



YORK REGION DISTRICT SCHOOL BOARD

Policy and Procedure #676.0, School Fundraising and Administration of School Generated Funds

WORKING DOCUMENT

Executive Summary

School Fundraising and Administration of School Generated Funds policy and procedures outline the appropriate use and administration of funds raised by school fundraising activities. The policy and procedure are being updated to align with the new [Ministry of Education Fundraising Guideline](#).

What has Changed?

Major changes to the document:

Reason for review: Four-year cyclical review.

Who is affected by these changes and what is the impact on current practice?

Implementation timelines: Immediate.

Lead Superintendent(s)/Subject Matter Expert(s): Vidya Maharaj, Associate Director of Education and Chief Financial Officer

Stakeholder Groups with Responsibilities under this Policy

- Board of Trustees
- Director of Education
- Principals
- Business Services
- School Councils
- Student Councils
- Other School Fundraising Groups

Relationship to Board Priorities

The School Fundraising and Administration of School Generated Funds Policy and Procedure addresses the goal of stewardship of Board Resources identified in the Trustees' Multi-Year Plan by establishing accountability for safeguarding of school resources.

Timelines and Next Steps

This policy is scheduled for first review at the October 5, 2021 Policy and By-Law Committee meeting.

Providing Feedback

Questions about this policy and/or procedure should be raised with your principal, manager or supervisor. If additional clarification is required, principals, managers and supervisors may contact the lead superintendent and/or subject matter expert through Trustee Services.

In accordance with Board Policy #285.0, [Board Policies, Procedures and Supporting Documents](#), the Board welcomes all comments and suggestions on Board policy.

Input is an important component of the review process. If you feel a policy and/or procedure needs to be revised, feedback may be submitted through the school council or by submitting the on-line form. In your response please;

- outline clearly the specific section(s) of the policy and/or procedure in which you are not comfortable,
- suggest specific alternate wording to reflect your position, and
- identify the reason(s) for your concern(s).

Specific recommendations or questions about the review process should be submitted using the on-line form or sent to the Assistant Manager, Corporate Policy via email at policy.committee@yrdsb.ca, or via telephone at 905-727-0022 extension 2570 or in hard copy at [The Education Centre – Aurora](#).

Legislative Context

[Education Act](#)

Related Documents

[Anaphylactic Reactions](#)

[Donations](#)

[Distribution of Materials: External Organizations](#)

[School Councils](#)

[Student/School Fees](#)

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 biological/adoptive parents and guardians in all Board policies and procedures.



Board Policy #676.0 School Fundraising and Administration of School Generated Funds

WORKING DOCUMENT

1. Policy Statement

The York Region District School Board supports the generation and administration of funds and student/school activity fees for 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 improvement plans.

2. Application

Fundraising shall not interfere with school programs and shall be conducted with consideration to student safety and the impact on the school community. Fundraising is strictly voluntary. No individuals should feel compelled to participate in any fundraising activity, nor should they be subject to penalties, or be denied any benefits, if they choose not to participate. No student will be excluded from participation in a student event, which is part of the core curriculum.

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

- a) assistance funds, such as, but not limited to, providing payment for the cost of a field trip for students who require financial assistance;
- b) supplies, equipment or services which complement items funded by provincial grants, such as, but not limited to, extracurricular band equipment and audio-visual equipment;
- c) field trips or other excursions;
- d) guest speakers, presentations or to cover the cost of occasional staff to assist with events and activities for students;
- e) ceremonies, awards, plaques, trophies or prizes for students;
- f) scholarships or bursaries;
- g) extra-curricular activities and events; and/or
- h) school yard improvement projects, such as, but not limited to, playground equipment, shade structures and gardens, with prior approval from Plant Services.

Private donations and sponsorships, and sales promotions are acceptable forms of fundraising. In addition, students may be asked to pay a voluntary student/school activity fee to offset direct costs of activities or items not required for completion of a grade or course required for graduation or 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:

- a) items funded through provincial grants such as, but not limited to, core learning materials;
- b) facility renewal, maintenance, or upgrades funded through the provincial grants, such as, but not limited to, structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear;
- c) infrastructure improvements which increase the student capacity of a school or are funded by provincial grants;
- d) goods or services for employees, where such purchases would contravene the *Education Act* or school council by-laws regarding conflict of interest;
- e) professional development or occasional teacher coverage for staff attendance at professional development activities;
- f) administrative expenses not associated with the fundraising activity; or
- g) support for religious or partisan political activities, groups or candidates.

All fundraising must comply with Board and Ministry of Education policies, procedures and guidelines, such as, but not limited to;

- a) the Ministry of Education's School Food and Beverage policy,
- b) Ontario's Equity and Inclusive Education Strategy,
- c) The Ministry of Education's Facility Partnerships Guideline, and
- d) Broader Public Sector Procurement and Expenses Directives.

3. Responsibilities

3.1 The Board of Trustees is responsible for:

- a) reviewing the School Fundraising and Administration of School Generated Funds policy in accordance with the priorities in the [Trustees' Multi-Year Plan](#) and the approved policy review cycle; and
- b) understanding and communicating with members of the community about the School Fundraising and Administration of School Generated Funds policy, as required.

3.2 The Director of Education is responsible for:

- a) implementing the School Fundraising and Administration of School Generated Funds policy.

3.3 Associate Directors of Education, Chief Financial Officer and Superintendents of Education are responsible for:

- a) supporting the implementation of the School Fundraising and Administration of School Generated Funds policy.

3.4 Principals are responsible for:

- a) ensuring that all fundraising activities are in accordance with federal, provincial and municipal laws and requirements and Board policies and procedures; and
- b) ensuring that the procurement of materials and services is carried out in accordance with Board policies and procedures.

4. Definitions

4.1 Commercial Advertising

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.

4.2 Core Learning Materials

Textbooks, supplies and other learning resources, which are necessary to deliver the Ontario curriculum.

4.3 Fundraising

Any activity to raise money or other resources to support students in accordance with related Board policies and procedures. Fundraising activities must be approved by the principal in consultation with the school council, student council and/or other fundraising groups for which the school provides the administrative processes for collection. Such activities may take place on or off school property.

4.4 Other Fundraising Groups

Any group that raises funds, on behalf of/in the name of the school, other than the school council, student council or the school itself.

4.5 Private Donations and Sponsorships

Includes money, goods or services given unconditionally to the Board or schools to be used for fundraising purposes.

4.6 Sales Promotion

A 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.

4.7 Student/School Activity Fees

Voluntary amounts that are used to supplement a student's school experience through materials and activities such as student agendas, student recognition programs, yearbooks, extracurricular activities, school dances, or theme days.

4.8 School Community

Includes, but is not limited to, parents, administrators, teaching staff, support staff, students and members of the local community.

4.9 School Councils

Advisory bodies, which may make recommendations to the school principal or to the Board on matters as stated in Board policy and procedure. School councils are comprised of parents

(constituting the majority of members of the school council), one student representative (optional at elementary level), at least one community representative, the school principal, one teaching staff representative, and one support staff representative.

4.10 School Generated Funds (also called non-Board funds)

Funds raised and collected by the school, school council, student council or other fundraising groups. These funds, which are administered by the school, supplement the Board's operating and capital budgets.

School generated funds include not only fundraising for school purposes, but also all funds that are collected and paid out through the school account to support a variety of programs such as payments to charities or other third parties, such as, but not limited to, tour operators, and hot lunch programs.

5. Contact

Business Services

6. History

Approved: 1996

Revised 2005, 2012, 2017

Renamed 2009: (Formerly School Fundraising)

Revised: 2002, 2005, 2013, 2018

Revised September 2021



Board Procedure #676.0 School Fundraising and Administration of School Generated Funds

1. Procedure Statement

This procedure outlines how the principal, school councils and other groups or individuals raise, manage and administer school generated funds.

2. Responsibilities

2.1 The Director of Education shall:

- a) allocate staff and resources to support the Fundraising and Administration of School Generated Funds procedure.

2.2 Associate Directors of Education, Chief Financial Officer and Superintendents of Education shall:

- a) provide support to staff and other members of the community with regard to school fundraising activities and the administration of school generated funds.

2.3 Principals shall:

2.3.1 develop and communicate fundraising [plans](#) for each school year that;

- a) are in alignment with the school's improvement plan and includes input from school and student councils and other fundraising groups in the selection of fundraising activities, and
- b) have a designated purpose and that proceeds be used for the intended purpose;

2.3.2 with regard to the administration of funds;

- a) ensure that only one bank account exists for the administration of all school generated funds,
- b) ensure all funds collected are deposited to the school generated funds bank account,
- c) ensure that records for the school generated funds bank account are kept in a manner that is satisfactory to the Chief Financial Officer,
- d) be one of the signing officers on the school generated funds bank account,
- e) ensure that all cheques have two signatures, one of which is the principals,
- f) review and sign monthly bank reconciliations on the school generated funds bank account to ensure records are up-to-date and reflect school activities,
- g) ensure that processes are in place to adequately control school generated funds including security measures for cash and records,

- h) maintain financial transactions for all school generated funds for a seven-year period at the school, and
- i) 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,

2.3.3 with regard to fundraising activities;

- a) ensure that fundraising activities do not result in any person, including school staff or volunteers, benefiting materially or financially from the activity,
- b) work with school councils and/or other fundraising groups to ensure all activities confirm to Board policies and procedures, and
- c) ensure items are available for purchase on School Cash Online;

2.3.4 with regard to student fundraising activities;

- a) determine the degree of students' participation in fundraising activities for charitable organizations; and
- b) ensure appropriate supervision and age appropriateness;

2.3.5 with regard to communication and records;

- a) ensure school council or other fundraising group activities are reported at each school council meeting,
- b) ensure that school council minutes include a summary of financial information,
- c) ensure that all school generated funds raised and spent, including activity fees, are communicated to parents monthly,
- d) prepare and communicate an [annual](#) report on school generated funds to members of the school community, and
- e) ensure that any information distributed to members of the school community regarding fundraising activities complies with the [Distribution of Materials: External Organizations](#) policy and procedure; and

2.3.6 with regard to donations;

- a) ensure any donation is administered as outlined in the [Donations](#) policy and procedure.

2.4 Business Services shall:

- a) report all school generated funds to the Ministry of Education;
- b) provide tax receipts, where appropriate, as outlined in the [Donations](#) procedure; and
- c) deposit funds received from schools to the appropriate school budget.

2.5 School councils and other fundraising groups shall:

- a) provide input to the principal on fundraising activities, early in the school year, based on the school improvement plan;
- b) conduct fundraising activities in accordance with the fundraising plan and Board policies and procedures;

- c) ensure that all financial transactions are conducted in accordance with Board policies and procedures;
- d) provide a financial report at each school council meeting and record receipt of the report in the minutes;
- e) work with the principal to ensure that processes are in place to adequately control the funds;
- f) ensure that all funds collected are immediately provided to the school to be deposited into the school generated funds bank account; and
- g) not deposit school generated funds into personal bank accounts.

3. Definitions

3.1 School Generated Funds Bank Account

Each school has one school generated funds account through which all school generated funds flow. This account's activity is summarized and submitted annually to the Ministry of Education by Business Services for the year ending August 31.

3.2 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.

4. History

Approved: 2006

Revised 2005, 2012

Renamed: 2009 (Formerly School Fundraising)

Revised: 2013, 2018

Revised September 2021