



## **ADMINISTRATIVE PROCEDURES MEMORANDUM**

**APB 004**

**Subject: School Generated Funds Fundraising**

**DATE OF ISSUE:** November 1, 2001

*Revised:* August 2002, February 2004, September 2004, September 2005, April 2007

**MEMO TO:** Principals, Vice Principals, Planning & Priorities, School Council Chairs

**FROM:** Director of Education

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### **PURPOSE**

To provide direction and guidelines on record keeping for School Generated Funds and Fundraising.

### **REFERENCES**

**Board Policy IV 007, "Asset Protection". "Allow unregulated access to material amounts of funds in any part of the school system."**

#### **Education Act and Regulations**

- Canvassing and Fundraising
- Advertising
- School Council

**Ontario Association of School Business Officials document "Guidelines for School Generated Funds"**

#### **Generally Accepted Accounting Principles**

### **COMMENTS AND GUIDELINES**

1. The Board is ultimately responsible for the fundraising activities of not only schools, but also any group that raises funds in the name of the school.
2. Procedures have been put in place to protect fund-raisers, parents, school staff, and principals in carrying out their responsibilities. These procedures are contained in the Business Services Manual in a section entitled School Generated Funds.
3. School Generated Funds (SGF) include Student Funds, School Council Funds, Student Council Funds, and any fundraising or activity (including fundraising for Educational Excursions) conducted using the name of one or more schools that are part of the Waterloo Catholic District School Board.

SGF include any money accessible to the school through student-generated fund raising, donations for charities, school clubs, field trips, etc. Generally these funds result from students bringing money to school for activities related to, but not exclusive of, those indicated above.

- a) No group may raise funds in the name of the school unless the group complies with the expectations outlined in the SGF section of the Business Services Manual.
- b) Funds raised are to be used for the purposes for which they were raised as determined by the school community prior to the start of the fundraising campaign. These activities, including fundraising for Educational Excursions must be planned in advance and outlined in the Plan for School Generated Funds (attached).
- d) When funds are to be expended from the School Council account, the minutes of the School Council meeting shall record the motion authorizing the expenditure of the funds and the purpose for the expenditure.
- c) The Principal will ensure that the procedures outlined in the Business Services Manual for SGF are applied consistently. The Principal shall be one of three signing authorities, and must ensure that pre-signed cheques do not exist for any SGF account.
- e) The Principal shall ensure that reports are given to the school community via a school newsletter, including a summary of all funds raised, the purpose for which the funds were raised, and a summary of fund expenditures. A copy of these financial reports will be forwarded to the Superintendent of Business Services and the appropriate School Superintendent by October 15 after the year end of August 31 of the same year... Sample copies of these reports can be found in the Business Services Manual under a section entitled School Generated Funds.

#### 4. **Fundraising**

- a) All in-school and out-of-school fund-raising activities conducted by students must be in accordance with the procedures outlined in the Business Services Manual to ensure compliance with school-level and system plans and PSAB.
- b) Prior approval of the appropriate Supervisory Officer must be obtained for any community canvassing or fund-raising conducted by students off school property. Fundraising and canvassing events are planned in advance of the school year and will appear in the school's Plan for School Generated Funds as outlined above.
- c) Participation in community and school-initiated fund-raising activities outside of the school must consider and provide for student safety.
- d) Lotteries/game of chance are prohibited, with the exception of the game of Bingo which must be held off site and for which all policies/procedures must be followed, Please contact the Internal Audit Officer prior to committing to the game of Bingo as a fundraiser.
- e) The Waterloo Catholic District School Board does not endorse and discourages door-to-door sales and canvassing. When such activity takes place, it must be voluntary and must have the written consent of the student's parent or guardian where the student is not 18 years of age. Safety precautions must be outlined by those supervising any student involved in such fund-raising projects.

f) Each school is permitted two school sponsored door-to-door community fund-raising projects per year, one of which must be for charitable purposes. The appropriate Supervisory Officer must approve each fund-raising project in advance of its execution. A forecast of these events should be submitted on the Plan for School Generated Funds at the beginning of the school year. For unexpected or unplanned fund-raising projects, the attached approval form should be used.

g) All additional in-school fund-raising projects (e.g. by grade or class, Student Council or School Council) must be approved by the Principal who will consult with the School Supervisory Officer before initiating the project. These additional projects should be outlined in the Plan for School Generated Funds submitted at the beginning of the school year.

### **Fundraising for Educational Excursions**

Additional approvals are required when an Educational Excursion results in fundraising and/or a student/parent levy in an amount which exceeds the school's annual per pupil allocation.

The written fundraising plan, already written by the teacher coordinating the excursion and included in the Plan for School generated funds, must be submitted along with the excursion request to the principal for approval.

If the principal approves the excursion request and the fundraising plan, both the request and the plan are to be forwarded for the authorization of the appropriate School Superintendent and the Superintendent of Business and Financial Services before the fundraising activities begin and prior to any discussions with students and/or parents.

Requests for Educational Excursions outside Ontario will be approved by Planning and Priorities only if a similar educational experience is not available in Ontario. A recognized governing athletic body must sanction participation in athletic events or tournaments outside Ontario.

The Superintendent of Business and Financial Services must authorize any agreement into which a school is required to enter with a third party for fundraising or education excursions prior to the school entering such an agreement.

Any and all fundraising activities are to comply with procedures as outlined in the School Generated Funds section of the Business and Finance manual. Any shortfall in fundraising will be charged to the school budget.

### **5. Audit**

Records of all transactions for all SGF accounts shall be available at the school for examination. The Superintendent of Business Services or designate will conduct audits on the procedures in place for all School Generated Funds. The results of the audits will be shared where appropriate with the record keeper, School Council, Principal, appropriate School Superintendent and the Director of Education.

**WATERLOO CATHOLIC DISTRICT SCHOOL BOARD**

**FUND-RAISING APPROVAL**

**1. SCHOOL:** \_\_\_\_\_

**2. PRINCIPAL:** \_\_\_\_\_

**3. DATE:** \_\_\_\_\_

**4. FUND-RAISING PROJECTS:**

a) PURPOSE: CHARITABLE \_\_\_\_\_ NON-CHARITABLE \_\_\_\_\_

Describe \_\_\_\_\_

b) Type of fund-raising  
\_\_\_\_\_

c) School contact responsible for the project  
\_\_\_\_\_

d) Dates of fund-raising  
From: \_\_\_\_\_ To: \_\_\_\_\_

**5. SCHOOL FUND-RAISING IN SUPPORT OF A NON-PROFIT AGENCY:**

a) Agency seeking school participation  
\_\_\_\_\_

b) Type of Fund-raising  
\_\_\_\_\_

c) School contact responsible for the project  
\_\_\_\_\_

d) Dates of fund-raising  
From: \_\_\_\_\_ To: \_\_\_\_\_

**6. APPROVAL:**

School Principal: Approved \_\_\_\_\_ Not Approved \_\_\_\_\_

Supervisor Officer: Approved \_\_\_\_\_ Not Approved \_\_\_\_\_