

School Council Financial Handbook



Revised: 2023

Limestone District School Board School Council Financial Handbook

Contents

Introduction	3
Contacts-Financial Services	4
Regulation 612 to the Education Act- School Councils	5
Administrative Procedures	6
AP 110-School Councils	6
AP 117-School Fundraising	26
Form 117-A Annual Fundraising Plan Template	37
Form 117-B Fundraising Activity Request	38
AP 318-Advertising and Fundraising in Schools and Board Buildings	39
AP 508-Accounting for School Council Funds	43
School Councils: A Guide for Members, Ministry of Education	47
Template for School Council Reports	48
School-Day	52
E-funds	52
Deposits	52
School Advisory Council Deposit Record	53
Cheques	54
School Advisory Council Cheque Requisition	55
School Advisory Council Petty Cash Reconciliation	56
Transferring money to School	57
SchoolAdvisory Council Transfer of Funds from SAC to School.....	58
Reports	59
School Advisory Council Chart of Accounts	60
Year End	62
Parent Engagement	63
Parent Involvement Committee (PIC) Component	63
School Council Component.....	64
Parents Reaching Out (PRO) Component.....	65

Introduction

In 2004 the Ministry of Education adopted the Public Sector Accounting Board (PSAB) standards of the Canadian Institute of Chartered Accountants (the CICA) for financial reporting for school boards in Ontario. The Government of Ontario's own financial reporting will also be done on this PSAB basis.

Of particular interest to school councils is the requirement by school boards to include in their financial statements the financial position and financial activities of all organizations "controlled" by the board. School councils are subject in law to the regulations of the Ministry of Education and through those regulations school councils are subject to school board policy. Therefore, school councils meet the CICA definition "control" for financial reporting purposes by school boards.

The Ministry of Education, in a memo from Kevin Kobus, Assistant Deputy Minister, in April 2004, and in a publication "PSAB & School Board Financial Reporting - A General Guide" in August 2004, addressed the change to PSAB and its impact on school council funds. Both the memo from Mr. Kobus and General Guide provide reassurance that this in no way changes control over school council funds. The second paragraph on page 4 of the General Guide reads as follows:

"Although funds collected and spent by various schools and school councils must be included in the financial statements, boards, schools, and school councils should note that this reporting in no way affects the control and management of these funds."

This requirement to include school council financial activities in the school board's financial statements has prompted the Financial Services department, through the Board and senior staff, to develop a handbook that addresses all the issues related to school council funds.

Finally, perhaps the most important aspect of this Handbook is to recognize that ongoing compliance and support for school councils in their financial activities requires the time and effort of the school council volunteers who have the positions of treasurer and chair. It also requires training and ongoing support from Financial Services staff at the Board because school council volunteers may lack bookkeeping experience. To that end Financial Services is available to provide advice, training, and ongoing support to the positions of treasurer and chair of any school council who believes they have a need.

Contacts-Financial Services

Paula Carson, Manager Financial Services 613-544-6925 ext. 31257

carsonp@limestone.on.ca

Lindsay Benjamin, Assistant Manager Financial Services 613-544-6925 ext. 31262

benjaminl@limestone.on.ca

Patricia Bratu, Accounting Specialist 613-544-6925 ext. 31260

bratum@limestone.on.ca

Regulation 612 to the Education Act- School Councils

[Click Here to access: O. Reg. 612/00: School Councils and Parent Involvement Committees](#)

Extracts:

Minutes and Financial Records

16 (1) A school council shall keep minutes of all of its meetings and records of all of its financial transactions.

16 (2) The minutes and records shall be available at the school for examination without charge by any person.

16 (3) Subsections (1) and (2) do not apply to minutes and records that are more than four years old.

Fundraising

22 (1) Subject to subsection (2), a school council, may engage in fundraising activities.

22 (2) A school council shall not engage in fundraising activities unless, the activities are conducted in accordance with any applicable policies established by the board; and the activities are to raise funds for a purpose approved by the board or authorized by any applicable policies established by the board.

22 (3) A school council shall ensure that the funds raised by it are used in accordance with any applicable policies established by the board.

Annual Report

24(1) Every school council shall annually submit a written report on its activities to the principal of the school and to the board that established the council.

24(2) If the school council engages in fundraising activities, the annual report shall include a report on those activities.

Administrative Procedures

AP 110-School Councils

Administrative Procedure 110 School Councils



The Director of Education, together with the staff members and Trustees of Limestone District School Board, believes that relationships between schools and their communities can be enhanced through the establishment of local school councils. The school councils serve as an ongoing mechanism for effective communication and consultation among system leaders, the staff in each school, the school community, the Board and the Ministry of Education. The main purposes of school councils are as follows:

- to promote student academic success;
- to increase parental involvement in schools to promote greater understanding of the education process and to enhance the accountability of the education system;
- to provide parents, staff, students and community members with a forum to learn about education and community needs;
- to provide a meaningful advisory role for parents and the community; and
- to enhance communication and foster partnerships among parents, communities, teachers and administrators.

Each school in the jurisdiction shall establish a school council. The district is committed to providing, within its means, the resources necessary for an effective partnership between parents and schools.

It is expected that the school councils will operate under this administrative procedure and that each school council shall develop a constitution, by-laws or terms of reference based on the procedural guidelines contained in this document.

1. Definitions

In this administrative procedure:

Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinasbe & Haudenosaunee.

SEE YOURSELF IN LIMESTONE

1



All references to “the Board” refer to Limestone District School Board;

“Meeting” does not include a training session or other event where a school council does not discuss or decide matters that it has authority to decide;

“Parent” means:

- (a) in respect of a school council, a parent of a pupil who is enrolled in the school, and includes a guardian as defined in section 1 of the Act, and
- (b) in respect of a parent involvement committee of a board, a parent of a pupil who is enrolled in a school of the board, and includes a guardian as defined in section 1 of the Act; (“père ou mère”).

“Parent member” means:

- (a) in respect of a school council, a member of the council who is elected to the council in accordance with section 5.0.0 or who fills a vacancy created by a parent member ceasing to hold office, and
- (b) in respect of a parent involvement committee, a member of the committee who is appointed or elected to the committee in accordance with section 5.3.0 of AP 114 or who fills a vacancy created by a parent member ceasing to hold office.

1.1. In the case of a school that is established primarily for adults, a reference in this procedure to a parent or to a parent of a student shall be deemed, with necessary modifications, to be a reference to a student who is enrolled in the school.

2. Membership and Composition

2.1. The membership of a school council shall be elected or appointed, as appropriate, from, but not be limited to, all parents or guardians of students in the school, the school principal, students (optional in elementary schools), teaching and support



staff, plus appointed community members.

2.2 Each school site shall elect a school council that has, at minimum, the following members:

1. 7 parents or guardians of students enrolled in the school (6 if no student representative); or a number determined by an individual school council and set in a by-law;
2. an Indigenous Family Representative who is an Indigenous parent/guardian/grandparent of an Indigenous student at that school;
3. at least 1 community representative (e.g. representative of individuals and groups without students in the school, including senior citizens, business people, professionals) appointed by the other members of the council; a school council may specify by by-law that the council shall include two or more community representatives, appointed by the members of the council;
4. a student (optional in elementary schools based on decision of the principal in consultation with the school council);

In the case of a school with one or more secondary school grades:

- i. one pupil enrolled in the school who is appointed by the student council, if the school has a student council; or
 - ii. one pupil enrolled in the school who is elected in accordance with Section 4.0.0, if the school does not have a student council;
5. the school principal
 6. a member of the teaching staff of the school, other than the principal or vice-principal or any other teacher, elected in accordance with Section 4.0.0.
 7. a member of the school-based support staff who is employed at the school,



other than the principal, vice-principal or any other teacher, elected in accordance with Section 4.0.0.

8. potentially, one person appointed by an association that is a member of the Ontario Federation of Home and School Associations, the Ontario Association of Parents in Catholic Education or Parent Partenaires en Education, if the association that is a member of the Ontario Federation of Home and School Associations, the Ontario Association of Parents in Catholic Education or Parent Partenaires en Education is established in respect of the school.
9. as per Section 6.3.0, a vacancy in the membership of a school council
10. does not prevent the school council from exercising its authority.

2.3 Councils may choose to become larger for a variety of reasons such as to accommodate additional community representatives. However, parents and guardians must always be in the majority on the council.

2.3.1. A person who is employed by the Board that established a school council cannot be appointed as a community representative on the school council unless:

- he or she is not employed at the school; and
- the other members of the school council are informed of the person's employment before the appointment.

2.3.2. A member of a Board cannot be a member of a school council established by the Board.

2.3.3. Sections 2.3.1 and 2.3.2 do not apply in respect of a school that is established primarily for adults.

2.3.4. If fewer than the required number of parents are willing and able to stand for election, the school council will maintain vacant positions as it begins its work



and continue to seek involvement of parents through outreach strategies.

2.3.5. For the 2020/2021 school year, if a parent of a student currently enrolled in Virtual School wishes to run for an elected position at their student's home school, the parent must declare their child's current enrolment status prior to the School Advisory Council election.

2.3.6. For the 2020/2021 school year, if a parent holds an elected position on a School Advisory Council and then their child changes enrollment status (either Virtual School to Home school, or Home School to Virtual School), the parent must advise the School Advisory Council of this enrollment change at the next scheduled School Council meeting.

3. Election of Parent Members

3.1. The term of office for elected and appointed positions on the school council shall be a minimum of one school year. Elected and appointed members may seek additional terms.

3.2. A person is qualified to be a parent member of a school council if he or she is a parent of a pupil who is enrolled in the school.

3.3. Despite Section 3.2.0, a person is not qualified to be a parent member of a school council if:

- a) he or she is employed at the school; or
- b) he or she is not employed at the school but is employed elsewhere by the Board that established the school council, unless he or she takes reasonable steps to inform people qualified to vote in the election of parent members of that employment.

3.4. A person is qualified to vote in an election of parent members of a school council if he or she is a parent of a pupil who is enrolled in the school.



-
- 3.5. An election of parent members of a school council shall be held during the first 30 days of each school year, on a date that is fixed by the chair or co-chairs of the school council after consulting with the principal of the school.
- 3.6. Despite Section 3.5.0, if a new school is established, the first election of parent members to the school council shall be held during the first 30 days of the school year, on a date that is fixed by the Board that established the school council.
- 3.7. The principal of a school shall, at least 14 days before the date of the election of parent members, on behalf of the school council, give written notice of the date, time and location of the election to every parent of a pupil who, on the date the notice is given, is enrolled in the school.
- 3.8. The notice required by Section 3.7. may be given by:
- c) notice to the parent's child for delivery to his or her parent;
 - d) posting the notice in the school in a location that is accessible to parents;
 - e) placing a notice in the school planner; and/or
 - f) posting a notice on the school's website.
- 3.9. The election of parent members shall be by secret ballot.
- 3.10. If there is a tie for the final position for a representative on the school council, the winner shall be determined by draw.
- 3.11. Election proceedings shall be supervised by the school principal or designate.

4. Other Elections

- 4.1. The elections of members of school councils referred to in Section 2.2.0, subsections 3, 5 and 6 shall be held during the first 30 days of each school year.



4.2. A person is qualified to vote in an election of a member of a school council referred to in Section 2.2.0, subsection 5, if he or she is a teacher, other than the principal or vice-principal, who is employed at the school.

4.3. A person is qualified to vote in an election of a member of a school council referred to in Section 2.2.0, subsection 6, if he or she is a person, other than the principal, vice-principal or any other teacher, who is employed at the school.

4.4. A person is qualified to vote in an election of a member of a school council referred to in Section 2.2.0, subsection 3 (ii) if he or she is a pupil enrolled in the school.

5. Terms of Office

5.1. A person elected or appointed as a member of a school council holds office from the latter of:

- a) the date he or she is elected or appointed; and
- b) the date of the first meeting of the school council after the elections held under Sections 3.0.0 and 4.0.0 in the school year

until the date of the first meeting of the school council after the elections held under Sections 3.0.0 and 4.0.0 in the next school year.

5.2. A member of a school council may be re-elected or reappointed, unless otherwise provided by the by-laws of the school council.

6. Vacancies

6.1. A vacancy in the membership of a school council shall be filled by election or appointment in accordance with the by-laws of the school council.

6.2. If an election is held to fill a vacancy in the membership of a school council, Sections 3.0.0 and 4.0.0, as the case may be, apply, with necessary modifications, to the



election.

6.3. A vacancy in the membership of a school council does not prevent the school council from exercising its authority.

7. Officers

7.1. A school council shall have a chair or, if the by-laws of the school council so provide, two co-chairs.

7.2. A chair or co-chair of a school council must be a parent member of the school council, and shall be elected by the member of the school council.

7.3. A person who is employed by the Board that established the school council cannot be the chair or co-chair of the school council.

7.4. School Councils, in consultation with administration and the school community are encouraged to add officer positions that reflect the make up of the school community

7.5. Subject to Sections 7.2.0 and 7.3.0, vacancies in the office of chair, co-chair or any other officer of a school council shall be filled in accordance with the by-laws of the school council.

7.6. The chair or co-chair shall prepare the agenda for school council meetings in consultation with the principal and chair the meetings.

7.7. The chair or co-chair shall consult, on behalf of the school council, with senior Board staff and Trustees as needed, and arrange for the school council to be represented at related functions and meetings.

7.8. The chair or co-chair shall provide for regular communication among the school council, parents, the community, and existing organizations within the school, as well as with other school councils.



8. Ministry Powers and Duties

8.1.0 As part of its accountability to parents, the Ministry shall report annually to members of school councils on education in the province.

8.2.0 The Ministry may:

- (a) make other reports to members of school councils; and
- (b) provide information to members of school councils respecting the roles and responsibilities of school councils.

9. Other Elected Members of the School Council

Other elected members of the school council may:

- 9.1.0 Participate in information, training and orientation sessions;
- 9.1.1 Participate in school council meetings;
- 9.1.2 Act as links between the school and the community;
- 9.1.3 Encourage the participation and involvement of all parents within the school;
- 9.1.4 Encourage the support of the community for the school; and
- 9.1.5 Support the projects and activities undertaken by the school council.

10. Remuneration

10.1. No financial remuneration is provided for any member of a school council for his or her work as a member of the council.

10.2. The Board that established a school council shall reimburse members and officers of the school council in accordance with Administrative Procedure 111 School



Council Financial Regulations, for expenses they incur as members or officers of the school council.

10.3. This does not preclude the Board from providing resources and training for school council members.

11. Role of Principal

11.1. The principal of a school may delegate any of his or her powers or duties as a member of the school council, including any powers or duties under this administrative procedure, to a vice-principal of the school.

11.2. In addition to his or her duties under this procedure, the principal of a school shall perform the duties relating to school councils that are imposed on the principal by Ontario Regulation 298—Operation of Schools and amended by Regulation 612 as follows:

11.2.1. The principal of a school shall provide for the prompt distribution to each member of the school council of any materials received by the principal from the Ministry that are identified by the Ministry as being for distribution to the members of school councils.

11.2.2. The principal shall post any materials distributed to members of the school council under Section 15.0.0 of this procedure in the school in a location that is accessible to parents.

11.2.3. The principal shall meet the requirements of Section 15.0.0 of this procedure in each school year not later than 30 days following the election of parent members of the school council.

11.2.4. The principal of a school shall attend every meeting of the school council, unless he or she is unable to do so by reason of illness or other cause beyond his or her control. The principal may designate the vice-principal of the school as referred to in Section 11.1.0.



11.2.5. The principal of a school shall act as a resource person to the school council and shall assist the council in obtaining information relevant to the functions of the council, including information relating to relevant legislation, policies and procedures.

11.2.6. The principal of a school shall consider each recommendation made to the principal by the school council and shall advise the council of the action taken in response to the recommendation.

11.2.7. In addition to his or her other obligations to solicit the views of the school council under the Act and the regulations, the principal of a school shall solicit the views of the school council with respect to the following matters:

- i) a local code of conduct established under subsection 303(1) or (2) of the Act governing the behaviour of all persons in the school;
- ii) school procedures or guidelines related to procedures and guidelines established by the Director of Education under subsection 302(5) of the Act respecting appropriate dress for pupils in schools within the Board's jurisdiction;
- iii) the development of implementation plans for new education initiatives that relate to pupil achievement or to the accountability of the education system to parents, including:
 - implementation plans for a local code of conduct established under subsection 303(1) or (2) of the Act governing the behaviour of all persons in the school; and
 - implementation plans for school procedures or guidelines related to procedures and guidelines established by the Board under subsection 302 (5) of the Act respecting appropriate dress for pupils in schools within the Board's jurisdiction.



- school action plans for improvement, based on the Education Quality and Accountability Office's reports on the results of tests of pupils, and the communication of those plans to the public.

11.3. Subsection 11.0.0 does not limit the matters on which the principal of a school may solicit the views of the school council.

12. Board/Parent Consultation

12.1. In addition to its other obligations to solicit the views of school councils under the Act, every Board, through the Director of Education, shall solicit the views of the school councils established by the Board with respect to the following matters:

12.1.1. The establishment or amendment of administrative procedures and guidelines that relate to pupil achievement or to the accountability of the education system to parents, including:

- (i) procedures and guidelines established under subsection 302(1) of the Act, with respect of the conduct of persons in schools within the Board's jurisdiction;
- (ii) procedures and guidelines established under subsection 302(5) of the Act respecting appropriate dress for pupils in schools within the Board's jurisdiction;
- (iii) procedures and guidelines respecting the allocation of funding by the Board to school councils;
- (iv) procedures and guidelines respecting the fundraising activities of school councils;
- (v) procedures and guidelines respecting conflict resolution processes for internal school council disputes; and



(vi) procedures and guidelines respecting reimbursement by the Board of expenses incurred by members and officers of school councils.

12.1.2. The development of implementation plans for new education initiatives that relate to pupil achievement or to the accountability of the education system to parents, including:

(i) implementation plans for procedures and guidelines established under subsection 302(1) of the Act with respect to the conduct of persons in schools within the Board's jurisdiction; and

(ii) implementation plans for procedures and guidelines established under subsection 302(5) of the Act respecting appropriate dress for pupils in schools within the Board's jurisdiction.

12.1.3. Board action plans for improvement, based on the Education Quality and Accountability Office's reports on the results of tests of pupils, and the communications of those plans to the public.

12.1.4. The process and criteria applicable to the selection and placement of principals and vice-principals.

12.2. Section 12.1.0 does not limit the matters on which a Director of Education or Board may solicit views of school councils.

12.3. A school council shall consult with parents of pupils enrolled in the school about matters under consideration by the council.

13. Advisory Authority of School Councils

13.1. A school council may make recommendations to the principal of the school, the Director, or to the Board that established the school council on any matter. A school council may also liaise with Limestone District School Board through the School Council Liaison Committee (Parent Involvement Committee or PIC).



-
- 13.2. In addition to its responsibilities, each school council shall collaborate with the school principal and the Director of Education or designate(s) to:
- 13.2.1. Establish its constitution, by-laws or terms of reference and a procedure for election of members;
 - 13.2.2. Organize information, training and orientation sessions for members of the school council, as needed; and
 - 13.2.3. Promote the best interests of the school community.
- 13.3. The establishment of a school council should not preclude the formation of other supporting volunteer organizations within the school.
- 13.4. School councils may not be involved in issues relating to performance of individual staff members, as this is covered in collective agreements, administrative procedures, and legislation.
- 13.4.1. Individual members of the school council and school community shall deal directly with the staff member and/or the principal to resolve specific student/teacher issues.
- 13.5. The school council shall participate in the development of the School Profile.
- 13.6. The district recognizes that school council members are volunteers, and, as such, are covered by the Board's liability insurance as long as they are acting within the scope of their duties on behalf of the Board.

14. Advice to Director/Board and Duty to Respond

- 14.1. Advice to the Director of Education or to the Board through the Director can be provided through existing administrative procedures:
- 14.1.1. The school council can request that the principal bring its advice to the attention of the appropriate supervisory officer;



-
- 14.1.2. The school council can put its advice in writing to the Director or chair through the secretary of the Board (i.e. the Director);
 - 14.1.3. The school council can request in writing an opportunity to make a presentation to the Board;
 - 14.1.4. The school council can communicate directly with the Director or school trustee.
 - 14.1.5. The Director or Board may seek advice from school councils on relevant topics.
 - 14.1.6. The Director or Board shall consider each recommendation made by the school council and shall advise the council of the action taken in response to the recommendation.

15. Meetings

- 15.1. A school council shall meet at least four times during the school year, with one meeting being for the purpose of holding elections for parent members.
- 15.2. A school council shall meet within the first 35 days of the school year, after the elections held under Sections 3.0.0 and 4.0.0, on a date fixed by the principal of the school in consultation with the chair.
- 15.3. A meeting of a school council cannot be held unless,
 - (a) a majority of the current members of the school council are present at the meeting; and
 - (b) a majority of the members of the school council who are present at the meeting are parent members.
- 15.4. All meetings of a school council shall be open to the public.



15.5. A school council is entitled to hold its meetings at the school.

15.6. All meetings of a school council shall be held at a location in the school that is accessible to all the public.

15.7. The principal of a school shall, on behalf of the school council, give written notice of the dates, times and locations of the meetings of the school council to every parent of a pupil who, on the date the notice is given, is enrolled in the school.

15.8. The notice required by Section 15.7.0 may be given by:

- (a) a notice to the parent's child for delivery to his or her parent;
- (b) posting the notice in the school in a location that is accessible to parents;
- (c) placing a notice in the school planner; and/or
- (d) posting a notice on the school's web-site.

16. Committees

16.1. A school council may, in accordance with its by-laws, establish committees to make recommendations to the school council.

16.2. Every committee of a school council must include at least one parent member of the school council.

16.3. A committee of a school council may include persons who are not members of the school council.

16.4. Sections 15.4.0 to 15.8.0 apply, with necessary modifications, to committees of school councils.



17. By-Laws

17.1. A school council may make by-laws governing the conduct of its affairs.

17.2. Every school council shall make the following by-laws:

- (i) A by-law that governs election procedures and the filling of vacancies in the membership of the school council;
- (ii) A by-law that establishes rules respecting participation in school council proceedings in cases of conflict of interest; and
- (iii) A by-law that, in accordance with any applicable procedures established by the Director, establishes a conflict resolution process for internal school council disputes. See section 20.0.0 below.

17.3. The school council shall review its constitution, by-laws or terms of reference at least every two years.

17.4. The school council shall evaluate its activities and set goals annually that reflect the needs of students, community views and the school growth or improvement plan.

18. Minutes and Financial Records

18.1. A school council shall keep minutes of all of its meetings and records of all of its financial transactions.

18.2. The minutes and records shall be available at the school for examination without charge by any person.

18.3. Sections 18.1.0 and 18.2.0 do not apply to minutes and records that are more than four years old.

18.4. Every school council shall annually submit a written report on its activities to the



principal of the school and to the Director of Education. This should include a summary of activities and a financial report.

18.5. If the school council engages in fundraising activities, the annual report shall include a report on those activities.

18.6. The principal shall, on behalf of the school council, give a copy of the report to every parent of a pupil who, on the date the copy is given, is enrolled in the school.

18.7. Section 18.6.0 may be complied with by,

- (a) giving the report to the parent's child for delivery to his or her parent; and
- (b) posting the report in the school in a location that is accessible to parents.

19. Incorporation

19.1. A school council shall not be incorporated.

20. Decision Making/Voting

20.1. Decisions shall be made as follows:

20.1.1. The school council shall operate in a non-judgmental manner, respecting individual rights and confidentiality, employing no-fault discussions and reaching consensus through compromise.

20.1.2. The chair shall allow for participation in discussion by all members of council in attendance.

20.1.3. Every attempt should be made to reach consensus. Consensus is a form of group decision-making based on the willingness to consent and support. Consensus is reached when all members of the school council, including the chair, are willing to accept and support an idea or concept. School councils are encouraged to reach consensus.



20.1.4. Every effort shall be made to reach decisions through consensus. In the event that consensus cannot be achieved, the decision may be reached by taking a vote.

20.2. Subject to Section 20.4.0, each member of a school council referred to in Section 2.2.0. is entitled to one vote in votes taken by the school council.

20.3. Subject to Section 20.4.0, each member of a committee of a school council is entitled to one vote in votes taken by the committee.

20.4. The principal of the school is not entitled to vote in votes taken by the school council or by a committee of the school council.

20.5. A member of the school council may request that any matter not on the distributed agenda be postponed until the next regular meeting of the school council. Such items will not be decided on until the next regular meeting.

21. Fundraising

21.1. Subject to subsection 21.2.0, a school council may engage in fundraising activities.

21.2. A school council shall not engage in fund-raising activities unless,

- (a) the activities are conducted in accordance with Administrative Procedure 318 Advertising and Fund-Raising in Schools and Board Buildings, as established by the Director of Education; and
- (b) the activities are to raise funds for a purpose approved by the Director or authorized by any applicable procedures established by the Director.

21.3. A school council shall ensure that the funds raised by it are used in accordance with any applicable procedures established by the Director.



22. School Council Family of Schools Meeting

22.1. School councils are encouraged to come together to share mutual interests, concerns and activities on a family of schools basis. Representatives to family of schools council meetings shall be determined by the individual school councils.

23. School Council Liaison Committee (PIC)

Membership on one or more school councils does not preclude membership on the School Council Liaison Committee (PIC) at the Board level.

Reference:

Education Act S. 302-303 Consider Views of School Councils
Ontario Regulation 298 S. 11 (12) to (20) Duties of Principal: School Council
Ontario Regulation 612/00 School Councils
Ministry of Education Policy/Program Memorandum 122
Ministry of Education: School Councils: A Guide for Members

AP 117-School Fundraising

Administrative Procedure 117 School Fundraising



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.

Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinaabe & Haudenosaunee.

SEE YOURSELF IN LIMESTONE

1

Administrative Procedure 117

School Fundraising



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).

5.2.1 Schools 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

Administrative Procedure 117
School Fundraising



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>

Form 117-B Fundraising Activity Request
[Click here to access fillable form](#)

Form 117-B
Fundraising Activity Request



School: _____ Date: _____

Name of Fundraiser: _____

Fundraising Lead: _____

Please check one: School Fundraiser School Council Fundraiser

Start Date: _____ End Date: _____

Please describe the Fundraising Activity (attach additional information if required):

Expected Participants (i.e. classes involved, entire school, general community): _____

Revenue Sources (i.e. students, parent/guardians, general community): _____

Expected Revenue: _____

Expected Expenses:

Source	Cost (if known)

Intended Use of Net Proceeds: _____

* Please Note: All fundraising materials such as letters, flyers, posters etc. must be approved by the Principal prior to use.

AP 318-Advertising and Fundraising in Schools and Board Buildings

Administrative Procedure 318 Advertising and Fundraising in Schools and Board Buildings



This administrative procedure provides guidelines to govern advertising, contests, fundraising, student photographs and sales of books to students in schools and in the community.

1. Advertising

- 1.1. No advertisement or announcement, except those concerning school activities, shall be placed in a school or on school property, or announced to the pupils on school premises, or sent home with pupils without the consent of the school administrator (principal) in consultation where required with the Director of Education or designate (Communications Department) as per Administrative Procedure 149: Request for Distribution.
- 1.2. Principals will ensure that students are not unnecessarily exposed to commercial advertising.
- 1.3. Non-profit making, non-political, charitable and non-sectarian groups whose work is of an educational or cultural value, and beneficial to the community as a whole, may be permitted to advertise and promote campaigns on school property upon approval of the principal and as per Administrative Procedure 149: Request for Distribution.
- 1.4. A person or enterprise may sponsor an event or activity in a school upon approval by the principal. Schools are permitted to acknowledge this sponsorship in a manner acceptable to the principal.
- 1.5. From time to time, direction may be given to the system by the Director of Education or designate in respect to corporate-wide approvals or cautions about particular projects.
- 1.6. Should a principal have a question about the administration, operation or implementation of this procedure, they should contact their supervisor and/or or

Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinaabe & Haudenosaunee.

1

SEE YOURSELF IN LIMESTONE



the Communications Department for clarification.

2. Fundraising

The Board appreciates and values the contributions of our communities. We also recognize that fundraising activities and donations from individuals and organizations can foster community engagement and enhance educational opportunities for our students. Funds received are to be used to complement and not replace public funding for education. Refer to AP 117: School Fundraising for guidance on all school fundraising activities.

3. Promotional Materials

3.1. All marketing and advertising materials such as letters, flyers, posters, videos etc., as well as all publicity plans for all fundraising activities must be approved for use by the principal prior to use, regardless of whether such materials make reference to the Board or one of its schools.

3.1.1. The Communications Department will provide advice and assistance in the review of these materials.

3.1.2. The Board may refuse involvement in, and the use of its name and logo in connection with any fundraising activity or event materials that do not meet with its approval, and may relinquish support of any fundraising activity that does not comply with the policies and, procedures of the Board, and may do so without liability or obligation. In such circumstances, the group shall ensure that the fundraising activity for which support has been withdrawn does not proceed.

3.1.3. The Board logo and its schools' logos are the sole property of the Board and may only be used with the express written permission of the Board (via the Communications Department). Usage is limited to the specific event materials that the Board has approved.



4. Recognition

4.1. The principal in consultation with their supervisor will evaluate the potential for donor or contributor acknowledgments or recognitions. In making such determinations, the Board will consider consistency with its respective mission, vision and values, among other things. The Communications Department will provide advice and assistance in making these determinations.

4.1.1. The Board, via the Communications Department, will be permitted, but not required, to include and/or feature a group's fundraising activity in Board publications and other communications channels.

5. Student Photographs

5.1. Principals of schools shall be permitted discretionary powers in regard to the matter of photographs of individual students and school classes.

5.1.1. No child or family shall be required to participate or purchase any such products.

5.1.2. Where price and quality of product and service are comparable and satisfactory, local firms will be given preference

6. Sales of Books to Students

6.1. Principals of schools shall be permitted discretionary powers in regard to the distribution of advertising brochures at the schools by any supplier of books, bearing in mind that no pupil or family shall be required to accept the advertising materials or purchase any books.

7. Contests

7.1. Student participation in contests and competitions sponsored by organizations outside the district is not to constitute a required part of any student's program.



7.1.1. Entry in such a contest or competition must be the choice of the parent(s) or guardian(s) or the choice of the student where they are of the age of majority.

References:

Ontario Regulation 298 S. 24-25 Advertisements, Announcements, Canvassing, Fund-raising
Ontario Regulation 612/00 School Councils S. 19 Principal to Consult about Fund-raising
Ministry of Education 2012 Fundraising Guidelines Sabrina's Law, Bill 113
Administrative Procedure 315: The Safety of Anaphylactic Children Administrative Procedure 210: Creating a Healthy Nutrition Environment

AP 508-Accounting for School Council Funds

Administrative Procedure 508 Accounting for School Council Funds



School Council funds are all funds received as a result of School Council fund raising activities that are expected to be under the School Council's control and management. School Council funds shall be maintained at the schools under the authorization of the Principal in accordance with good internal control to ensure the safeguarding of the funds and to ensure that School Council members and volunteers and school staff are protected from both harm and temptation

1. Accounts

- 1.1. The Superintendent of Business Services shall establish one bank account for the purpose of handling funds of all School Councils in the District, as well as School Generated Funds. All School Council funds shall be maintained in this bank account. The Board's general ledger will accommodate segregated reporting for each individual school council.
- 1.2. Where the Superintendent of Business Services has established an account at another bank for the purpose of handling the School Generated Funds for a school that is not located in close proximity to a branch of the one main bank, that same account shall be used for the School Council.
- 1.3. Additional bank accounts shall be opened for each School Council when bingo, or break open ticket, or other such licences require that another specific designated bank account be opened as a condition of the licence. This policy applies equally to bingo, break open, and other such accounts.

2. Internal Controls

- 2.1. School Council funds and the associated bank account(s) shall be maintained in accordance with proper internal control as follows:
 - 2.1.1. All funds received by the School Council shall be deposited intact in the appropriate account(s); deposits shall be made promptly and whenever

Limestone District School Board

Limestone District School Board is situated on traditional territories of the Anishinaabe & Haudenosaunee.

SEE YOURSELF IN LIMESTONE

1



accumulated funds are greater than \$1000. Funds remaining in the School Council's control awaiting deposit shall be kept at the school office in the safe. A copy of the deposit slip shall be provided to the Principal promptly after every deposit with sufficient supporting documentation using Form 508-A School Advisory Council Deposit Record, to allow for a proper accounting of the funds.

2.1.2. School Council chairs shall direct all members and volunteers to use the School Council bank account(s) for all funds relating to the School Council fund raising activities which may come to them as temporary custodians of the funds. All expenses to be paid out of the School Council bank account by issuing a cheque; no collected funds shall be used for expense purposes.

2.2. To the extent possible, there should be two members or volunteers responsible for receiving funds in any fund raising event or activity such that both people can confirm the amounts received. Whenever possible, funds should be counted and verified at the school. Fundraised monies should be recorded on Form 508-C School Advisory Council Fundraising Event Revenue Report and signed by two council members or volunteers.

2.3. Funds shall be withdrawn from the account(s) only at the written direction (of any two of the School Council Chair, Co-Chair(s), Vice- Chair or Treasurer using Form 508-B School Advisory Council Cheque Requisition, . Funds shall be withdrawn by cheque only, on the signature of any one of the following: the Principal, the Vice-Principal and the Superintendent of Business Services. Payments should only be made upon the presentation of original itemized receipts or invoices. Payments cannot be made from company statements, credit card or debit slips.

Funds may be transferred from the School Council to the School utilizing Form 508-D School Advisory Council Transfer of Funds, Form 508-D.

2.4. An accounting of all funds received and deposited, and all cheques written, shall be maintained on a current basis by the school office administrator, budget clerk, or



office manager, as designated by the Principal, in accordance with instructions from Financial Services.

2.5. The bank accounts referred to in Section 1.1.0 and 1.1.1 shall be reconciled monthly, promptly following the receipt of the bank statement. The reconciliation shall be prepared by Financial Services and signed and dated by the Superintendent of Business Services or designate as evidence of proper accounting for that month's transactions.

2.5.1. The bank accounts referred to in Section 1.1.2 shall be reconciled monthly, promptly following the receipt of the bank statement(s). The reconciliation(s) shall be prepared by the person maintaining the accounting records and signed and dated by the Principal as evidence of proper accounting for that month's transactions.

3. Periodic Financial Reports

3.1. The Principal or designate shall submit a report of the transactions carried out through the account each month to the School Council Treasurer prior to the School Council meeting of the following month, or as otherwise required by the Director of Education. The report will be prepared in a format prescribed by the Superintendent of Business Services. The School Council Treasurer, or Chair in the absence of a Treasurer, shall keep themselves apprised of fundraising events and activities so as to be able to present the report and explain the School Council's financial position to the members at each meeting.

4. Annual Report

4.1. The Principal or designate shall submit a report of the transactions carried out through the account for the year to School Council Treasurer so that the School Council can prepare an Annual Report in accordance with Section 24 of Regulation 612 of the Education Act and Section 16 of Board Administrative Procedure 110. The report will be prepared in a format prescribed by the Superintendent of



Business Services.

- 4.2. Financial Services shall submit a report of the transactions carried out through the accounts to the Superintendent of Business Services at the end of each school year, or as otherwise required by the Director of Education. The report will be prepared in a format prescribed by the Superintendent of Business Services and will be due by the end of September of the following school year in order for the accounts to be consolidated with the accounts of the Board for financial reporting purposes.

5. AUDIT

- 5.1. School Council funds shall be subject to audit by the Superintendent of Business Services or designate, and the Board's internal or external auditors, as deemed necessary. A report of the findings of an audit will be provided to the School Council.
- 5.2. Supporting documentation including bank statements, canceled cheques, invoice details, and deposit documentation, financial records, participant lists, pledge forms, order forms, parent consent forms and all supporting documentation shall be retained in the school for audit purposes for seven years.
- 5.3. It is the responsibility of the Superintendent of Business Services or designate to inform the School Council members, the Principals and other staff involved with School Council funds at schools of the requirements for the handling of funds to ensure that School Council members and volunteers and school staff are protected from both harm and temptation, and to ensure that an audit can be carried out. The Principal and other staff involved with School Council funds shall follow those requirements.

School Councils: A Guide for Members, Ministry of Education

[Click here to access: School Council Guide for Members](#)

Section 10.1 of the Guide - Accountability

Annual Reports

At the end of its term, your school council must prepare and submit a written report to the school and to the board, outlining the council's goals, activities, and achievements, including any fund-raising activities. The principal, on behalf of the school council, must ensure that a copy of this annual report is provided to every parent who has a child enrolled in the school.

Provided below are two sample annual report formats. Sample 1 indicates the minimum information that should be provided in an annual report. Sample 2 illustrates a more detailed approach.

Sample Annual Report Formats: Sample 1

ANNUAL REPORT

[Name of School]

*[Date of
Submission]*

1. Begin with a warm opening statement addressed to parents and the school community, including an open invitation to attend all school council meetings.
2. List the names and positions (e.g., council chair, secretary) of and the group represented by (e.g., parents, students, teaching/non-teaching staff, and the community) all current school council members.
3. Name, identify, and acknowledge the efforts and commitment of outgoing school council members from the previous year.
4. List the dates of the previous year's school council meetings, as well as any available information on upcoming meetings.
5. Include a financial statement if the school council held any fund-raising events. (See the next section.)

Template for School Council Reports

*Due June 30 of each year

[Name of School]
Council

Annual Report for the [insert year] School Year

Dear Parents and School Community:

The [name of school] School Council had a very rewarding [insert year]. The school council held [number] meetings on [list dates] and worked on various issues during the year including [insert list]. These meetings were open to the public to encourage input from parents and other members of the school community.

The purpose of the school council is to help improve student achievement and to enhance the accountability of the education system to parents. School councils are advisory organizations. A school council's primary means of achieving its purpose is by making recommendations to the principal of the school and the school board. Boards and principals are responsible for considering the recommendations made by each school council and for advising the council(s) of the actions taken in response to the recommendations.

Accordingly, included with this report is a summary of the advice that the school council provided to the principal and to the school board in [insert year], as well as the responses from the principal and school board on how this advice was taken into account in decision making [attach summary of advice and responses].

Additional achievements of the school council in [insert year] included the following: [insert list]. Fund-raising activities were also conducted, and the proceeds were used to fund projects in accordance with school board policies. These fund-raising activities are identified in the attached financial summary entitled "Sources and Uses of Project Funds". Another summary of financial activity related to the school council's administrative activities, entitled "Sources and Uses of Operating Funds", is also attached. Minutes of meetings held and financial records are available for public inspection at the school office.

We wish to acknowledge the hard work and dedication of the many individuals who volunteered their time to contribute to the success of the school council last year. Special thanks are due to the following members of the [insert year] school council: [provide list]. Finally, we would like to wish the best of luck to candidates in the September [insert year] school council elections. Issues that we foresee as being important matters for the consideration of the new school council following the September [insert year] elections include [insert list].

Sincerely yours,
(insert the name of the chair or co-chairs)
Chair (insert date) School

Copy for the School Principal
Copy to S. Gillam, LDSB Board Office

FINANCIAL REPORTS DUE JUNE 30 OF EACH YEAR

Please contact your school principal and request a copy of your year-end financial statement. Please ensure all receipts are attached to your statement. A copy must be kept at your school.

A copy no longer needs to be sent to the Board Office.

(7) The principal of a school shall, on behalf of the school council, give written notice of the dates, times and locations of the meetings of the council to every parent of a pupil who, on the date the notice is given, is enrolled in the school.

- (8) The notice required by subsection (7) may be given by,
- giving the notice to the parent's child for delivery to his or her parent; and
 - posting the notice in the school in a location that is accessible to parents.

Committees

- 13.** (1) A school council may, in accordance with its by-laws, establish committees to make recommendations to the council.
- Every committee of a school council must include at least one parent member of the council.
 - A committee of a school council may include persons who are not members of the council.
 - Subsections 12 (4) to (8) apply, with necessary modifications, to committees of school councils.

Voting

- 14.** (1) Subject to subsection (3), each member of a school council is entitled to one vote in votes taken by the council.
- (2) Subject to subsection (3), each member of a committee of a school council is entitled to one vote in votes taken by the committee.
- (3) The principal of the school is not entitled to vote in votes taken by the school council or by a committee of the school council.

By-laws

- 15.** (1) A school council may make by-laws governing the conduct of its affairs.
- (2) Every school council shall make the following by-laws:
- A by-law that governs election procedures and the filling of vacancies in the membership of the school council.
 - A by-law that establishes rules respecting participation in school council proceedings in cases of conflict of interest.
 - A by-law that, in accordance with any applicable policies established by the board that established the council, establishes a conflict resolution process for internal school council disputes.

Minutes and Financial Records

- 16.** (1) A school council shall keep minutes of all of its meetings and records of all of its financial transactions.
- (2) The minutes and records shall be available at the school for examination without charge by any person.
- (3) Subsections (1) and (2) do not apply to minutes and records that are more than four years old.

Incorporation

- 17.** A school council shall not be incorporated.

Principal

- 18.** (1) The principal of a school may delegate any of his or her powers or duties as a member of the school council, including any powers or duties under this Regulation, to a vice-principal of the school.
- (2) In addition to his or her duties under this Regulation, the principal of a school shall perform the duties relating to school councils that are imposed on the principal by Regulation 298 of the Revised Regulations of Ontario, 1990 (Operation of Schools – General).

Consultation by Board

- 19.** (1) In addition to its other obligations to solicit the views of school councils under the Act, every board shall solicit the views of the school councils established by the board with respect to the following matters:
- The establishment or amendment of board policies and guidelines that relate to pupil achievement or to the accountability of the education system to parents, including,
 - policies and guidelines established under subsection 302 (1) of the Act with respect to the conduct of persons in schools within the board's jurisdiction,
 - policies and guidelines established under subsection 302 (5) of the Act respecting appropriate dress for pupils in schools within the board's jurisdiction,
 - policies and guidelines respecting the allocation of funding by the board to school councils,
 - policies and guidelines respecting the fundraising activities of school councils,
 - policies and guidelines respecting conflict resolution processes for internal school council disputes, and
 - policies and guidelines respecting reimbursement by the board of expenses incurred by members and officers of school councils.

12.4

2. The development of implementation plans for new education initiatives that relate to pupil achievement or to the accountability of the education system to parents, including,
 - i. implementation plans for policies and guidelines established under subsection 302 (1) of the Act with respect to the conduct of persons in schools within the board's jurisdiction, and
 - ii. implementation plans for policies and guidelines established under subsection 302 (5) of the Act respecting appropriate dress for pupils in schools within the board's jurisdiction.
3. Board action plans for improvement, based on the Education Quality and Accountability Office's reports on the results of tests of pupils, and the communication of those plans to the public.
4. The process and criteria applicable to the selection and placement of principals and vice-principals.

(2) Subsection (1) does not limit the matters on which a board may solicit the views of school councils.

Advisory Authority of School Councils

20. A school council may make recommendations to the principal of the school or to the board that established the council on any matter.

Duty of Board to Respond

21. The board that established a school council shall consider each recommendation made to the board by the council and shall advise the council of the action taken in response to the recommendation.

Fundraising

22. (1) Subject to subsection (2), a school council may engage in fundraising activities.
 - (2) A school council shall not engage in fundraising activities unless,
 - (a) the activities are conducted in accordance with any applicable policies established by the board; and
 - (b) the activities are to raise funds for a purpose approved by the board or authorized by any applicable policies established by the board.
 - (3) A school council shall ensure that the funds raised by it are used in accordance with any applicable policies established by the board.

Consultation with Parents

23. A school council shall consult with parents of pupils enrolled in the school about matters under consideration by the council.

Annual Report

24. (1) Every school council shall annually submit a written report on its activities to the principal of the school and to the board that established the council.
 - (2) If the school council engages in fundraising activities, the annual report shall include a report on those activities.
 - (3) The principal shall, on behalf of the school council, give a copy of the report to every parent of a pupil who, on the date the copy is given, is enrolled in the school.
 - (4) Subsection (3) may be complied with by,
 - (a) giving the report to the parent's child for delivery to his or her parent; and
 - (b) posting the report in the school in a location that is accessible to parents.

Transition

25. Every school council established by a board before this Regulation comes into force is continued.
26. (1) Sections 3, 4 and 5 do not apply until September 1, 2001.
 - (2) Until the date of the first meeting of a school council after the first election held under section 4 after September 1, 2001, the references in subsection 8 (2), clause 12 (3) (b) and subsection 13 (2) to a parent member shall be deemed to be references to a member of the school council who is a parent of a pupil enrolled in the school.

School-Day

School-Day is an online system that may be used by Councils for fundraising purposes. It allows for online selling, tracking and collection of funds.

School council (SAC) members may be given Teacher accounts if approved by the Principal. All SAC members with School-Day accounts must sign an “Oath of Confidentiality” that will be kept at the school.

E-funds

Deposits

- Councils make their own deposits to bank
 - Preprinted bank deposit slips and stamp given to each Council
 - Fill out deposit slip
 - Take to any Royal Bank (can use business wicket)
- Complete Deposit form
 - Enter department code of fundraiser on form
 - Attach copy of bank deposit slip to form
 - Give to school Secretary to record in E-funds
- Receive receipt of deposit from school to verify that deposit has been recorded in E-Funds

Note that cheques are not to be accepted. We encourage the use of School-day as an online payment option

School Advisory Council Deposit Record

[Click here to access fillable form](#)

School Advisory Council Deposit Record			
Please issue a PAC cheque per the following details:			
Date of Deposit:	05/01/23	Submitted by:	J. Smith
Total Deposit:	\$ 225.25	Verified by:	

Fundraising Event - Dept. Name <i>i.e. - Bake Sale</i>	Dept.# <i>i.e. 8514</i>	Account	Deposit Total for Event
Bake Sale	8514	068	\$ 100.00
BBQ	8515	068	\$ 125.25
		068	
		068	
		068	
		068	
Total Deposit (Must equal Total Bank Deposit)			\$ 225.25

Please submit Deposit Record & Bank Deposit Slip to School Secretary
(office use only)

Deposit entered in E-funds Initials: Date:	E-funds Receipt # <i>**Receipt must be given to SAC Treasurer</i>	E-funds Bank Deposit #
--	--	------------------------

Cheques

- Councils complete cheque request
 - Enter payee name and address if mailing
 - Enter department code of fundraiser expense
 - Ensure to provide supporting details and backup ie. Invoices, detailed receipts
 - Payment not related to fundraiser should be coded to department 8500 General misc. expense

Make sure to complete special instructions if you want the cheque mailed or need it returned to you by a certain date. Please allow ample time to process

- Cheque requests must be signed by two authorized council board members before cheques can be issued
- Authorized signers and signature form should be provided to school office
- Actual cheques will be signed by the School Principal
- Lottery Accounts require Principal and Treasurer to sign on cheques

School Advisory Council Cheque Requisition

[Click here to access fillable form](#)

School Advisory Council Cheque Requisition			
Please issue an SGF cheque per the following details			
PAYABLE TO: <u>Wilton Cheese</u>			
ADDRESS: <u>PO Box 11111</u>			
<u>Wilton, ON</u>		<u>POSTAL CODE K0H 2K0</u>	
AMOUNT: <u>\$ 292.99</u>			
EXPLANATION	INVOICE NUMBER	HST AMOUNT	INVOICE AMOUNT
Bulk Cheese Order	9922	N/A	\$ 200.00
Bulk Fudge Order	101010	4.11	\$ 92.99
Total			\$ 292.99

Please indicate type of expense & dept.#	Dept.#	Acct.#
<input checked="" type="checkbox"/> Fundraising Expense	8519	350
<input type="checkbox"/> School/Student Support Purchase		
<input checked="" type="checkbox"/> Miscellaneous Expense	8500	410
<input type="checkbox"/> Other (please specify):		

- Please attach all receipts/invoices to the back of this request
- All cheque requests must have back up documentation attached.
- Debit card receipts are not acceptable - it does not detail purchase or taxes

Special Instructions

(i.e. date cheque is required) _____

Authorized by: _____

School Advisory Council Member #1

Authorized by: _____

School Advisory Council Member #2

****Two signatures required**

School Advisory Council Petty Cash Reconciliation

[Click here to access fillable form](#)

Please attach this form including all receipts to a SAC cheque requisition for reimbursement

SAC Petty Cash Reconciliation			
<i>Petty Cash Opening Balance</i>			
Receipt Date	PARTICULARS <small>(receipts must be attached)</small>	Amount Spent	Remaining Balance
Total Petty Cash Spent & Requested for Reimbursement			

Allocate Expenses to:

Dept. #	Acct #	\$
Dept. #	Acct #	\$
Dept. #	Acct #	\$
Dept. #	Acct #	\$

Date:	Signature:
-------	------------

Transferring money to School

- Council can transfer funds to the school by filling out a Funds Transfer Form (see page below)
- Form requires two authorized signatures on the form

School Advisory Council Transfer of Funds from SAC to School

[Click here to access fillable form](#)

School Advisory Council Transfer of Funds from SAC to School

Section A: To be Completed and Authorized by 2 SAC Members

From: SAC Dept. #	<u>8500</u>		
Amount:	\$ <u>200.00</u>		
Reason:	<u>Classroom Materials</u>		
Authorized by:	<u>A.B. See</u>	Date:	<u>11/12/22</u>
	SAC Member #1		
Authorized by:	<u>Joe Smith</u>	Date:	<u>11/12/22</u>
	SAC Member #2		

Section B: School Office Staff to complete Dept. Transfer in E-funds

To: School Dept.#: 2065 General

Department Transfer completed in E-funds by: I.White

School Secretary/Budget Clerk: Date: 11/14/22

Reports

- Schools will provide two reports to the Council at the beginning of the month.
- Reports can be produced at anytime during the month. * Please contact the school Secretary*
- Reports can also be emailed as a PDF.
- One report is a year-to-date Summary that the Treasurer can present at the next council meeting.
- This report will list each council fundraiser and show revenues, expenses and the total amount raised.
- It will also show how much money the council has.
- The other report is a detailed listing of the transactions (deposit, cheques and transfers) for the current month.
- The purpose of this report is to provide a means for the treasurer to verify payments and deposits made that month. It can also be used as a reference. (Did we pay ABC Company).

School Advisory Council Chart of Accounts

		Fundraiser Revenue	Fundraiser Expense
8500	SAC General	068	410
8501	SAC Budget	068	410
8510	SAC Fundraiser 1	068	410
8511	SAC Fundraiser 2	068	410
8512	SAC Fundraiser 3	068	410
8513	SAC Fundraiser 4	068	410
8514	SAC Bake Sale	068	350
8515	SAC BBQ	068	350
8516	SAC Cake Walk	068	350
8517	SAC CanteenSales	068	350
8518	SAC Card&GiftWrap	068	350
8519	SAC Cheese	068	350
8520	SAC ChristmsCncrt	068	410
8521	SAC Christmas	068	410
8522	SAC Cookbook	068	410
8523	SAC CookieMuffin	068	350
8524	SAC Craft Sales	068	410
8525	SAC Dance	068	410
8526	SAC Dinner	068	350
8527	SAC Donations	068	410
8528	SAC Flower/Plant	068	410
8529	SAC Fun Fair	068	410
8530	SAC Graduation	068	410
8531	SAC Halloween	068	410
8532	SAC Hot Dog	068	350
8533	SAC LDSB Grants	068	350
8534	SAC Lunch Program	068	350
8535	SAC Mag Sales	068	410
8536	SAC May Fair	068	410
8537	SAC Milk Shakes	068	350
8538	SAC Movie Night	068	410
8539	SAC Pizza	068	350
8540	Raffle SAC	068	410
8541	SAC Read A Thon	068	410
8542	SAC Auction	068	410
8543	SAC Springfest	068	410
8544	SAC Fresh fm Farm	068	350
8545	SAC Sensory Room	068	410
8550	SAC Subs	068	350
8552	SAC TurkeyBingo	068	350
8553	SAC EverydayStyle	068	410
8554	SAC HolidayBaz	068	410
8555	SAC Playground	069	563
8557	SAC Fundscrip	068	410
8558	SAC SchlClothing	068	410
8559	SAC MabelsLabels	068	410
8561	SAC LadiesNight	068	410
8563	SAC ChickenWrap	068	350
8565	SAC Chili	068	350
8566	SAC PRO Grants	068	410
8568	SAC Yearbook	068	410
8570	SAC Play/Musical	068	410

GL Summary By Report Group, Department

Date : September 1, 2021 To August 31, 2022

Group	Department	Asset/Liability	Surplus	Revenue	Expense	Balance
School Council						
8500	SAC General		825.66	2,662.74	1,495.18	1,993.22
8521	SAC Christmas		565.00	855.00	1,065.00	355.00
8533	SAC LDSB Grants		500.00			500.00
8534	SAC Lunch Program			3,393.52		3,393.52
8555	SAC Playground		7,971.63			7,971.63
8566	SAC PRO Grants		(1,000.00)			(1,000.00)
	School Council Total	0.00	8,862.29	6,911.26	2,560.18	13,213.37
	Grand Total	0.00	8,862.29	6,911.26	2,560.18	13,213.37

Year End

- Council Chairs are no longer required to attach a Financial Report to their annual report.
- The school secretary will clear out the prior year's department balances to the general account 8500 at the start of each school year.
- Please note that this may not be completed until the end of October.
The School Office is very busy at the start of school

Parent Engagement

O. Reg. 612/00 School Councils and Parent Involvement Committees requires every school board in Ontario to establish PIC with a direct link between parents and the director of education and the board of trustees. The regulation outlines the role that school councils and Parent Involvement Committees play in supporting student achievement, equity, and well-being.

At the school level, school councils work toward improving student achievement and enhancing the accountability of the education system to parents. At the school board level, PICs serve as an advisory body by:

- providing information and advice to the director of education and the board of trustees on how to enhance parent engagement
- developing ways the school board could use to help more parents support their children's learning at home and at school
- sharing information with and supporting the work of school councils

Parent engagement comprises of:

- Parent Involvement Committee (PIC) Component
- School Council Component
- Parent Reaching Out (PRO) Component

O. Reg. 612/00 requires annual reports from both school councils and PICs. Any funds received, including PRO must be accounted for in the yearly report. Each year, the PIC shall submit a written summary of its activities to the chair of the board and the director of education. The report must include information about how any funding if received through the board was spent, and a summary of activities undertaken by the PIC.

Parent Involvement Committee (PIC) Component

The purpose of the Parent Involvement Committee (PIC) is to support, encourage and enhance parent engagement at the board level to improve student achievement and well-being.

The Parent Involvement Committee (PIC) shall achieve its purpose by:

- providing information, advising and advocating on parent engagement to the board;
- communicating with and supporting LDSB school councils and parents/guardians of students of the Board;
- develop strategies and initiatives that the Board and the Board's Director of Education could use to effectively communicate with parents and to effectively engage parents in improving student achievement and well-being;

- work with School Councils of the Board and, through the Board’s Director of Education to,
 - share effective practices to help engage parents, especially parents who may find engagement challenging, in their children’s learning,
 - Identify and reduce barriers to parent engagement,
 - help ensure that school of the board create a welcoming environment for parents of its pupils, and
 - develop skills and acquire knowledge that will assist the Parent Involvement Committee and Schools Councils of the Board with their work; and
 - determine, in consultation with the Board’s Director of Education and in keeping with the Board’s policies, how funding, if any provided under that Education Act for parent involvement is to be issued; and
- undertaking activities to help parents of the Board support their children’s learning and well-being at home and at school.

The Ministry of Education provides each school board with base funding to support the parent engagement activities of its school councils and PIC.

Funds must be spent on parent communication and other parent engagement activities for the current school year. Some ideas include:

- Guest speakers for parents workshops
- Translators services for parents
- Interpreters for parent events or interviews
- Contests/Door Prizes to increase parent engagement
- “Welcome packages” for new families
- Parent Resource Library

For more information visit Limestone’s [Parent Involvement Committee](#) page.

School Council Component

There is a per school funding available to assist with improving student achievement and enhancing the accountability of the education system to parents through active participation of parents and school council.

Schools who submitted a SAC report in the prior year are eligible to receive funds in the current school year. Funds are distributed around November of the current school year and are a fixed per school amount.

The use of funds is approved by School Council and administered by the School within School Generated Funds. All reimbursements require approval and documentation (i.e. receipts) and are reimbursed from School Generated Funds at the School.

Parents Reaching Out (PRO) Component

This funding supports school boards to work with their PICs in order to lead initiatives that address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. Essential to this process is ensuring that parents have access and inclusive means to support their engagement.

Parent Reaching Out (PRO) funding is provided with the expectations that the boards will work with their PICs to lead initiatives that address local parent needs and/or remove barriers that prevent parents from participating and engaging fully in their children's learning and educational progress. Essential to this process is ensuring that parents have access and inclusive means to support their engagement. School boards, through their PICs, are encouraged to work with its Indigenous Education Advisory Committee (IEAC), Special Education Advisory Committee (SEAC), school board's equity and access body, school councils, and community organizations to identify projects that support the diversity of parent needs and parent communities at the local level through an equity and inclusion lens.

Some examples shared by PICs and Board Leads from the 2021-22 school year include but were not limited to:

- Anti-Black Racism, anti-Indigenous and anti-oppression initiatives
- Parent/caregiver engagement supports (e.g., evening conferences)
- Enhanced multi-lingual and technology support (e.g., virtual presentations, online networking)
- Food sovereignty and environment (e.g., hiking, community gardens);
- Mental health and well-being (e.g., workshops on student and family mental health)
- Physical health and wellness (e.g., Zumba)
- Providing targeted resources to meet specific parent needs so parents can be resilient (e.g., parent curriculum-briefing workshops)
- 2SLGBTQI (e.g., awareness building by offering culturally responsive experiences)
- STEM (e.g., in-person learning nights)
- Online learning software and safety (e.g., cyber-literacy); and,
- Literacy supports for parents to help their child(ren).

Following the initial PIC meeting of the school year, the school board will invite schools to apply for PRO funding by submitting a proposal to the board.

Deadline for application should be November/December of the school year, exact date will be provided on the application form. The board will notify schools if their proposal was successful and administer the funds usually around January/February.

The board will provide instructions pertaining to reimbursement and final reporting

requirements. Funds must be spent based on the proposal by mid-May of the current school year with final report submitted by end-May of the school year.

Funds must be spent based on the proposal by May of the current School year with a final report due to the Ministry.

The following are considered eligible costs are costs that help address barriers to **all** parent engagement components:

- Translation/Interpreter services
- Childcare during meetings
- Guest Speakers and workshops

The following are considered ineligible costs in **all** parent engagement components:

- Activities that have already taken place
- Payment to school board staff or volunteers including salaries, honoraria, gifts
- Purchase of good and services for which the ministry currently provides funding ie. textbooks, library books, school furniture, computers, cameras, projectors, student transportation
- Capital items such as televisions, sports equipment, shelving
- Computer software, website maintenance, online subscriptions
- Entertaining activities such as movie nights, dances, concerts and performances
- Prizes of incentives to parents and/or students
- Gift Card/Gift Certificates
- Fundraising events
- Donations/support to families
- Field Trips
- Art Mural projects, Landscaping/creation or equipping of outdoor classrooms
- School signs, announcement boards
- Lessons for parent ie. English as a Second Language, Computer, CPR