The Limestone District School Board (LDSB) is proud to be a publicly funded system and is committed to the high standards that provide every student with the opportunity to succeed. In addition, the LDSB 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 and stronger partnerships. Funds can be raised for a particular school or on a board level because both have the potential to enhance parent engagement and contribute to a student's educational experience.

Like all activities that support education, fundraising needs to reflect the values and expectations of the school community, including those of parents, students, staff, and school board trustees. In addition, communities need to know how schools and school boards will use the proceeds of their fundraising activities.

When a school chooses to engage in fundraising activities, it is important to consider 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 school board policies and with advice and input from the school community. Finally, it is important that fundraising has a designated purpose and that the proceeds be used for the intended purpose.

Funds raised for school purposes:

- Should not be used to replace public funding for education; and
- Should not be used to support items funded through provincial grants, such as classroom learning materials, textbooks and repairs or for capital projects that significantly increase operating costs. They may be used to supplement learning materials or textbooks for the purpose of extensions or enrichment.

While most fundraising takes place at the school level, school boards set board-wide fundraising policies and are responsible for the reporting and safekeeping of all school-generated funds. 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 objectives of this administrative procedure are to:

- Identify guiding principles and best practices;
- Give some examples of appropriate and inappropriate practices to protect school board staff and fundraising volunteers when managing fundraising proceeds.

In summary, when schools choose to engage in fundraising activities, it is important to

- Comply with school board policies to help ensure that the activities are consistent with the purposes and principles of public education;
- Seek advice from the school community; and
- Support and protect staff and volunteers from legal liability through practices that promote accountability for the handling and management of the proceeds raised from these activities.

1. Definitions

1.1. 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 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 (e.g. tour operators, and hot lunch programs).

1.2. 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, 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.

1.3. 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.

2. Responsibilities

2.1. It is the responsibility of the Director (or designate) to administer and monitor implementation of this procedure across the system.

2.2. It is the responsibility of Principals and School Supervisors to administer and monitor implementation of this procedure at the school level.

2.3. The Principal shall approve annually the fundraising activities for their school, keeping in mind AP 210: Creating a Healthy School Nutrition Environment; AP 315: The Safety of Anaphylactic Children; and the Health Issues Handbook.

3. Guiding Principles

3.1. A distinct board-wide fundraising policy will ensure consistency and transparency in the collection and distribution of funds and should reflect the following principles: Complementary to Publicly Funded Education, Voluntary, Take into account safety concerns, and are Accountable and Transparent.

3.2. Complementary to Publicly Funded Education:

3.2.1. Funds raised for school purposes are used to complement, not replace, public funding for education.

3.2.2. The purposes for which funds are collected are consistent with the school board's mission and values.

3.2.3. Activities support student achievement and do not detract from the learning environment.

3.2.4. Schools and School Councils are encouraged to develop an annual fundraising plan using Form 117-A Annual Fundraising Plan Template to be approved by the Principal and Area Superintendent. These plans should be coordinated and potentially include coordination with interested community partners. If an annual fundraising plan is not feasible, Schools and School Councils shall complete Form 117-B Fundraising Request Form for each proposed fundraising activity, for approval by the Principal.

3.2.5. Schools and School Councils are expected to limit the impact on classroom time for staff and students and administrative time for school principals and support staff.

3.2.6. Schools and School Councils are encouraged to minimize administrative expenses associated with conducting fundraising activities.

3.2.7. Schools are encouraged to coordinate activities across schools and community organizations. The Board will help support and facilitate these activities.

3.2.8. The principal shall consider the following factors when authorizing fundraising activities: Preference and sensitivity to local businesses/sponsors and Canadian-based sponsors/products; Insurance risks and liability factors; Timing and frequency of fundraising.

3.3. Voluntary:

3.3.1. 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.

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

3.3.3. 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).

3.4. Safety:

3.4.1. The safety of students is a primary consideration in all fundraising activities

3.4.2. Student fundraising activities require supervision and should be age-appropriate.

3.4.3. Appropriate safeguards are in place regarding collection, deposit, recording, and use of public funds.

3.5. Accountable and Transparent:

3.5.1. Fundraising activities are developed and organized with advice and assistance from the school community, including students, staff, parents, and community organizations.

3.5.2. LDSB has distinct policies for fundraising that addresses the use of fundraising proceeds and accounting for school-generated funds. These policies are publicly available on the school board's website (Administrative Procedures 110, 507, & 508).

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

3.5.4. Fundraising has a designated purpose and the proceeds are used for that purpose.

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

4. Fundraising Activities

4.1. There is a wide variety of ways a school community can show support for its local school, or the broader school community, including fundraising. Consistency with the Ministry's guiding principles on Fundraising and school board policies and procedures must be considered when conducting any fundraising activity.

4.1.2. All fundraising activities must be complementary to publicly funded education; not result in an increase in the student capacity of a school; and not result in a significant increase in school or board operating or capital costs.

4.1.3. Fundraising activities must be compliant with: Municipal, provincial, and federal legislation, Ministry of Education guidelines and policies, such as the

School Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive.

4.1.4. All required municipal and provincial licenses shall be obtained for ticket sales or lotteries. Unregistered lotteries, being illegal, are prohibited as school fundraisers.

4.2. Examples of Unacceptable Uses of Fundraising Proceeds

4.2.1. Items funded through provincial grants such as classroom learning materials and textbooks

4.2.2. Facility renewal, maintenance, or upgrades funded through provincial grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear

4.2.3. Infrastructure improvements which increase the student capacity of a school or are funded by provincial grants (for example, classrooms, additions, gyms, labs)

4.2.4. Goods or services for employees, where such purchases would contravene the Education Act or a school council's by-laws regarding conflict of interest

4.2.5. Professional development including support for teacher attendance at professional development activities

4.2.6. Administrative expenses not associated with fundraising activity. Any administrative expenses associated with fundraising activity should be minimized.

4.2.7. Support for partisan political activity, groups or candidates.

4.3. Examples of Acceptable Uses of Fundraising Proceeds

4.3.1. 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)

4.3.2. Supplies, equipment or services which complement items funded by provincial grants (for example, extracurricular band equipment, audio-visual equipment)

4.3.3. Field trips or other excursions (for example, in-province, out-of-province, or trips abroad)

4.3.4. Guest speakers or presentations

4.3.5. Ceremonies, awards, plaques, trophies or prizes for students

4.3.6 Scholarships or bursaries

4.3.7. Extracurricular activities and events (for example, travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs)

4.3.8. School yard improvement projects (for example, playground equipment, shade structures, gardens,). Landscape and Student Development, A Design Guide for Outdoor Play and Learning Environments should be referenced prior to any planning for School yard improvements, along with Play-Learning Environments for School Grounds LDSB Planning and Approvals Process Checklist.

4.3.9. Upgrades to sporting facilities such as running tracks, installation of artificial turf and scoreboards

4.3.10. Support for activities that are unique to the denominational or cultural character of the school (for example, student retreats).

4.3.11. To cover shortages incurred accidentally in the fundraising process or for other activities supported by other fundraising activities.

5. Accountability and Financial Reporting

5.1. To meet the public's expectations and demonstrate stewardship for public dollars, each school and/or school council needs to prepare an annual report on school-generated funds.

5.1.1. When schools are planning and selecting capital projects which will be supported by fundraising activities the following best practices should be considered: (a) Requiring a viability review that examines alignment with the school board's overall capital priorities and planning processes, the school improvement plan, and Ministry priorities; (b) Analyzing costs for future maintenance and repairs ; and (c) Restrictions related to conflict of interest and procurement policies.

5.2. 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 contributors to ensure that the donations can be recorded appropriately and to address any accounting implications. Schools may determine the best communication vehicles for their local school community (e.g., newsletter, posting to school website).

5.2.1Schools shall have a short-term plan for the use of funds generated through fundraising activities.

5.3. The Board will produce an annual report for any funds collected centrally.

5.4. Financial Reporting

5.4.1. 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 school board.

5.4.2. All funds collected through school, or school council, fundraising are subject to the board'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 school board, which is a corporate body.

5.4.3. By regulation, fundraising by school councils is required to be in accordance with board policies and for a purpose approved by the board, or authorized by board policy. In addition, school councils must report annually to the principal and to the board on their fundraising activities.

5.4.4. The Superintendent of Business Services shall establish one bank account for the purpose of handling funds of all school councils in the District. Additional bank accounts for lottery/bingo/break open ticket, required as a condition of the licensing regulations, will be established by the Superintendent of Business Services.

5.4.5. Administration and financial reporting requirements are detailed under Administrative Procedures 507 Accounting for School Generated Funds & 508 Accounting for School Council Funds. These procedures contain direction regarding roles and responsibilities, collecting, depositing and recording donations, authority to pay disbursements, bank reconciliations, records retention, financial reporting, financial review and audit. These procedures also address the establishment of internal controls to safeguard assets and protect staff and volunteers from both harm and temptation.

5.4.6. All school fundraising administration shall comply with Administrative Procedures 507 Accounting for School Generated Funds & 508 Accounting for School Council Funds as well as municipal, provincial and federal laws and regulations.

5.4.7. Financial Services will provide training and consultation relating to Administrative Procedures 507 Accounting for School Generated Funds & 508

Accounting for School Council Funds throughout the year upon request.

Reference:

Ontario Education Act, Regulation 298, Section 25
Ontario Ministry of Education Fundraising Guideline 2012:
http://www.edu.gov.on.ca/eng/parents/Fund2012Guideline.pdf