

ACCESSIBILITY:

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Examples of Standardized School Generated Fund Categories

Administration

Category Number Series: 1000	
Revenues	Expenses
Items related to the administration of the SGF account.	Items related to the administration of the SGF account.
Examples: <ul style="list-style-type: none"> • Bank Interest 	Examples: <ul style="list-style-type: none"> • Bank Charges • NSF Fees • Purchase of Cheques

External Charities

Category Number Series: 2000	
Revenues	Expenses
All money raised/received for external charities. There should be a corresponding expense to the charity.	All money paid out to external charities. There should be a corresponding revenue for the collection of donations.
Examples: <ul style="list-style-type: none"> • Terry Fox • Heart & Stroke • Missions Initiatives 	

Field Trips / Excursions

Category Number Series: 3000	
Revenues	Expenses
All money fundraised or collected to support the cost of off-site field trips or excursions, including bussing, admission, and accommodations.	All expenses related to the cost of off-site field trips or excursions, including bussing, admission, and accommodations.
Major excursions (multi-day) should be sub-categorized separately from regular day-trips.	
Examples: <ul style="list-style-type: none"> • Mount Mary • Camp Brebeuf • Graduation Retreats 	

School Council Activities



Category Number Series: 4000	
Revenues	Expenses
All money fundraised or received from School Council initiatives that are intended to generate profit and be beneficial to the entire school as opposed to a specific area (i.e. athletics, classroom trips, etc.)	All expenses related to School Council initiatives that are intended to generate profit and be beneficial to the entire school as opposed to a specific area (i.e. athletics, classroom trips, etc.)
Examples: <ul style="list-style-type: none">• Major Fundraiser:<ul style="list-style-type: none">– Dance-A-Thon– Treasures Books, etc.• Parent Involvement Committee (PIC) Grant• Parents Reaching Out (PRO) Grant	Examples: <ul style="list-style-type: none">• Prizes for Students During a Major Fundraiser• Classroom Allocation• Audit-visual Equipment

Student Activities

Category Number Series: 5000	
Revenues	Expenses
All money collected or received from student activities that may not necessarily benefit the entire school, but rather a specific portion.	All expenses related to student activities that may not necessarily benefit the entire school, but rather a specific portion.
Examples: <ul style="list-style-type: none">• Special Lunch Days• Graduation• Library Book Fairs• Sacramental Activities• Clubs• Nutrition for Learning• Special Events• Athletics• Student Agendas• Yearbooks	

HST Receivable

Category Number: 9998	
Revenues	Expenses
Annual entry to offset the HST expense category to facilitate the year-end HST rebate claim.	Automatic entry for eligible HST rebates. Offsets the HST revenue category.



Category Number: 9999	
Revenues and Expenses	
Amounts to be 100% offset by WCDSB or the school, who claims the expense in their financial statements.	
This category allows for efficient year-end reporting of the Board's financial statements. As all school generated funds are consolidated into the Board's financial statements, transfers between the Board and each school must be eliminated.	
This must be zero at the end of the year.	
Examples:	
<ul style="list-style-type: none"> Ministry Grants Received Through the Board <ul style="list-style-type: none"> PIC, PRO, etc. Reimbursement of School Budget for Items Paid for Through SGF or Vice-versa <ul style="list-style-type: none"> Includes P-card Transactions 	
Cost Recovery for SchoolCash Online fees is to be linked to this account. This should be zeroed out following payment of the June invoice with excess funds may be transferred to a Student or School Needs category.	
<ul style="list-style-type: none"> Category Number: 9997 	
A Staff Social Fund may be administered through the SGF account. It must be linked to this account. This is an exclusive category for the management of the Staff Social Fund. Transfers to or from other SGF categories are prohibited.	
<ul style="list-style-type: none"> Category Number: 9996 	

Capital Assets

Category Number Series: 6000	
Revenues	Expenses
All money fundraised or received from initiatives that support the purchase of capital items or eligible school infrastructure.	All expenses related to initiatives that support the purchase of capital items or eligible school infrastructure.
Examples:	
<ul style="list-style-type: none"> School Greening Projects School Playground Equipment 	

Secondary schools may require additional categories for internal reporting purposes. The following are the additional categories available to secondary schools only and are considered for reporting purposes, to be subcategories of Student Activities:

Athletic Activities

Category Number Series: 5000	
Revenues	Expenses
All money collected or received to offset the costs for school teams or activities.	All expenses related to the costs for school teams or activities.
Examples (not an exhaustive list):	Examples (not an exhaustive list):
<ul style="list-style-type: none"> Football Hockey Basketball Rugby 	<ul style="list-style-type: none"> Buses Referees Tournament Fees Uniforms



Department Activities

Category Number Series: 5000	
Revenues	Expenses
All money collected or received from department activities that may not necessarily benefit the entire school, but rather a specific portion (excursions are still recorded in the field trips/excursions category).	All expenses related to department activities that may not necessarily benefit the entire school, but rather a specific portion (excursions are still recorded in the field trips/excursions category).
Examples (not an exhaustive list): <ul style="list-style-type: none">• Business• Geography• Science• Physical Education	

Student Advisory Council (SAC) Activities

Category Number Series: 5000	
Revenues	Expenses
All money fundraised or received from SAC initiatives that are intended to generate profit and be beneficial to the entire school as opposed to a specific area (i.e. athletics, classroom trips, etc.)	All expenses related to SAC initiatives that are intended to generate profit and be beneficial to the entire school as opposed to a specific area (i.e. athletics, classroom trips, etc.)
Examples (not an exhaustive list): <ul style="list-style-type: none">• Student Fees• Proms, Semi-Formals, Dances• Clubs & Activities	