



Community Donations and Fundraising Guidelines Administrative Procedure 5.42

5.0 Business Administration

Board Governance Policy Cross Reference:**Legal Reference:**

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The Evergreen School Division supports the active involvement of parents and community members in schools and appreciates their contributions to our schools. The Division recognizes that schools may wish to supplement their school budgets in support of student activities through public fundraising for special projects, school activities, and charitable causes. The Division believes that the primary goal of fundraising conducted by parent or community organizations on behalf of the Division's schools is to benefit the children of those schools.

Accordingly, Evergreen believes that it is essential that:

- School principals and parent organizations respect their distinct responsibilities for financial accountability to their school communities, including timely expenditure of funds.
- Adequate safeguards exist to monitor parent organization's funds and thereby maintain the confidence of all individuals and organizations that contribute to those funds.
- All programs, products, or services offered to the Division by an organization for use in its schools shall be reviewed and approved in accordance with this policy prior to any use by the students or staff of Evergreen School Division.
- Corporate sponsorship must support the educational goals and objectives of the schools.
- Programs of corporate or community support must be structured to meet an identified educational need, not a commercial or other motive, and must be evaluated for educational effectiveness by the Division on an ongoing basis.
- Students and families will not be coerced.

Definitions

Parent organization - The body that functions to represent the interests of all parents in a given school and/or any group of parents within a given school that convenes to support a specific project or program to benefit students in that school

Community organization - An existing group of community members that convenes to support a specific project or program to benefit students at a specific school or within the Division

School funds - Monies that the Principal of the school, subject to the rules of the School Board, may raise, hold, administer and expend for operating purposes of the school.

Parent or community organization funds - Monies that are briefly held outside of the school funds in a separate bank account, but that will be transferred to the Division as its intent was to benefit the Division.

Donation - Means money, goods or services given to a school or the Division with no expectation of reciprocal provision of goods or services to the donor.

Sponsorship - Refers to an organization or commercial enterprise providing financial support or goods or services for an activity, series of activities, program or service. Generally, sponsorships shall be for a specific, short term and limited purpose, usually no more than one year in duration.

Responsibilities

Principal Responsibilities

- The Principal may delegate duties for financial records management and transactions, but maintains control of, and responsibility for, all funds included in the school's bank account.
- This responsibility includes
 - Following prescribed procedures in collecting, receipting, depositing, recording, disbursing, and reporting school funds.
 - Maintaining complete and accurate records for all receipts and disbursements
 - Making provisions for the safe keeping of all monies belonging to the school or the school division.
 - Forwarding monthly bank reconciliations for all accounts maintained by the school and providing an annual revenue/expense report by June 30
- Submit for approval an annual listing of the top priorities for fundraising at their school;
- Engaging the Maintenance Manager for feedback regarding building or grounds projects prior to fundraising
- Inform the parents/guardians and provides the opportunity to be involved in the organization and operation of major fundraising projects initiated by the school.

Secretary-Treasurer Responsibilities

- Implement a divisional system for handling school funds;
- Perform, at her discretion, summary audits of each school's records and issue reports thereon;
- Request periodic financial statements of parent or community organization funds, and school funds

Parent/Community Organization Responsibilities

- Adhering to the fundraising policy
- Implementing the accounting guidelines for any funds being raised on behalf of the Division that are not being held in a school-based account
- Seeking prior approval from the school or the Division for fundraising efforts

General Fundraising Guidelines

- School fundraising projects shall be coordinated on a yearly basis. The purpose and educational value of each fundraising project will meet the guidelines of this procedure and shall be outlined for parents and members of the community.
- All necessary approvals and permits must be obtained before proceeding with fundraising.
- All fundraising shall have a designated purpose and shall be utilized as intended. This includes a pre-determined purpose for any potential funds remaining after the purchase of budgeted items.
- Students will only be allowed to take part in fundraising activities only if parents/guardians are informed of the project at least 2 weeks prior
- Materials obtained or purchased from the revenues of parent-initiated or community group fundraising activities shall become the property of the school and of Evergreen School Division.
- Any fundraising activity that is expected to exceed \$10,000 in total revenue or that will extend beyond a calendar year requires Divisional approval.
- Fundraising will not be permitted for the purpose of supplementing technology.

Capital Project Fundraising Guidelines

When fundraising for a capital project, the following will apply:

- A timeline of the fundraising efforts will be established prior to fundraising taking place and will not span longer than 2 years for one project. If the fundraising is expected to continue beyond 2 school years, a financial report and project summary will be presented to the board to request an extension. Alternatively, projects may be cancelled if sufficient funds are not raised in a reasonable timeframe.
- Should a project be canceled, every reasonable effort will be made by the group that performed the fundraising to return the raised funds to the donors.
- The scope of the project will be developed in concert with the Buildings Supervisor, with the Buildings Supervisor having final approval on scope.
- Fundraising cannot occur until both the scope and the timeline of the project has been discerned.
- The Buildings Supervisor will act as the project manager once the fundraising has been completed. Project management includes scheduling the work, communicating with contractors, and performing on site quality control visits.
- The Buildings Supervisor will obtain a minimum of three (3) quotes for all capital projects.
- All projects that are estimated to cost \$50,000 or more will be put for public tender.
- The public tender process will not occur before the Division has ascertained that the entire balance of the funds for the project have been obtained and transferred to the school account.
- The Principal of the school may choose to request supplemental funding from the Board to in the amount of the lower of \$30,000 and 20% of the total project cost.
 - o If there are donated services that form part of the project, the value of those services will be excluded from the total project cost in calculating the amount of supplemental funding available.

- Grant applications must be reviewed by the Buildings Supervisor prior to submitting to ensure project details are correct and copies of all applications and positive responses will be submitted to the Secretary-Treasurer.

Gift acceptance principles

Gifts or donations from members of the community and its organizations will be accepted by the Division when it meets the following criteria;

- Programs of corporate sponsorship must be structured to meet a need previously identified by the school, not a commercial motive, and must be evaluated for educational effectiveness by the Division on an ongoing basis.
- Schools and educators should hold sponsored and donated materials to the same standards used for the selection and purchase of curriculum materials.
- Evergreen shall have the authority to decline any form of advertising, sponsorship, cash, or in-kind should it be found to offend the values or initiatives of the Division or the school.
- The Board must be informed of any accepted gifts that exceed \$2,500.00
- Donated services must only be performed by qualified and insured individuals or entities and at the direction of the Buildings Supervisor.
- No good or service will be accepted unless the Division has sufficient funds and is willing to pay the costs of installation, ongoing maintenance, repairs, and training.
- If accepted, all donations shall become property of Evergreen School Division.

Accounting Guidelines for Parent Organization Funds

1. Appoint a treasurer and two signing officers outside of the Principal
2. Prepare an annual budget that includes any identified special projects
3. Maintain complete financial and non-financial records
4. Prepare and distribute financial statements in a timely manner to all organization members and the school Principal
5. Ensure that all reasonable controls exist to minimize the risk of unauthorized disbursements and to ensure that, to the extent reasonably possible, all receipts are recorded and deposited
6. Prepare monthly bank reconciliations
7. Maintain and distribute minutes of the organization's meetings
8. Receipts
 - a. Count monies
 - b. Prepare deposit slips
 - c. Provide appropriate supporting documentation for receipts
 - d. Remit funds to the school for deposit
9. Disbursements
 - a. Prepare cheque vouchers
 - b. Attach invoice/supporting documentation
 - c. Obtain two signatures from signing officers that are not the payee on the invoice
 - d. Forward the invoice to the school