

BCTF Research Report

Part of the BCTF Information Handbook

SECTION V
2006-EF-02

School-generated funds in BC, 2005–06

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School-generated funds continue to be a significant source of revenue for school districts, bringing in \$178.4 million in 2005–06.

Although funds collected at the school level have augmented district budgets for many years, it's only since 2004–05 that districts have reported this income in a special-purpose fund, to comply with GAAP (generally-accepted accounting principles), the new Ministry of Education reporting requirements.

School-generated funds are:

...those that originate at the school level. These may include vending machines, cafeterias, field trips, yearbook sales, school fees, graduation fees and band fees. The definition of such activities as school-generated funds is specific to practices in that school district....

5.2 School-generated funds should generally include all funds collected at the school level including those donated for school use by a Parents' Advisory Council (PAC).

- from "GAAP implementation transition information for school districts: School-generated funds" (2004), www.bced.gov.bc.ca/accountability/district/gaap-implementation/school-generated-funds.pdf.

See Table 1 for school-generated funds by district, the calculated amount per FTE student by district, and percentage of final total operating grant by district. The provincial total of school-generated funds for 2005–06 is \$178.4 million, equal to 4.43% of the total provincial final operating grants for the year (\$ 4,024,604,006). The same figures for 2004–05 are \$185.3 million, 4.78%, and \$3,877,418,026, respectively. The complete 2004–05 table and report can be viewed at bctf.ca/publications/ResearchReports.aspx?id=8422.

Sources:

School-generated funds: District Audited Financial Statements, Schedule B.1, Special Purpose Funds, School generated funds, "total, deferred contributions received." Many districts now publish their audited financial statements online; access district sites from www.bced.gov.bc.ca/apps/imcl/imclWeb/SchoolBoardSelector.do.

Student FTE: Ministry enrolment data, 2005–06, from www.bced.gov.bc.ca/reporting.

Final district operating grants: Table 1A, Provincial overview of the final 2005–06 operating grants, at <http://www.bced.gov.bc.ca/k12funding/funding/05-06/final/table1a.pdf>.

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RT06-0016
December 2006

Table 1: School-generated funds, BC, 2005-06

BC SCHOOL DISTRICT	School-generated funds, 2005-06	Student FTE 2005-06	\$ per FTE student	School-gen funds as a % of final district op. grant	Final district operating grant 2005-06
5 Southeast Kootenay	\$ 1,730,958	5,733.19	\$ 301.92	3.86%	\$ 44,871,542
6 Rocky Mountain	\$ 2,078,271	3,523.13	\$ 589.89	7.08%	\$ 29,353,040
8 Kootenay Lake	\$ 2,094,107	5,473.13	\$ 382.62	4.55%	\$ 46,060,578
10 Arrow Lakes	\$ 188,997	648	\$ 291.66	2.82%	\$ 6,692,758
19 Revelstoke	\$ 226,236	1,224	\$ 184.83	2.37%	\$ 9,554,419
20 Kootenay-Columbia	\$ 1,125,034	4,547.13	\$ 247.42	3.29%	\$ 34,146,777
22 Vernon	\$ 2,425,047	9,124.25	\$ 265.78	3.8%	\$ 63,770,499
23 Central Okanagan	\$ 7,669,857	21,297.50	\$ 360.13	5.39%	\$ 142,246,132
27 Cariboo-Chilcotin	\$ 1,910,483	6,384.06	\$ 299.26	3.71%	\$ 51,531,658
28 Quesnel	\$ 1,070,710	4,003.69	\$ 267.43	3.24%	\$ 33,057,957
33 Chilliwack	\$ 3,818,515	12,376.13	\$ 308.54	4.6%	\$ 82,937,765
34 Abbotsford	\$ 6,213,624	19,196	\$ 323.69	4.9%	\$ 126,782,455
35 Langley	\$ 6,452,319	19,195.25	\$ 336.14	5.19%	\$ 124,434,779
36 Surrey	\$ 13,683,414	63,037.19	\$ 217.07	3.27%	\$ 418,741,388
37 Delta	\$ 7,294,026	16,671.44	\$ 437.52	6.59%	\$ 110,647,735
38 Richmond	\$ 7,977,796	22,512.94	\$ 354.36	5.31%	\$ 150,189,466
39 Vancouver	\$ 26,270,682	56,777.74	\$ 462.69	6.7%	\$ 392,031,557
40 New Westminster	\$ 1,441,544	6,348.56	\$ 227.07	3.19%	\$ 45,218,243
41 Burnaby	\$ 8,779,667	24,065.12	\$ 364.83	5.59%	\$ 157,027,153
42 Maple Ridge-Pitt Meadows	\$ 4,445,681	15,048.56	\$ 295.42	4.49%	\$ 98,943,494
43 Coquitlam	\$ 9,304,716	31,376.50	\$ 296.55	4.64%	\$ 200,741,050
44 North Vancouver	\$ 7,391,114	17,370.69	\$ 425.49	6.53%	\$ 113,152,719
45 West Vancouver	\$ 708,520	6,583.50	\$ 107.62	1.8%	\$ 39,341,990
46 Sunshine Coast	\$ 962,667	3,821.81	\$ 251.89	3.04%	\$ 31,620,660
47 Powell River	\$ 647,359	2,537	\$ 255.17	3.19%	\$ 20,272,381
48 Howe Sound	\$ 1,445,573	4,329.19	\$ 333.91	4.64%	\$ 31,158,779
49 Central Coast	\$ 90,217	292.38	\$ 308.57	1.93%	\$ 4,676,716
50 Haida Gwaii/Queen Charlotte	\$ 336,069	772.63	\$ 434.97	3.7%	\$ 9,072,252
51 Boundary	\$ 362,514	1,742.44	\$ 208.05	2.38%	\$ 15,211,613
52 Prince Rupert	\$ 487,430	2,680.88	\$ 181.82	2%	\$ 24,363,136
53 Okanagan Similkameen	\$ 966,134	2,840.50	\$ 340.13	4.33%	\$ 22,320,794
54 Bulkley Valley	\$ 766,489	2,555	\$ 300.00	3.62%	\$ 21,166,307
57 Prince George	\$ 4,238,655	15,433.23	\$ 274.64	3.67%	\$ 115,650,574
58 Nicola-Similkameen	\$ 733,563	2,890.22	\$ 253.81	3.12%	\$ 23,506,964
59 Peace River South	0	4,507.23	0	0%	\$ 38,804,733
60 Peace River North	\$ 2,049,967	5,803.75	\$ 353.21	4.5%	\$ 45,572,151
61 Greater Victoria	\$ 5,954,015	20,024.56	\$ 297.34	4.43%	\$ 134,265,703
62 Sooke	\$ 2,496,691	8,653	\$ 288.53	4.02%	\$ 62,110,634
63 Saanich	\$ 2,835,927	8,519.25	\$ 332.88	4.85%	\$ 58,514,828
64 Gulf Islands	\$ 504,547	1,659.31	\$ 304.07	3.57%	\$ 14,116,913
67 Okanagan-Skaha	\$ 2,669,849	7,022.35	\$ 380.19	5.37%	\$ 49,674,104
68 Nanaimo-Ladysmith	\$ 3,061,216	15,250.88	\$ 200.72	2.94%	\$ 104,191,741
69 Qualicum	\$ 1,767,730	5,040.75	\$ 350.69	4.7%	\$ 37,576,611
70 Alberni	\$ 1,487,124	4,589.38	\$ 324.04	4.23%	\$ 35,159,690
71 Comox Valley	\$ 2,565,158	9,294.25	\$ 275.99	3.95%	\$ 64,933,198
72 Campbell River	\$ 1,713,632	6,110	\$ 280.46	3.72%	\$ 46,103,558
73 Kamloops Thompson	\$ 4,223,493	15,018.01	\$ 281.23	3.87%	\$ 109,147,393
74 Gold Trail	\$ 314,241	1,835.50	\$ 171.20	1.61%	\$ 19,547,447
75 Mission	\$ 1,746,256	7,086	\$ 246.44	3.57%	\$ 48,871,145
78 Fraser-Cascade	\$ 793,986	2,223.25	\$ 357.13	4.38%	\$ 18,126,971
79 Cowichan Valley	\$ 2,349,922	9,371.56	\$ 250.75	3.57%	\$ 65,900,974
81 Fort Nelson	0	1,054.50	0	0%	\$ 9,174,209
82 Coast Mountains	\$ 1,641,317	5,818	\$ 282.11	3.41%	\$ 48,136,690
83 North Okanagan-Shuswap	\$ 2,001,673	7,515.88	\$ 266.33	3.5%	\$ 57,178,390
84 Vancouver Island West	\$ 93,407	445.50	\$ 209.67	1.56%	\$ 5,998,244
85 Vancouver Island North	\$ 499,871	1,753.06	\$ 285.14	2.8%	\$ 17,850,852
87 Stikine	\$ 78,066	285.75	\$ 273.20	1.44%	\$ 5,411,042
91 Nechako Lakes	\$ 1,416,899	5,430.88	\$ 260.90	3.13%	\$ 45,282,367
92 Nisga'a	\$ 74,944	627.50	\$ 119.43	1.22%	\$ 6,155,737
93 French Education Authority	\$ 728,893	3,556.51	\$ 204.95	2.01%	\$ 36,303,351
TOTALS	\$ 178,406,812	570,909.53	\$ 312.50	4.43%	\$ 4,024,604,006

SOURCES: School-generated funds: BC District Audited Financial Statements, Schedule B.1, Special Purpose Funds, School-generated funds, total deferred contributions received; **Student FTE:** Ministry enrolment data: <http://www.bced.gov.bc.ca/reporting/>; District operating grants: Table A, Provincial overview of the final 2005-06 operating grants.