PROCEDURE SO-001

FUNDRAISING	
Superintendent Responsible: Superintendent of Business & Treasurer	**Initial Effective Date:** 2006/11/27
Last Updated: 2026/11/13	**Next Review Date:** 2030/11/13

Purpose:
To provide guiding principles, responsibilities and expectations regarding fundraising activities in the name of a school or Grand Erie.

Guiding Principles:

1.0 All fundraising profits will be used to enhance educational opportunities or to improve the learning environment for all students. This will be done in consultation with and with the approval of the Administrator(s).

2.0 The Administrator will authorize all fundraising activities and be responsible for their oversight including the management of the related banking activities.

3.0 Student and employee participation in fundraising activities is strictly voluntary.

4.0 A communication plan will be developed for all major fundraising events to ensure that parent(s)/caregiver(s) and School Councils are informed. Neighbouring schools should make reasonable efforts to coordinate fundraising activities with other schools in close proximity to minimize overlap in timing and the nature of the activities.

5.0 Parent(s)/caregiver(s) permission will be obtained before elementary students participate in fundraising. Students will not be permitted to participate in door-to-door sales or canvassing without the supervision or permission of a parent(s)/caregiver(s).

6.0 The Administrator(s) will ensure that high pressure tactics are not used in fundraising activities. In any fundraising program, the safety of those involved must be given primary consideration. The Administrator(s) will ensure that appropriate safety precautions are outlined to all those involved in the fundraising activities.

7.0 Not every school has the same capacity to conduct fundraising activities; as a result, some schools may have access to resources which exceed what is available to students in other schools. Schools are encouraged to consider co-planning and co-fundraising with other schools whenever possible and as deemed appropriate by the school community.

8.0 Student participation in fundraising activities for students is at the discretion of the Administrator(s).

9.0 Fundraising activities will be organized so that they cause limited interference with the regular school program. Fundraising events that are for school use will require the total of the custodial costs incurred to be paid from the proceeds of the fundraising. Fundraising events, where the school facility is required, will only be scheduled between September and June.

10.0 The Administrator(s) will prepare an annual fundraising plan, documenting all scheduled fundraising activities for the school year, the estimated profit for each activity and purpose of the additional funds. It is understood that the profit from the fundraising activities for the current school year will support activities for the current year, unless the fundraising plan details multiple/long term fundraising activities for a large expenditure (i.e., Playground Structure). The fundraising plan will be included in the report, see item 11.7.

11.0 Strict financial controls shall be in place before the activity commences, and complete records of transactions will be available during and after the event. These controls apply to all fundraising activities operating in the name of the school or the name of Grand Erie. Fundraising groups who are officially constituted and who are required to report independently to another governing body may be exempt from these financial control processes (i.e., Parent Groups, Official Home and School Association member groups).

- Fundraising proceeds and disbursements will be recorded in the *School Cash Online* software program at the school in a separate ledger account designated for the activity. This ledger account is to be established in the School Cash Online system, using Grand Erie standard school banking account codes designated for fundraising activities.

- Fundraising receipts will be deposited on a regular basis in a registered financial institution. Schools will establish and maintain only one bank account for all school generated revenues. Therefore, separate accounts for School Council or Student Council will not be permitted. The only exception is when schools are required under legislation to open a separate bank account for lotteries, as per the Alcohol and Gaming Commission of Ontario.

- When a school is closed by Grand Erie, all fund balances remaining in both the general fundraising account and lottery account, if applicable, will be forwarded for deposit to the account(s) at the school where the students of the closed school will be attending. Where the school population will be assigned to more than one school, the fund balances will be forwarded to the schools in direct proportion to the enrolment being assigned to each school

- All payments will require authorization by two designated signing officers, one of whom will be the Administrator(s) or designate. Administrators shall not authorize payments to themselves without written authorization from their supervisor. Administrators should make purchases through their PCard.

- Cash handling will align with best practices as directed by the Business Services Department.

- Parent groups may be consulted before commitments or expenditures are made from funds raised by a parent group.

- A report of the revenues and expenditures from the fundraising activity shall be provided to the School Council. The Administrator(s) and the School Council will determine the reporting frequency, with quarterly reporting recommended and minimum of annual reporting. The activity report will be included in the year end data provided to Grand Erie for consolidation with its financial statements annually at the end of August.

12.0 Cash draws, raffles, and cash lotteries must comply with all appropriate regulatory and licensing requirements. Where required, permits and licenses will be obtained in the

name of the school and signed by the Administrator(s) at least two weeks prior to the activity. Any activity involving the service of alcohol will follow the requirements for such events as set out in the Community of Use School Facilities Procedure (FA-004).

13.0 All items purchased with funds raised under the auspice of the school will be acquired in accordance with Purchasing Procedure (BU-006) and will become the property of Grand Erie. Since Grand Erie will own and maintain all capital items purchased with fundraising monies, the Administrator(s) must ensure that items to be purchased meet Grand Erie's standards and specifications for furniture and equipment.

14.0 Items purchased through the fundraising efforts of a school committee will remain in that school.

15.0 Fundraising activities involving a high degree of risk are not permitted. The Office of the Superintendent of Business and Treasurer should be consulted with regarding any activity for which the level of risk is uncertain.

16.0 Fundraising activities will not result in any employee or volunteer benefiting materially or financially.

17.0 Before approving a fundraising activity, the Administrator(s) will consider factors including, but not limited to, the following:

- appropriateness of incentives;
- medically documented allergens of staff/students;
- culturally sensitive initiatives;
- staff and student safety;
- accessibility and accommodation requirements;
- reputational risk to the school and Grand Erie;
- privacy and protection of personal information;
- the appropriateness of the fundraising purpose and intended use of proceeds.

18.0 **Carryover of Fundraising Proceeds**

- Fundraising proceeds shall not be carried forward for unspecified future needs, general contingencies, or purposes that have not been communicated to the school community in advance.
- Unencumbered fundraising carryover balances shall not exceed $20 per pupil enrolled as of October 31, unless supported by a documented multi-year fundraising plan and/or approved by the Superintendent of Business and Treasurer or designate.
- Fundraising activities are intended to provide benefits to students currently attending the school. Fundraising proceeds should generally be used within a reasonable period and should not be accumulated unnecessarily from year to year.
- Schools shall identify the intended use of fundraising proceeds before fundraising activities commence and shall communicate this purpose to parents/caregivers, donors, and the School Council through the annual fundraising plan.
- The annual fundraising plan shall identify any anticipated year-end fundraising carryover balances and the purpose for which those funds are being retained.
- Multi-year fundraising initiatives should be limited in number and duration and shall be undertaken only where there is a demonstrated need for a longer-term fundraising approach. These fundraising initiatives may be undertaken only where the project:
    - provides a significant benefit to students;
    - cannot reasonably be funded within a single school year;
    - has a clearly defined scope, budget, and timeline; and

    - has been communicated to parents/caregivers and the School Council before fundraising activities commence.
- Prior to commencing a multi-year fundraising initiative, the Administrator(s) shall prepare a documented fundraising plan identifying:
    - the purpose of the initiative;
    - the estimated project cost;
    - annual fundraising targets;
    - anticipated carryover balances;
    - the planned expenditure timeline; and
    - the communication plan for parents/caregivers and donors.
- All multi-year fundraising initiatives and any fundraising carryover balance exceeding limits established by the Business Services Department shall require the prior approval of the Superintendent of Business and Treasurer or designate.
- The Superintendent of Business and Treasurer or designate may require a school to:
    - reduce planned carryover balances;
    - revise fundraising plans;
    - accelerate planned expenditures; or
    - provide additional reporting and justification.
- Schools shall provide periodic updates to the School Council regarding approved multi-year fundraising initiatives, including the amount raised, expenditures incurred, remaining balances, and anticipated completion dates.
- Except for approved multi-year fundraising initiatives, fundraising proceeds should generally be expended within the school year in which they are raised or no later than the following school year.

Reference(s):
- Fundraising Policy (SO-01)
- Capital Related Fundraising Policy (BU-03)
- Capital Related Fundraising Procedure (BU-003)
- Community Use of School Facilities Policy (FA-04)
- Community Use of School Facilities Procedure (FA-004)
- Community Use of School Facilities Handbook (FA-04-R)
- Disposal of Surplus, Damaged or Obsolete Furnishings and Equipment Procedure (FA-021)
- Purchasing Policy (BU-06)
- Purchasing Procedure (BU-006)
- School Councils (SO-02)