

BOWMORE School Council

Fundraising and Funds Management Guidelines

Update November 2017

This guide has been developed to make it easier for the Bowmore Community to comply with the TDSB Policies and Procedures and the Ministry of Education regulations governing fundraising and spending as well as provide procedures that are specific to banking and money handling at Bowmore Rd. Public School..

**Each parent considering fundraising activities should be familiar with the full Policies, Procedures, and Guidelines, from the TDSB and the Ministry of Education, that govern School Councils, Fundraising, and Funds Management. Please see the end of this document for links to TDSB and Ministry resources.*

Please do not hesitate to contact the Bowmore School Council (BSC) at bowmoresc@gmail.com or the School Council Treasurer at bowmoretr@gmail.com for clarification.

A. Sources of School Council Funding:

- a. The Ministry of Education (Parent Involvement Policy) - \$500 annually for Parent Outreach activities (school budget line GL41500)
- b. The the Ministry of Education via the TDSB (\$1.25/full-time student; max. \$1000) for School Council operations (school budget line GL41500)
- c. TDSB Continuing Education: Supplementary funding is available for Parent Workshops through the TDSB Continuing Education department. Contact Maria Mihajlovic (maria.mihajlovic@tdsb.on.ca) for details on current qualifying initiatives and the application. 2017/18 application here: https://drive.google.com/drive/folders/0B8U_nFD4spg0SDVIUkpXVDg5ems
- d. Parent Reaching Out Grants. PRO Grants are available each year from the Ministry of Education for parent engagement workshops and resources (up to \$1000). Applications are accepted in the spring. <http://www.edu.gov.on.ca/eng/parents/reaching.HTML>

B. FUNDRAISING

Overview:

Fundraising is a collaborative effort involving school staff and the parent community. The majority of fundraising at Bowmore is organized with the approval of the School Council but special projects may be run by staff with the permission of the Principal. The Bowmore School Council represents all families at Bowmore and approves/monitors the fundraising activities of the parent community. Targets for School Council fundraising are determined by their fit with 1) Council goals and initiatives; 2) the needs outlined in the School Improvement Plan; or 3) initiatives identified by teachers, staff, or parents. Fundraising must also fit within the TDSB and Ministry of Education's allowable targets. All Bowmore parents/guardians are encouraged to bring their ideas to the School Council for approval and support.

- 1. Approval of Fundraising Activities:** Each parent considering a fundraising activity must have the approval* of the Bowmore School Council and Bowmore's Principal** (the TDSB designates the Principal as the local authority responsible for ensuring that the school's fundraising activities comply with the Policies and Procedures of the TDSB).

**TDSB Policy/Procedures state all fundraising and spending targets must be approved before the fundraiser is launched and the funds raised must be used for those spending targets (See TDSB*

Procedures for School Council Funds). Council may vote on the spending of surplus funds raised, if needed, after an event but a contingency plan for surplus should also be reflected in the fundraising plan.

***Funds raised through the School Council will be deposited in the School Council bank account and managed by the School Council. Funds raised in collaboration with school staff (Principal's approval) will be deposited in the School's bank account, recorded as "non-Board funds", and managed by the School's administrators.*

Before seeking fundraising approval Parent(s)/Guardian(s) should develop a "fundraising plan" that includes the following information:

- a. **Identify the fundraising goal(s) or school need.** School Council goals may include events or resources to increase family engagement in education. "School need" is generally determined by the School's Improvement Plan (SIP) or need for resources identified by staff. Parents who see a need are welcome to bring their ideas forward to the Principal and School Council.
 - b. **Determine the amount of money or resources to be raised.** Include quotes or estimates for purchase/service.
 - c. Description of the event and how it will be run.
 - d. Outline the resources (overhead funds, volunteers, rental equipment, donations) needed to run the event.
 - e. Identify the facilities needed to run the event and potential permits. Use of school spaces by parents requires a permit from the TDSB (after school hours and weekends).
 - f. Determine if additional insurance is needed for the event. The School Council purchases event and liability insurance from the TDSB, however off-site or high risk activities may require additional insurance (Contact Risk Management Office, risk.management@tdsb.on.ca).
 - g. List potential [vendors or suppliers](#). The TDSB maintains a list of approved vendors which school councils are encouraged to use. Questions regarding new vendors should be directed to the TDSB Business Development office (businessdevelopment@tdsb.on.ca or michelle.davis@tdsb.on.ca).
2. **Fundraising Targets:** Each fundraising activity must identify a "target" or "goal" i.e. how the funds will be used (item, service, resource, or performance to be purchased). The target(s) must be included in all communications and advertising (see TDSB Policies for Advertising and Distribution of Materials. Funds may not be raised without an identified goal and funds raised for a specific purpose (e.g. a piece of equipment) must be spent on that purpose. School Council should be as specific as possible and include targets such as school council supplies and administration. If multiple targets are to be funded then the amounts or percentages going to each target should be specified.
3. **Spending:** The School Council, in consultation with the Principal, decides how School Council fundraising proceeds are spent. The majority of the spending will be determined by the target for each fundraiser but School Council may vote on the spending or investment of surplus funds raised. Bowmore School Council votes to approve the surplus budget at the October meeting each year (ahead of the due date for the School Council Financial Plan and School Needs Assessment Form).
- a. Funds raised for a specific purpose must be used for that purpose.
 - b. Funds must be spent within 2 years of being raised and the spending reported to the TDSB and the school's parent community.

- c. Funds raised for a capital project or specific purpose (e.g. a large piece of equipment) may be held until the funding goal is reached.
 - d. The TDSB and the Ministry of Education set rules for School Council spending. For a list of approved and disallowed spending please consult the [TDSB guidelines](#) and [Ministry guidelines](#). A summary table is also available at the end of this document ([Appendix 1](#)).
- 4. Fundraising activities** (sales of products, food sales, raffles, fun fairs, events, etc.) must comply with the TDSB's [Procedures for School Council Funds](#), and the [Policies for Fundraising and Advertising](#).
- a. **Games of Chance** (raffles, lotteries, and bingos involving prizes or money) require a Gaming License. The City of Toronto issues gaming licenses and applications are available on the city's website: www.toronto.ca/registry-services/lottery.htm
 - b. **Sale of Products:** A variety of products or services may be sold by the school community with a return of funds to the school. The TDSB has some resources for sales however questions about specific companies can be directed to the TDSB's fundraising hotline 416.397.3510 or the Business Development office (businessdevelopment@tdsb.on.ca).
 - i. **Note:** Door-to-door sales are not permitted for Elementary students unless accompanied by an adult. Secondary students may only conduct door-to-door sales in groups of three or more.
 - c. **Food Sales** (bake sales, pizza sales, lunch programs, etc): All food sales must comply with the [Ministry of Education's School Food and Beverage Policy PPM 150](#) and the School's food safety rules (e.g. no peanuts or tree nuts). The TDSB does NOT allow exceptions to PPM 150 for School Council or parent run events, however each school is allowed 10 exceptions per school year. Exceptions to the Food and Beverage policy should be arranged with the Principal at the beginning of the school year.
 - d. **Donations-in-kind.** Donations or gifts to the school become the property of the School and School Board. Donations can be recognized by the TDSB via a Letter of Acknowledgement. The TDSB Business Development Office can assist with processing acknowledgements.
 - e. **Cash Donations** or Direct Donation Fundraising.
 - i. Monetary donations as cash or cheques may be eligible for a tax receipt (over \$25) and can be processed by contacting the Trust Fund Administrator, General Accounting at AccountingMailbox@tdsb.on.ca.
 - ii. Monetary donations can also now be processed using the new School Cash Online system (<http://schoolcashionline.com>) under the TDSB Online Donations Module. For assistance with School Cash Online System, please contact your local Finance Support Officer. Parents can also contact the School Cash Online Parent Help Desk at 1-866-961-1803 and parenthelp@schoolcashionline.com.
 - iii. All donations are deposited in the School's bank account. School Council should record and track these funds to make sure they are used for their intended purpose.
 - f. **Fun Fairs and Events** (such as indoor or outdoor fairs, seasonal play days, dances, movie nights, plays, concerts, etc.). All fundraising events must include the appropriate insurance, permits, and TDSB-approved vendors.
 - i. Insurance: A [School Council Insurance Program](#) is available through the TDSB that will cover most School Council activities throughout the year. Registration and payment can

be arranged through the school administration using the [Insurance Request Form](#). For special events or additional liability coverage contact the Risk Management Office, risk.management@tdsb.on.ca

- ii. Permits: Permits for TDSB Schools and Facilities can be obtained through your school administrators or by contacting the [Community Use of Schools Office](#) or the TDSB Permits office at 416-395-7666, permits@tdsb.on.ca.
- iii. A list of TDSB approved vendors can be found [here](#).

- 5. Reimbursements and Cash Floats:** Reimbursements for costs associated with running a fundraiser MUST be made by cheque request (include receipts, visa statements, quotes, vendor contracts, etc.) using the Cheque Request form available in the school office or from bowmoretr@gmail.com. Cash for a Float (e.g. for a bake sale) may be requested using the Reimbursement form.
- a. **NOTE:** Reimbursements or payments are NOT allowed to be made from the cash collected at an event. All cash must be deposited and a cheque issued by the Bowmore School Council Treasurer or the School's Administrative Financial Officer. This includes funds for cash floats - a cheque for a float can be obtained by filling out a Cheque Request form or contacting the BSC treasurer (bowmoretr@gmail.com).
- 6. Advertising:** All promotional materials (websites, posters, tickets, flyers, etc.) must convey information to the community about the fundraising goal(s) AND comply with the [TDSB Advertising Policy](#). Promotional materials must be approved by the Principal (*directly or via School Council*) before distribution.
- 7. Vendors:** Schools and school councils are strongly advised to use TDSB approved vendors for both fundraising activities and the purchase of goods or services for the school. The TDSB reserves the right to stop activities that do not use approved vendors.
- a. A list of TDSB approved vendors can be found [here](#).
 - b. In the event a parent wants to use a Vendor not already approved by the TDSB the School Council or parent can contact the TDSB's fundraising hotline at 416.397.3510 or the Business Development office (businessdevelopment@tdsb.on.ca) to discuss options. The TDSB will grant approval to new vendors who comply with their guidelines. The turnaround time for vendor approval is roughly 6 weeks.
- 8. Grants:** TDSB Business Development will support schools and School Councils as they consider applying for grants and move through the application process. Grants are reviewed by TDSB staff to ensure they align with TDSB policies and procedures. TDSB staff (usually the Principal or designate) can visit the internal Business Development SharePoint site to obtain a current list of TDSB approved grants or contact (businessdevelopment@tdsb.on.ca).

TDSB Business Development Office Contacts:

General: businessdevelopment@tdsb.on.ca

Grants, Sponsorships, and Advertising: Meera McDonald (meera.mcdonald@tdsb.on.ca)

Fundraising and Donations: Michelle Davis (michelle.davis@tdsb.on.ca)

Partnerships and Policies: Manager, Susana Siou (susana.siou@tdsb.on.ca)

C. SCHOOL COUNCIL FUNDS MANAGEMENT

Bowmore School Council Funds (Bank Accounts):

- Bowmore School Council accounts are documented, managed, and reported by the Treasurer in collaboration with the Co-Chairs and the Principal.
- The Bowmore School Council maintains its own bank account with PACE Credit Union. The majority of the BSC's funds are handled through this account.
- Some of the funds used by the Bowmore School Council are held in the School's bank account under "non-Board funds". Non-Board funds include:
 - Donations made to the Bowmore School Council and processed through the TDSB for tax receipts
 - The Ministry of Education (Parent Involvement Policy) - \$500 annually for Parent Outreach activities (school budget line GL41500)
 - The the Ministry of Education via the TDSB (\$1.25/full-time student; max. \$1000) for School Council operations (school budget line GL41500)

Bowmore Procedures for Cash Counting and Cheque Requests:

1. **Forms:** Cash Counting and Cheque Request forms are available in the School Office (School Council Mailbox) or by emailing bowmoretr@gmail.com.
2. **Cash/Cheque Handling:**
 - a. Cash and cheques collected through an event at the school MUST remain at the school and be secured in the safe in the school office. Please arrange for storage of funds in the school safe with the office staff. Under no circumstances are funds to be taken off the school's property. Please contact the Treasurer to arrange for deposit of the funds as soon as possible (bowmoretr@gmail.com).
 - b. Cash and cheques received for ticket sales or events outside the school must be counted, recorded, and brought to the school for safekeeping as they are received (i.e. ASAP). Parents are not to hold onto funds until the event is finished. Funds will be stored in the school's safe until counting and deposit.
3. **Remote Payments and Hand-held devices:** Parents/Guardians are encouraged to minimize the handling of cash and cheques. Remote collection of cash must be carried out through a TDSB approved vendor. There are several available:
 - a. A hand-held debit/credit device for events can be arranged through PACE Credit Union.
 - b. School Cash Online: The TDSB recently launched School Cash Online (SCO) which allows online purchase/payment. Currently salse setup must be arranged through Bowmore's financial administrator and is encouraged for easy-to-administer programs such as lice check or ticket sales.
 - c. Square: Sales and payments can be set up using Square. There is a fee involved with this service.
 - d. Event Brite: Event Brite is an approved service that can be used for event registration or ticket sales. A fee is involved with all sales services.
4. **Deposits** can be arranged by contacting the BSC Treasurer (bowmoretr@gmail.com).

5. **Request Time:** Parents should allow a minimum of one week lead time for the School Council to process and sign cheques (reimbursements, floats, deposits, down payments).
6. **Records:** The documents acceptable for reimbursement include receipts, visa statements, quotes, and vendor contracts. **NOTE:** Reimbursements or payments are NOT allowed to be made from the cash collected at an event. All cash must be deposited and a reimbursement cheque issued.
7. **Reimbursements, Cash Floats, and Down Payments:**
 - a. Reimbursements for costs associated with running a fundraiser MUST be made by cheque request (include receipts, visa statements, quotes, vendor contracts, etc.) using the Cheque Request form. Reimbursements may not be given directly from funds raised at an event.
 - b. Many events include direct sales (bake sales, spirit wear, tickets, movie nights, etc) that require a cash float for making change. Cash for a float can be requested using the Bowmore School Council Cheque Request form.
 - c. Other events may require a down payment or deposit ahead of the event. A deposit cheque can be requested using the Bowmore School Council Cheque Request form with an attached quote or contract.
 - d. Please allow for a week's lead time for cheque processing. (In the event that a parent provides cash for a float from their own funds they may NOT be reimbursed from the cash collected at the event. All cash must be deposited and a reimbursement cheque issued).
8. **Payments to Invoicing Parties:** School Council (or the School) may pay invoices directly if the invoice is from a registered business or under a business name. Invoices for services from individuals (e.g. John Smith gave a talk on mental health), where the invoice is in the individual's name, must be paid through the TDSB (CRA regulations). Council will then reimburse the TDSB for the payment.
9. **Time Limits:** Please cash reimbursement cheques in a timely manner. Reimbursement cheques will become "stale dated" 6 months after the date of issue. Cheques issued close to the end of the school year must be cashed before July 31st so that the annual financial accounts can be closed.

Financial Records and Reporting:

1. The School Council must maintain appropriate financial documentation and keep records on file (paper or electronic copies) for minimum **4 years** ([O.Reg. 612](#)) however the TDSB asks that financial records are maintained for 7 years.
2. The Ministry of Education states that School Councils may raise funds but that the Councils must comply with their Board's Financial Policies and Procedures ([O.Reg. 612](#)). All financial record keeping and reporting must comply with the TDSB's procedures for non-Board funds and School Council Funds (<http://www.tdsb.on.ca/Portals/0/Community/docs/SchoolCouncilFundsProcedures-August2013.pdf>).
3. All payments, deposits, and adjusting entries (e.g. NSF bank charges) are recorded by the Bowmore School Council Treasurer, reconciled monthly with the bank statement, and updated reports are generated for School Council meetings. Reports are maintained in the School Office for access by any member of the Bowmore community.
4. Transactions are entered using original source documents (e.g. payment voucher, deposit slip).
5. Bowmore School Council's financial records are reconciled monthly using the bank statement. Any discrepancies are investigated with the School Council Co-chairs and the Principal.

6. The fundraising and spending of each School Council initiative is tracked on a spreadsheet in the Bowmore treasurer's financial documents. Requests to view records and spreadsheets can be made through the Principal, the Treasurer (bowmoretr@gmail.com), or the School Council Chairs (bowmoreesc@gmail.com).
7. Issues with parent compliance with regards to compliance with TDSB financial procedures, cash handling, reimbursement, expenses, or deposits are reported to the School Council Co-chairs and the Principal.
8. The Bowmore School Council Treasurer generates the a [semi-annual business report](#) (for Aug 1 - Mar 31) and an annual [PSAB report](#) (for Aug 1 - July 31) in compliance with TDSB and Ministry guidelines.

TDSB Financial Support Contact List:

North West - Paula McLaughlin 416-395-8042 Paula.mclaughlin@tdsb.on.ca

South West - Walter Novachefski 416-395-8044 Walter.novachefski@tdsb.on.ca

North East - Anita Gaskin 416-395-8043 Anita.gaskin@tdsb.on.ca

***South East** - Wendy Heis 416-395-8041 Wendy.heis@tdsb.on.ca;

Ellen Kastner ellen.kastner@tdsb.on.ca 416-395-9639

Appendix 1: TDSB Approved Spending

TDSB/Ministry Approved Spending:	Unacceptable Spending:
<p>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)</p>	<p>Learning Materials</p> <ul style="list-style-type: none"> - Items that are funded through the Board/school budgets, including, but not limited to, learning materials and textbooks
<p>Purchase of additional supplies, equipment or services not funded specifically through the Board's budget</p> <ul style="list-style-type: none"> - specialized athletic equipment, potter equipment, lunchroom tables, outdoor seating, scoreboards 	<p>School Maintenance</p> <ul style="list-style-type: none"> - Facility renewal, maintenance, or upgrades normally funded through the school renewal grants. This includes air conditioning and ventilation.
<p>Field trips, trips abroad, cultural retreats, or other excursions.</p>	<p>Infrastructure Infrastructure improvement, that would increase the student capacity of a school, such as classrooms.</p>
<p>Guest speakers or presentations.</p>	<p>Administrative expenses, such as payment to staff for school council support or other.</p>
<p>Ceremonies, awards, plaques, trophies or prizes.</p>	<p>Support for political activity, groups, or candidates.</p>
<p>Scholarships or bursaries</p>	<p>Gifts to Teachers or Staff.</p>
<p>Extracurricular activities and events</p> <ul style="list-style-type: none"> - entry fees for sports competitions, bussing, TTC tickets, school team or choir uniforms 	
<p>School yard improvement projects</p> <ul style="list-style-type: none"> - Any improvements should be vetted through the TDSB Facility Services using the Work on School-funded Projects Guidelines. 	
<p>Upgrades to Specialized Sporting facilities</p> <ul style="list-style-type: none"> - Any improvements should be vetted through the TDSB Facility Services using the Work on School-funded Projects Guidelines. 	

Funds and Fundraising Resources:

Bowmore Reimbursement and Cash Counting Forms:

<https://bowmoresc.com/forms/>

Ontario Ministry of Education:

School Councils: A Guide for Members: <http://www.edu.gov.on.ca/eng/general/elemsec/council/council02.pdf>

Fundraising Guidelines: <http://www.edu.gov.on.ca/eng/parents/Fund2012Guideline.pdf>

Toronto District School Board:

School Council Resources Folder from PIAC:

https://drive.google.com/drive/folders/0B8U_nFD4spg0SDVIUkpXVDg5ems

TDSB Policies and Procedures:

<http://www.tdsb.on.ca/Community/HowtoGetInvolved/Fundraising/PoliciesandProcedures.aspx>

TDSB Fundraising Guidelines:

<http://www.tdsb.on.ca/Portals/0/Community/docs/2017-18FundraisingGuide.pdf>

TDSB Procedures for School Council Funds:

<http://www.tdsb.on.ca/Portals/0/Community/docs/SchoolCouncilFundsProcedures-August2013.pdf>

TDSB Guide for School Council Funds:

[http://www.tdsb.on.ca/Portals/0/Community/docs/SchoolGeneratedFundsGuidelines\(Nov20-2013\).pdf](http://www.tdsb.on.ca/Portals/0/Community/docs/SchoolGeneratedFundsGuidelines(Nov20-2013).pdf)

TDSB Approved Vendor List:

<http://www.tdsb.on.ca/Portals/0/Community/docs/2017-18FundraisingVendorsDirectory.pdf>

TDSB School Council Insurance:

<http://www.tdsb.on.ca/Portals/0/Community/docs/TDSB-SchoolCouncilInsuranceProgramInformationSheet-Nov12016.pdf>

School Generated Funds Guide (outlines allowed and disallowed spending):

<http://www.tdsb.on.ca/Portals/0/Community/docs/SchoolCouncilFundsProcedures-August2013.pdf>

TDSB School Council Fundraising Plan Template:

https://drive.google.com/file/d/0B8U_nFD4spg0QWlQMEY1VjRZa0U/view

TDSB School Budget Calculations:

<http://www.tdsb.on.ca/AboutUs/BusinessServices/BudgetsandFinancialStatements/SchoolBudgets.aspx>

The TDSB Semi-Annual Financial Report and PSAB Templates are re-posted each year. Current forms can be found here: <http://www.tdsb.on.ca/Community/Howtogetinvolved/Schoolcouncils.aspx>

BOWMORE PUBLIC SCHOOL - SCHOOL COUNCIL

Cheque Requisition Form

This form is to be completed for all reimbursements or requests for Cash floats.

Please complete one (1) form per person or invoicing company. Please complete one (1) form per Budget Line.

Contact bowmoretr@gmail.com for assistance or to process requisition form. Please allow 5 days for processing.

For Treasurer Use Only

Cheque #	
Amount	
Issue Date	
Payee	

A. BUDGET LINE (cheque one)

Curriculum Support

- Computers/IT
- Cooking
- Bathrooms
- Sports/Aquatics
- Music
- Parent Workshops
- Hallways

Extracurricular Programs

- Scientists in School
- Artist in Classroom
- Prologue Theatre

Fundraising Initiatives

- Pizza Lunch
- Food Sales
- Movie Night
- Carnival
- Bowmore Rocks
- Other (specify) _____

School Council Expenses

- Overhead (photocopies, printing, etc.)
- Meetings (pizza, childminding)
- Other (specify): _____

School Council Initiatives

- Playday
- Multicultural Potluck
- Lice Program
- Staff Appreciation
- Grade 8 Grad
- FDK

Other (specify): _____

B. CHEQUE PAYABLE TO*

- Invoicing Company (as per attached invoice)
- Bowmore Public School
- Other (print name): _____

** Unless otherwise stated cheques will be sent to invoicing company. Personal cheques will be placed in the green "cheques for pick up" folder in the Treasurer's mailbox in the School office.*

C. FUNDRAISING EXPENSE APPROVAL

Expense Authorized by: _____
(print name) (signature) (Date approved)

Check one:

- Reimbursement (cheque requested for past service or purchase - invoice attached)
- Advance or Deposit (cheque requested prior to service to book event (attach quote))
- Float Money (cheque requested for a cash float for a sales event e.g. bake sale)

D. EXPENSE DETAILS

Total amount of all invoices/receipts: \$ _____

Submitted by: _____

Contact information for followup:

Tel: _____

Email: _____

Check One:

- Invoices/receipts attached
(for reimbursement, provide breakdown of expenses)
- Invoices to Follow
(For Advances or booking deposit, provide expense description)

Expense Description and Breakdown: