

# **CALGARY BOARD OF EDUCATION**

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## **Administrative Regulation 7006 Reporting on Student Fees**

**Approved: June 11, 2007**

**Review  
date: July 1, 2009**

### **STATEMENT**

The Board of Trustees Governance Policy EL-18E: Student Fees Report sets guidelines for reporting to parents and independent students in respect of student fees and charges for off-site activities, including annual financial and accountability reporting. This Administrative Regulation implements the direction of the Board of Trustees.

### **WHO SHOULD READ THIS?**

- All Principals
- All school business officers
- All school council members and key communicators
- All Area Directors

### **REGULATION IMPLEMENTATION**

- All Principals

### **REGULATION INTERPRETATION AND RESOURCE**

- Manager, School Financial Operations

### **WEBSITE ADDRESS**

- <http://www.cbe.ab.ca/Policies/policies/AR>

**Administrative Regulation 7006**  
**Reporting on Student Fees**

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**PART 1  
GENERAL**

- Purpose**            1.     The purpose of this transitional regulation is to:
- (a)     Outline the reporting required of a principal for instructional supplies and materials fees collected and spent at a school or program;
  - (b)     Outline the reporting required of a principal for costs of off-site activities paid by parents and independent students at the school or program;
  - (c)     Provide a framework to allow principals to meet reporting requirements; and
  - (d)     Provide a framework for the collection of information to be included in the Instructional Supplies and Materials Fees Report, Optional Items and Events Report and Charges for Off-Site Activities Report.
- Principles**        2.     In the application of this regulation the following principles apply:
- (a)     The instructional supplies and materials fees charged to parents and independent students will be transparent; and
  - (b)     School principals must report to parents and independent students for instructional supplies and materials fees and the costs of off-site activities.
- Definitions**      3.     In this regulation:
- (a)     "**instructional supplies and materials**" means supplies and materials deemed by the Calgary Board of Education to be necessary to the instruction of students, including:
    - (i)     textbooks, workbooks, novels and other written materials,
    - (ii)    paper and per page photocopying costs of material provided in lieu of, or in addition to, the items in (i),
    - (iii)   items purchased by a school or program and provided to students in Kindergarten and Divisions 1 and 2, and

- (iv) items required for Division 3 and 4 Career and Technology Studies courses;
- (b) **“instructional supplies and materials fee”** means a fee charged by the Calgary Board of Education to offset, in whole or in part, the costs of instructional supplies and materials;
- (c) **"off-site activity"** means an educational, cultural or recreational excursion away from the school taken by the students under the direction and supervision of a teacher;
- (d) **"optional items and events "** means items or events available at or sponsored by a school or program which are not:
  - (i) instructional supplies and materials,
  - (ii) off-site activities; or
  - (iii) necessary to the instruction of students;
- (e) **"Oracle"** means the Calgary Board of Education accounting management system; and
- (f) **"security deposit"** means a refundable deposit charged to ensure the return of certain instructional supplies and materials in good condition.

**PART 2**  
**INSTRUCTIONAL SUPPLIES AND MATERIALS FEE REPORT**

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|--|---|
| <b>Oracle Account Codes</b>                            | <p>4. (1) School Financial Operations must ensure that Oracle account codes are established for each of the four categories of instructional supplies and materials.</p> <p>(2) The principal must ensure that purchases of instructional supplies and materials at a school or program are attributed to the applicable Oracle account codes.</p>          |
| <b>Instructional Supplies and Materials Fee Report</b> | <p>5. (1) The principal must prepare an annual Instructional Supplies and Materials Fee Report to be submitted to School Financial Operations and made available to parents and independent students.</p> <p>(2) The Instructional Supplies and Materials Fee Report must contain the following information for each Division at the school or program:</p> |

- (a) The instructional supplies and materials fees paid by parents and independent students;
- (b) The number of waivers granted to parents or independent students in respect of the instructional supplies and materials fee;
- (c) The number of parents and independent students who neither paid the instructional supplies and materials fee nor obtained a waiver; and
- (d) The instructional supplies and materials purchased by the school or program, as reflected in the applicable account codes in the Oracle reports.

**PART 3  
OPTIONAL ITEMS AND EVENTS REPORT**

**Optional  
Items and  
Events Report**

- 6. (1) The principal must prepare an annual Optional Items and Events Report to be included in the school or program's Annual Report.
- (2) The Optional Items and Events Report must include the following information for all optional items and events where the per-student cost is in excess of \$10.00:
  - (a) The actual cost per student of the optional item or event; and
  - (b) The amount paid by parents and independent students for the optional item or event.

**PART 4  
CHARGES FOR OFF-SITE ACTIVITIES REPORT**

**Charges for  
Off-Site  
Activities  
Report**

- 7. (1) The principal of a school or program must prepare an annual Charges for Off-Site Activities Report to be included in the school or program's Annual Report.
- (2) The Off-Site Activities Report must contain the following information for each off-site activity at the school or program:
  - (a) The amount paid by parents and independent students;
  - (b) The number of waivers granted to parents or independent students;

- (c) An itemized list of the actual costs incurred by the school or program for the off-site activity;
- (d) Any refunds of surplus amounts provided to parents and independent students; and
- (e) The source and amount of any additional funding.

**PART 5  
COLLECTION OF SECURITY DEPOSIT**

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|---------------------------------------|---|
| <b>Collection of Security Deposit</b> | <p>8. (1) The principal of a school or program offering Division 3 or 4 instruction must advise parents and independent students of procedures regarding the collection and refund of the security deposit at the beginning of each school year.</p> <p>(2) The principal of a school or program offering Division 3 instruction must maintain amounts collected as security deposits in a school bank account.</p> <p>(3) The principal of a school or program offering Division 4 instruction must ensure that amounts collected as security deposits are transferred to a Calgary Board of Education bank account.</p> |
| <b>Student Transfer</b>               | <p>9. If a student transfers from a school or program to another Calgary Board of Education school or program during the school year, the principal must transfer that student's security deposit to the receiving school or program.</p>   |
| <b>Use of Surplus</b>                 | <p>10. The principal must ensure that security deposit amounts which are not refunded to parents or independent students are used only to purchase instructional supplies and materials.</p>  |

**Approved:**

## References

- Legal References:**
- School Act, R.S.A. 2000, c. s-3, ss. 60(2)(h) and (j)
- Governance Policy References:**
- Executive Limitations, EL 18: Student Fees
  - Executive Limitations, EL 18E: Student Fees Report
- Calgary Board of Education  
Administrative Regulations  
References:**
- 3027 - Off-Site Activities
- Calgary Board of Education  
References:**
- School Information Package, the information package for Calgary Board of Education Schools published annually by School Support Services.
- Contact Person:**
- Manager of School Financial Operations