200,000 fee lines);
- Rows may be added or deleted, if required. Should you require more than 200,000 rows of fee data, please copy cells A200004 to T200004 to subsequent rows prior to populating these rows. (Note that this row may not be populated if you have deleted rows above but the last row with formulas in columns G, H, N & O can be copied (column A to T only) to further rows;
  - Please do not leave blank spaces in between populated rows – delete blank rows between rows containing fee information. However, blank rows may be left after the last fee listed;
- Data may be sorted by Column from Row 5 down;
- Data May be filtered by any field (A4 to T4)

**Due to the size of the worksheet, you may experience a delay when inputting your fee information. You may consider switching your settings to “Manually Calculate” as you are inputting data. If you are using Excel 2013, this setting is easily adjusted using “Formulas” from the drop-down menu and Calculation Options.**

### ***Individual School Reporting (Optional) (School Template.xlsx tab)***

If you are compiling school fee information from individual schools, we recommend that you distribute the abridged School and Transportation Fees Schedule to each school “School Template.xlsx.” Have your schools complete all of the **blue** cells for each fee that they charge to students, including school code and name in cell A3 of the “Fee Schedule” tab. Completion of **green** cells in Columns I-M are optional and are dependent on your jurisdiction’s needs. Schools may report up to 300 fees on from Rows 5 – 304.

A summary tab is also provided, although its use may not add value to your fee collection process. You may or may not instruct your schools to complete this tab. If you do not need this tab completed, “Hide” it before distributing.

Please establish what information that you require from schools if you use this workbook and **update the “Instructions” tab** to reflect your needs. **Broad guidelines have been provided in this tab but we recommend that you customize these guidelines for your needs (specifically items #3, #4 and #5)**

Similar to the “2018\_19 School Fee Reporting.xlsx” workbook, the “School Template.xlsx” includes space for school jurisdictions to report updates for Activity Fees, Non-curricular Travel, and Extracurricular fees in columns P to T. School jurisdictions are given the autonomy to use this mechanism of reporting changes (which would need to be transcribed onto the master “2018\_19 School Fee Reporting.xlsx” template for submission to Alberta Education) or use another means of managing these changes.

## **COMPLETING THE SCHEDULE (Continued)**

### **Individual School Reporting (“School Template” workbook)**

Alberta Education does not need copies of these workbooks from individual schools but we will require the information on one “master” workbook from each school division. In order to transfer information from a school jurisdiction’s worksheet to the “**2018\_19 School Fee Reporting.xlsx**” workbook, simply COPY the information for columns A to T for each of the rows that contain fee information and **PASTE / SPECIAL / VALUES** onto the corresponding columns of the “Fee Reporting” worksheet of the “**2018\_19 School Fee Reporting.xlsx**” workbook. **It is important that the PASTE SPECIAL FUNCTION (VALUES) IS USED TO COPY SCHOOL DIVISION INFORMATION or the master sheet may not work properly.**

Each worksheet in the “School Template.xlsx” workbook is protected but no password is used. We suggest that you password protect the workbook to prevent unauthorized changes. **PLEASE DO NOT UNHIDE OR DELETE ROWS 1 TO 14 FROM THE “LISTS” WORKSHEET OR THE WORKBOOK WILL NOT WORK PROPERLY**

### **Consolidated Fee Revenue Schedule (“Summary” tab)**

The Consolidated Fee Revenue Schedule should provide a jurisdiction-wide total for each fee type collected for Budgeted 2018/19 as well as Forecasted 2017/18. The “Budgeted Total Proposed Fees 2018/19” column totals must agree with the spring budget. If columns L & M were populated in the “Fee Schedule” tab, fee information by category will be automatically populated. However, should you prefer, you may ignore and “over-write” these figures to adjust for such complicating factors as tournament fees that may not materialize. Populate each of the **blue** cells with expected total fee revenue to be collected for each fee category as well as forecasted fee revenue for the current (2017/18) school year.

Enrollment information is also required on a school jurisdiction basis from Rows 53 to 57. **This information should also mirror what is included in your 2018/2019 Budget Report Projected Student Statistics Schedule.** Grades 1 to 9 are eligible funded students on a head count basis; grades 10 to 12 is the number of FTE students using the total number of credit enrollment units where 35 CEUs equal 1 FTE. ECS Eligible Funded is the number of children for ECS base instruction funding from Alberta Education. FTE ECS Enrolled is the total number of Eligible Funded children plus other ECS children on an FTE basis where a program of 475 hours equates to a .5 FTE Ratio.

Please note that this form will automatically populate the name of the superintendent and Treasurer based on information on the Coversheet. **Submission of this completed schedule to Alberta Education indicates that both of these individuals have reviewed and approved the total proposed and forecasted fees as well as the student counts.**

### **FEE APPROVAL**

**Explanations for each per student fee increase in excess of 5% is required** in “Column F” of the “Fee Schedule” tab. In accordance with *Section 7 of the School Fees Regulation*, **school jurisdictions are required to obtain approval in writing from the Minister on any fees “not set out in in the board’s currently reviewed fee schedule” (new fees not currently charged) or “proposed to be increased by an amount that exceeds 5% of the fee or cost set out in the board’s currently reviewed schedule.”** Note that field trips and non-curricular travel do not require written ministerial approval, although information related to these fees are required to be submitted and will reviewed by Alberta Education.

## **FEE APPROVAL (Continued)**

Applicable explanations of fee increases should provide detail to the Minister. For example, if your costs have increased, specify which costs have contributed to the increases in excess of 5%. In addition, if a school has instituted a new fee, explain what this fee covers and how these revenues were sourced in prior years.

Individual fee increases (“Per Student % Change”) greater than 5% are displayed in **highlighted in yellow and displayed in red font under Column “H”** and fees requiring explanation are **highlighted in blue under Column “F”** (with the exception of charter school, activity fees, and non-curricular travel).

Approval of new fees or fee increases in excess of 5% will be provided to school jurisdictions in **July, 2018** if fees are submitted by May 31, 2018. Delays may occur where insufficient information is provided or for any boards that submit past the May 31, 2018 deadline for whatever reason.

## **CLASSIFICATION OF FEE REVENUE**

Please be mindful that the School Fees and Costs Regulation has eliminated certain fees in accordance with Sections 3 and 4 (except for charter schools). *No public, separate, or Francophone school should charge for textbooks, workbooks, photocopying, printing or paper supplies or for blanket fees for which there is no indication as to how the revenue is spent.* This includes fees with such names as “Kindergarten Fees”, “Registration Fees”, “Mandatory School Fee”, “Basic Common Fee”, “Enrichment Fee”, “Application Fee”, “Basic School Fees”, “Instruction Fee,” “Learning Resource Fee”, or “Resource Fees.” Fees should be as descriptive as possible so that students and parents know how each fee is being spent.

The following list represents a summary of each fee category and may provide some guidance as to how fees should be classified. This information is included in the “Definitions” tab of the templates for quick reference. Please contact FRA should you require further guidance:

- 1. Transportation fees:** Amounts charged for transportation to and from school in accordance with the School Transportation Regulation (excluding field trips – see Activity Fees, Non-curricular travel or Extra-curricular fees below). This includes but is not limited to transportation fees for ineligible students attending a school of choice, non-resident students, transportation to a secondary address, yard service, and the sale of public transit bus passes to qualifying students.
- 2. Basic instruction supplies (Instructional supplies & materials):** “*School Fees and Costs Regulation*” has eliminated fees associated with what was previously termed basic instructional supplies, in accordance with *Section 3(2)* for public, separate and Francophone school jurisdictions. However, for the 2018/19 school year, these fees are still permitted for charter schools. Please note that in 2017/18 **bulk school supply purchases** were classified under this category but please **classify** these purchases under “**other sales & services**” provided that parents have **the option of purchasing these items elsewhere.**
- 3. Technology user fees:** Amounts charged for use or rental of computers, iPads, or other electronic devices; fees assessed to cover the cost of software applications or infrastructure should also be classified here;

## **CLASSIFICATION OF FEE REVENUE (Continued)**

- 4. Alternative program fees:** Amounts charged under *Section 21(4)* of the *School Act*, a program (not an individual course) that emphasizes a specific culture, religion, or subject matter or uses a particular teaching philosophy, including sports-related academies. Fees classified here are in addition to fees charged to students who are not in an alternative program. Avoid using blanket fees like “registration fee” or “application fee” since this does not describe how fees are used and will be difficult to cost for financial statement purposes.
- 5. Fees for optional courses:** Additional amounts charged to parents for student enrolment in non-core course options that require special equipment, supplies, or transportation, such as band, fine arts, Knowledge and Employability, or Career and Technology Studies;
- 6. Non-curricular travel:** Travel, accommodation, & admission associated with extended (overnight) optional non-curriculum travel for arts, athletic events, international travel;
- 7. Early Childhood Services:** Full day or progressive Early Childhood Services programs that provide greater hours of instruction than required (475 hours per year). Additional fees related to funded half-day kindergarten must be classified to other categories, as applicable;
- 8. Extracurricular fees:** Fees from clubs, sports teams, intramurals, or other programs designed to broaden scholastic experience. Includes charges for materials, activities, and travel associated with the club/team, etc. Please include all possible *per student* fees, including the travel & competition fees for successful athletics or arts teams & students;
- 9. Activity fees:** Transportation, admission, accommodation, and other charges for field trips or special events (including in-school clinicians & presenters) usually associated with curriculum. Additional examples include fees to cover costs associated with swimming and inline skating.
- 10. Lunch supervision & noon hour activity fees:** Fees charged to students for use of supervised lunchroom facilities as well as the cost of any corresponding activities occurring during the lunch period.
- 11. Non curricular goods and services:** Fees charged to parents in exchange for goods or services common to most students or a cohort within the population, including locker rental, locks, student ID, uniforms, gym strip, library, agendas, student union, insurance, graduation ceremony fees charged to all graduating students, parent-teacher associations, and fitness fees not associated with curriculum.,
- 12. Other fees to enhance education:** Fees related to provide additional support to students toward educational programs not described or covered by the preceding fee categories. Examples may include additional exam preparation fees or tutoring.
- 13. Other fees:** Aside from caution fees, use of this category should be rare as most fees should be categorized as above. Additional details should be disclosed in the “Other Comments” column, if required. **Please ensure that fees in this category are not defined in other categories.** For caution fees, funds should be treated as deferred revenue in your records and refunded to students once books and supplies are returned in satisfactory condition. Caution fees retained for damaged books and supplies should be treated as sales & services rather than fees.

## ***ADDITIONAL INFORMATION***

**Each completed School Transportation and Transportation Fees Schedule (“Coversheet” tab) is required to be signed by the Board of Trustees chair, Superintendent of Schools, and Secretary-Treasurer. A signed copy (in electronic .pdf format or hard copy) is also required to be submitted with the completed Consolidated Fee Revenue Schedule (“Summary” tab).**

**In your electronic submission to Alberta Education, please provide summer contact information regarding who is able to respond to questions from Alberta Education.**