



ACCESSIBILITY:

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General Operating Procedures (School Generated Funds)

The General Operating Procedures for School Generated Funds (SGF), are designed to provide clarification on how and when to use the SGF forms, how to complete them, and who is responsible for completing and reviewing them.

Staff includes **all** employees of the Waterloo Catholic District School Board. Primary Contacts of School Activities are Staff, School Council members, or any other school or parent administered group, or third party responsible for any fundraising and/or school activities.

FUNDS RECEIVED (FORM APB004-01F)

The Funds Received (form APB004-01F) **must** be completed by Staff and Primary Contacts of School Activities. It is to be submitted with all Corporate cheques and cash (when exemptions exist) to the designated person in the main office. Personal cheques shall not be accepted. Cash and Corporate cheques will not be accepted without a properly completed Funds Received (form APB004-01F).

Staff and Primary Contacts of School Activities are responsible for counting all cash (when exemptions exist) and Corporate cheques and completing the first page of the Funds Received (form APB004-01F). On this page, the following **must** be completed:

- Name of the person submitting funds
- Grade and room number the funds are for
- Source or purpose of the funds
- Date the activity will occur
- Signature of the person who collected the funds
- Date the funds were collected
- Details of collections in the applicable section including all bills, rolled coins (must be full rolls), loose coins and Corporate cheques

The designated person in the main office is the Administrative Assistant (Elementary) or Finance Administrative Assistant (Secondary) and they are responsible for recounting all cash and Corporate cheques received and completing the second page of the Funds Received (form APB004-01F). On this page, the following **must** be completed:

- Actual amount counted is the verified cash and Corporate cheque total
- Name of the person who received the funds
- Date the funds were received
- Signature of the person who recounted the funds
- Choice to apply cost recovery must be made
- Total amount applicable to School Council (if this is left as \$0.00, all funds will default to an SGF category)
- SGF or School Council category name

Differences between funds submitted and funds recounted, must be verified by a third person who is **not** involved in the collection or initial review of funds. This verification should be done in the presence of the person who submitted the funds and the person who recounted them. This person **must** complete the following:

- Difference verified by (their name)
- Date the difference was reviewed
- Signature of the person who verified the difference.



All cash and Corporate cheques are to be stored in the school safe until the deposit can be made at the bank. Individual Funds Received (form APB004-01F) must be stored in the SGF records along with the stamped deposit slip they are associated with.

PURCHASE APPROVAL / CHEQUE REQUISITION (FORM APB004-02F)

Funds are not necessarily collected for every event or activity that occurs in a school. For this reason, it is important to ensure funds are available for all expenditures without disrupting activities.

A Purchase Approval / Cheque Requisition (form APB004-02F) (the "Form") **must** be completed by Staff and Primary Contacts of School Activities, **before** any expenditure is made from SGF. Expenditures that do not have prior approval with this form, may, at the Principal's discretion, be denied reimbursement.

Staff and Primary Contacts of School Activities are responsible for completing the request section of the form. This includes:

- Staff or primary contact's name
- Date the request is made
- Description of the request (i.e. what is being purchased)
- Reason for the purchase (i.e. class trip to the Museum, decorations for Christmas lunch, etc.)
- Name and address of the person to whom the cheque will be payable
- Estimate of the total expense including HST if applicable

Staff and Primary Contacts of School Activities are responsible for ensuring the completed Form is given to the Principal or Principal's designate for approval before making any purchase!

The Principal or Principal's designate, **must** approve the expense before it can be made. The approval must be noted on the Form by completing the following:

- Choosing "Approved" or "Denied" (If "Denied", a reason must be provided)
- Signature of the Principal or Principal's designate
- Date of approval (or denial)
- Indicate how the purchase is to be funded (i.e. SGF, School Council, or both)
- Provide the category name(s)

Once approved, the Form must be returned to the Staff or Primary Contact who requested the purchase, for safe keeping. When the purchase is made, the Staff or Primary Contact will attach all applicable invoices and/or original itemized receipts (debit/credit slips will not be accepted) to the Form and submit it to the Administrative Assistant or Finance Administrative Assistant for payment.

The Administrative Assistant or Finance Administrative Assistant will ensure the following prior to issuing a cheque:

- A completed Purchase Approval / Cheque Requisition (form APB004-02F) has been received
- Invoices and/or original itemized receipts excluding personal purchases are attached
- Goods have been received or services have been rendered
- Record the cheque number, cheque date, and the amount to be paid on the form
- Signature of the Administrative Assistant or Finance Administrative Assistant on the form
- Date the cheque requisition was completed.

When the cheque is issued, this Form and all supporting invoices and/or receipts will be given to the Principal or Principal's designate for final approval and cheque signing. Once signed, the cheque stub is to be attached to the Form and stored in the SGF records.



ADDITIONAL FUNDRAISING APPROVAL (FORM APB004-03F)

Each school is permitted two major fundraisers per year, one of which must be for charitable purposes. From time to time, schools may find it necessary to raise additional funds to support long-term projects, unanticipated charitable events, special occasions, etc.

Additional community fundraising may be permitted. Approval is required for any additional community fundraising and must be obtained prior to the commencement of any activities by completing the Additional Fundraising Approval (form APB004-03F).

The Principal must complete the proposal and obtain approval prior to the fundraising activity taking place. The following information **must** be included on the form:

- School name
- Year the fundraising activity is to occur
- Principal's name
- Date of the request
- Name of the Staff or Primary Contact person
- Select charitable or non-charitable (if charitable, provide the name of the charity)
- Date of the fundraising activity
- Type of fundraising activity (i.e. dance-a-thon, etc.)
- Select the participants in the fundraising activity
- Select the method(s) of fundraising
- Reason for fundraising **must** be provided
- List previous "major" fundraisers that have occurred in the current school year
- Principal signature and date the form was completed

The Principal must send the form to the School's Superintendent for approval. The Superintendent must complete the following on the form:

- Choose "Approved" or "Denied" (If "Denied", a reason must be provided)
- Superintendent signature and date the request was approved

Once approved, the Superintendent must return the original signed copy (electronic signatures are accepted) to the school for retention in the current-year SGF records. A copy should be sent to the Internal Audit Officer.

PROPOSED FUNDRAISING AND SCHOOL FEES (FORM APB004-04F)

The Fundraising and School Fees (form APB004-04F) schedule is to be completed by November 15th each year. It is designed to assist parents in planning for upcoming costs during the current school year. Additional funds may be collected throughout the school year for other events and activities such as educational excursions. Due to unforeseen changes in costs, some fees may be subject to change at the time of collection of costs change significantly.

The Principal should work with School Council when planning fundraising activities and events. The following information must be included in the "Fundraising" section (first page) of the schedule for each activity planned:

- Timing of the fundraiser (i.e. Fall, Winter, Spring, Ongoing)
- Type of fundraiser (i.e. Bingo, Dance-A-Thon, etc.)
- Target group (i.e. specific grade, whole school, community)
- Method of fundraising (i.e. online, pledges, etc.)
- Reason for fundraising (i.e. field trip support, graduation, student needs, classroom needs, etc.)
- Fundraising goal (this is an estimate and is not meant to be an absolute number)



Staff must have their list of activities for which a fee will be charged delivered to the Principal at the beginning of the school year. This will allow inclusion of these activities on the fee schedule for timely communication with parents. The Principal should ensure their staff meet this expectation annually.

The Principal should include these and any other activities for which a fee will be charged in the “Activity Fees” section of the schedule (second page).

Once the schedule is complete, the Principal, School Council Chair, and the School’s Superintendent must sign and date the plan for approval. The original signed copy (electronic signatures are accepted) should be retained with the current-year SGF records. A copy of the approved plan should be provided to the Internal Audit Officer. The plan should be circulated to the school community via a school newsletter, school council meeting, or other accessible means and posted on the school’s website under School Council.

SCHOOL COUNCIL ANNUAL REPORT (FORM APB004-05F)

The School Council Annual Report (form APB004-05F) is designed to highlight School Council accomplishments throughout the school year. This report also serves as closure on the Proposed Fundraising and School Fees (APB004-04F) schedule as presented to the community in the fall of each school year.

The School Council prepares this report at the last School Council meeting of the school year with assistance from the Principal if needed. It is due by June 30th each year. It must include the following:

- School Name
- School Year
- Principal’s name
- School Council Chairperson(s’) name(s)
- List of accomplishments and highlights of School Council
- School Council Chairperson(s’) signature(s)
- Principal’s signature

The original signed report (electronic signatures are accepted) should be retained with the current-year SGF records. A copy of the signed report should be provided to the Internal Audit Officer. The report should be circulated to the school community via a school newsletter, school council meeting, or other accessible means and posted on the school’s website under School Council.

CHANGE IN PRINCIPAL (FORM APB004-06F)

Principals are the owners of the SGF process within their schools. When Principals move from one school to the next, the status of SGF accounts is important. The Change in Principal (form APB004-06F) (the “Form”) serves to provide the incoming Principal with a snapshot of the School’s SGF accounts and commitments and to notify Corporate Services of the change to expedite signing authority.

The outgoing Principal **must** complete this Form as soon as the May 31st bank reconciliation is completed (or the most recent month prior to the change). Information required in Section 1 of the form by the outgoing Principal is:

- School Name
- Effective date of the Principal change
- Outgoing Principal’s name
- Incoming Principal’s name
- Bank account name(s) (i.e. student funds, bingo, raffle)
- Name of the financial institution (i.e. CIBC)
- Address of the financial institution
- Account number(s)
- Listing of the current signing authorities
- Ledger balance at May 31st (obtained from the May 31st bank reconciliation or most recent month)



Once the above information has been completed, the outgoing Principal must attach:

- A copy of the May (or most recently received) bank statement for each account listed
- A copy of the May (or most recently completed) bank reconciliation for each account listed
- A copy of the May (or most recent) reconciliation overview report for each account listed

The outgoing Principal **must** list any commitments the school has on the SGF accounts, such as Playground Structure, Outdoor Landscaping, etc.

In Section 2, the outgoing Principal must certify that the information provided is an accurate representation of the school generated finances as at May 31st (or most recent month), provide their name, signature, and the date the Form was completed.

Further in Section 2, the incoming Principal must certify that they have reviewed the information provided and agree that it appears to accurately represent the financial position of the school generated finances. If there are any exceptions, the incoming Principal must list them in this section.

Once the Form is complete, the incoming Principal must provide their name, signature and date they reviewed the records provided.

The original signed copy (electronic signatures are accepted) must be sent to the Executive Assistant – Corporate Services to enable signing authority changeover. A copy should be sent to the School's Superintendent, the Internal Audit Officer, and a third copy should be retained in the current-year SGF records.

SCHOOL CASH ONLINE EXEMPTION (FORM APB004-07F)

As of September 1, 2019, the use of School Cash Online is mandatory for communication of school fundraisers and activities, and the collection of all associated funds. Very limited exceptions may apply where pupils and/or families are exempted through the Exemption Procedure (APB004-EX: Appendix E), or collection of funds for activities are exempted with the approval of Corporate Services. The School Cash Online Exemption (form APB004-07F) (the "Form") is **mandatory** for all exemptions. Exemptions will not be valid without this Form and/or where the reason for the exemption is not compliant with the Exemption Procedure. This Form contains confidential information and is to be retained in a restricted access location in the main office of the school.

Elementary Principals must evaluate individual student or family circumstances through the Exemption Procedure and complete this Form where applicable. Principals must include the following information on the Form:

- School Name
- Student or family (if the whole family is being exempted) name
- Select whether the exemption is for online payments only or both online payments and registration
- Select the duration of the exemption (i.e. temporary or permanent)
- Reason for the exemption
- Signature and date of approval

Once approved, the original signed Form (electronic signatures are accepted), is to be retained in the student's OSR. A Copy should be provided to the student's family and a copy should be stored in a binder, in a secure location within the main office. The school will maintain a list of all exempted pupils within the binder for audit purposes.