



**YORK CATHOLIC DISTRICT SCHOOL BOARD**

**PROCEDURE**  
**School Generated Funds**

**Addendum to Policy 803: School Generated Funds**

Effective: July 2020  
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## 1. INTRODUCTION

This document is intended to set out the definitions, guidelines, and procedures to be followed by York Catholic District School Board Schools ('Schools') in accordance with Policies:

YCDSB Policy 312A Textbooks, Program Enhancement Fees or Replacement of Materials-Elementary

YCDSB Policy 312B Textbooks, Program Enhancement Fees or Replacement of Materials-Secondary

YCDSB Policy 603A School Fundraising

YCDSB Policy 603B Fundraising for External Charitable Purposes

YCDSB Policy 801 Use of Board and School Funds for Recognition or Acknowledgement Purposes

YCDSB Policy 803 School Generated Funds

YCDSB Policy 808 Travel, Meals and Expense Reimbursement

## 2. ACCOUNTABILITY FRAMEWORK

2.1 Approvers are accountable for their decisions, which should be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances; and
- Comply with the principles and mandatory requirements set out in policy and the expense rules.

2.2 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- Able to stand up to scrutiny by the auditors and members of the public;
- Properly explained and documented; and
- Fair, equitable, reasonable and appropriate

2.3 The Principal has the final approval for reimbursements from school generated funds following proper policies and administrative procedures as outlined. Consultation is available and conflicts would be resolved by the Superintendent of Education-School Leadership where required. Direct cross-referencing with the Purchasing Reference Guide and Approval Authority Schedule is mandatory.

2.4 Individuals who are seeking reimbursement from the School Bank Account shall not issue a cheque payable to themselves. Where a school has three or more school bank account signatories, reimbursement to a signatory, with the exception of reimbursement to the Principal, should be signed by the two other signatories who are not seeking reimbursement. In this case, the Principal is one of the two signatories. If a school has only two signatories, the reimbursement to a school bank account signatory must be done at the Board level using Admin 3, Expense Reimbursement (Non-Mileage) Form. Reimbursement to the Principal must be processed using Admin 3 form and approve by the Superintendent of Education.

2.5 In cases of contractual agreements of \$10,000 or more for a one-year period and for contractual agreements of any amount for more than a one-year period, the Principal must seek approval of the Superintendent of Education and Chief Financial Officer and Treasurer of the Board prior to the finalization of the contractual agreement. For procurement of \$10,000 or more, a minimum of three formal quotations must be obtained. For procurement requirements and contract signing authority, the Principal must ensure compliance with the Approval Authority Schedule.

2.6 The Superintendent of Education shall review, on an annual basis, the projected fundraising events of each school (Admin 86 and Admin 86A and Admin 86B forms) by October 31. The completed forms should be maintained in the Superintendent's department.

- 2.7 The Principal will ensure that staff completes the Enhanced/Supplementary Course Materials and Activities Fees Approval Form (Admin 106) when student fees are being proposed.
- When authorizing the form, the Principal ensures that the proper fee amount is calculated (based on cost recovery) and that proper procedures are followed regarding the collection and deposit of funds.
- 2.8 The Principal will ensure there is communication to parents about a process to confidentially address financial hardship. Where the Principal (or designate) is satisfied that a financial hardship exists for a student or family, any student fee may be waived.
- 2.9 Consultation is recommended from the Board's insurance and risk management area for circumstances such as, but not limited to: extra-curricular sports activities, vehicle rentals, volunteer drivers, activity centre rentals, etc.
- 2.10 Income at the school level may meet the criteria for tax remittances depending on the circumstances surrounding the collection and the total taxable sales of the school. A branch designation assessment (<\$50,000 taxable sales) will be conducted during the internal audit process and may require that the school pay for any tax remittance requirements.
- 2.11 The Board has based these administrative procedures on the guidelines recommended by the Ontario Association of School Board Officials (Finance Committee). When clarification is necessary, OASBO detailed guidelines must be interpreted by the Board's Accounting and Financial Services Department and should not be referred to directly by schools/volunteers.
- 2.12 Food & Beverage Policy compliance letters for hot lunch or snack programs must be maintained on file for audit purposes.
- 2.13 Any funds and assets generated at the school level organized by the school or assisted by the Catholic School Council are the property of the Board.
- 2.14 In the event of a school consolidation/closure:
- 2.14.1 Any residual school generated funds shall be proportionately distributed, based on student enrolment, to the affected schools; and,
  - 2.14.2 Any assets purchased from the proceeds of fundraising events or activities by the school or assisted by the Catholic School Council shall be distributed equitably, based on a needs assessment completed by Board Staff:
    - 2.14.2.1 First, to the affected schools; and,
    - 2.14.2.2 Second, to other schools as identified by Board Staff.

### **3. ADMINISTRATIVE CONTROLS**

#### **3.1 BANK ACCOUNT AND RECORDS**

- 3.1.1 Each school may operate one external bank account for funds generated at a school, with exceptions made to School Councils that have been approved to continue with a separate bank account. Arrangements must be made so that the bank provides a month-end bank statement and copies of front and back of processed cheques. Cheque style SLF102 is compliant for printing with the Board's software for the school bank account. The Principal should ensure that no staff members or members of the community are collecting and managing school funds in an unapproved separate bank account through an annual review of the Policy 803 and Procedures with the schools staff members and members of the school council at the beginning of the school year.

- 3.1.2 The Principal and School Bursar or Sr. School Secretary are the signatories on the bank account. It is recommended that a third party (Vice-Principal or designate) be set up as an alternative signature in the case of absences. Pre-signing of cheques is not acceptable; signature stamps are inappropriate to use when signing cheques. Councils with separate bank accounts require three eligible signing officers whereby two always sign cheques (one always being the School Principal).
- 3.1.3 It is the responsibility of the School Principal to verify that all records are properly maintained and available for internal and/or external audit by fiscal year (September 1<sup>st</sup> to August 31<sup>st</sup>). School Bank account and School Council finance records must be maintained at the school for seven years (current year + 6 previous years).
- 3.1.4 When administrative staff, involved with school finances, relocates or terminates employment, the cheque signatories and the combination for the school safe need to be updated. The safe combination should be distributed to minimal staff members as determined by the Principal. When a Principal leaves a school, financial information should be shared with the incoming Principal to make him/her aware of the schools current financial balances and any forthcoming financial commitments. A memo will be provided at the time of administration change with details of the school finances to be discussed.
- 3.1.5 School Bank and Catholic School Council records and reports must be maintained on file based on fiscal year (September 1<sup>st</sup> to August 31<sup>st</sup>) as follows:
- Cheques: original detailed receipts/invoices for expenses incurred must be maintained in a binder in school cheque number order, including CSC Cheque Requisitions (Admin 14/14A) and associated backup.
  - Electronic Payments to Board: printouts including Principal release reports must be maintained in a separate section in the cheque binder in date order.
  - Deposits: bank deposit slips with associated backup documentation attached (fund collector deposit forms with associated class list, including CSC deposit slips Admin 11), must be maintained in a binder in date order.
  - Direct Deposit Notices from Board: printouts from Accounting emailed to the school must be maintained in a separate section in the deposit binder in date order.
  - Transfers: transfer printouts and backup documentation including CSC Transfer Request Forms (Admin 15) and Principals approval must be filed in a separate section of a binder in date order.
  - Reports: required monthly report printouts must be signed by the Principal and maintained in separate sections of a report binder in date order (Sub-ledger Summary, Imprest Release). Copies of regular and annual School Council Revenue & Expenditure Reports should be on file in a separate section in the report binder.
  - Adjusting Entries: adjusting entry printouts are to be maintained in a separate section of a report binder in date order.
  - NSF: printouts and backup documentation pertaining to NSFs are to be maintained in a separate section of a report binder in date order.
  - Bank Reconciliation & bank statements processed cheques: monthly bank statements with a copy of the front and back of processed cheques are to be filed with the signed bank reconciliation printout in date order.
- 3.1.6 Monthly reports: Bank Reconciliation, Imprest Release, HST Report, Sub-ledger Summary and Sub-ledger Transfer reports must be printed by the Sr. School

- Secretary/Bursar and reviewed and signed by the School Principal on a monthly basis and maintained as indicated. By signing off on the monthly reports, the Principal acknowledges that a review has been completed and he/she certifies that the information is correct. Upon request by the Accounting and Financial Services Department, the signed monthly reports may be subjected to internal audit reviews.
- 3.1.7 Upon request, the Sr. School Secretary/Bursar will provide the sub-ledger line item reports to the School Council for transactions pertaining to their funds.
  - 3.1.8 Annual school bank account reports will be printed during the required year-end process on the system based on each year-end date of August 31st. The Revenue and Expenditure Report, Sub-ledger Summary Yearend, copies of August bank statement and bank reconciliation are to be submitted to Accounting and Financial Services Department before September 20th each year.
  - 3.1.9 School Council is to submit their Annual Revenue vs Expenditure Report to Accounting and Financial Services Department before September 20th each year. Councils that maintain a separate bank account must send the Annual Revenue vs Expenditure Report, along with copies of the August bank statement and bank reconciliation.
  - 3.1.10 It is the responsibility of the Sr. School Secretary/Bursar to maintain and categorize sub-ledger accounts in accordance with the sub-ledger account type definitions provided by the Board (refer to section 9). Separate sub-ledgers are required to track each type of collection and expenditure. Expenditures should correspond back to the sub-ledger containing the associated collections. A significant number of sub-ledgers are required in order to provide clear reporting (i.e. separate sub-ledger for each elementary excursion, separate sub-ledger for each field trip by secondary departments). Separate sub-ledgers are required to track Catholic School Council transactions separately from other school funds.
  - 3.1.11 The school should provide the Board a detailed explanation for any sub-ledger balance carried forward from one fiscal year to the next (other than the reserve and imprest sub-ledgers) to ensure these balances have a purpose. Any sub-ledger with deficit balances at year-end should be investigated and dealt with appropriately.
  - 3.1.12 The purpose of a reserve sub-ledger is to accumulate unspent income and excess funds remaining in other sub-ledgers and to offset deficit balances in other sub-ledgers. Significant balances for student activities/resources should be investigated and dealt with appropriately (i.e. refunds processed or excess funds applied to another activity involving the same students). Secondary Schools will require two reserve accounts; one for school reserve funds and one for student reserve funds to coincide with the student income/expenditures (refer to section 7). Student reserve funds and student income may NOT be used to offset items listed as expenditures from school income. Before year-end, compliant transfers are done from and to the appropriate reserve sub-ledgers to offset deficit balances or to clear balances remaining in specific sub-ledgers. Surplus funds remaining from School Council can either be distributed back to the Council sub-ledger or bank account or left in the approved program sub-ledger until further direction is obtained from the Council.
  - 3.1.13 Transfers are required throughout the year in order to correct or balance specific sub-ledger transactions. On a monthly basis, the Principal shall sign off on the sub-

ledger transfer report to approve all transfers. Before year-end, transfers are done in compliance with the school and student expenditures from/to the appropriate reserve sub-ledgers to offset deficit balances or to clear balances remaining in specific sub-ledgers. Council funds solely maintained in the school bank account require that a 'CSC transfer to School' (Admin 15) form be completed and authorized by Council prior to movement of funds from the Council sub-ledger into any other school sub-ledger.

- 3.1.14 Record-keeping and procedures for Council funds maintained in the school bank account must follow the standard processes outlined by the Board (Appendix A). The procedures provide specific details regarding the process and roles for School Administration and Council. Councils that continue to maintain a separate bank account need to be compliant with the policies and procedures of the Board, including purchasing and record-keeping procedures outlined herein.

### **3.2 CASH HANDLING**

- 3.2.1 All funds collected at the school level (i.e. library book fair, enhancement fees, fundraising, hot lunch, etc.) must be counted on school premises in an appropriate area. With regards to volunteers, two or more persons are to be present during this process and to initial on the collection list.
- 3.2.2 Funds collected must be safeguarded before submission to the office for the deposit process (locked cabinet or temporary storage in the school safe).
- 3.2.3 Fund collectors/counters will complete the Fund Collector Deposit Form (Admin 40) or Council Deposit Form (Admin 11), sign and submit the Form along with an associated class list and the funds to the school office for school bank account deposit processing.
- 3.2.4 Councils with funds in the school bank account, will insert the funds in the provided bank envelope or deposit bag with a copy of the Admin 11 attached on the outside of the envelope/bag. The bag/envelope is sealed, delivered directly to the school office for storage in the school safe until the Sr. School Secretary/Bursar goes to the bank or the deposit is picked up.
- 3.2.5 Council funds are not re-counted by school staff; however, are delivered to the bank by the Sr. School Secretary/Bursar when bank deposit process occurs. Funds are not to be removed from the school by volunteers.
- 3.2.6 All funds (cash and cheques) received from the students or community must be deposited to the school bank account. School staff and volunteers are prohibited to spend cash that has been collected.

### **3.3 DEPOSITS**

- 3.3.1 Fund collectors will complete the Fund Collector Deposit Form (Admin 40), initial and submit with the funds to the school office for school bank account deposit processing along with an associated class list. Individuals collecting funds for Council purposes will count/organize funds on school premises, complete and sign the Council Deposit Form (Admin 11) and organize for deposit to Council sub-ledger account. These fund collector deposit forms must be kept as backup to the deposits made into the account for audit purposes and filed attached to the associated bank deposit slip.



- 3.3.2 It is recommended that the school office take a photocopy of all the completed deposit forms before placing the originals in the safe with the actual funds. These copies should be maintained separately as they will provide a means for corroborating the amount of funds not yet taken to the bank, which will be beneficial for insurance purposes should a theft occur.
- 3.3.3 All fund collectors complete and authorize the appropriate fund counter/collector deposit forms (Admin 40 or Admin 11 for Council) and these are maintained by the school office as backup supporting the amount taken to the bank.
- 3.3.4 All funds generated at the school level shall be secured at the schools safe and shall be deposited into the appropriate school bank account on a regular basis, minimum weekly for secondary schools and bi-weekly for elementary schools, to prevent theft and loss of funds.
- 3.3.5 It is acknowledged and understood that monetary and/or gift-in-kind personal benefits are not allowed from Tour Operators. The only exception is for the travel, accommodation and meals included in the tour package for those individuals leading or chaperoning the program. In regards to cash for gratuities or other trip incidentals, the Tour Operator may need to make a cheque payable to the school for deposit into the school bank account. The school may issue these funds to the trip organizer (i.e. teacher in charge) who is then obliged to submit original detailed receipts to the school for expenses balancing to the amount provided. Reimbursement to the trip organizer should only be provided if receipts or a reasonable alternative supporting documentation (e.g., transaction receipt from use of debit card or purchasing card statement) is made available to substantiate the expense.
- 3.3.6 Out of Classroom Activities Form (Admin 16) are to be collected at the end of the school year from administration in charge and maintained on file with school finance records for audit purposes. These will be utilized to compare the estimated collections with the actual deposits for excursions randomly selected for review.
- 3.3.7 Any funds collected from staff for social events, including staffroom vending machine commissions, may be maintained in the school bank account at the discretion of the Principal and spent on staff gatherings and should be recorded in a separate sub-ledger. The expenditures must not exceed the total funds collected;  
funds of this nature are not to be combined with other school funds. Staff social funds are not subject to audit.
- 3.3.8 The Library Book Fair deposit must balance to the official company worksheet completed by the Librarian that indicates the total sales minus electronic payments (credit card, debit, etc.). A copy of this worksheet is to be on file with the deposit as backup documentation along with the associated Admin 11.



- 3.3.9 Electronic deposits permitted after pre-approval is received from the Accounting and Financial Services Department and Superintendent of Education for unique programs.

### **3.4 PAYMENTS/CHEQUES ISSUED**

- 3.4.1 All expenditures must be processed by cheque and backup documentation submitted (original detailed receipts/invoices - payments should not be made from company statements). In extenuating circumstances where the original documents are not available, an Admin 19B form (Exception Approval Form) must be on file for the missing or irregular documentation. This is to ensure that transactions are not paid in duplicate, are appropriate according to Board guidelines, and have an accurate audit trail.
- 3.4.2 Reimbursements to the General School Budget or central budgets are processed using the electronic payment transaction within SAP school banking. Input requires a reference to the purchase order/ or SAP document /or invoice #, vendor name, vendor# and short description. The Principal is required to release the electronic payment on SAP before the transaction will be processed. Void EFT can only be done prior to Accounting and Financial Services processing.
- 3.4.3 It is inappropriate to fully pre-pay (with the exception for yearbook discounts) for an expense prior to receipt of goods or services.
- 3.4.4 If gift cards are purchased as prizes/honorariums/recognition purposes, the names of recipients must be shown on the receipt. Gift cards should not be purchased more than two weeks in advance of the event for which they are needed. The purchases should be made at the time required, not in advance without a specific purpose.
- 3.4.5 HST rebate is available for expenditures through the school bank account. The HST shown on the invoice/receipt is entered directly onto the cheque screen by the Sr. School Secretary/Bursar when the cheque is being issued. The HST rebate is calculated based on the information entered on the cheque screen. Regular reports to claim the rebate are generated and processed by the Accounting and Financial Services Department. The rebates will be forwarded back to the school bank account by electronic funds transfer on a regular basis and deposited in the HST Rebate sub-ledger account. Funds are to be transferred to the Reserve sub-ledger account monthly. Councils whose funds are solely maintained in the school bank account will also be eligible for HST rebates. The CSC HST Rebate will be deposited directly to an appropriate CSC sub-ledger account.
- 3.4.6 Individual Service Providers being paid \$500 or more from the school bank account will require an Admin 118 form to be completed through the school office and submitted to the Accounting and Financial Services Department within the specified period indicated on the form for T4A reporting purpose. Conflict of Interest policy should be reviewed prior to engagement of Individual Service Providers.

- 3.4.7 Individual service providers who are employees of the Board must be paid through payroll to ensure appropriate mandatory deductions are applied. A reimbursement from school funds to the Board can be processed to offset the cost if appropriate.
- 3.4.8 Employees seeking reimbursement for use of personal vehicle for work purposes must submit an Admin 3 - Expense Reimbursement form. Schools are not to directly reimburse for gas fill-ups on personal vehicles.
- 3.4.9 The supporting documentation for the Library Book Fair cheque issued is to include the official company worksheet completed by the Librarian to ensure calculation of payment required is correct.
- 3.4.10 Electronic payments are permitted after consultation and pre-approval is obtained from the Accounting and Financial Services Department and the Superintendent of Education for unique programs.

### **3.5 APPROPRIATE USES FOR SCHOOL GENERATED FUNDS**

- 3.5.1 Certain types of purchases (e.g. computers, equipment, facility changes, etc.) are to be processed through Purchasing Services, Information Systems and/or the Plant Department in order to ensure compliance with all Board Policies including proper authorization and vendor selection prior to initiating the purchase.
- 3.5.2 School generated funds may be used to contribute towards school renovations or facility upgrades/changes that do not increase the student capacity of the school. School renovations or facility upgrades/changes instigated by the school must be authorized in advance by the Superintendent of Education and Plant Department utilizing a Work Order or the School Enhancement Request Forms (Admin 56/56A). These forms must be retained at the school for records and audit purposes. Breaches of this parameter will be subject to progressive discipline.
- 3.5.3 School generated funds can be used to subsidize the General School Budget only in reference to appropriate finalized expenditures. Reference to the SAP document number, purchase orders and/or invoices that are being subsidized must be referred to as backup for school bank account records and submitted with the electronic payment to the Accounting and Financial Services Department.
- 3.5.4 School Generated Funds can be utilized for technology investments which complement programs. Information Systems Department must be consulted in writing to ensure compatibility with Board equipment. The processing of a purchase order for purchases or direct consultation from the Purchasing Department is required. Communications with the Information Systems Department must be retained at the school for records and audit purposes.
- 3.5.5 Extracurricular activities and events can be offset with school generated funds proceeds. Examples include: field trips, excursions, guest speakers, presentations, ceremonies, student awards and prizes, school team uniforms, sports competition expenses, and school clubs.
- 3.5.6 School Generated Funds may not be utilized towards core-curriculum materials as defined in Policy 312A&B Textbooks, Program Enhancement Fees or Replacement of Materials Elementary and Secondary.

### **4. FUNDRAISING ADMINISTRATIVE CONTROLS**

- 4.1 Authorization for a major fund raising activity must be obtained before the event takes place (Projected Fundraising Admin 86). Fundraising money should only be spent on items that directly benefit the students for the purchase of enhanced /supplementary supplies, equipment or services that are not funded specifically through school/board budgets.
- 4.2 Participation in fundraising activities is voluntary for staff and students.
- 4.3 Proceeds from school and council fundraising activities shall be used equitably among the student body.
- 4.4 There shall be no more than two major fundraisers per school per year. A major fundraiser involves the majority of the student body and is expected to raise at least an average of \$10 per student. Hot lunch, snack and milk programs are subject to the policy and procedures, but do not count as major fundraisers.

- 4.5 It is understood that spontaneous unplanned minor fundraising projects may occur at given times during the school year (e.g. specific grade/divisional projects or events).
- 4.6 The Principal may allow minor fundraising events, including topics that relate to curriculum, within the school or a classroom providing it is understood that it is a voluntary effort, without any undue pressure on any student to contribute or participate.
- 4.7 Council fundraising proceeds can be used to purchase recognition/acknowledgements for school community members; maximum \$100 for any single recognition gift. Staff cannot be directly paid honorariums; gifts or gift cards are recommended in these cases. Recipient's name(s) must be written on the gift card receipts/invoices and must be retained for records and audit purposes.
- 4.8 Fundraising proceeds may not be utilized towards core-curriculum materials. These include, but are not limited to: textbooks, workbooks, cahiers, bibles, science supplies, lab material kits, safety goggles, and staff development costs.
- 4.9 Refer to all parameters, responsibilities and definitions in the School Fundraising policy #603A.
- 4.10 Fundraising proceeds should be spent during the school year in which they are raised. A Special Project Reserve sub-ledger can be setup for long term fundraising goals and these amounts need to be specially noted on year-end financial reports. Otherwise, as a guideline, no more than 10% of a schools net fundraising proceeds should be carried forward to the following school year. For Councils, it is prudent to carry forward \$1,000 to cover any startup costs for the following year.
- 4.11 In exceptional circumstances (i.e. strike lockout, pandemic shutdown) where funds cannot be full expended as planned, schools can carry forward the fundraising proceeds to be used in subsequent years with the Catholic School Council and principals approvals. Schools should use the funds for the purpose that it was raised (e.g. graduation ceremony).
- 4.12 The Principal will complete and submit the Admin 86A School Fundraising Summary for all planned fundraising initiatives and hot lunch, snack or milk programs to the Superintendent of Education by October 31.
- 4.13 Communication of fundraising activities and finances must be posted in newsletters and/or on the school website regularly (i.e. December 31 and June 30).

## **5. FUNDRAISING FOR EXTERNAL CHARITABLE PURPOSES**

- 5.1 Contributions accepted through the schools that will be forwarded to external charitable organizations are to be organized through the school bank account (these are not processed through the Board's registered charity program).
- 5.2 There shall be no more than two major fundraisers for external charities per school per year. A major fundraiser involves the majority of the student body and is expected to raise at least an average of \$10 per student.

- 5.3 Minor charitable fundraisers organized by classrooms or student groups should be spaced out and limited in scope so that the school is not constantly fundraising. Consideration should be given to having these charitable drives be non-monetary in nature or limited to 'loonie' or 'toonie' drives.
- 5.4 Collections for contributions are to be submitted to external charities that are registered through Canada Revenue Agency (CRA). A list of registered charities can be obtained through [www.cra-arc.gc.ca/charities](http://www.cra-arc.gc.ca/charities).
- 5.5 Activities to raise funds that do not support a CRA registered charity require approval from the Superintendent of Education (<=\$1,000) or Director of Education (>\$1,000). Examples include raising funds for local families requiring support in tragic situations. An email or written authorization must be on file with the school banking records for audit purposes. This is not applicable for gift-in-kind (goods contributed) collections.
- 5.6 The school is encouraged to support Catholic charitable groups. Monies raised from other fundraising events may be allocated to a charitable group.
- 5.7 Collections that are made specifically for an external charity must be forwarded by cheque directly to the appropriate charity name prior to the end of the fiscal year (August 31st) of which the event occurs. In cases where funds are collected and sent to the Board to allow for one central payment, funds are to be remitted to the CEC within one week of the end of the fundraiser.
- 5.8 Refer to all parameters and responsibilities in Policy 603B Fundraising for External Charitable Purposes.
- 5.9 The Principal will complete and submit the Admin 86B Fundraising for External Charitable Purposes for all external charitable initiatives to the Superintendent of Education by October 31.

## **6. STUDENT FEES ADMINISTRATIVE CONTROLS**

- 6.1 Principals shall pre-authorize all fee collections in the school pertaining supplementary materials/activities used in the classroom (Admin 106 – Enhanced Materials/Activities Fees Approval) and excursions/field trips (Admin 16 – Out of Classroom Activities Approval).
- 6.2 The Principal will provide leadership and guidance to the staff in determining the extent to which pupils should be asked to supplement supplies.
- 6.3 All student fees are voluntary and are collected in an amount equal to or less than the direct cost of goods or services being offered.
- 6.4 All fees collected shall only be spent for what they were intended.
- 6.5 Schools will not be permitted to charge a late fee when collecting any type of enhancement/supplementary or student activity fee.

- 6.6 Fees are not to be collected from students to cover core curriculum materials that are funded through the allocated budget of the Board. These include, but are not limited to: textbooks, workbooks, cahiers, bibles, science supplies, lab material kits, safety goggles, and staff development costs.
- 6.7 Fees to cover sports teams, extra-curricular clubs, excursions, retreats, field trips are permitted. It is up to the individual Principal how approval is obtained to initiate a fee collection for extra-curricular activities.
- 6.8 Student Activity Fees are voluntary amounts collected from the student to supplement the school experience and can include costs for yearbooks, student agendas, student recognition programs, extracurricular activities, school spirit events, student clubs and teams.
- 6.9 Maximum Student Activity Fee: \$100 per school year per student.
- 6.10 Fees for Student Retreats must not be included directly in the Student Activity Fee, but may be collected at the same time. Requesting a separate cheque from parents is encouraged so that the deposit can be posted directly into the proper retreat sub-ledger account.
- 6.11 Non-payment of the Student Activity Fee shall in no way delay or jeopardize a student's registration or course selection process.
- 6.12 Student Activity Fee refund amounts due to registration cancellation shall be dependant upon the date of cancellation and costs already incurred.
- 6.13 Students shall not be charged for parking fees.

## **7. SECONDARY CONTROLS**

- 7.1 Income at the secondary school level is defined as 'School' or 'Student'.
  - 7.1.1 School income is defined as income that arises from services provided to the school: Bank Interest, HST Rebate, Photographer's Commission, Uniform Commission, Cafeteria Commission, Vending Machine Commission.
  - 7.1.2 Student income is defined as income derived directly by or from the students: Student Activity Fees (SAF), Enhanced/supplementary Course Materials fees, Excursion funds, Extra-curricular funds (team sports, clubs, etc.), Student Councils funds, Fundraising, Student parking fees.
- 7.2 Secondary "School" income may be spent in the following areas with separate sub- ledgers available in order to track these expenditures for audit purposes:
  - 7.2.1 Public Relations: For purchases in accordance with Policy 801 Use of Board and School Funds for Recognition or Acknowledgement Purposes. Examples include items or events for school community meetings, promote rewarding relationships with community partners, suppliers and volunteers in accordance with Policy 801. Annual maximum expenditure: \$6.00 per student average daily enrolment as at the October 31<sup>st</sup> of the current school year. All receipts must be retained for records and audit purposes. Name of recipient must be written on the receipt and retained in the audit binder. For exclusions please refer to Policy 801.

- 7.2.2 Staff Professional Development: Professional Development for staff (excluding Principal and Vice Principals) to attend in-services and conferences to enhance their profession (includes PA Day expenditures). Annual maximum expenditure: \$50 per the staff full-time equivalent as at Oct 31st of the current school year. Excluded from the maximum: Special programs (i.e., International Baccalaureate) that require particular teacher training from other fees collected.
- 7.2.3 Staff Retreats/Faith Day: Purchases to involve staff in the religious aspects of school life (includes staff faith day expenditures). Annual maximum expenditure: \$30 per the staff full-time equivalent as at Oct 31st of the current school year.
- 7.2.4 Recognition or Acknowledgement Purposes: for purchase in accordance with Policy 801 Use of Board and School Funds for Recognition or Acknowledgement Purposes. Examples include bereavement, honoraria, or recognition for an honour or accomplishment to a staff member or student(s). The value of any single individual recognition or acknowledgement shall not exceed one hundred dollars (\$100). Name of the recipient must be written on the receipt and retained in the audit binder. For exclusions please refer to Policy 801.

**7.3** Secondary 'Student' income must be spent on items that directly benefit the students.

- 7.3.1 Student Activity Fees (SAF): The current amount and intended allocation of the schools student activity fee shall be communicated to the school community. Sample format:

**Enrolment of 1200 x SAF \$90 = \$108,000**

Yearbook	\$40	x	1200	=	48,000
Student Agenda	\$10	x	1200	=	12,000
Student Recognition	\$3	x	1200	=	3,600
Student Council	\$2	x	1200	=	2,400
Team Sports	\$20	x	1200	=	24,000
Theme/School Spirit	\$5	x	1200	=	6,000
Student Clubs	\$10	x	1200	=	12,000

- 7.3.2 Enhancement/Supplementary Fees and Field Trips/Excursions: Voluntary fees, calculated at recovery of cost only and pre-approved by the Principal (Admin 16 or 106 forms), are to be communicated, where possible, to students/parents during the course selection process. Refunds should be considered where large surpluses remain. Deficits for any category must be subsidized by student or school reserve funds by processing transfers before year-end. The specific approvals for enhancement fee collections are finalized by individual School Principals with consultation from the Superintendents of Education when necessary.
- 7.3.3 Other Collections: When fees are collected from students for other items (i.e. photocopying, library fines, computer printing etc.), the charge shall be cost recovery only. The fees collected must be accounted for and deposited to the school bank account, with appropriate backup documentation, through the Sr. School



- 7.3.4 Extra-curricular Funds: (Sports Teams, Clubs, Student Council, etc.) There shall be no collections in excess of projected expenditures. Refunds should be considered where large surpluses remain. Deficits for any category. must be subsidized by student or school reserve funds by processing transfers before year-end.
- 7.3.5 Catholic School Council and other contributions: These funds are allocated to the school for specific purposes and shall only be spent as intended. Council funds maintained in the school bank account must adhere to the Board standards, procedures and forms recommended for this process. If a Catholic School Council wishes to solicit a set amount per student in lieu of other fundraising, they can choose to have that amount included in the Student Activity Fee. It must be clearly delineated from the Student Activity Fee and clearly indicated as 'Voluntary Contribution to Catholic School Council Fundraising'.

## 8. ELEMENTARY CONTROLS

- 8.1.1 Elementary income must be spent on items that directly benefit the students, such as:
- Non-mandatory professional drama performances
  - Supplemental library books/reference material
  - Supplemental classroom/lab computers (student use)
  - School events and extra-curricular activities, including school sporting events, clubs, concerts, etc.
  - Field trips, excursions, supplemental educational programs
  - Enhanced/supplementary classroom materials
  - School beautification (peace gardens, hallway murals, etc.)
- 8.2 Elementary income must NOT be spent on the following:
- Core-curriculum materials (textbooks, workbooks, etc.)
  - Computers or furniture/equipment for the office
  - Staff meeting refreshments (please use GSB: Pcard or Imprest)
  - Office supplies, business cards
  - Gifts for staff members
  - Equipment or supplies for the staff room
  - Staff development/conferences
- 8.3 The following considerations may be made with separate sub-ledgers available in order to track these expenditures for audit purposes:
- 8.3.1 Public Relations: Purchases that provide items or refreshments for parent/community meetings, and for promoting rewarding relationships with community partnerships, suppliers and volunteers in accordance with Policy #801. Annual maximum expenditure: \$1 per ADE student enrolment as at the Oct 31st of the current school year (minimum of \$300 per location). All receipts must be retained for records and audit purposes. Name of recipient must be written on the receipt and retained in the audit binder. For exclusions please refer to Policy 801.

- 8.3.2 Extra-curricular Funds: (Sports Teams, Clubs, Student Council, etc.)  
There shall be no collections in excess of projected expenditures.

Refunds should be considered where large surpluses remain.  
Deficits for any category must be subsidized by reserve funds by processing transfers before year-end

- 8.3.3 Enhancement/Supplementary Fees and Field Trips/Excursions:  
Voluntary fees, calculated at cost-recovery and pre-approved by the Principal (Admin. 16 or 106 forms), are to be communicated to students/parents as soon as possible. Refunds should be considered where large surpluses remain. Deficits for any category must be subsidized by reserve funds by processing transfers before year-end.

- 8.3.4 Recognition or Acknowledgement purposes: For purchases in accordance with Policy 801 Use of Board and School Funds for Recognition or Acknowledgement Purposes. Examples include bereavement, honoraria, or recognition for an honour or accomplishment to a staff member or student(s). The value of any single individual recognition or acknowledgement shall not exceed one hundred dollars (\$100). Name of the recipient must be written on the receipt and retained in the audit binder. For exclusions please refer to Policy 801.

- 8.3.5 Catholic School Council and other contributions: These funds are allocated to the school for specific purposes and shall only be spent as intended. Council funds maintained in the school bank account must adhere to the Board standards, procedures and forms recommended for this process.

## 9. SUB-LEDGER ACCOUNT TYPE DEFINITIONS

SUB-LEDGER ACCOUNT TYPE	DEFINITION	SUB-LEDGER EXAMPLES
Banking	Bank Interest and Bank Account Service Charges/account fees. Cost of cheques for bank account.	Bank Interest, Bank Service Charges, GIC
Excursions/Field Trips	All revenue & expenditures for excursions and field trips. Expenses include transportation, admissions, accommodations & other directly related expenditures. Any surplus or deficit should be balanced to zero before year-end (August 31st) by transferring funds to or from the Reserve sub-ledger. Substantial over-collections must be investigated to determine if student refunds are required. Each excursion is to be recorded in a separate sub-ledger.	Individual Excursions (e.g. Toronto Zoo, ROM, etc.) Band Trip, Specific Secondary Subject Trips, Quebec Trip, Ottawa Trip
External Charities	Direct in/out transactions for external charities raised by students, staff or school community. Transactions are to be deposited to the sub-ledger, then a cheque issued directly to the charitable institution within the same school year (before August 31st).	Terry Fox Run, ShareLife, Heart & Stroke
Fundraising	Revenue & expenditures for products sold or activities that are intended to generate profits and be beneficial to the entire school rather than a specific club or department. At year-end (August 31st), transfers should be performed to place the remaining funds in the Student Reserve sub-ledger.	Library Book Fair, Spirit Day, Fundraisers not organized by School Council, non-Council Hot Lunch, milk or snack programs, Brd Reg Charity offsets
Other	Other financial activities that are not covered under the above categories/types and are not directly student-related activities.	HST Rebate, Cafeteria Commission, Photo Commission, Public Relations, Recognition, Recycling Rebate, Vending Machine Commission, Staff Social, General contribution to the school (no income tax receipt)
School Council	All revenue & expenditures generated by the Catholic School Council. Note: This does NOT include external charities as defined below.	Council operated activities: Hot Lunch, Milk Program, Council Fundraisers, Council BBQ
Sports Teams (Secondary Only)	Revenue & expenditures for student extra-curricular team sports. These should have their own source of revenue or are provided with a portion of the student activity fees. It is the Principals responsibility to determine if surplus funds are to remain in the sub-ledger or are to be transferred to Student Reserve at year-end. A deficit balance is not allowed in this type of sub-ledger, therefore a transfer from reserve	Individual Team Sports, Team Sports Operate, Athletic Fee, Athletic Banquet

	funds should cover any deficits before year-end (August 31st). Substantial over-collections must be investigated to determine if student refunds are required.	
Student Activity Fees (Secondary Only)	Voluntary Revenue collected at registration for Student Activity Fees (SAF). No cheques for expenses are issued directly from a Student Activity Fee sub-ledger (with the exception of student refunds); transfers are performed to other sub-ledgers for spending as per school newsletter publication. Before year-end any balance remaining of SAFs need to be transferred to Student Reserve.	SAF 2019/20, SAF 2020/21, etc.
Student Council/Govt	Revenue & expenditures generated by student committees operated at the school. Either their own source of revenue or allocation of SAF. Usually surplus funds are to remain in the sub-ledger at year-end. A deficit balance is not allowed in this type of sub-ledger, therefore reserve funds should offset any deficits. Note: this does not include external charities as defined below.	Student council, athletic council, yearbook committee, arts council
Student Res/Activities	All revenue & expenditures for student resources or activities such as: course enhancement fees for individual subjects, specific clubs, student resources that either have their own source of revenue or are provided with a portion of the student activity fees. It is the Principal's responsibility to determine if surplus funds are to remain in the sub-ledger or are to be transferred to Student Reserve at year-end. A deficit balance is not allowed in this type of sub-ledger, therefore a transfer from reserve funds should cover any deficits before year-end (August 31st). Substantial over-collections must be investigated to determine if student refunds are required.	Misc. Student Expenditures, Misc. School Expenditures, Dept. sub-ledgers for Course Enhancement Fees, Lost Textbooks, Liturgies, Student Parking, Student Handbooks/Agendas, Awards, Graduation, Prom, Fashion Show, Plays, Clubs, Elementary Sports, Newspaper, Locks, Author Presentations, Performances, Yearbook, School BBQ (non-Council)

## 10. CROSS REFERENCES

There are other policies, procedures and guidelines that have been established and are cross-referenced in the policies related to this administrative procedure.

### **Other Related Policies:**

YCDSB Policy 423 [Conflict of Interest for Employees](#)

YCDSB Policy 606 [Catholic School Councils](#)

YCDSB Policy 801 [Use of Board and School Funds for Recognition or Acknowledgement](#)

YCDSB Policy 802 [Purchasing, Lease & Rental of Goods & Services](#)

### **Guidelines, Procedures and Forms:**

Admin 3 Expense Reimbursements

Admin 11 CSC Deposit

Admin 14 CSC Cheque Request

Admin 14a CSC Cheque Request Blanket

Admin 15 CSC Transfer to School

Admin 16 et al – School Organized and Continuing Education Excursions, Approval & related forms

Admin 19B Exception Approval Form

Admin 40 School Fund Collector Deposit Form

Admin 56 School Enhancement Request

Admin 71 Interschool Athletic Participation Form

Admin 72 Informed Consent/Permission Form For Sports Teams

Admin 77 Annual Sports Team Request Form

Admin 78 Athletic Fee

Admin 86 Projected Fundraising

Admin 86A School Fundraising Summary

Admin 86B Fundraising for External Charitable Purposes Summary

Admin 106 Supplementary Course Materials and Activities Fees Approval Form for Elementary & Secondary

Admin 118 Individual Service Providers paid through School Generated Funds

Purchasing Card Procedure

Purchasing Reference Guide

Registered Charity Guidelines and forms

Travel, Meals and Expense Reimbursement Guidelines

YCDSB Approval Authority Schedule

Catholic School Council Funds Posted in the School Bank Account**Catholic School Council Procedures**

The Council no longer maintains a separate bank account (exceptions to this include only those School Councils that have not yet moved their funds into the school bank account); all Council funds are maintained in the schools bank account for recording/reporting purposes. Separate sub-ledgers will be set up on the system to track Council transactions separately from other school funds. Council should ensure that the standard blank forms, as outlined below, should be copied onto green paper and a supply of the forms made assessable for Council members.

**1) Deposits:**

CSC Treasurer/committee will maintain the collected Council funds on school property at all times. The funds will be counted and organized for deposit on school premises by two or more approved Council volunteers. Council funds will **not** be re-counted by the Sr. School Secretary/Bursar.

- a. The school needs to provide the Council with a supply of:
  - i. Specific bank night wallet envelopes/bags OR
  - ii. Bank deposit bags and pre-numbered tags OR
  - iii. Board provided re-usable deposit bag and pre-numbered security seals
- b. The customized bank deposit slip (Admin 11) will be utilized by Council for deposits. Bank account information can be obtained from the Principal before photocopying extra blank copies to use.
- c. The Council Treasurer/committee shall stamp the cheques for deposit with the bank account # in **green** ink (see NSF segment) to identify CSC. All other particular bank procedures (coin rolling, etc.) for deposit must be followed.
- d. Council will complete the customized bank deposit slip (Admin 11) including the **reason** for deposit and have authorized by the approved committee counting the funds and the Treasurer or Chair (signatures as approved by Council).
- e. Either the bank envelope number or a selected pre-numbered security seal number will need to be input in the 'wallet #' area on the Admin 11 form. Two or three copies of the Admin 11 will be required.
- f. Council will insert the counted/organized funds and the original copy of the Admin 11 in the deposit bag provided. The bag or envelope is to be sealed with the seal provided by the bank or the associated pre-numbered security seal that locks the deposit bag.
- g. Council will deliver the sealed deposit bag to the Sr. School Secretary/Bursar with the second copy of the completed Admin 11 form on the outside of the bag.
- h. The deposit bag will be stored in the school safe while being held at the school until the deposit to the bank is complete.
- i. The Sr. School Secretary/Bursar will deliver the sealed deposit bag to the bank on the next trip to the bank (or hold for bank pickup). The Secretary/Bursar will input the bank deposit amount into SAP. The reason for the deposit should easily correspond with the Council sub-ledger name. If not, also indicate on the Admin 11 form the Council sub-ledger that deposit should be recorded into. The credit will then show in separate sub-ledgers dedicated to Council transactions.
- j. A third copy of the Admin 11 may be maintained by the Council Treasurer if desired.

- k. Council should maintain all supporting documentation for deposits with school finance records, including but not limited to: Hot Lunch order forms, Milk order forms, fundraising pledge sheets or order forms, etc.

## 2) Cheques:

Any vendors that the Council is dealing with must make contact with regards to payments or any other matter directly with the CSC Treasurer or Council committee (not the Sr. School Secretary/Bursar).

- a. CSC Treasurer or committee member instigating a payment or requiring reimbursement from Council funds will complete a *CSC Cheque Requisition Form* (Admin. 14) in order for a cheque to be issued from CSC funds in the school bank account.
- b. CSC Treasurer or committee member will ensure that the appropriate original detailed invoice/receipt is attached as backup to the cheque requisition form. If the purchase is for an approved Council project, then the CSC meeting minutes or annual financial plan should also be available as backup.
- c. CSC Treasurer will ensure that this completed form is authorized by the School Principal, CSC Treasurer and/or CSC Chair.
- d. The original completed, signed form and backup is then submitted to the Sr. School Secretary/Bursar for cheque processing from a School Council sub-ledger.
- e. HST rebate will be processed as per Board guidelines.
- f. It is advisable for the Treasurer to give the Sr. School Secretary/Bursar a one-day advance notice if a cheque is required urgently on a specific date.
- g. Specific procedures can be set out to ensure scheduled processing for repetitive payments, such as Hot Lunch days, are carried out. A copy of 'blanket' cheque requisition form (Admin. 14a) could be used to indicate the hot lunch dates, while the amounts are filled in as required.
- h. After the cheque has been issued by the Sr. School Secretary/Bursar it will be placed in the Council mail slot for distribution by the Treasurer.

## 3) Transfers:

- a. School Councils that allocate lump-sum funds to the school to cover specific events/programs can now initiate a transfer between sub-ledgers. A transfer of funds will be required to move money from a School Council sub-ledger to cover some costs in another school sub-ledger within the school bank account.
- b. The CSC Treasurer must complete a *CSC Transfer Request Form* (Admin.15) and have the Principal, CSC Chair and/or Treasurer authorize. If the purchase is for an approved Council project, then the CSC meeting minutes or annual financial plan should also be available as backup.
- c. The Council needs to indicate if the Council needs to continue approving the expenditure from the transferred funds. If yes, then Council will continue to sign on the expenditures (Admin 14) and the sub-ledger to which the transfer is made will show under the School Council account type.
- d. The original completed, signed transfer form is then submitted to the Sr. School Secretary/Bursar for transfer processing.



**4) NSF:**

- a. The deposit of cheques into the school bank account for CSC activities may result in non-sufficient fund notices from the bank. Since the CSC Treasurer/committee will be stamping the cheques for deposit with the bank account # in *green* ink, this will identify the returned cheque as Council when the bank returns it.
- b. The returned cheque will go directly to the Sr. School Secretary/Bursar since she is the bank's main contact. The Sr. School Secretary/Bursar will identify the returned cheque as Council due to the green ink stamp. The Sr. School Secretary/Bursar will automatically enter the NSF into the system in the standard manner, debiting the cheque amount & bank fee to a School Council sub-ledger. Notification will then be sent to the Council Treasurer to follow-up with replacement funds.
- c. The CSC Treasurer will follow-up with the payee for reimbursement, including any fee charged by the bank and then deposit the replacement funds in the standard process as outlined in procedure # 1 above.

**5) Reports:**

- a. For verification purposes, the CSC Treasurer may maintain a photocopy of each submitted deposit, cheque requisition and transfer for Council records.
- b. The Treasurer is to request as needed from the Sr. School Secretary/Bursar the sub-ledger line item printouts indicating all transactions posted for the fiscal year to date.
- c. The Treasurer needs to provide at least one day's notice to the Sr. School Secretary/Bursar when requesting this report.
- d. The Treasurer is to reconcile the sub-ledger line item printouts received from the Sr. School Secretary/Bursar
- e. If there any discrepancies in the sub-ledgers noticed by the Treasurer, the Treasurer should discuss and reconcile with the Sr. School Secretary/Bursar.
- f. The CSC Treasurer will create regular reports as required for Council meetings based on the sub-ledger printout (Revenue vs Expenditure and Plan/Budget vs Expenditure reports).
- g. The CSC Treasurer will create the Annual Revenue vs. Expenditures report and submit this to the Accounting and Financial Services Department before September 20th of the year following.

Catholic School Council Funds Posted in the School Bank Account  
**Sr. School Secretary/Bursar Procedures**

An accurate recording of all School Council transactions will need to be maintained in separate sub-ledgers in the School Bank Account. These sub-ledgers must articulate only the Catholic School Council **authorized** transactions as indicated below and be set-up with 'School Council' account types.

**1) Deposits:**

CSC Treasurer/committee will maintain the collected Council funds on school property at all times. The funds will be counted and organized for deposit on school premises by two or more approved Council volunteers. Council funds will **not** be re-counted by the Sr. School Secretary/Bursar.

- a. The school needs to provide the Council with a supply of:
  - i) Specific bank night wallet envelopes/bags OR
  - ii) Bank deposit bags and pre-numbered tags OR
  - iii) Board provided re-usable deposit bag and pre-numbered security seals
- b. The customized bank deposit slip (Admin 11) will be utilized by Council for deposits. Bank account information is obtained by Council from the Principal before photocopying extra blank copies to use.
- c. The fully prepared deposit and sealed bank envelope or bag, with a copy of the Admin 11 attached on the outside, will be delivered to the School Office by Council.
- d. The sealed envelope or bag is not to be opened by the Sr. School Secretary/Bursar for any purpose and is to be stored in the school safe until the next bank deposit delivery date (or pick-up by bank).
- e. The outside copy of the Admin 11 will be used by the Sr. School Secretary/Bursar to enter the total deposit amount into SAP with its own deposit document number to credit the appropriate CSC sub-ledger.
  - i) The information can be input as if it is one cheque for the full amount (do not itemize by denomination on the screen as this information is only needed by the bank).
  - ii) Do NOT combine the Council deposit entries with amounts being entered for other school bank account deposits.
  - iii) Input the **wallet#** information into the field 'Night Deposit Wallet #'
- f. Take the Council prepared sealed deposit bag to the bank on the next trip to the bank with regular school deposits (or pickup by bank).
- g. The Admin 11 is filed in date order (SAP document# order) along with other school bank account deposit backup.
- h. Council supporting documentation (i.e. Hot lunch orders, Milk orders, fundraising pledge or order form, etc.) can be archived with the appropriate school year's school banking records.

**2) Cheques:**

In order for a cheque to be issued from CSC funds (School Council sub-ledgers), a *CSC Cheque Requisition Form* (Admin. 14) must be **completed by Council**. The CSC Treasurer is to ensure that the signatures of the Principal and CSC Treasurer or Chair are on the form and the original detailed receipts/invoices and other details are attached **prior to** submission to the Sr. School Secretary/Bursar.

## APPENDIX A

- a. If an invoice arrives at the school for payment, the Sr. School Secretary/Bursar can determine if the payment is from Council funds or School/GSB funds. If it is determined as Council, the invoice is placed directly into the Council mail slot for CSC processing.
- b. When the completed CSC Cheque Requisition Form & attachments are submitted to the office, the Sr. School Secretary/Bursar ensures that the proper backup receipts/invoices are attached and processes a cheque from SAP in the standard manner as outlined in the SAP School Banking guide.
- c. As with any school bank account cheque, the Sr. School Secretary/Bursar may need to tabulate the HST totals from the backup documentation for entry into the system in order to claim the appropriate HST rebate.
- d. The issued cheque stub (bottom) is attached to the cheque requisition form and backup and filed along with all other school bank account cheque backup in cheque# order.
- e. The issued cheque and middle stub are placed directly into the Council mail slot for the Council Treasurer to completely handle the distribution of the payment.

### 3) **Transfers:**

School Councils that allocate lump-sum funds to the school to cover specific events/programs can now initiate a transfer between sub-ledgers. A transfer of funds will be required to move money from a School Council sub-ledger to cover some costs in another school sub-ledger within the school bank account. The CSC Treasurer must complete a *CSC Transfer Request Form* (Admin. 15) and have the Principal, CSC Chair and/or Treasurer authorize. If the purchase is for an approved Council project, then the CSC meeting minutes or annual financial plan should also be available as backup.

- a. Upon receipt of the original, signed transfer form the Sr. School Secretary/Bursar processes a transfer in the standard manner as outlined in the SAP School Banking guide.
- b. The Council needs to indicate if the Council needs to continue approving the expenditure from the transferred funds. If yes, then Council will continue to sign on the expenditures (Admin 14) and the sub-ledger to which the transfer is made will show under the School Council account type.
- c. The transfer printout and signed form is filed along with all other school bank account transfers in a section dedicated for this purpose in the fiscal year school bank account reporting binder.

### 4) **NSF:**

- a. A returned cheque deposited for Council will go directly to the Sr. School Secretary/Bursar since she is the bank's main contact. The Sr. School Secretary/Bursar will identify the returned cheque as Council due to the green ink stamp used by Council at the time of deposit.
- b. The Sr. School Secretary/Bursar will automatically enter the NSF into the system in the standard manner, debiting the cheque amount & bank fee to a School Council sub-ledger.

- c. The printed notification form or other agreed documentation can then be placed in the CSC mail slot for the Council Treasurer to follow-up with replacement funds.
- d. The CSC Treasurer will follow-up with the payee for reimbursement, including any fee charged by the bank and deposit the replacement funds following the deposit procedure.

5) **Reports:**

- a. The Sr. School Secretary/Bursar will print the sub-ledger line item report(s) for Council sub-ledger(s) for the **entire fiscal year-to-date** on a regular basis and as requested by Council. (recommended to be done directly after monthly bank reconciliation process along with all other monthly reports). Since Council meetings do not always occur on a monthly basis, the Treasurer may ask the Sr. School Secretary/Bursar for this printout on an as needed basis.
- b. The Treasurer needs to provide at least one days notice to the Sr. School Secretary/Bursar when requesting this report.
- c. It is the Treasurer's responsibility to reconcile the sub-ledger line item reports to the CSC records. If there are any discrepancies in the ledgers noticed by the Treasurer, the Treasurer and Sr. School Secretary/Bursar need to discuss and reconcile.
- d. Additional training can be provided to the Sr. School Secretary/Bursar if an electronic version (excel) of these reports is requested.

**APPENDIX B**

**Secondary School Fee Guidelines**

Student Activity Fee	Student Activity Fees are allowable under the Ministry of Education Fee Guidelines. This fee, while voluntary, is customary in YCDSB secondary schools and covers such things as yearbooks, student agenda books, student activities, athletics, etc. The costing of these services provided to students is based on full participation of the student body. With less than full participation, costs will increase. Some items, such as the yearbook, will not be available if not ordered at the time of the Student Activity Fee collection. The student activity fee is usually collected at the time of course selection for ease of tracking, though it is not related to registration or course selection.	
Catholic School Council Donations	Voluntary contributions can be requested to the Catholic School Council. These funds are distributed by the council to support and enhance school activities and equipment, above and beyond the funding provided by the Ministry of Education. If the school wishes to offer income tax receipts for donations of \$25.00 or more, the school must submit for approval an Admin 101 Request for Approval of Board Registered Charity Program <u>each school year</u> offered. Upon approval, these donation cheques would need to be payable to the YCDSB.	
Special Optional Programing	Special board programs that students choose to attend through a voluntary application process and that are over and above the regular diploma programme have fees: International Baccalaureate, Regional Arts Programs, High Performer Athlete Program, Laptop Program, etc.	
Lost or Damaged Materials	Students will be charged the replacement or repair costs for lost or damaged textbooks or other learning materials or equipment, including library books.	
Financial Assistance	As is our long-standing practise, families experiencing financial difficulty are encouraged to communicate with the Principal in confidence to seek assistance with fees, as needed.	
Subject Enhancement Fees	Basic learning materials and activities are provided to each student in order to enable the achievement of the credit and to meet graduation requirements. The Ministry guidelines allows for fees to be charged for enhancements to the basic learning materials and activities. The Ministry does NOT allow for fees to be charged for textbooks or workbooks under any circumstances. All field trips or excursions are considered a voluntary enhancement; a basic in-school learning alternative will be provided for those not participating.	
	Drama	no course fees
	Arts - Music	basic music delivery is vocal; fees may apply for musical instruments
	Arts - Visual Art	basic materials provided; voluntary enhancement art kit is available for purchase
	Arts - Dance	no course fees; student must provide own shoes and dance wear
	Bus. - Accounting	no course fees
	Bus. - Entrepreneurship	no course fees
	Bus. - Marketing	no course fees
	Bus. - other	no course fees
	CWS - Civics	no course fees
	CWS - Economics	no course fees
	CWS - Family Studies	basic materials provided; voluntary enhanced materials are available for purchase
	CWS - Geography	no course fees
	CWS - History	no course fees
	CWS - Law	no course fees
	Cooperative Education	Transportation to placement is subsidized but not fully covered
	English	no course fees; voluntary enhanced materials are available for purchase (i.e. writing guide)
	E.S.L.	no course fees
	Mod. Lang: French, Italian, & Spanish	no course fees
	Math	students may want to purchase their own graphing calculators
	Physical Education	CPR program is provided in Gr. 9, optional test for certification has a fee; voluntary enhanced courses are available in the senior grades, with an fee for off-site activities
	Religion	no course fees
	Science	senior students may wish to purchase their own upgraded safety goggles

	Tech. Studies -	basic materials provided; voluntary enhanced materials are available for purchase
	Communication Tech.	basic materials provided; voluntary enhanced materials are available for purchase
	Design & Tech	basic materials provided; voluntary enhanced materials are available for purchase
	Green Industries	basic materials provided; voluntary enhanced materials are available for purchase
	Hairstyling & Aesthetics	basic materials provided; voluntary enhanced materials are available for purchase
	Hospitality & Tourism	no course fees; certification test fee
	Manufacturing Tech.	basic materials provided; voluntary enhanced materials are available for purchase
	Transportation Tech.	basic materials provided; voluntary enhanced materials are available for purchase
	Construction Tech	basic materials provided; voluntary enhanced materials are available for purchase