

<h2>School Fundraising Activities</h2>	
Adopted: September 18, 2012	Last Reviewed/Revised: January 31, 2022
Next Scheduled Review: 2024-2025	
<p>Associated Policies & Procedures:</p> <p>V-04 School Fundraising Activities</p> <p>II-19 Educational Field Trips</p> <p>VI-70 Educational Field Trips</p> <p>I-21 Corporate Investment in Education</p> <p>VI-85 Corporate Investment in Education</p> <p>II-47 Fees for Learning Materials, Programs, Curricular and Co-Curricular Activities</p> <p>VI-57 Fees for Learning Materials, Programs, Curricular and Co-Curricular Activities</p> <p>V-17 Request for Promotion and Distribution of Program/Activity Related Materials Through Board Schools</p> <p>VI-40 Request for Promotion and Distribution of Program -Activity Related Materials Through Board Schools</p> <p>V-07 Donations Bequests to a School of to the Board</p> <p>VI-05 Secondary School Cafeteria Commissions</p> <p>VI-31 Trust Funds</p>	

Purpose

To provide direction regarding fundraising practices.

Application and Scope

This administrative procedure applies to all members of the school community and to all trustees and employees of the HCDSB.

Definitions

School Fundraising: School fundraising is any activity, permitted under *Policy V-04 School Fundraising Activities*, to raise money or other resources, that is approved by the school Principal, in consultation with, and upon the advice of the school council, and/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.

HCDSB Fundraising: HCDSB fundraising is any activity, permitted under *Policy V-04 School Fundraising Activities*, to raise money or other resources, that is approved by the director, in consultation with, and upon the advice of senior staff and trustees, for Halton Catholic Children's Education Foundation.

School Community: The school community refers to students, parents, guardians, catholic school councils, trustees, school administrators, staff, members of the broader community and partners, as well as others, who support the local school and student achievement.

School Generated Funds: School generated funds are funds that are raised and collected in the school or broader community in the name of the school by catholic school councils or other school or parent administered groups. These funds are administered by the school principal, and are raised or collected from sources other than the school board's operating and capital budgets.

School generated funds is a broad category which includes not only fundraising for school purposes, but also all funds that are collected and paid out through school accounts to support a variety of programs such as payments to charities or other third parties.

Principles

This procedure has been designed to align with the guiding principles as set out in Operating Policy V-04 School Fundraising Activities.

Requirements

I. FUNDRAISING ACTIVITIES MUST:

- comply with HCDSB policies and related administrative procedures, including *Policy V-04 School Fundraising Activities* and *Policy II-47 Fees for Learning Materials, Programs and Curricular and Co-Curricular Activities and Fees for Fundraising Activities*
- take place after principal consideration to the number, extent and frequency of fundraising activities
- have a designated purpose and a plan for the raised proceeds
- refer to Appendix "A" for the Annual School Generated Funds Plan Template to be completed by the school Principal and approved by a Family of Schools Superintendent by November 30th of each school year
- use proceeds for their intended purpose
- be compliant with municipal, provincial and federal legislation
- be compliant with Ministry of Education guidelines and policies (i.e. Fees for Learning Materials and Activities Guidelines, Fundraising Guideline, Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships, Broader Public Sector directives)
- be compliant with Public Sector Accounting Standards

II. FUNDRAISING ACTIVITIES SHOULD:

- reflect the values and expectations of the school community including those of parents, students, staff and school board trustees
- support and protect staff and volunteers from legal liability through practices that promote accountability for the handling and management of the proceeds raised
- be decided upon in consultation with members of the school community (i.e. school council, staff, students, parish)
- support student achievement and should not detract from the learning environment

III. VOLUNTARY NATURE OF FUNDRAISING

The school community is welcome to participate in fundraising activities. These activities should reflect the diversity, values and priorities of the local school community.

Participation in fundraising activities 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.

Privacy must be respected. The personal information of staff, students or other individuals is not 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*).

IV. SAFETY

The Principal is responsible for ensuring that:

- student safety is a priority when considering the selection of a fundraising activity
- student fundraising activities are age appropriate
- appropriate supervision can be maintained when students are participating in fundraising activities
- appropriate safeguards are in place regarding collection, deposit, recording, and use of public funds

V. ACCEPTABLE USES FOR FUNDS RAISED

- The purposes for which funds are collected must be consistent with the HCDSB's mission and values.
- Funds raised through school fundraising activities may be directed towards school activities/initiatives as well as registered charitable organizations supporting the HCDSB's mission and values.
- The Province provides funding for the construction of new schools and additions, for repairs and renovations, for the operation and maintenance of schools (including heating, lighting and cleaning) and for staffing (including supply teachers). Funds raised for school purposes are to be used to complement, not replace, public funding for education.
- Capital projects supported by fundraising proceeds should not result in an increase in the student capacity of a school.

- Fundraising proceeds should not result in a significant increase in school or board operating or capital costs.
 - *for more information on the acceptable uses for funds raised, please reference Appendix B, HCDSB Fees and Fundraising Guide

VI. SCHOOL CONSIDERATIONS WHEN SELECTING USES FOR FUNDS RAISED

- Projects supported by fundraising activities should be reviewed to examine alignment with the school board's overall priorities, the school improvement plan and Ministry of Education priorities.
- Future maintenance and repair costs need to be considered when selecting how to spend fundraising proceeds.
- When spending fundraising proceeds, adherence to *Policy I-25 Purchasing Policy* and *Administrative Procedure VI-11 Purchasing Procedures* must occur.

VII. ACCOUNTABILITY AND FINANCIAL REPORTING – SCHOOL LEVEL

- The Principal will prepare an annual report on school generated funds which includes proceeds raised through fundraising initiatives.
- The Principal may determine the best communication vehicle for his/her local school community (i.e. newsletter, posting to school website).
- Catholic School Councils must report annually to the Principal on their fundraising activities.
- A transparent accounting of the amounts collected and expenditures allocated must be made available to the school community. All monies generated and spent at the school will be reported.
- The Principal will report on School Generated Funds at Catholic School Council meetings at a minimum of three (3) times a school year and will post these reports on the school website at a minimum of three (3) times a school year.
- Refer to Appendix "C" for the template to be used by schools to report School Generated Funds.
- The Principal will provide a monthly summary report of fundraising activities at Catholic School Council meetings
- The Principal will provide adequate oversight over the collection, deposit, recording, and use of School Generated Funds, reviewing bank deposits, payments, fund transfers and bank statements on a regular basis
- The Principal will ensure all financial records relating to the collection, deposit, recording, and use of School Generated Funds are maintained in accordance with the school board's records retention schedule Deposits are made weekly or more often when cash collected exceeds \$1,000, and funds collected are kept in a secured and locked place at all times
 - All funds collected through school fundraising are subject to the Board's regular audit and accountability requirements and the recording and reporting of such funds

must adhere to the Ontario Association of School Business Officials “Guideline for School Generated Funds (Revised June 2015).”

VIII. ACCOUNTABILITY AND FINANCIAL REPORTING – BOARD LEVEL

- School boards may choose to report to the school community in an annual report, which may include an overview of school-level fundraising across the board and board-level donations and corporate sponsorships
- School boards must adhere to Public Sector Accounting Board (PSAB) standards, which require that funds generated at the school level are consolidated and reported in the annual financial statements of the school board.
- School boards should communicate and train school administrative staff on procedures for the collection, disbursement and accounting of school generated funds (including fundraising).


IX. APPENDICES

- Appendix A Annual School Generated Funds Plan Template
- Appendix B HCDSB Fees and Fundraising Guide
- Appendix C School Generated Funds Reporting Template

APPROVED: Regular Meeting of the Administrative Council

AUTHORIZED BY: _____
Director of Education and Secretary of the Board

Annual School Generated Funds Plan Template

		Annual School Generated Funds Plan					
School Name:			Family of Schools:				
Principal:			School Year:				
Category of Funds	Fundraising Timeline	Opening Balance	Projected Revenues	Projected Expenses	Net Proceeds	Intended Use of Net Proceeds	Closing Balance

Principal Signature: _____ Date: _____
 School Superintendent Signature: _____ Date: _____

Note: Do not include break-even events (ie. plays, trips, etc.) or fundraisers to be donated to external charities (ie. United Way, Heart and Stroke, etc.).

HCDSB - Fees and Fundraising Guide Recommended Approved Expenses

Funds are generated in schools from several different sources and used in a number of different ways. These guidelines apply to all funds that are received, raised or collected in the name of the school or school activity. These funds, which are administered by the school, are raised or collected from sources other than the school board's operating and capital budget.

Categories of School Generated Funds:

School Activity Fees:

The school collects a fee at the beginning of a school year, term, or semester or for an activity or excursion planned by the school. Student activity fees are voluntary amounts that are used to supplement a student's school experience through materials and activities such as agendas, student recognition programs, yearbooks, extracurricular activities, school dances or theme days. (*Student Registration Fee is no longer an appropriate term to use for these fees*)

Fundraising:

Fundraising is any activity permitted under HCDSB's policies to raise money or other resources and that is approved by the school principal, supported by the Catholic 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. Examples of school fundraising initiatives are: Major School Fundraiser (Dance-a-thon), Fundraising for overnight excursions (Quebec, Ottawa, Europe), Fundraising for a local charity or social justice initiative (Civvies Days, United Way Drives, Lenten Initiatives).

Commissions /GST/HST Rebate:

Where approved by the board, schools raise funds through partnerships and/or contracts with outside agencies such as cafeteria service providers, school photograph companies and school/sports uniform providers. Any profits and/or rebates that are generated by these relationships are considered School Generated Funds. In addition, GST/HST rebates are also considered School Generated Funds as they are tied to purchases made of goods or services with school generated funds on behalf of the students in the school.

Approved Expenses that can be charged to School Generated Funds

Approved Expense	School Activity Fee	Fundraising	Commissions / GST/HST Rebate
Technology/Audio Visual <ul style="list-style-type: none"> which complement and do not replace existing school board allocations 		X	X
Support for School Physical Enhancements <ul style="list-style-type: none"> upgrades to school facilities that do not increase the student capacity of the school. (e.g., rebuilding cafeteria stage, retrofitting auditorium, gymnasium enhancements) upgrades to sporting facilities such as running tracks, specialized recreational facilities, installation of artificial turf and scoreboards. School improvement projects (for example, playground equipment, shade structures, gardens, outdoor rink, green initiatives) NOT – facility renewal, maintenance, or upgrades normally funded through the school renewal grants such as structural repairs, sanitation, emergency repairs, or replacing floor tile due to wear and tear. 		X	X
Student Awards (Visa/MC gift cards not eligible)	X	X	X
Graduation/Confirmation	X	X	X
Supplement Excursions (Field Trips)	X	X	X
Clubs <ul style="list-style-type: none"> Transportation, uniforms, guest speakers 	X	X	X
Parent Volunteer Events		X	X
Student Council Activities	X	X	X
Library Books / Literacy Rooms		X	X
Specialized Optional Programs (e.g., IB Program, OYAP) Optional Programming refers to selected courses or activities that students normally choose to attend through an application process, with the knowledge that these programs are beyond the provincially mandated curriculum	X		
Art supplies (outside of Art curriculum)		X	X
Sacramental Support: Honorarium for Parish Priests Materials for Chapels / Prayer Tables		X	X
Financial support Families/Students		X	X
Spirit Wear for Students	X	X	X

Approved Expense	School Activity Fee	Fundraising	Commissions / GST/HST Rebate
Transportation	X	X	X
Student/Parent Handbooks	X	X	X
Play Day, Fun Days, Student BBQs	X	X	X
Year Books	X	X	X
Community and Charitable Donations		X	X
Instrumental Music Program		X	X
Guest Speakers		X	X
School Promotional Products as Gifts for non-staff members (i.e., School pens)			X
Hospitality for School Community and Catholic School Council Events		X	X
Athletics: Sports Teams Uniforms, Transportation, Championship Dinners, tournament fees	X	X	X
Trophies/Plaques	X	X	X
Gifts for Volunteers		X	X
School Cash Online/ Credit Card Processing Fees		X	X

Approved Expenses that MUST come from School Board's Operating Budget (via Purchasing Card, Purchase Requisition or Payment Request)

(School Generated Funds MAY NOT be used for these purchases.)

- Hospitality for staff (meetings, interview nights, curriculum nights any after-hours meetings for employees)
- Faith Day or other Professional Development Day Expenses
- All Textbooks
- Mobile devices
- Teacher Resources / Professional Development Materials
- Guest speakers/presentations that support curriculum areas
- Professional Learning / Staff Training
- Photocopy / Printing Expenses
- Office Administration Fees (e.g. post office supplies, office consumables)
- Instrumental Music Items (Secondary only)
- All consumables (classroom consumables – arts/crafts supplies, paper, paint)
- Any classroom supplies
- Any materials required for completion of curriculum such as workbooks, cahiers, musical instruments, science supplies, lab materials and safety goggles.
- Off-site course requirement (e.g. golf, leisure, recreational education)

Expenses that could be purchased with either SGF or Board Operating budget (via Purchasing Card, Purchase Requisition or Payment Request):

- Technology / Audio Visual equipment
- Support for School Physical Enhancements
- Athletics
- Library Books/Literacy Rooms
- Sacramental Support
- Instrumental Music Program (Elementary)
- Guest Speakers for students and/or parent/guardians that support curriculum areas
- School Promotional Products
- Hospitality for School Community and Catholic School Council Events

Expenses NOT APPROVED to be paid by either SGF or School Board's Operating Budget

(As outlined in Trustee/Staff expense policy)

- Gifts for any HCDSB staff (including gift cards, school promotional and spirit wear)
- Staff Social activities or meals (including retirement, birthday and year-end celebrations)
- Items exclusively for staff use
- Appliance Repairs
- Alcohol and Tobacco product
- Supply teacher coverage to support school trips
- To reimburse cancellation of school trips (as a replacement of cancellation insurance)

Categories to Report

Elementary Schools

Revenues:

FUNDRAISING

- Major School Fundraising Initiative (e.g., Dance-a-thon)
- Milk and Pizza Day Revenue
- Library Book Fair
- Community Events (Pasta Night, Movie Night, Barbecue, Craft Night etc.)
- Social Justice Initiatives

SCHOOL ACTIVITY FEES

- Excursions (Trips)
- Student Agenda / Yearbook Sales
- Graduation

COMMISSIONS

- Rebates from outside companies (Photography, Lunch Programs)
- GST/HST Rebates

Expenses:

- All purchases from above revenues must be reported on.

Secondary Schools

Revenues:

FUNDRAISING

- Fundraising (Social Justice, Charitable Organizations, Community and School fundraising)
- Special events
- Student Council

SCHOOL ACTIVITY FEES

- Option Sheet Fees
- Athletics Fees
- Clubs and Activities Fees
- Departments
- Excursions
- Graduation

COMMISSIONS

- Commissions from cafeteria provider
- Rebates from outside companies (Photography, Uniforms, Cafeteria)
- GST/HST Rebates

Expenses:

- All purchases from above revenues must be reported on.

HCDSB – School Generated Funds Reporting Template

YOUR SCHOOL NAME Catholic Elementary School				
School Generated Funds				
As at REPORTING DATE				
	Opening Balance	Revenues	Expenses	Ending Balance
Administration				\$ -
Clubs				\$ -
Departments				\$ -
External Charities				\$ -
Field Trips/Excursions				\$ -
Halton Food For Thought				\$ -
Other				\$ -
School Fundraising				\$ -
Special Events				\$ -
	\$ -	\$ -	\$ -	\$ -

YOUR SCHOOL NAME Catholic Secondary School
School Generated Funds
As at REPORTING DATE

	Opening Balance	Revenues	Expenses	Ending Balance
Administration				\$ -
Athletics				\$ -
Clubs and Activity Fees				\$ -
Commissions				\$ -
Culture of Life				\$ -
Departments				\$ -
External Charities				\$ -
Field Trips/Excursions				\$ -
Fundraising				\$ -
Halton Food For Thought				\$ -
Other				\$ -
School Council				\$ -
Special Events				\$ -
	\$ -	\$ -	\$ -	\$ -