



Board Policy #676.0 School Fundraising and Administration of School-generated Funds

Document Integration Project Format

Policy Statement

The York Region District School Board supports the generation and administration of funds and student activity fees to support educational, cultural, charitable, curriculum-based or recreational activities that are in the best interests of students. The Board endorses a collaborative approach to fundraising initiatives by schools, students, parent groups, student councils and school councils that is consistent with the Board's mission, vision and values and with individual school plans for continuous improvement. Fundraising shall not interfere with school programs and shall be conducted with consideration to student safety and the impact on the school community. It is the policy of the York Region District School Board that no student will be excluded from participation in a student event which is part of the core curriculum due to an inability to pay a reasonable program participation or student activity fee.

*Funds **may** be raised for the following purposes:*

- to acquire, maintain or enhance curriculum support materials, equipment, resources, or activities which support the school plan for continuous improvement;
- to support special events and other co-curricular activities, such as instrumental music, athletic programs, field trips, guest speakers and presentations;
- to purchase playground equipment and specialized recreational facilities for students;
- to strengthen parent, family and community involvement in support of student learning;
- to support organizations and causes approved by the principal;
- to support program participation fees or student activity fees; or
- to pay for guest speakers, entertainers or occasional staff to assist with specific special events and student activities.

Private donations, sponsorships, sales promotions and student activity fees are acceptable forms of fundraising. In addition, students may be asked to pay a program participation fee to offset direct costs, e.g., student agenda planners, admission to special events or field trips. Corporate donations and sponsorships may be an appropriate fundraising activity but must not constitute commercial advertising for any private corporation and must be conducted in accordance with Board policies and procedures.

*Funds **may not** be raised for the following purposes:*

- to purchase core learning materials;
- to cover ongoing staffing costs;
- to support religious or political groups/candidates;
- to provide occasional teacher coverage for teacher attendance at professional development activities; and
- to purchase items covered by the Provincial Funding Formula.

Principals are responsible for:

- advising fundraising groups on which activities and expenditures are in accordance with this policy and other related Board policies and procedures;
- working collaboratively with school and student councils in the selection of fundraising activities;
- working collaboratively with fundraising groups to identify purchases in accordance with the school's plan for continuous improvement;
- the administration and accounting of all funds in accordance with all related Board policies and procedures;
- ensuring that the procurement of materials and services is carried out in accordance with Board policies and procedures; and
- determining the degree of student participation in fundraising activities for charitable organizations, in consultation with the school council and/or student council.

School councils, student councils and other school fundraising groups are responsible for:

- selecting and conducting fundraising activities, supported by the principal and in accordance with Board policies and procedures;
- deciding upon expenditures of funds raised in collaboration with the principal; and
- documenting and reporting on all financial transactions in accordance with Board policies and procedures.

Legislative Context

Education Act

Definitions

Commercial Advertising

Commercial advertising is communicating or providing the means for communicating targeted messages on behalf of a private company in exchange for money or some other benefit for the school.

Core Learning Materials

Core learning materials are textbooks, supplies and other learning resources which are necessary to deliver the Ontario curriculum.

Curriculum Support Materials

Curriculum support materials are resources which enhance program delivery, such as library books, audio-visual equipment, musical instruments, and specialized athletic equipment.

Fundraising

Fundraising is the generation of funds to enhance learning opportunities and co-curricular activities for students, in accordance with related Board policies and procedures.

Ongoing Staffing Costs

Ongoing staffing costs are costs associated with acquiring personnel to supplement Board-allocated staffing.

Private Donations and Sponsorships

Private donations and sponsorships are money, goods or services given unconditionally to the Board or schools to be used for fundraising purposes. With sponsorships and donations, companies benefit indirectly through the public relations value of supporting initiatives of the local school.

Program Participation Fee

A program participation fee is a fee that students pay in order to participate in a core curricular program. Examples include art supplies for art classes or carpentry supplies for woodworking.

Sales Promotion

Sales promotion is another form of fundraising between the school and a private company which involves the purchase of goods or services by the school community, with a portion of the sales revenue being provided to the school. Sales promotion includes information of the company's sales promotion and the partnership arrangement with the school being given to the school community.

Student Activity Fees

Annual fees collected from elementary or secondary students to provide co-curricular activities and supplies for students throughout the upcoming school year. Examples include agenda planners, yearbooks and mailings.

Department

Education and Community Services

Policy History

Approved 1996

Revised 2002

January 2005 to January 2006 (Working Document)

Approved 2006

Formerly named Policy #676.0, School Fundraising

Renamed 2009

It is the expectation of the York Region District School Board that all employees, students and persons invited to or visiting Board property; or partaking/volunteering in Board or school-sponsored events and activities will respect the policies and procedures of the Board. The term "parents" refers to both parents and guardians in all Board policies and procedures.



Board Procedure #676.0 School Fundraising and Administration of School-generated Funds

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This procedure outlines how the principal, school councils and other groups or individuals raise funds for the school or collect fees related to the delivery of curriculum or extra curricular activities. This procedure addresses the management of these funds including collection, disbursement, recording and reporting.

Procedure Definitions

Fiscal Year

The fiscal year for school councils is September 1 to August 31 of the following year. This is the same as the Board's fiscal year prescribed by the Province of Ontario. Annual financial reports shall reflect the activities undertaken during this timeframe.

Independent Review

An independent review is a review of the school, student council, school council or other fundraising group's financial records by an independent individual, other than the person responsible for the financial records, who preferably has experience in finance and is chosen by the council to ensure accountability.

Other Fundraising Groups

Other fundraising groups include any group that raises funds on behalf of the school other than the school council, student council or the school itself. This would include parent teacher associations or any other organization that raises funds in the name of the school.

Public Sector Accounting Board Reporting (PSAB)

The Public Sector Accounting Board requires that school boards consolidate all funds generated at the school level in the annual financial statements of the Board. This includes all funds raised by the school, student council, school council and any other groups associated with the school. To meet this requirement, specific financial information must be submitted as required to the Board's Business Services Department within prescribed timelines.

School Generated Funds (also called non-Board funds)

Funds are generated in schools from different sources and used for different purposes. These may include fundraising, charges for admission fees for school performances or the recovery of costs related to materials or events designed to enhance the educational experience of students.

School Generated Funds Annual Report

Each school has one school generated fund account through which all school-generated funds flow. This account's activity must be summarized and submitted to Business Services annually for the year ending August 31. In some cases, with the approval of the school principal, the school council may maintain a separate bank account for funds raised via the school council.

Responsibilities

Principals shall:

- determine with the school council and student council if one exists, the fundraising activities early in the school year based on the school plan for continuous improvement;
- ensure that the school council and other fundraising groups are aware of and in compliance with their monthly and annual reporting obligations (i.e. monthly treasurer's report, school council annual report and annual financial report);
- sign the school council annual report and treasurer's report for the period of September 1 to August 31 of each year;
- summarize and submit the school generated fund account activity report to Business Services annually for the period of September 1 to August 31 of each year;
- be one of the authorized signing officers on the school council or other fundraising group's bank account;
- be one of the signing officers on the school generated fund account;
- ensure that records for the school council or other fundraising group's bank account are kept in a satisfactory manner and that financial reports are presented at each meeting of the school council;
- ensure that records for the school generated fund account are kept in a manner that is satisfactory to the supervisory officer responsible for Business Services;
- review and initial monthly bank reconciliations on the school generated fund account to ensure records are up to date and reflect school activities;
- ensure that all funds collected are deposited to the school generated fund bank account;
- ensure that processes are in place to adequately control funds within the school including security over cash and records;
- advise school councils or other parent fundraising groups of activities under consideration that do not conform to Board policies and procedures;
- ensure that school council minutes, including financial information, are available for review upon request;
- remit funds collected, for goods or services charged to the school budget, to accounting services for deposit to the appropriate budget line in a timely manner;
- ensure that all funds are administered within both the spirit and the letter of the law;
- ensure that an independent review is conducted on all school generated funds on an annual basis; and
- approve the opening of any bank account for funds raised through school councils or other fundraising groups.

School councils and other fundraising groups shall:

- determine with the principal, the fundraising activities early in the school year including the purpose for which funds are being raised based on the school plan for continuous improvement;
- approve the expenditure of funds from the school council or other parent fundraising group bank account;
- ensure, at a minimum, that all cheques or disbursements from the bank account require two signatures, one of which must be the school principal;
- keep current and accurate financial records available at the school for examination without charge by any person;
- submit a school council annual report and treasurer's report to the appropriate supervisory officer by the due date required for the period of September 1 to August 31 of each year;
- record and maintain financial transactions for a seven-year period;
- ensure that an independent review is conducted on all school council and other parent fundraising group funds on an annual basis;
- require that a financial report be presented at each meeting of the council and record receipt of the report in the minutes of the meeting;

- work with the principal to ensure that processes are in place to adequately control the funds and ensure security over cash and records of the school council or other parent fundraising groups;
- ensure that all funds collected are deposited to the appropriate bank account and not collect or manage funds in their own personal bank accounts; and
- arrange to have all banking correspondence sent to the school for delivery to the school council or other parent fundraising groups.

Student councils shall:

- determine with the principal, the fundraising activities early in the school year including the purposes for which funds will be raised based on the school plan for continuous improvement;
- submit a student council treasurer's report to the school principal for the period of September 1 to August 31 of each year;
- record and maintain financial transactions for a seven-year period;
- if operating their own bank account, require multiple signatures, one of which must be the principal. The student council members shall not approve any disbursements or sign any contracts without the principals signature;
- ensure that all funds collected are deposited to the appropriate bank account;
- ensure that all funds are administered within both the spirit and the letter of the law; and
- ensure that an independent review is conducted on all funds on an annual basis.

Tax Receipts

Tax receipts may be issued to individuals who make a minimum donation of \$25.00, directed to a specific school or to the York Region District School Board. These tax receipts are issued by Business Services and may not be issued where a student receives direct benefit from the funds. Examples for which a receipt cannot be issued include, money to cover the cost of a field trip or materials and supplies used by the student.

Schools wishing to issue tax receipts for amounts under \$25.00 are to contact Business Services.

Procedure History

January 2005 to January 2006 (Working Document)
 Approved 2006
 Formerly named Procedure #676.0, School Fundraising
 Renamed 2009

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