

## South Australian government schools

### Jurisdiction-specific comments

- School recorded income data is sourced from each school's local financial system and uses each school's audited annual financial statements.
- School funding will also include the funds associated with any specialist units attached to the host school such as a New Arrivals Program or a Disability Unit.
- The materials and services charges set by each governing/school council is intended to cover the costs of those essential materials and services used or consumed by individual students during the course of their study and reflect the actual cost of the materials and services provided.
- For 2014, the standard sum that schools were able to recover was \$219 for primary students and \$290 for secondary students. Governing councils can also poll their school communities to seek majority support to legally recover an amount greater than the standard sum.
- The amount reported under 'Fees, charges and parent contributions' for each school includes more than just the materials and services charge. It could also include overseas student fees and parental payments for before and after school care programs, camps, excursions, sporting activities and any levies approved by a school's governing/school council.
- South Australian primary schools deliver education to Year 7 students.
- Income associated with pre-school services is not included in the income reported for each school.
- The South Australian public education system partly self-insures for certain forms of insurance. As such the equivalent asset replacement or legal costs are included in the recurrent income of the school. These costs can vary significantly between schools and across years for the same school depending on the nature of the claims.
- Some schools that are located on the same site produce a combined financial statement but are reported separately on *My School*. For these schools the combined income reported by the schools has been allocated based on a percentage of direct funding to each individual school.
- In those instances where a region has provided funds directly to a school to support education services over a group of schools, the funds have been reported under the school that received the initial income.
- Capital expenditure is only recognised when assets exceed \$5,000. All purchases under \$5,000 are expensed and will be reflected in the recurrent income of the school. Capital purchases over \$5,000 are included in the schools capital expenditure.
- School councils may borrow money to assist in providing approved educational facilities for their schools including buildings such as multipurpose activity halls, gymnasiums and performing arts facilities. To be eligible projects must:

- result in fixed improvements to the school;
  - be a joint school and community venture;
  - be deemed to be of high educational value;
  - be endorsed and financially supported by local government and other government agencies (wherever possible).
- Deductions for income allocated to current capital projects represent schools' actual in-school capital expenditure. The specific funding sources of which could not be determined from the four reporting categories. As a result in-school capital expenditure is being reported under other capital expenditure.
  - Deductions for income allocated to future capital projects represent building fund levies collected by each school.