

Administrative Procedures Manual	Administrative Procedure 511
	School Generated Funds
	APPROVED: September 2013
Page 1 of 4	AMENDED/REVIEWED: September 2019, January 2020
LEGAL REFERENCE:	Section 52, 53, 55, 68, 137, 138, 139, 140,141, 143, 197, 222 Education Act Charitable Fund-Raising Act Funding Manual for School Authorities Guide to Education ECS to Grade 12 Policy and Requirements for School Board Planning and Reporting School Authority Planning and Reporting Reference Guide

Background

Principals may be required to collect, at the local school level, funds for school and Division related purposes.

Definitions

School Generated Funds (SGF) are funds collected by the school for specific non curricular purposes or activities. These revenues or expenditures are not taken into account in calculating the school's operating unrestricted assets or deficit to be carried forward. These funds include:

- Fundraising activities – This category will include activities such as, pizza days, dress-down days, student store sales, special events (school dances, drama performances, concerts, etc.), juice and milk sales, lunchroom/snack/milk programs, school clothing sales (e.g. track sweats, football jackets, etc.), school luncheons, specialty sales (magazines, newsletters, cookies, chocolate bars, cheese, etc.), walk-a-thons/swim-a-thons/read-a-thons/spell-a-thons, vending machine contracts, food kiosk contracts, sponsorships, cafeteria surplus available for school use, partnerships for the purpose of fundraising, and other similar activities which conform to Board policy and Division administrative procedures.
- Student fees (Non-Instructional) – Fees included in this category may include charges for field trips, activity fees for graduation, yearbook, student pictures, locks and locker rentals, student agendas, student councils, clubs, arts groups (art, drama, chorale, band), athletics, teams, uniforms, and other non-instructional fees. These amounts **exclude** fees charged for Credit Enrolment Unit-related activities and any fees collected pursuant to Section 53(2) of the Education Act for instructional supplies and materials (which instead are to be reported as instruction resource fees in the school operating accounts).
- Donations and grants to schools – Donations and grants may include unrestricted school donations, contributions for graduation awards and scholarships, contributions from societies, and contributions to assist the school in purchasing targeted items, such as musical instruments, computers, library books, etc. This includes any donations received at the school level for specific non-curricular purposes or activities.
- Other – This category is for all other SGF sources that cannot reasonably be assigned to the categories provided and that meet the definition of SGF for student activities and may also include funds held in trust and administered by the school for a school parent and/or community group.

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The following are some of the more common uses of SGF:

- Extra-curricular activities – This category includes resources, materials, and equipment for extra-curricular activities and clubs. Common applications included in this category relate to band, chorale, fine arts, athletic programs, student recognition programs and celebrations, etc.
- Field Trips – This category is for SGF expended for field trips that are not required for basic instruction.
- Funds held in trust – This category includes funds administered by the school for a school parent and/or community group.
- Other – This category is for reporting all other expenditures of Net SGF for purposes that cannot reasonably be assigned to the above categories.

Procedures

1. Principals shall develop annual budgets for all school generated funds.
2. Prior to the collection of funds by means of a per-student fee, principals shall ensure that students and/or their parents are informed of the intended use of such fees.
3. All school generated funds raised, held in trust for a school parent and/or community group or donated for a specified purpose shall be used only for that purpose unless mutually agreed by the Principal and the fundraising group or donor to do otherwise.
 - 3.1 Any surplus funds may be spent on other student related activities, provided this intent is communicated prior to the collection of money.
4. While not prohibited, games of chance and door-to-door canvassing by children are only to be undertaken with due consideration of community attitudes toward such activities.
5. All fund-raising activities or appeals shall comply with the Charitable Fund-Raising Act and its Regulations.
 - 5.1 Information on registration requirements may be obtained from Alberta Municipal Affairs, Housing and Consumer Affairs Division.
6. Principal's Responsibilities

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- 6.1 Approve school, staff and/or student involvement in fundraising activities conducted by the school.
- 6.2 Consult with any individual(s) and group(s) raising funds for the school, regarding proposed use of the funds, publicity methods to be used and the timelines of the activity or appeal.
- 6.3 Approve the proposed use of all school generated funds, including funds donated by school parent and community groups and communicating this to the community and/or donor group prior to the collection of any funds.
 - 6.3.1 Approval of the proposed use of donations is to be in writing.
- 6.4 Identify the party(ies) responsible for a fund-raising activity and communicate this to the community prior to the activity. It is important to recognize the distinction between activities conducted by the school in which parents may participate or volunteer and activities conducted by school parent or community groups in which the school participates or assists in promoting.

7. Funds Raised by School Parent and Community Groups

- 7.1 All responsibility for financial accounting, reporting and any attendant liability for its activities remain with the school parent or community group raising funds to donate to the school until the funds are accepted by the school.
- 7.2 Group Administration of Funds
 - 7.2.1 Groups choosing to administer their funds independently are encouraged to register under the Societies Act of Alberta which has prescribed reporting requirements. If a school, parent or community group intends to raise funds for the school through games of chance regulated by the Alberta Gaming Commission (bingos, raffles, casinos, etc.), the group, or a subcommittee thereof, is required to be incorporated under the Societies Act of Alberta for licensing purposes.
 - 7.2.1.1 The group name shall not have a direct reference to the school. For example, the Aspen Grove Band Parents' Association not Aspen Grove School Band Parents' Association.
 - 7.2.2 The Principal and staff shall not have signing authority or financial responsibility for the group's account(s).

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7.3 School Administration of Funds Held in Trust

- 7.3.1 The funds shall be entered into the school's records and be accounted for separately.
- 7.3.2 The Principal shall provide the group with monthly financial reports of the funds and a group representative may pre-authorize the disbursement of funds.

7.4 School Administration of Donated Funds

- 7.4.1 When a group donates funds to the school, at that time the funds shall be entered into the school's records and be accounted for separately.
- 7.4.2 If the funds are donated for a specified purpose, the Principal shall provide the group with monthly financial reports of the funds.