

ADMINISTRATIVE PROCEDURE 520	
SECTION: BUSINESS ADMINISTRATION	
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Contact	Corporate Services

## FUNDRAISING

### BACKGROUND

The Renfrew County District School Board (RCDSB or District) is committed to the guiding principles of excellence in teaching and learning, wise use of resources and safe, caring and respectful schools. The RCDSB recognizes that parents and communities may choose to support their schools through fundraising activities. These activities have the potential to enrich the experience of our students, but also help build a broader sense of community outside school hours. Funds may be raised for a particular school with potential to enhance parent engagement and contribute to a student’s educational experience.

The RCDSB recognizes that school fundraising activities may provide an educational experience for the students involved. Canvassing or fundraising conducted by students on school property as well as all school-initiated fundraising activities must be in accordance with Ontario legislation and this administrative procedure.

Like all activities that support education, fundraising should reflect the values and expectations of the school community, including those of parents/guardians, students, staff, and RCDSB Trustees. In addition, communities deserve to know how schools and the RCDSB will use the proceeds of their fundraising activities.

### DEFINITIONS

**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 the school, the school council or the student council only. These funds are administered by the school Principal, and are raised or collected from sources other than the RCDSB’s operating and capital budgets.

**Fundraising:** Fundraising is any activity, permitted under a school board’s policy, to raise money or other resources, that is approved by the school Principal, in consultation with, and upon the advice of the school council. Such activities may take place on or off school property.

**School Community:** The school community refers to students, parents, guardians, 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.

## PROCEDURE

When a school chooses to engage in fundraising activities, consideration shall be given to the purposes and principles of public education, including diversity, accessibility, and inclusivity. These activities are conducted under the guidance of the school Principal, in accordance with RCDSB policies/procedures and with input from the school community. It is important that fundraising has a designated purpose; that the proceeds be used for the intended purpose; and that effective practices are in place to promote accountability for the handling and management of the proceeds raised from fundraising activities. This administrative procedure serves as an aid to schools on how to effectively plan and administer fundraising activities and how to report on these activities to the school community. The Principal is responsible for ensuring that all fundraising conforms to District procedures and that appropriate measures are taken for the safety and security of the students participating in such events.

Fundraising shall meet the definition in the Ministry of Education Fundraising Guideline stated above and must be compliant with:

- municipal, provincial, and federal legislation
- Ministry of Education guidelines and policies, such as the School Food and Beverage Policy (PPM 150), Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive

This administrative procedure ensures consistency and transparency in the collection and distribution of funds and reflects the following principles.

### Complementary to Publicly Funded Education

- Funds raised for school purposes are used to complement, not replace, public funding for education.
- The purposes for which funds are collected are consistent with the RCDSB's mission and values.
- Activities support student achievement and do not detract from the learning environment.

### Voluntary

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.

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

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*).

### Safety

The safety of students is a primary consideration in all fundraising activities. Student fundraising activities require supervision and should be age-appropriate. Appropriate safeguards are in place regarding collection, deposit, recording, and use of public funds.

### Accountable and Transparent

Fundraising activities are developed and organized with advice and assistance from the school community.

A fundraising activity does not result in any person, including school board staff or volunteers, benefiting materially or financially from the activity.

Fundraising has a designated purpose and the proceeds are used for that purpose and must adhere to purchasing and tendering procedures.

Transparent financial reporting practices to the school community are in place.

### Fundraising Activities

In addition to above guiding principles, the following factors shall also be considered when making a determination:

- consultation with school council
- insurance risks and liability factors
- timing and frequency of fundraising
- coordination with other schools
- for local sponsors and Canadian-based sponsors/products
- sensitivity to local businesses
- impact on classroom time for staff and students
- impact on administrative time for school Principals and support staff
- level/complexity of controls that would be necessary in order to monitor the program
- proposed use of funds
- appropriateness of incentives to individual students
- extent to which the purpose is consistent with RCDSB mission, vision, and values

### Exclusions

Certain programs are to be excluded from consideration for school fundraising. These programs include break-open (Nevada) ticket sales, gift card programs, crowd funding, and bottle drives.

In addition, any programs which require the implementation of controls that are not cost effective should not be considered. At no time shall the District/school accounts be used as a flowthrough organization.

### Reporting – Annual School Fundraising Report

The Principal shall by October 31st each year, submit to the Superintendent of Business - Corporate Services their annual proposed fundraising plan (Appendix A). The plan will include a list of all planned fundraising activities for the year with their expected profit, and planned use for the proceeds. The Superintendent of Business - Corporate Services shall approve the plan by November 30. The Annual Fundraising report will be posted on the school's website by December 15.

### Capital Projects

The Province provides capital funding for the construction of new schools and additions, for repairs and renovations, and for the operation and maintenance of schools, including heating, lighting, and cleaning. Funds raised for school purposes are to be used to complement, not replace, public funding for education.

Capital projects supported by fundraising proceeds should:

- be complimentary to publicly funded education
- not result in an increase in the student capacity of a school
- not result in a significant increase in school or District operating or capital costs
- be approved by the Superintendent of Business - Corporate Services

Examples of Unacceptable Uses of Fundraising Proceeds may include but are not limited to:

- Items funded through provincial grants such as classroom learning materials and textbooks.
- Facility renewal, maintenance, or upgrades funded through provincial grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear.
- Infrastructure improvements which increase the student capacity of a school or are funded by provincial grants (for example, classrooms, additions, gyms, labs).
- Goods or services from employees, where such purchases would contravene the *Education Act* or a school council's by-laws regarding conflict of interest.
- Professional development for staff, or occasional teacher coverage for staff attendance at professional development activities.
- Staff purposes such as gifts, coffee funds, retirements, meetings, lunches, etc.
- Administrative expenses not associated with fundraising activity. Any administrative expenses associated with fundraising activity should be minimized.
- Support for partisan political activity, groups or candidates.

Examples of Acceptable Uses of Fundraising Proceeds may include but are not limited to:

- Assistance fund (for example, a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip for students who cannot afford it).
- Supplies, equipment or services which complement items funded by provincial grants (for example, extracurricular band equipment, audio-visual equipment).
- Field trips or other excursions (for example, in-province, out-of-province, or trips abroad).
- Guest speakers or presentations.
- Ceremonies, awards, plaques, trophies or prizes for students.
- Scholarships or bursaries (proceeds must be transferred to the Renfrew County Educational Enrichment fund for processing of payments).
- Extracurricular activities and events (for example, travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs).
- School yard improvement projects (for example, playground equipment, shade structures, gardens, outdoor skating rink), with prior approval from the Superintendent of Business - Corporate Services to ensure compliance with District procedures.
- Upgrades to sporting facilities such as running tracks, installation of artificial turf and scoreboards with prior approval of the Superintendent of Business - Corporate Services.
- Support for activities that are unique to the denominational or cultural character of the school (for example, student retreats).

### Financial Reporting and Accountability

To meet the public's expectations and demonstrate stewardship for public dollars, each school shall prepare an annual report on school-generated funds to be communicated to the school community via school council. The report shall contain how proceeds from fundraising, fees, and corporate donations, are used. The intent of the donations should be clearly communicated to contributors to ensure that the donations can be recorded appropriately and to address any accounting implications. Schools may determine the additional communication vehicles for their local school community (e.g., newsletter, posting to school website). Schools are not certified to be issuing Charitable Donation Receipts for Income Tax Purposes, only the Finance Department are able to issue these on behalf of qualifying charitable donations.

Public Sector Accounting Board (PSAB) standards require that all school boards consolidate funds generated at the school level with the annual financial statements of the RCDSB. All funds collected through school, or school council, fundraising are subject to the RCDSB's regular audit and accountability requirements. As school councils are advisory bodies, and not entities with the legal capacity of a corporate body, funds collected through the school council must be reported by the RCDSB, which is a corporate body.

The Principal is responsible for ensuring that third party fundraisers such as school councils and parent organizations conform to RCDSB policies/procedures and for a purpose approved by the RCDSB, or authorized by RCDSB policy/procedure.

School Councils, student councils, and other fundraising groups are responsible for:

- a) providing input to the Principal on fundraising activities
- b) conducting fundraising activities in accordance with the fundraising plan and District policies/procedures and
- c) ensuring that all financial transactions are conducted in accordance with District procedures (Accounting and report for School-Generated Funds) and guidelines (Procedural Manual: School Generated Funds)

The school community must be informed as to how proceeds from fundraising, fees, and corporate donations, are used. The intent of the donations should be clearly communicated to the contributor to ensure that the donations can be recorded appropriately and to address any account implications. Schools must post their School Fundraising Plan with projected and actual annual activities on the school website each year.

In furtherance of accountability and transparency and in order to protect the integrity of the school and all people requested to handle funds, proper financial procedures shall be put in place for each project in accordance with District accounting procedures (Procedural Manual: School Generated Funds).

Third party fundraising groups (i.e., school council, student council) will deposit all money collected promptly to the school's bank account, if needed separate categories can be used in the school's financial system to track these activities.

## LEGAL REFERENCES

*Education Act, s. 286*

*Municipal Freedom of Information and Protection of Privacy Act*

*Education Act R.R.O. 1990, Regulation 298 Operation of Schools – General, s. 25*

*Ontario Regulation 612/00 School Councils and Parent Involvement Committees*

Lottery Licensing Appendix A

Public Sector Accounting Board (PSAB)

## RCDSB REFERENCES

AP 510 Accounting

Procedural Manual: School Generated Funds (On-line)

## Procedure History

Approved:	2004; August 2013; June 2017
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