

	<b>Lloyminster Catholic School Division – Administrative Procedures</b>	
	<b>AP 521 – Extra-Curricular Student Fees, Fundraising and Donations</b>	
Related LCSDF AP's	AP 111 – School Community Councils AP 500 – Budget AP 520 – Financial Accountability for School Generated Funds AP 522 – Charitable Donations to Schools AP 525 – Sponsorships	
Form(s)		
References:	The Education Act, 1995 sections 85, 87, 140.5, 175 The Local Authority Freedom of Information and Protection of Privacy Act, 1990 Canada Public Sector Accounting Handbook	
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## Background

The School Division recognizes that parents and communities may choose to support their schools through extra-curricular student fees, fundraising activities, and donations as a means to alleviate and share costs incurred in school approved activities, events, clubs, and athletics.

## Procedures

### 1. Definitions:

- 1.1. Annual School Plan – A detailed, operational plan and budget recognizing categorical expenditures and revenue including student fees, fundraising, and donations.
- 1.2. School Generated Funds  
School generated funds are monies raised and collected in the school or broader school community in the name of the school by the school, School Community Councils or other school associated or parent organized groups. These funds are administered by the school principal and are raised or collected from sources other than the school division'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 and services (e.g. concessions, tour operators, event admission fees, etc.).
- 1.3. Student Fees – A fee is a determined amount of money collected from the student that shall be directly applied to participation in activities, events, clubs, and athletics. The fee cannot exceed the cost of the activity.

- 1.4. Fundraising – Fundraising is any activity to raise money or other resources, that is approved by the school principal and Director of Education, 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.
  - 1.5. Donations – The school may accept personal and corporate donations provided the intent of the donor is consistent with legislation and school division policy, mission, vision, and values. All donations will be categorized either:
    - 1.5.1. Unrestricted Monetary - Monies donated to the school community that may be used for a project identified and approved by the Principal.
    - 1.5.2. Restricted Donation – Donation for specific purpose or purpose.
    - 1.5.3. Gift In-Kind – products and services donated to the school community
  - 1.6. Extra-curricular Funding from School Division – The school division may determine an annual allocation based upon the fee and fundraising structure presented in the annual school plan. This allocation is to off-set the cost for extra-curricular activities, events, and athletics.
  - 1.7. 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. Guiding Principles: A division-wide procedure will ensure consistency and transparency in the collection and distribution of funds and reflects the following principles:
- 2.1. Complementary to Publicly Funded Education
    - 2.1.1. Funds raised for school purposes shall be used to complement, not replace, public funding for education.
    - 2.1.2. The purposes for which funds are collected are consistent with the school division's educational and operational priorities.
    - 2.1.3. Activities support student achievement and do not detract from the learning environment.
  - 2.2. Voluntary
    - 2.2.1. 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.
    - 2.2.2. The school community is welcome to participate in fundraising activities. These activities should reflect the diversity, values and priorities of the local school community.
    - 2.2.3. 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 LAFOIP.

### 2.3. Safety

- 2.3.1. The safety of students is a primary consideration in all fundraising activities.
- 2.3.2. Student fundraising activities require supervision and should be age appropriate.
- 2.3.3. Students shall not canvass door to door for the purposes of fundraising.
- 2.3.4. AP 520 Financial Accountability for School Generated Funds defines the processes regarding collection, deposit, recording, and use of public funds.

### 2.4. Accountable and Transparent

- 2.4.1. Activities requiring student fees and fundraising will be developed, organized, and coordinated by the Principal with advice and assistance from the School Community Councils, including students, staff, parents and community organizations.
- 2.4.2. A fundraising activity does not result in school division personnel or volunteers benefitting materially or financially from the activity.
- 2.4.3. Fundraising has a designated purpose and the proceeds are used for that purpose.
- 2.4.4. The Annual School Plan will determine all activity purpose, costs, student fees, fundraising, and donations. The school plan will clearly define:
  - how all funds will be applied;
  - how unexpended, categorical money will be managed or carried forward;
  - how funding shortfalls will be managed due to not reaching the annual fundraising goal;
  - expectations for student fundraising;
  - how funds will be handled in the event a group exceeds their financial targets; and,
  - how the school division contribution will meet the purpose of alleviating the cost of extra-curricular activities.

### 3. Student Fees:

- 3.1. The Annual School Plan will define the scale of students assessed for participation in extra-curricular activities.
- 3.2. All student fees must be applied to the cost of the activity for which it was paid.
- 3.3. The student fee cannot be excess of the cost of the activity.

### 4. Fundraising Activities:

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 school Board Policies and Administrative Procedures should be adhered to when conducting any fundraising activity.

Capital projects supported by fundraising proceeds should:

- be complementary to publicly funded education;
- not be used as a substitute for ministry funding; and
- not result in a significant increase in school or board operating or capital costs.

Fundraising activities must be compliant with:

- City of Lloydminster, Saskatchewan, Alberta, and federal legislation; and,
- Ministry of Education guidelines and policies, Lloydminster Catholic School Division Administrative Procedures, and the Public Sector Accounting Guidelines.

#### 4.1. Examples of Unacceptable Uses of Fundraising Proceeds

- Infrastructure improvements that increase the student capacity of a school or are funded by provincial grants (for example, classrooms, additions, gyms, labs).
- Goods or services for employees, where such purchases would contravene the Education Act or a School Community Council's By-laws regarding conflict of interest.
- 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.
- Events that contravene school division policy, administrative procedures, school division mission, vision, and values.

#### 4.2. Examples of Acceptable Uses of Fundraising Proceeds

- Identified charitable causes (i.e. Telemiracle, Jump Rope for Heart, Terry Fox)
- Assistance fund (e.g. a fund serving a charitable purpose to benefit students and their families, such as providing payment for the cost of a field trip for students who cannot afford it)
- Supplies, equipment or services that complement items funded by provincial grants
- 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
- Extracurricular activities and events (e.g. travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs)
- School yard improvement projects (e.g. playground / field equipment, shade structures, gardens, outdoor skating rink)
- Upgrades to sporting facilities such as running tracks, installation of artificial turf and scoreboards

### 5. Donations:

- 5.1. Donations may be accepted from persons, corporations, business, and agencies to enhance learning opportunities for students.

- 5.2. A direct connection to students, their learning, and school experience will separate this purpose from “promotional” programs that also benefit the person, corporation, business, and agency.
- 5.3. All donations must be defined and identified in the annual school plan.
- 5.4. The Principal will, in consultation with the School Community Councils, determine how the donation will be applied to the annual school plan or a special school project.

#### 6. Accountability and Financial Reporting:

The Principal shall submit the annual school plan to the Director of Education by May 15.

Schools will ensure their school community is informed regarding the Annual School Plan goals and achievements and how monies raised will benefit the school and learning experience (e.g. newsletter, Facebook, school website).

##### 6.1. Financial Reporting

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. 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.

By regulation, fundraising by School Community Councils is required to be in accordance with board policies/procedures 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.

Administrative staff should refer to “Guidelines for School Generated Funds” when dealing with the collection, disbursement, and accounting of school generated funds.