

**THE PROTESTANT SEPARATE SCHOOL BOARD
OF THE TOWN OF PENETANGUISHENE**

POLICY MANUAL

**POLICY TITLE:
SECTION/CODE:**

Fundraising School Operations D –4

APPROVAL DATE:
April 6, 2020

SUPERSEDES:
May 14, 2012

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POLICY STATEMENT

The Protestant Separate School Board of the Town of Penetanguishene (PSSBP) recognizes that school and board level fundraising can serve as valuable learning experiences for students and opportunities to engage the school community.

Fundraising is any activity, permitted under the Board's policy, to raise money or other resources that is approved by the school Principal, supported by the School Council or a school fundraising organization operating in the name of the school, and for which the school provides the administrative processes for collection. Such activities may take place on or off school property.

School-generated funds are funds that are raised and collected in the school or broader community in the name of the school or by a school or parent-administered group, including School Councils. These funds, which are administered by the school, are raised or collected from sources other than the school board's operating and capital budgets. These sources include proceeds from fundraising activities, fees for supplementary learning materials and activities and corporate donations.

The Board, in keeping with the current *Education Act*, supports fundraising campaigns in the school. All school/School Council fundraising campaigns, including student collections for charitable purposes, must be approved by the Board. Proceeds of fundraising campaigns may be used to subsidize student activities and field trips, for donations to registered charities, or for compassionate purposes.

Fundraising must have a designated purpose and the proceeds should be for the purpose, as intended.

PURPOSE

To provide direction to all school and board employees regarding fundraising practices and that all fundraising activities are guided by the principles of public education, relevant legislation and guidelines, the school community, and the strategic goals of the board. The activities will be mindful of the diversity, equity, accessibility, and partnerships that exist in the school community.

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Guiding Principles

1. Complementary to Public Education

- 1.1 The purposes for which funds are collected should be consistent with the Board's mission, vision and values.
- 1.2 Activities should support student achievement and not detract from the learning environment.
- 1.3 Funds raised for school purposes are used to complement, not replace, public funding for education.
- 1.4 Funds raised are not to support or replace items funded through the allocated budget of the Board, including but not limited to, learning materials and textbooks or capital projects that increase operating costs.

2. Voluntary

- 2.1 All students and staff are welcome to participate in fundraising activities. These activities should reflect the diversity, values and priorities of the local school community and the Board.
- 2.2 Participation in fundraising activities is strictly voluntary for staff and students. Parental consent is required for student participation.
- 2.3 In addition to parental consent, student fundraising activities require supervision and should be age-appropriate.
- 2.4 Privacy should be respected. The personal information of staff, students or other individuals should not be shared for the purposes of fundraising without prior consent. (The use of personal information by school boards is governed by the *Municipal Freedom of Information and Protection of Privacy Act*).

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3. Safety

- 3.1 The safety of students must be a primary consideration in all fundraising activities. Students are not to canvas at night unless accompanied by an adult. A list of suggested guidelines will be sent to the parents by the Principal outlining rules for safe conduct while canvassing.

4. Accountable & Transparent

- 4.1 Fundraising activities should be developed and organized with advice and assistance from the school community, including students, staff, parents, parent involvement committee, School Council and community organizations.
- 4.2 The Board's fundraising policy should be publicly available on the school board's website.
- 4.3 A fundraising activity must not result in any staff or volunteer benefiting materially or financially from the activity.
- 4.4 Fundraising should have a designated purpose and the proceeds should be for that purpose, as intended. Transparent financial reporting practices to the school community should be in place.

ADMINISTRATIVE PROCEDURES

1. Fundraising Activities

- 1.1 There are a wide variety of ways the school community can show support for Burkevale school, including fundraising. When the school community considers asking for support, the individual activity will be reviewed to ensure consistency with the guiding principles outlined above and Board policies.
- 1.2 Any fundraising activities that involve the sale of food and beverages on school premises must comply with the Ministry of Education's Food and Beverage Policy. The nutrition standards set out in the policy do not apply to fundraising activities that occur off school premises.

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1.3 Fundraising activities must also be compliant with:

- Municipal, provincial and federal legislation; and
- Ministry of Education guidelines and policies such as the School Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive.

1.4 In addition, capital projects supported by fundraising proceeds will not result in:

- An increase in the student capacity of a school; or
- A significant increase in school or Board operating or capital costs.

2. Examples of *Unacceptable Uses of Fundraising Proceeds*

- 2.1 Items that are funded through the allocated budget of the Board including, but not limited to, learning materials and textbooks
- 2.2 Facility renewal, maintenance, or upgrades normally funded through school renewal grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear
- 2.3 Infrastructure improvements which increase the student capacity of the school (for example, classrooms)
- 2.4 Goods or services for employees, where such purchases would contravene the *Education Act* or the School Council's by-laws regarding conflict of interest.
- 2.5 Staff training for professional development including support for teacher attendance at professional development activities.
- 2.6 Administrative expenses.
- 2.7 Support for political activity, groups or candidates.

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3. Examples of *Acceptable Uses* of Fundraising Proceeds

- 3.1 Assistance fund (for example, a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip for students who cannot afford it)
- 3.2 Purchase of additional supplies, equipment or services not funded specifically through the Board budget (for example, band equipment, specialized athletic equipment, pottery equipment)
- 3.3 Field trips or other excursions (for example, in-province, out-of-province, or trips abroad)
- 3.4 Guest speakers or presentations
- 3.5 Ceremonies, awards, plaques, trophies or prizes for students
- 3.6 Establishment of scholarships or bursaries
- 3.7 Extracurricular activities and events (for example, travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs)
- 3.8 School improvement projects (for example, playground equipment, shade structures, gardens, outdoor skating rink, greening initiatives)
- 3.9 Upgrades to school facilities that do not increase the student capacity of the school (for example, rebuilding of cafeteria stage, retrofitting of an auditorium)
- 3.10 Upgrades to sporting facilities such as running tracks, specialized recreational facilities, installation of artificial turf and scoreboards
- 3.11 Technology investments which complement and do not replace existing Board allocations
- 3.12 Support for activities that are unique to the denominational or cultural character of the school (for example, artifacts and art work to support Christian identity, artifacts and art work to support FNMI self-identification)

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4. Best Practices

4.1 The Board may, in its support of and in its annual approval of fundraising activities, may consider the following:

- Assessing the extent and number of fundraising activities at the school each school year
- Supporting the coordination of activities across the school and community organizations;
- Assessing the impact on classroom time for staff and students and administrative time for the Principal/Vice-Principal and support staff;
- Addressing shortages, overages and cancellations (students participating in fundraising activities should not be held responsible for any loss that may be incurred;
- Supporting the school to develop fundraising plans; and,
- Depositing fundraising revenues in school accounts as opposed to accounts held outside the school to mitigate risk

4.2 When the school is planning and selecting capital projects which will be supported by fundraising activities the following best practices may be considered:

- Requiring a viability review that examines alignment with the Board’s overall capital priorities and planning processes, the school improvement plan and Ministry priorities;
- Costs for future maintenance and repairs (for example, school yard improvements, playground equipment upkeep); and
- Restrictions related to conflict of interest and procurement policies.

5. Accountability

5.1 The Board in partnership with the school will prepare an annual report on school-generated funds and post the report on its website as part of the current reporting requirements to the Ministry of Education. Students, parents, the School Board and the

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broader school community must be informed as to how fundraising proceeds, fees raised for learning materials and activities, and corporate donations are used.

6. Financial Accounting and Record Keeping Procedures

- 6.1 The Board, through the Manager of Finance and Treasurer, should communicate and train school administrative staff on procedures dealing with the collection, disbursement and accounting of school-generated funds. These procedures should ensure both the safeguarding and accurate financial reporting of these funds.
- 6.2 The Principal shall maintain two bank accounts for depositing non-budget funds generated through school/community donations and fundraising activities. One bank account is for field trip money and the other is for all other fundraising activities. The accounts must include the school's name and must be managed through the Principal, in cooperation with, the Manager of Finance and Treasurer.
- 6.3 The Principal and Vice-Principal to act as signing authorities.
- 6.4 The Principal, in conjunction with the Manager of Finance and Treasurer, are responsible for overseeing that the school's bank accounts are maintained accurately and appropriate auditing and summary reports are submitted by the designated timelines.
- 6.5 Monies collected shall be deposited in the bank on a regular basis. Any sizable sum of money shall be deposited soon after collection.
- 6.6 All transactions shall be recorded in a ledger. Appendix A is an example of ledger entries. An electronic version of a ledger is also acceptable.
- 6.7 Cash disbursements shall not be made from monies collected unless they are recorded in the account ledger and a receipt or invoice for the disbursement is kept on file.
- 6.8 Vouchers/invoices shall be maintained on file for all cheque and cash disbursements. A voucher may be a supplier's invoice or a chit showing the date, payee, amount, purpose of disbursement and signature of the Principal or designate.

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6.9 When a fundraising project is completed, the ledger should clearly indicate the gross receipts, the disbursements and net proceeds.

6.10 Reconciliation of the school's bank accounts shall be reviewed monthly by the Finance Committee Chair and the Manager of Finance and Treasurer.

6.11 The following records shall be submitted annually to the Board for review by the third-party auditors: general account ledger; list of donations made to the school; and receipts presented if requested.

6.12 The ledgers and records shall be retained on file in the board office for the statutory period of seven years.

7. Financial Reporting

7.1 The ledger of receipts and disbursements shall be audited monthly, by the Finance Committee Chair and Manager of Finance and Treasurer.

7.2 Public Sector Accounting Board (PSAB) standards require that the Board consolidates funds generated at the school level with the Board's annual financial statements.

7.3 The Board is responsible for the reporting and safekeeping of all school-generated funds. All funds collected through school or School Council fundraising are subject to the Board's regular audit and accountability requirements.

7.4 Since School Councils are advisory bodies and not entities with the legal capacity of a corporate body, funds collected through the School Council must be reported by the Board, which is a corporate body.

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Related Policies

D – 11 Student Field Trips and Excursions

D – 12 Extra Curricular Activities

D – 32 School Council

APPENDIX A

Toronto/Elmvale Zoos

Date	Description	Cheque #	Cheque Disbursed	Money Collected	Balance
June 25/XX	Payment received from students (Grades 1-3)			810.00	810.00
June 25/XX	Purchase of tickets to Toronto Zoo	515	792.00		18.00
June 26/XX	Payment received from students (Kindergarten Classes)			963.00	981.00
July 3/XX	Purchase of tickets to Elmvale Zoo	518	913.16		67.84