



HALTON DISTRICT SCHOOL BOARD

SCHOOL GENERATED FUNDS

RECORDING AND REPORTING REQUIREMENTS MANUAL

Effective July 2019

Business Services

INTENDED PURPOSE:

This manual is intended to provide additional direction on the administration and reporting for School Generated Funds and supplements the [Administrative Procedure – School Generated Funds](#).

This document ensures the financial reporting requirements on school generated funds are met and funds are accounted for in a transparent manner and that there is consistency in reporting practices across all schools.

Financial reporting on school generated funds must be prepared in accordance with Public Sector Accounting Board standards and Ministry guidelines. School generated funds are consolidated/ into the Board's annual financial statements.

OBJECTIVES:

- To align with new ministry guidelines and reporting requirements.
- To provide appropriate guidance, authority and protection to school staff and fundraising volunteers by providing specific administrative procedures for recording and reporting school generated funds.
- To meet the public's expectations and validate the public's trust regarding the stewardship of school generated funds.

PROCEDURES:

The Superintendent of Business Services and Treasurer is authorized to issue specific mandatory processes and forms for use by Schools to ensure compliance with these requirements and the administrative procedure. The mandatory forms are accessible on the MyHDSB website.

The Board is required to ensure that these funds are properly administered and transactions are accurately recorded.

These obligations are met by:

- Administrative procedures for the collection, recording and control of school generated funds.
- Annual financial reporting requirements.
- Financial review of funds by School Financial Services.

In fulfilling these obligations, the Board meets the public's expectations and validates the public's trust regarding the stewardship of these funds.

The purpose is to have controls that ensure money is handled appropriately, that staff are protected and that records are accurate, up to date and useful. It is important that all School staff and volunteers support and follow the established procedures.

These are the minimum requirements that should be followed to address accountability related to the management of School Generated Funds.

TABLE OF CONTENTS

Section 1 - Oversight of School Generated Funds	
A. Roles and Responsibilities	...5
B. Administration of Funds	...6
C. Financial Review/Audit	...9
Section 2 - Banking and Investing Activities	
A. Bank Account	...14
B. Investment Accounts	...15
C. Access to School Safe	...16
Section 3 - Incoming Funds	
A. Receipts	...17
B. Reconciliation of Revenue	...23
Section 4 - Outgoing Funds	
A. Disbursements	...25
B. Cash Floats	...28
C. Harmonized Sales Tax (HST) Rebate	...29
Section 5 - Recording and Reporting	
A. Recording of Transactions	...30
B. Monthly Reporting	...31
C. Year-End Reporting	...34
D. Account Surpluses	...35
Section 6 - Record Keeping and Administration Changes	
A. Filing of Records	...36
B. Record Retention	...38
C. Change in School Administration	...39
Section 7 - Accounting Systems	
A. Board Approved Accounting Systems	...40
Section 8 - Charities, Lottery Accounts and School Council Accounts	
A. Charitable Donations	...41
B. Funds Raised for External Charities	...42
C. Lotteries and Games of Chance	...44
D. School Councils	...46

TABLE OF CONTENTS

Section 9 – Procedures for Technological, Food Schools and SHSM Programs <i>In Process of Being Drafted – manual will be updated when completed</i>	...48
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Section 10 - Additional Resources	
A. Halton District School Board Policies and Administrative Procedures	...49
B. Related Websites and Resources	...50

Appendices

1 - Change in School Principal, Supervisor – School Business, or Senior Secretary	...51
2A – School Activities Receipts Form (SAR)	...52
2B – Cheque Details Form	...53
3A – School Field Trip/Excursion Reconciliation Form	...54
3B - Revenue Reconciliation Form	...56
4 - Sample Cheque Format LF102 – CPA Compatible	...58
5A – Request for Funds Form	...59
5B – Request for School Council Funds Form	...60
6 – HDSB Board-Wide Standard Category Structure for SGF and SCF	...61
7A - Reconciliation Detail Report #11M	...64
7B - Trial Balance Report #9	...67
7C - Category Umbrella Overview Report #5	...68
7D - Monthly Reconciliation Overview of Categories #11L	...71
7E - Transfer Report by Date #13	...74
7F - Modified Transactions Report #15	...75
7G - Decentralized Parent Account Excel Export	...76
8A - Overview Umbrella Summary Report #5 for SCF categories	...77
8B - Detailed Category Summary Report #2 for SCF categories	...78

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

A. Roles and Responsibilities

For the roles and responsibilities associated with School Generated Funds, refer to the [School Generated Funds Administrative Procedure](#).

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

B. Administration of Funds

Objectives:

- To identify and categorize the sources of school generated funds to which this manual applies.
- To outline generally acceptable uses of these funds and some unacceptable uses of these funds.

Principles:

- a) Responsibility for the administration of these funds rests with the Principal. Home and School Associations governed by the Ontario Federation of Home and School Associations Inc. are arm's length to the Board and can hold funds outside of the School.
- b) All Board Policies and Administrative Procedures apply to both School Council and School Generated Funds.
- c) Trust funds must be held by the board and cannot be part of school-administered funds.

Specifics:

General classifications of school generated funds:

- **Funds raised through a board wide initiative.**
In this category, funds are raised through board wide initiatives such as vending machine contracts.
- **Funds raised through local school initiatives.**
In this category, where approved by the board, schools raise funds from such things as cafeteria services, snack vending machines, coffee machines, etc. Any profits generated are retained at the school.
- **Funds raised through School Council/Student Council.**
In this category, funds are raised however the direct involvement of the local School Council or parent community is evident or is done on behalf of and with the Student Council and/or the parent community. This category is identified separately because board policy often requires School Council/Student Council involvement in expenditure decisions and disbursements when funds are raised jointly.
- **Funds donated to schools.**
This category deals strictly with donations made to a particular school either for a specific purpose or for general use. Such donations may be eligible for a charitable donation tax receipt.

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

Classifications of School Generated Funds for Board/Ministry Reporting

Purposes:

- **Field Trips and Excursions** – Funds raised/received and the costs to support in province or out of country excursions or any field trips.
- **External Charities** – Funds raised/received in support of an external charity where the school provides the administrative processes for collecting the funds. This charity should be registered with the Canada Revenue Agency.
- **Student Activities and Resources** – Funds raised/received and costs related to student activities to supplement materials, activities, equipment or services not funded through the allocated budget of the school board. Purchases are not to be for items that are considered core curriculum. Examples: lockers, yearbooks, student activity fees, athletic activities
- **Capital Projects** – Funds to be used for school yard and sports facilities improvements that are complementary to publicly funded education. These projects cannot result in an increase in the student capacity of a school, and cannot result in a significant increase in the school or board operating or capital costs and future maintenance and repairs. School generated funds may not be utilized for facility renewal, maintenance or upgrades that are to be fully funded through grants the Board receives for renewal from the Ministry of Education.

Examples of School Generated Funds Activities may include but are not limited to:

- Pizza days, food days, milk sales, bake sales, etc.
- Fundraising Campaigns (Chocolate Bars/Popcorn/Freezer Foods)
- Walk-a-thons, dance-a-thons, swim-a-thons, read-a-thons, etc.
- School dances/banquets
- School plays and concerts
- School clothing sales (e.g. gym uniforms) and spirit wear
- School rebates/commissions
- Field Trip and Excursion fees
- Book (non-textbook) and magazine sales
- Athletic team fees and tournaments
- Extra-curricular clubs and activities
- Yearbooks, student engagement fees, graduation, transcript fees
- Library fines

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

Examples of Unacceptable Uses of School Generated Funds would include but are not limited to:

- Items that are to be purchased from the board's budget such as classroom learning materials, textbooks, etc.
- Goods or services from employees, where such purchase would contravene Section 217 of the Education Act and/or the Halton District School Board Code of Ethics
- Monetary payments to employees for services
- Gifts to employees
- Staff professional development/travel, meal, hospitality, or other administrative expenses
- Investments other than those permitted by the board and Regulation 41/10 of the Education Act (Eligible Investments)
- Capital infrastructure improvements and maintenance or upgrades
- Support for political activities, groups or candidates

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

C. Financial Reviews/Audit

Regular reviews/audits of school generated funds help to ensure compliance with board policies and procedures. It is recommended that boards conduct regular reviews/audits of school generated funds. This section provides guidance for a review/audit of school generated funds as outlined in the section on sources and uses of school generated funds.

Audits are generally conducted by an internal or external auditor. Financial reviews can be conducted by either an internal/external auditor or qualified board staff.

Both an audit and a review will follow the process described in this section and will result in recommendations to be implemented by school staff.

Objectives:

To outline the process involved in a review/audit of school generated funds.

Specifics:

Description of a Review/Audit

1. Purpose

A review/audit is an examination of financial records that will assist management in the following:

- Assessment of whether the organization's plans are carried out.
- Determine if policies and procedures are followed.
- Accounting is accurate for assets, liabilities, revenues, and expenses.
- Reporting is completed on a timely basis.

The audit/review usually consists of analysis, recommendations, and comments regarding the financial records reviewed/audited.

2. Scope

The scope of the review/audit includes:

- Evaluating the adequacy and application of financial and other operating controls.
- Reviewing compliance with related board policies/procedures, and Ministry guidelines.
- Evaluating the timeliness, accuracy, and usefulness of the school's records and reports.
- Ensuring that school generated funds are properly accounted for and safeguarded from loss.

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

- Assessing the extent to which funds raised are used efficiently, effectively, and for the purpose stated prior to the funds being raised.

The review/audit should examine the most recent completed fiscal year. The financial reports for previous fiscal years may be used for comparative purposes.

3. Involvement of School/Board Staff and School/Student Council

It is expected that the School Superintendent, School Principal, Vice-Principal(s) if any, Senior Secretary (elementary), Supervisor – School Business (secondary) other school staff, and representatives of the School Council and Student Council, where one exists, will be called upon at times to provide information and records and to clarify such information. It is expected that full cooperation and access to school records will be given to the reviewer/auditor. The reviewer/auditor should take into account time pressures on school staff when making requests for records and should not unduly interfere with school operations.

4. Review

The review/audit will consist of the following elements:

- A meeting with School Principal.
- Follow-up meeting(s) with School Principal, School Staff, School Council and Student Council representatives, as required.
- Gathering of relevant records from the school, banking institutions, School Council, Student Council, and the board's Accounting and Budget departments, as required.
- Examination of records.
- Preparation of draft review/audit report and meeting with the School Principal to discuss and review findings. This meeting will provide the reviewer/auditor the opportunity to informally discuss findings and to provide the School Principal the opportunity to identify any errors or omissions in the draft report.
- Preparation of the final review/audit report incorporating any responses to recommendations from the School Principal.
- Follow-up review and reporting.

5. Reporting

Following completion of the review/audit, the final report should be submitted to the Superintendent of Business Services, the School Superintendent and the School Principal for action, as required.

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

The Review/Audit Process

Step 1 - Initial Meeting with the School Principal

An initial meeting with the School Principal (Family of School Superintendent may also attend) is conducted to introduce the reviewer/auditor and the review/audit process. Expectations will be expressed and clarified at this time. In addition, the School Principal and/or Superintendent may identify any school practices or procedures they wish to have reviewed and identify any potential or perceived problem or area of concern.

Follow-up meetings may be held with the School Principal, School Staff, School Council and Student Council representatives to further clarify their involvement. It should be stressed that the main purpose of the review/audit is to assist and advise the School Principal how best to fulfill the board's requirements in complying with policies, administrative procedures, and to facilitate timely reporting.

Step 2 - Access to Records

The School Principal is responsible for adequate record keeping and reporting of fundraising and expenditure activities. Hence, it is expected that the School Principal will provide access to all records.

Step 3 - Review of Records by Reviewer/Auditor

The review of the records should primarily focus on the adequacy and effectiveness of the school's internal controls related to school generated funds. Controls are adequate if they ensure adherence to board policy and procedures. Controls are effective if they are achieving the intended results.

A review/audit should look at five basic objectives of internal controls:

- Reliability and integrity of information.
- Compliance with policy, procedures, laws, and regulations.
- Safeguarding of assets.
- Economical and efficient use of resources.
- Achievement of established goals and objectives.

Although the level of fundraising activities will vary on a school by school basis, the expectation is that their procedures and controls meet these standards and objectives. The review/audit report should assist schools in achieving adequate and effective internal controls by identifying omissions and/or problem areas and recommending corrective action where necessary. It should also identify best practices that already exist and that may be shared with other schools.

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

Step 4 - Preparation of Draft Report

The draft report should:

- Provide an overview of the types of fund raising activities conducted in the school.
- Describe the areas reviewed.
- Comment on the degree of compliance with board policy and procedures.
- Describe any deficiencies that exist.
- Make recommendations for improvement or corrective action.

In conducting the review and preparing the draft report, the reviewer/auditor will meet with the School Principal to discuss findings and possible recommendations. This will assist in ensuring accuracy of the review and in establishing a collaborative approach to implementing corrective measures.

If a disagreement over findings or recommendations arises between the reviewer/auditor and the School Principal, every effort should be made to resolve the disagreement during this process. If the disagreement cannot be resolved, the reviewer/auditor will have the responsibility to report their recommendations/findings and the School Principal will also be provided with an opportunity to formally respond to the recommendations/findings.

The response of the School Principal should contain the following:

- An indication as to their agreement or disagreement with the finding. If they disagree, a description of the rationale for disagreement with the finding should be included.
- An indication as to how they will implement the suggested corrective actions. If they prefer to take alternate actions to correct the matter, a description of those alternative actions and timelines for implementation.

Step 5 - Final Report

Following completion of the review/audit, the final report should be submitted to the Superintendent of Business Services, the School Superintendent and the School Principal for action, as required.

Step 6 - Follow-up Review and Reporting

The reviewer/auditor should conduct a follow-up review to determine that corrective actions have been implemented and that they are achieving the desired results.

SECTION 1 – OVERSIGHT OF SCHOOL GENERATED FUNDS

Where corrective actions have not been implemented, the School Principal and School Superintendent should be provided with a summary of outstanding actions and be required to provide comments and timelines for implementation. A further follow-up will be conducted by the reviewer/auditor.

SECTION 2 – BANKING AND INVESTING ACTIVITIES

A. Bank Account

Objectives:

To simplify banking practices while:

- Ensuring security of funds.
- Protecting those responsible for handling the money.
- Maintaining adequate records.

Specifics:

School Generated Funds and Council funds are to be deposited in a bank account at a local branch of a chartered bank or credit union.

Schools shall have only one bank account which holds both School Generated Funds and School Council funds. When additional accounts are required, such as Lottery Trust Accounts or Investment accounts, approval must be obtained from the Manager of Accounting. Monthly Reconciliations are required for each separate bank account.

The following procedures must be followed:

- The bank account(s) shall be in the name of the School.
- The School must obtain an original mailed monthly bank statement for each account which includes images of all cancelled cheques. Bank statements must run from the first to the last day of each month. These must be filed with the school's financial records.
- Banking cards that allow withdrawal of cash from an account cannot be used and should not be obtained.
- Cheques for the School bank account(s) must be pre-numbered and must require two signatures.
- Schools are required to use electronically generated cheques
- Internet banking is only permitted for viewing and downloading transactions, statements and for issuing stop-payment on school cheques.
- Since two signatures are required for all disbursement transactions, on-line banking shall not be used to make payments, transfers or disbursements.

SECTION 2 – BANKING AND INVESTING ACTIVITIES

B. Investment Accounts

Objectives

To outline appropriate means for investment of school generated funds.

Specifics:

To be consistent with [Ministry Fundraising Guidelines](#), schools should not be carrying over excessive amounts of funds from year to year without spending the proceeds on students that were involved in generating the funds. If the funds are part of a long-term fundraising project approved by Family of School Superintendent, and are not immediately needed to finance expenditures, they may be invested in order to maximize interest income. These funds should be invested on a short term basis (less than one year) and included in the School Generated Funds Surplus Plan.

The investments must be in accordance with the **Investment of Board Funds Administrative Procedure** and the Education Act, [Regulation 471/97 – Eligible Investments](#),

Acceptable investments include bank deposits, guaranteed investment certificates or similar investments in which there is no risk to the principal amount of the investment. Investments must be deposit insured by the financial institution.

All Investment accounts must be recorded, tracked and reconciled on a monthly basis in the School Generated Funds accounting system.

If in doubt as to whether or not an investment is acceptable, please contact the Manager of Accounting.

SECTION 2 – BANKING AND INVESTING ACTIVITIES

C. Access to School Safe

Objectives:

To outline how funds and other financial assets are secured while on the school's premises.

Specifics:

While the safest place for storage of school funds is with a financial institution, from an operational perspective, it is recognized that funds are temporarily held at the school pending deposit. Therefore, it is important to ensure that these funds are properly secured and that access to such funds is limited.

Each school must have a safe that requires a combination/passcode code for entry. Individuals who have access to the combination/passcode code should be limited to School Principals, Vice-Principals, Supervisor – School Business, and Senior Secretaries. The safe combination/passcode must never be shared with any other board employee, volunteers or contractor. Documentation of whom has been given access to the safe must be retained at school.

School safes must be locked when not in use. All safes must be locked at the end of the school day.

School safes must be bolted to the floor or other fixed object to prevent theft of the entire safe.

If the safe has a dual-entry mode (combination/passcode with a key), there must be two or more keys available to access the safe, should a key become lost or stolen.

Following any change in staffing, where the staff member leaving the school had access to the safe combination, the safe combination/passcode must be changed. If the safe has a dual-entry mode (combination/passcode with a key), all keys required to access the safe must be returned to the school upon transfer or retirement of that employee. A signoff form is required to be completed as confirmation this change has happened. Refer to **Appendix 1**.

A review was conducted in 2014/2015 to ensure that all school safes were of adequate size and complied with board standards. Many schools received new safes as a result of this review. At the end of this review, all schools were confirmed to have safes which complied with the standard requirements. Should a school require a new/replacement safe, the Principal must contact the Manager of Accounting prior to purchase to ensure the new/replacement safe meets board standards.

SECTION 3 - INCOMING FUNDS

A. Receipts

Objectives:

- To provide guidelines on how incoming funds are received in a secure manner.
- To provide guidelines on adequate supporting documentation required for incoming funds.
- To outline the accounting processes for recording of incoming funds.

Specifics:

- To align with the Administrative Procedure – [Online Payments](#), schools should be encouraging collection of funds using the board approved online payment system.
- To ensure accurate records of deposits and payments, all funds collected for an event must be deposited into the bank account in total. Expenditures cannot be paid out of the cash collected.
- Deposits and fees collected from students must be deposited into the school's bank account and not kept by staff as a float. These funds must be deposited in total. Refunds of funds collected for fees must be recorded and processed by the Senior Secretary (elementary) or Supervisor – School Business (secondary).
- Refer to Exhibit One for required documentation to support a deposit.
- All funds collected in the school must be delivered to the school office on a daily basis and secured in the school safe. A carbon copy of the deposit/SAR ([School Activities Receipts](#) – **Appendix 2A**) form should be kept by the individual handing in the funds and separated from the actual funds to be deposited. The separation of the copy of the form is necessary to verify the amount of funds on hand for insurance purposes should the safe be compromised.
- All funds collected in the school office directly from students/parents/guardians which are recorded in the School Cash Register or through a Group Collection should have a copy of the School Cash Register generated receipt with the funds and stored in the safe. A second copy of the receipt is provided to the payee at the time the funds are received.
- Where an SAR is required, the staff member completing the SAR form must sign as first signatory and the individual preparing the deposit must sign as second signatory in the Office Verification section.
- If there are several cheques included in the deposit, either a class list or the Cheque Details Form (**Appendix 2B**) should be used to summarize the cheques and the individual cheque amounts.
- Where large amounts of cash (i.e. over \$1,000, excluding cheques) have been collected for fundraising events, lunch programs, etc., two individuals must be

SECTION 3 – INCOMING FUNDS

simultaneously involved in the initial counting of the funds (excluding food school cash collections which have z-tape backup). In this case there would be three signatures on the SAR, however, one individual may be involved in both the initial count and the deposit preparation, therefore, one individual may end up signing the SAR twice.

- Where the SAR and/or the supporting documentation does not match the exact amount to be deposited to the bank, an explanation of the variance must be noted on the SAR and the Principal must sign off on the explanation.
- All funds for an event must be counted on the school premises and be reported on a separate SAR Form. Removing the funds from the school premises creates an insurance risk should the funds be lost or stolen.
- For privacy reasons, schools should not photocopy cheques received as part of the supporting documentation for the deposit.
- A bank deposit slip (bank issued) is to be prepared by the Senior Secretary or Supervisor – School Business and is to reflect the total proceeds collected, identifying cash and cheques, separately. One copy of the deposit slip is to be kept by the bank and a date-stamped copy must be retained with the deposit book by the School. Deposit books must remain intact (i.e. do not separate and attach to deposit back-up).
- Bank deposit records should match to the corresponding deposit supporting documentation (i.e. SAR form, Z-Out/Cash Out Report, Group Collection Summary Report). Any variances between the deposit and the supporting documentation must be explained and recorded in the school's financial records.
- The use of night deposits/deposit bags is not recommended since it is not possible to obtain a stamped deposit slip confirming the bank has verified the completeness and accuracy of the deposit. Any risk of a discrepancy in a deposit made with a night deposit/deposit bag will be borne by the school, and not the financial institution or the Board.
- Refer to Exhibit Two for timelines on when bank deposits are required.
- If a significant amount of cash or cheques are received within a short timeframe, the individual responsible for depositing to the bank is encouraged to have another staff member escort them to the bank for additional security and assistance in transporting the funds.
- For offsite events, every effort should be made in advance to sell and collect funds in advance of the event (i.e. tickets, wristbands, etc) and to limit cash collection at the event. If it is necessary to collect funds during an offsite event and the funds cannot be placed in the school safe or deposited at the bank during regular business hours, the funds must be counted and placed in an

SECTION 3 – INCOMING FUNDS

envelope with a copy of the SAR. It is recommended the envelope is sealed and the seal must be signed by two individuals, and the funds and supporting documentation given to the Principal or designated employee of the Board (Vice-Principal, Supervisor – School Business or Teacher) who may take the deposit home. The second copy of the SAR form is to be kept by the second counter, separate from the deposit. Both the deposit and the SAR form must be brought to the School the following business day.

- Cash and cheques waiting for deposit should not be left in the building or the School safe when the building will be unattended for extended periods of time (e.g: summer holidays, March Break).

SECTION 3 – INCOMING FUNDS

Exhibit One

Standard Documentation Requirements Required for Deposit

Every deposit (other than direct deposits from School Cash Online) will require the following reports from the School Cash Accounting Deposit Module:

- One-page Bank Deposit – must be the front page of the deposit package
- Deposit Statement
- Adding Machine Tape for Bank (where cheques included in deposit)
- Deposit Slip – optional

Additional documentation is required for the following:

Group Collection

- Group Collection Summary Report
- Receipts – optional

School Cash Register Deposits

- Z-Out/Cash-Out Report

Backup Documentation Required

SAR Required (Y/N)	Description	Supporting Documentation Required (To be filed with Deposit)
Yes	Any funds collected outside of the school office: <ul style="list-style-type: none">• Classroom Teachers• Coaches• Event co-ordinator• Clubs• Tuck shops and Food Schools• Book fairs• Student Council• School Council• Volunteer	1) SAR Form – ALL 2) Costing sheet OR Request letter or communique regarding funds received OR sample order form 3) Class/Participant List indicating payee, amount and tender OR Z-Tape or Tally sheet for food and concession sales e.g. cafeteria, bake sales, tuck shop.

SECTION 3 – INCOMING FUNDS

Yes	Payments for tech customer invoices i.e. Auto Shop, Construction, etc.	SAR Form and Invoice
No	School Cash Online fees paid online	No backup required
No	Student or parent paying cash or cheque directly to the school office (for online fees – to record in the School Cash Register)	Receipt must be issued to the payee and a copy retained in the school office and filed with the Register Close-Out Package.
No	Cheques received directly by the office (i.e. HST Rebates, Commissions, Donations, Refund due to overpayment)	Letter, cheque stub required which specifies: <ul style="list-style-type: none"> • Date • Name of Payee • Description of Funds Received Where no supporting documentation available, SAR must be completed.
No	Incoming Electronic Fund Transfers (i.e. funds from HDSB, HST Rebates, certain Grants) *	Email, Public Service Bodies Notice of Assessment or itemizing the details of the EFT funds received.

* Incoming EFT funds (non-School Cash Online) should be recorded through the Deposit module in the School Generated Funds accounting program. The appropriate supporting documentation on incoming EFT funds should be retained with the deposit.

SECTION 3 – INCOMING FUNDS

Exhibit Two Timelines for Deposits to Bank

Timeline	Amount	Criteria
Within one business day	\$1,000 + in cash	Elementary Schools up to 500 students
Within one business day	\$2,000 + in cash	Elementary Schools between 500 up to 1,000 students
Within one business day	\$3,000 + in cash	Elementary Schools with more than 1,000 students Secondary Schools
Within one business day	\$5,000 + in cash	Secondary – Food Schools only
Within two weeks	Cheques – any amount	All schools
Within one week	Cash over \$300	All schools
No specific timeline (Note 1)	Cash under \$300	All schools

Note 1 – Cash under \$300 may be held at the school until the earliest possible opportunity to deposit to the bank. If the cash received waiting for deposit is relevant to the accurate reporting and recording of a specific activity, it should be deposited as soon as possible.

Cash under \$300 must not be left in the school and must be deposited prior to any extended school closure such as December Holiday Break, March Break, Summer Break.

Caution: While there is a requirement to deposit all cheques received within two weeks, schools should keep in mind that as time is added between the cheque issue date and the date the cheque is deposited to the bank, the risk of the cheque becoming non-sufficient funds (NSF) also increases accordingly.

SECTION 3 – INCOMING FUNDS

B. Reconciliation of Revenue

Field Trips and Excursions must be reconciled at the end of the field trip/excursion to ensure all funds have been collected and deposited, all expenses are accounted for and to determine if a refund is required. Any fees which have been waived should be tracked in the School Cash Register. Schools should be using the Item Order Report/Item Option Report to verify which students have paid and which fees have been waived.

A sample field trips and excursions reconciliation form is included in **Appendix 3A** and is available on the MyHDSB website. When reconciling, all expenditure amounts should include the full tax/HST amount.

Events which are for school fundraising purposes must be compared to expected proceeds in the Annual Fundraising Plan. As part of the preparation of the Annual Fundraising Plan, schools should take into consideration what will happen to fundraising initiatives should the proceeds be lower than anticipated or significantly higher than anticipated. It is recommended that a reconciliation of revenue for other events (non-Field Trips and Excursions) be done where the cost per item is \$5 or greater and the total funds collected exceeds \$1,000.

A sample reconciliation form for other events is included in **Appendix 3B** and is available on the MyHDSB website.

Completion of the reconciliation should be documented and retained in the school's records.

As part of the reconciliation of categories/activities and month end review process, examples of items that may require additional follow up include:

- Large positive balances in categories, particularly when related activities are on a cost-recovery basis or not-for-profit.
- Negative balances in categories which are not the result of timing differences (e.g. paying for expenditures prior to collecting revenues).
- Absence of revenues when funds have been collected.
- Absence of expenditures recorded when activities have taken place.
- Revenue collected on behalf of a third party (e.g. external charity) where the proceeds have not been paid out to the third party.

Variances to the Annual Fundraising Plan may also occur as a result of circumstances beyond the control of the school. Examples could include:

- Fun Fair was rained out, no rain date so community participation was low.

SECTION 3 – INCOMING FUNDS

- Bus was not available at the last minute for field trip so school had to rebook at higher rates with another bus company.

Variances resulting from these types of circumstances should be documented in the school's records.

SECTION 4 – OUTGOING FUNDS

A. Disbursements

Objectives:

- To provide guidelines regarding supporting documentation required for outgoing funds.
- To outline the accounting processes for recording of outgoing funds.
- To outline approval authority for expenditures and payments.

Specifics:

- The Principal should approve all payments in advance of the expense being incurred.
- All disbursements and expenditures must comply with all Board policies, administrative procedures, and Ministry guidelines.
- All disbursements must be submitted for processing on a timely basis and recorded promptly into the school's accounting records.
- *Only original receipts or invoices can be paid.* Photocopies of receipts or invoices or company statements are not to be paid to prevent duplicate payment. The receipt, invoice, event/tournament registration form or online order payment confirmation should identify the item purchased, quantity purchased, the name and address of the vendor, HST number (if applicable), and HST paid (if applicable). Payments cannot be made from a company statement, credit card slip or debit slip.
- The use of electronically printed cheques is required so that a cheque stub can be retained at the school, and use of 3-part cheques in perforated form (i.e. LF102 – CPA Compatible). An example is contained in **Appendix 4**.
- Prior to any disbursement being issued, the original receipt, invoice, event/tournament registration form or online order payment confirmation must be attached to a “[Request for Funds Form](#)” (RFF – **Appendix 5A**) or [RFF – School Council Form](#). Cheque stub to be attached once payment is made.
- All payments must be made by school cheque or school procurement card. Purchases made by procurement card must follow procedures outlined in the Administrative Procedure – [Corporate Purchasing Card Program](#).
- Cheques must be pre-numbered and require two signatures and all cheques must have back up documentation that is reviewed by each person prior to signing the cheque.
 - For School Generated Funds, one of the signatures must be the Principal or Vice-Principal along with either the Supervisor – School Business (secondary) or Senior Secretary (elementary).
 - As a best practice for School Council funds, the Council Chair or Treasurer should approve and sign all

SECTION 4 – OUTGOING FUNDS

RFFs prior to the issuance of a cheque by the School. There is a separate Request for Funds Form for School Councils – **Appendix 5B**.

- School should have a minimum of 3 signing officers for their school bank account. Signing officers must hold one of the following positions within the school: Principal, Vice-Principal, Senior Secretary, or Supervisor – School Business.
- In single administrator schools, the third signing officer may be the Principal of a neighbouring school, who should only be signing in case of an emergency (e.g. absence of one of the school signing officers).
- The “Request for Funds Form” (RFF) must be signed by the Principal (or Vice-Principal in the case of absence of the Principal). In a single administrator school, in the absence of the Principal, the RFF must go “next level up” for signature to the Family of Schools Superintendent. In the case where the RFF is payable to the Principal, the Family of Schools Superintendent must approve the RFF prior to payment (refer to Administrative Procedure - [Travel and Expense Reimbursement](#)).
- Reimbursements should only be paid out of School Generated Funds/School Council Funds when School Generated Funds/School Council Funds is the funding source. All other payments should be forwarded to Accounts Payable for processing.
- Using the number control feature, all cheques should be accounted for. Voided cheques should be marked “VOID” and retained. For tracking purposes, voided cheques must be entered in School Cash Accounting. Refer to the School Cash Accounting manual for instructions.
- Unused cheques should be stored in the school safe in order to prevent loss or theft.
- Uncashed cheques over 6 months old should be stale-dated and recorded as void.

IMPORTANT:

- The Principal or Vice-Principal must always be one of the two signatures that appear on every cheque written. All signatures must be original signatures. Signature stamps or electronic signatures are not acceptable on school cheques.
- Cheques must never be pre-signed.
- Cheques must never be made payable to cash, or petty cash and payments in advance to employees are not permitted. (The cheque must always be payable to a company or individual *upon presentation of original receipts*).

SECTION 4 – OUTGOING FUNDS

- Cheques must always include the payee name and amount on the cheque prior to being signed.
- Equipment purchased becomes the property of the Board. The Purchasing Services Department is to be contacted to assist with quotes and to ensure equipment purchased meets Board standards and guidelines and Procurement Administrative procedures are followed. All purchases are required to meet the Board equipment standards. Purchases made that do not meet equipment standards and guidelines may not be repaired or supported by the Board.
- The same procurement thresholds as outlined in the [Procurement Administrative Procedure](#) also apply to school generated funds/school council funds. This includes aligning with the limits in the Approval Authority Schedule.
- School staff and volunteers may not have credit cards issued in the Board, School or School Council's name that have not gone through the Board's corporate procurement card procedure through Purchasing Services. This includes bank and retail credit cards. Vanilla or pre-paid credit cards are also not permitted for school use.

SECTION 4 – OUTGOING FUNDS

B. Cash Floats

Objectives:

To outline the process for obtaining and returning cash floats

Specifics:

Where a cash float is required for an event, a SGF cheque must be issued to the cashier who will be responsible for the funds at the event. At the end of an event, cash floats must be re-deposited to SGF on a separate SAR form and not included with the proceeds collected from the event requiring the cash float. Floats must be re-deposited within 7 days from the completion of the event or activity. For secondary cafeterias and tuck shops, the float must be re-deposited at the end of the school year.

The recommended float amount for each cashier should not exceed \$100 per cashier.

SECTION 4 – OUTGOING FUNDS

C. Harmonized Sales Tax (HST) Rebate

Objectives:

- To outline how taxes (HST) are recorded for school generated funds.
- To outline the reporting requirements for HST/HST Rebates.

Specifics:

HST is charged at a rate of 13% in Ontario. This is comprised of a federal component at 5% and a provincial component at 8%. Schools are entitled to rebates on the federal and provincial components of the HST; 68% rebate on the federal portion of tax paid and 93% on the provincial portion of tax paid. On book purchases, a rebate of 100% will apply to both components of the HST.

Each school is issued an HST account number to be used for this purpose. Schools are to claim their rebate at the end of each month for the complete calendar month only. The HST Rebate Report should be run for the calendar month, printed for the school's records and signed off. This report should be consistent with the monthly HST rebate claim. Resources are available on MyHDSB to support schools in filing their monthly returns.

Requests for HST numbers are to be made through the Manager of Accounting. Schools are not permitted to contact the Canada Revenue Agency to request the set-up of these accounts. For additional information or support, contact the Manager of Accounting.

SECTION 5 – RECORDING AND REPORTING

A. Recording of Transactions

Objectives:

- To outline board approved software for recording of school generated funds financial transactions.
- To provide an overview of the standard board category structure.

Specifics:

The *School Cash Suite*, which is comprised of: School Cash Accounting, School Cash Online and the School Cash Register, is the accounting software that is required for School Generated Funds and School Council Funds. For all fees posted for online payment, any student payments made by cash or cheque of \$5.00 or more must be recorded through the School Cash Register/Group Collection Module.

All transactions are to be recorded in School Cash Accounting using the board approved standard category structure. The standard category structure is available on MyHDSB or in **Appendix 6**.

As part of the month end reporting package, all transfers, modifications and journal entries performed in the School Generated Funds/School Council Funds accounts during the month must be signed off by the Principal.

All transactions must be supported by appropriate supporting documentation to evidence the purpose of the transaction, approvals, amount and any other relevant details required for audit purposes.

SECTION 5 – RECORDING AND REPORTING

B. Monthly Reporting

Objective:

To provide a format for financial reporting including:

- Whom will be responsible for preparing the reports
- What information will be included in the reports.
- Identify the fiscal period that will be covered.
- Identify the reports that are required.
- Identify when and to whom the reports will be distributed.
- Protecting the privacy of personal information.

Specifics:

Financial reports demonstrate accountability and at the same time provide information for decision-making needed by the School community and the board. Within 30 days of the previous month end, the Principal must ensure he/she receives and reviews all of the following reports for all School Generated Funds accounts:

- Month-end checklist with declarations.
- Reconciliation Detail Report #11M, including Uncleared Transaction Details (from School Cash Accounting – Sample **Appendix 7A**).
- Original bank statement.
- Trial Balance Report #9 (from School Cash Accounting – Sample **Appendix 7B**).
- Category Umbrella Overview Report #5 (from School Cash Accounting – Sample **Appendix 7C**).
- Monthly Reconciliation Overview of Categories #11L (Sample **Appendix 7D**).
- Transfer Report by Date #13 (Sample **Appendix 7E**).
- Journal Entry Report.
- Modified Transactions Report #15 (Sample **Appendix 7F**).
- Decentralized Parent Account/School Budget to Actual Account Listing Excel Export and SGF Reimbursables Account Listing Excel Export (from Sparkrock - Sample **Appendix 7G**).

Schools are required to review the [Month End Report Checklist](#) in its entirety and ensure all items are completed prior to signing off the checklist.

The Senior Secretary (elementary) or Supervisor – School Business (secondary) should review the reports including bank balances and category balances to ensure balances and activity is reasonable. Any unusual items and any deficit balances should be investigated and annotated on the reports. The Principal must also review the reports

SECTION 5 – RECORDING AND REPORTING

and then must sign and date the declaration page to document that the review has taken place. If discrepancies are discovered, contact School Financial Services if support is required.

Examples of items requiring further investigation include:

- Category balances which are in a deficit balance and the deficit is not as a result of a timing difference e.g.: a field trip may be in a deficit if a deposit must be paid to the attraction prior to when funds are collected from students.
- Category balances which are in a large positive balance and the school does not have a plan for the use of funds e.g.: Plan detailing School Council fundraising over several years for an outdoor playground.
- Categories where there has been no activity during the year but have an opening balance e.g.: May apply if a staff member was running an extra-curricular activity but is on leave for a year, will resume activity upon return to the school.
- Categories where it is known funds have been collected but no revenue is showing e.g.: Coach has collected team fee from students but has not remitted the funds to the office for deposit yet.

The signed package and bank statements are an integral part of the accounting records and must be retained along with other school financial records.

Preparing the Bank Reconciliation

- Bank reconciliations must be completed within 30 days and as at the last calendar day of the month. Where the last calendar day of the month is not a business day, the school may use the last business day of the month if that is what is provided on the monthly statement from the bank, except for the July 31st year end. For year-end purposes, the ending balance as of July 31st must be used.
- Cheques not cashed six months from the date of issue should be stale-dated and voided as part of the month end reconciliation procedures. Prior to stale-dating the cheque, the school should attempt to follow-up with the payee to find out why the cheque has not been cashed. The school should issue a stop-payment with their financial institution on larger stale-dated cheques. Under the board's banking services agreement, there is no charge to stop payment with RBC. Schools banking at other financial institutions should consider stop payment fees compared to cheque payment value to assess whether or not to request a stop payment.
- Any deposits/credits not cleared on the bank reconciliation should be investigated on a timely basis.

SECTION 5 – RECORDING AND REPORTING

The Overview Umbrella Category Summary Report #5 (**Appendix 8A**) and the Detailed Category Summary Report #2 (**Appendix 8B**) for School Council categories should be provided to the School Council Treasurer and/or Chair prior to each School Council meeting.

The Overview Umbrella Category Summary Report #5 for all School Generated Funds must be presented to School Councils twice each year in November and at the last School Council meeting of the year. School Councils may request through the Principal, that the School Generated Funds financial reports be presented at other School Council meetings throughout the year. In addition, Budget Template (Decentralized) financial reports must be presented by the February meeting.

Financial reports shared during School Council meetings must not disclose personal financial information such as NSF funds or amounts received from specific individuals.

SECTION 5 – RECORDING AND REPORTING

C. Year-End Reporting

Objective:

To provide a format for year-end reporting in addition to requirements in the month-end reporting section.

Specifics:

The reports for School Generated Funds and School Council funds reflect a JULY 31st year-end and must be submitted to the School Financial Services Department by August 31st.

School Financial Services staff will distribute the year-end reporting requirements to school staff and School Councils on an annual basis in June. Please note the year-end reporting requirements include items in addition to the standard month end package which are required for year-end statement purposes.

The Principal is required to sign-off on the online year-end declaration form to confirm all year-end reporting, review and disclosures are complete.

Whenever possible, the departing Principal of a school will sign the year-end School Generated Funds report package as they were the Principal in charge during the period of financial activity that is being reported on. Principals who will be retiring at the end of the school year will be asked to prepare the Surplus Plan report as of May 31st and sign off the management declaration. Where the departing Principal is not available to sign the year-end reports, the Family of Schools Superintendent will sign the online declaration and the year-end report package.

In the case of a school closure, the Family of Schools Superintendent will sign the online declaration and the year-end report package. The Family of Schools Superintendent will continue to sign all subsequent month end packages for closed schools until the bank account is closed.

If there is no activity during the year, a nil report is required to be filed.

SECTION 5 – RECORDING AND REPORTING

D. Account Surpluses

Objectives:

- To outline school surplus limitations.
- To outline procedures to be followed when the school's surplus exceeds the prescribed limitations.
- To provide information on the oversight of surpluses in school generated funds.

Specifics:

Funds generated at the school level shall be expended, where possible, within the school year. Schools are permitted to carry forward a School Generated Funds surplus up to a maximum of \$30 per student without approval. Surpluses exceeding this limit must be explained with a documented Surplus Plan that is approved by the Family of Schools Superintendent. This plan must be submitted during the year-end reporting process and surpluses above the threshold cannot extend beyond a three-year period.

The limit is based on October 31 student Average Daily Enrolment (ADE) in the school year being reported and applies to all School Generated Funds for the school.

The Surplus Plan must be taken into account each year when the Annual Fundraising Plan is prepared.

The Principal and the Family of Schools Superintendent will review the Surplus Plan throughout the year to ensure it has been implemented. The Family of Schools Superintendent will review the Surplus plan in the context of surplus plans submitted for the current year and prior years. There is an expectation that schools with the need to obtain approval for their surpluses will demonstrate progress the following year in using the funds towards the intended purpose with the overall goal of decreasing the surplus within the three-year period.

SECTION 6 – RECORD KEEPING AND ADMINISTRATION CHANGES

A. Filing of Records

Objectives:

- To ensure record keeping practices are consistent across the board.
- To ensure schools are aware of all documentation to include in the school's financial records.

Specifics:

To ensure record keeping practices are consistent across the board and to ensure ease of staffing transitions, all schools are asked to follow these record keeping practices.

Deposits Binder or File
Index tab/file folder for each month (August - July)
File deposits by deposit number
Index tab/file folder for EFT deposits
RFF/Cheque Binder or File
Index tab/file folder for each month (August - July)
File cheques by cheque number including void cheques
NSF Transactions Binder or File
Supporting documentation for NSF transactions <ul style="list-style-type: none"> • NSF Advice from bank • NSF Advice from School Financial Services for School Cash Online • Outstanding NSF Transactions Report (monthly) • Supporting documentation of repayment received (where applicable)
Month End Binder or File
Index tab/file folder for each month end reporting package including bank statement (August - July)
HST Detailed Transaction Reports and rebate claims filed

SECTION 6 – RECORD KEEPING AND ADMINISTRATION CHANGES

Supporting documentation for any transactions added or corrections made as part of the month end reconciliation
School Council Treasurer reports and meeting minutes
Revenue Reconciliation Binder or File
Revenue reconciliation forms and supporting documentation

PLEASE NOTE: Where additional bank accounts exist (such as Investment or Lottery Trust Accounts), records must be filed separately for each account.

SECTION 6 – RECORD KEEPING AND ADMINISTRATION CHANGES

B. Record Retention

Objectives:

- To provide guidance on retention of records.
- To provide guidance on safekeeping of records.

Specifics:

All records including paid invoices, bank statements with cancelled cheque images, deposit forms/books, signed SAR and RFF forms, and other supporting documentation for School Generated Funds must be kept at the school for seven (7) years [current year + six (6)].

Boxes should be clearly labelled and marked with the contents and the destruction date. Ideally, boxes should be kept in a secure location. Where it is not possible to have boxes fully secured, they should be securely taped. Boxes should be kept off floors and away from areas where they may be subject to water damage.

Boxes to be destroyed should be disposed of securely through a board shredding contact. A record should be kept at the school noting when boxes have been sent for destruction including a record of the specific boxes and the contents.

SECTION 6 – RECORD KEEPING AND ADMINISTRATION CHANGES

C. Changes in School Administration

Objectives:

- To outline the processes for change in staffing responsibilities related to school generated funds.
- To ensure new school administrators are aware of the requirements and resources available related to school generated funds.

Specifics:

Changes in School Principals, Supervisor – School Business, and Senior Secretaries occur as part of regular school board operations and should not affect the day-to-day administration of School Generated Funds.

As changes occur, the Principal should arrange for the signing authorities on the school's bank account to be updated with the financial institution. It is recommended to have a minimum of 3 signing officers, with one signing officer in place as a backup should an unexpected absence or illness occur.

School safe combinations/passcodes must be changed whenever there is a change in staff that had access to the safe.

Newly appointed Principals, Supervisor – School Business or Senior Secretaries are encouraged to reach out to School Financial Services support staff to ensure they have adequate training in their roles and responsibilities pertaining to the management and oversight of school generated funds.

Incoming Principals should ensure they are aware of the school's Annual Fundraising Plan, School Generated Funds Surplus Plan, commitments to expenditures from prior fundraising activities and any other relevant restrictions.

Should an incoming Principal begin their term in September, and the previous Principal is not available to sign off on the year-end reporting for the prior year, the Family of Schools Superintendent must sign off on the year-end report.

Appendix 1 includes a sample of the form to be completed when there are changes in staffing. Additional resources are available on MyHDSB for Principals new the role/school.

SECTION 7 – ACCOUNTING SYSTEMS

A. Board Approved Accounting Systems

Objectives:

To ensure the proper accounting of transactions that occur electronically and that board approved accounting systems are used by staff with appropriate access and training for such systems.

Specifics:

The accounting system must track and report revenue and expenditures for each school activity. The accumulated balance of all school activities should equal the reconciled bank balance.

Computerized accounting packages are available and designed to reduce the time and effort required to keep accurate records. As with all other electronic systems, the records are only as good as the information entered. It is important that the records be kept up to date and errors corrected promptly. Likewise, descriptive details provided should be in sufficient detail to explain the activity to a third-party reader.

Schools should only use board approved software for School Generated Funds accounting. Data will be secured, access given only to individuals requiring the software for their roles, and back-up systems will be in place. End-user training will be co-ordinated through the Business Services Department. To ensure the accuracy of data recorded in the accounting system, staff will not be given access to the School Generated Funds accounting software until mandatory training has been completed.

Caution: Under no circumstances should passwords to financial systems be shared with other school or Board employees. The school's access will be suspended if password sharing is brought to the attention of Business Services.

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

A. Charitable Donations

For eligibility and receipting, refer [to Administrative Procedure - Donations and Charitable Receipts](#) and the [Charitable Donations Receipts Program Manual](#).

Online donations received through School Cash Online are strongly recommended. Online donations received and designated to the school will be transferred to the school's account on a monthly basis.

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

B. Funds Raised for External Charity

Objectives:

To describe:

- The types of donations that qualify for tax receipts.
- The types of donations that do not qualify for tax receipts.
- A process for issuing tax receipts.

Specifics:

An external charity is a charitable organization that is not related to the school board. Schools often collect money for external charities as a way to teach students about community responsibility. Examples of these charities may include: Terry Fox Foundation, Heart and Stroke Foundation.

There are occasions when a school may raise funds for a specific or unique community situation. The Family of Schools Superintendent should be made aware when the school is raising funds for such situations to ensure appropriate supports are in place. An example of this could be a student dealing with a tragic event. Any fundraising for a non-registered external charity should be approved by the Superintendent.

Where possible, if the external charity has a secure website for accepting online donations directly from the school community, this should be encouraged over collecting cash and cheques. The school must co-ordinate in advance with the charitable organization, the process for issuing tax receipts to the parents/guardians/others. The school must provide guidance to the parents/guardians/others regarding information required by the charity and/or process to make a direct donation. Please note: Some charities will not issue donation receipts below a minimum threshold. The school should be aware of this threshold when communicating the event to families. School Cash Online – Donations Module cannot be used to accept donations for external charities.

All funds collected for the charity must be paid directly to the charity within a reasonable time period but at least before the end of the school year in which the funds are raised. The amount paid to the charity must be the proceeds of the event net of any direct expenses specifically related to raising the funds for the charity.

All payments to external charities must be paid by school cheque and be issued in the charity's name. The payee should never be to an individual unless there is a unique community-specific situation (examples above).

Tax receipts, where received by the school for other general donations, should be

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

filed with the payment documentation in the school's records. Neither the school nor an individual may claim a charitable tax benefit for funds collected at the school and donated to a registered charity.

Schools shall not setup GoFundMe or other similar crowdfunding websites for the purposes of raising funds for any purpose.

Schools cannot fundraise for charities that directly support political activities, groups or candidates or other interest groups. Schools should be discerning about the partnerships they make and ensure they are of a non-denominational background and have a universal mandate. Schools may consult their Family or Schools Superintendent or the System Principal – Equity and Diversity for advice on potential partnerships. To verify if a charity/foundation is registered, please search the "Charities Listings" on the Canada Revenue Agency website.

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

C. Lotteries and Games of Chance

Objectives:

To provide information for schools and School Councils regarding the rules and regulations of the Alcohol and Gaming Commission and local municipalities as they relate to lotteries and games of chance in which schools and School Councils may be involved.

Specifics:

Lotteries and games of chance are governed by the Criminal Code of Canada which permits licensing of these activities. They may include bingo events, raffles, break open tickets and social gaming events.

The Alcohol and Gaming Commission of Ontario is responsible for administering the lottery licensing program in Ontario. Municipalities issue licenses for smaller lotteries and games of chance.

Municipalities issue licenses for:

- Raffle lotteries for total prizes of \$50,000 and under.
- Bingo events with prize boards of up to \$5,500.
- Break open tickets for local organizations (Nevada tickets).
- Bazaar lotteries which include - wheels of fortune with a maximum bet of \$2.00, raffles not exceeding \$500, and bingo events up to \$500.

Schools must conduct a feasibility analysis prior to obtaining a license to ensure this fundraising method is suitable and sustainable in the context of the school's overall Annual Fundraising Plan. The feasibility analysis must take into consideration all ongoing licensing costs, administrative costs, reporting requirements and staff/volunteer efforts required.

Contact the local municipality, explain the type of activity contemplated and follow their instructions. The application must be prepared in the name of the school and signed by the Principal. The application process may take a few weeks to a month, so schools must start the process as early as possible. Applications will also lapse after a period of activity, so it is recommended to check with your local municipality if a licensed event has not taken place for more than 12 months.

If a school is involved in events that exceed these limits, they are required to obtain a license from the Alcohol and Gaming Commission of Ontario.

All licenses require that a separate and distinct school bank account "in trust" to be used for revenue and expenses. A single account may be used for multiple licenses as long as the accounting system permits separate reporting for each license.

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

Approval must be obtained from the Manager of Accounting before a lottery license bank account “in trust” is opened. The school is responsible for all expenses, administrative costs and fees for the setup of additional school bank accounts.

A condition of all licenses is reporting on the financial activities back to the Municipality. Detailed reporting requirements are outlined in the license. Prior to starting the project, ensure that the school’s staff are able to provide the necessary information. The Principal is responsible for ensuring that all reporting requirements of both the Municipality and to the Board are met.

All licenses provide for examination of the licensee’s books and records by the licensing agent. Records should be kept in accordance with Section 6A - Filing of Records and 6B - Record Retention.

CAUTION

The person who runs a lottery or game of chance without a license is subject to penalties under the Criminal Code of Canada. Always check with the Municipality before commencing one of these activities. If the person who responds says a license is not required, document the call with details including the name of the person, the date of the conversation and details of the conversation.

Lottery tickets should not be sold to persons under 18 years of age. Individuals must be 18 years of age or older to purchase a lottery ticket in Ontario.

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

D. School Councils

Objectives:

To clarify:

- Ownership of School Council funds.
- Banking procedures.
- Financial reporting requirements.
- Record retention.

Specifics:

The Ministry of Education document, School Councils: A Guide for Members (2002) states “School Councils should be aware that, because the school board is a corporate entity and the school is not, any funds raised by the School Council (and any assets purchased with those funds) belong, legally, to the board”.

All fundraising activities and expenditures must be conducted in accordance with board policies, Ministry guidelines and municipal regulations. Particular attention needs to be paid to policies on procurement, conflict of interest, fundraising and other similar policies. Ontario Regulation 612, section 22 of the Education Act, provides specific direction regarding fundraising activities by School Councils. The fiscal year for School Councils will follow the same as the year-end for School Generated Funds.

Responsibilities of School Councils involved in fundraising include the following:

- Responsibilities of the Treasurer:
 - Term Length - Maximum three (3) years.
 - Multiple terms are allowed but 1 full year must be taken off between each 3 year term.
 - Can only serve on one (1) School Council at a time.
 - Current criminal background check is required at the start of their term, annual offence declarations for subsequent years. Use the [Annual Offense Declaration Form for Volunteers](#) available on MyHDSB.
- On a monthly basis, the Treasurer and/or Chair should be provided with the following documentation:
 - Samples of reports:
 - The Overview Umbrella Summary Report #5 for SCF categories. **(Sample Appendix 8A).**
 - The Detailed Category Summary Report #2 for SCF categories. **(Sample Appendix 8B).**
 - Request for Funds Forms (RFFs) and School Activity Receipts (SARs) related to SCF disbursements and deposits will be made

SECTION 8 – CHARITIES, LOTTERY ACCOUNTS AND SCHOOL COUNCIL ACCOUNTS

available to the School Council Treasurer or Chair upon request.

- The Bank Statements are to be kept at the school but made available to the School Council Treasurer or Chair upon request.

Additional Recommendations:

- School Councils should be consulted during the completion of the School Generated Funds Surplus Plan as SCFs are included in the calculation of surplus funds. Principals should ensure there has been consultation on the School Council funds which are included in the Surplus plan.
- School Councils should be consulted on the completion of the School's Annual Fundraising Plan as this plan should include School Council sponsored fundraising events.
- School Councils should prepare and approve a Budget in conjunction with the Annual Fundraising Plan.
- Decisions surrounding the fundraising and expense of School Council funds must be documented in the School Council meeting minutes as required under the Education Act, Regulation 612. This provides a record in the case of any discrepancies or disputes. Councils have the ability to make fundraising and spending decisions for School Council funds in consultation with the School Principal. Principals cannot spend School Council funds without School Council consultation. A copy of these minutes should be shared with the Senior Secretary or Supervisor – School Business responsible for School Council bookkeeping for information purposes.
- All financial records (as outlined in Sections 6A and 6B) for School Councils must be retained at the school.

SECTION 9 – PROCEDURES FOR TECHNOLOGICAL, FOOD SCHOOLS AND SHSM PROGRAMS

In process of being drafted – Manual will be updated when completed

SECTION 10 – ADDITIONAL RESOURCES

A. Halton District School Board Policies and Administrative Procedures

POLICIES

Code of Ethics
Community Funding of Facility Enhancements
Disposal Board Inventory
Fundraising Governance Policy
School Councils

ADMINISTRATIVE PROCEDURES

Day Field Trips and In-School Presentations
Corporate Partnerships – Sponsorships - Donations
Corporate Purchasing Card
Decentralized Budgets
Donations and Charitable Receipts
Fundraising
Hospitality
Online Payments
Petty Cash
Privacy Breach Protocol
Procurement
School Fundraising
Student Excursions
Student Fees
Travel and Expenditure Reimbursement

SECTION 10 – ADDITIONAL RESOURCES

B. Related Websites and Resources

Ministry Fees and Learning Materials Activities Guideline

<http://edu.gov.on.ca/eng/parents/fundraising.html>

Ministry Fundraising Guideline

<http://edu.gov.on.ca/eng/parents/fundraising.html>

Canada Revenue Agency - Verification of Registered Charities

<http://www.cra-arc.gc.ca/chrts-gvng/lstngs/menu-eng.html>

Ontario Federation of Home and School Associations

<http://www.ofhsa.on.ca/>

Canadian Home and School Federation

<http://www.canadianhomeandschoolfederation.ca/>

Alcohol and Gaming Commission of Ontario (AGCO)

<http://www.agco.on.ca/en/home/index.aspx>

School Councils - A Guide for Members

<http://www.edu.gov.on.ca/eng/general/elemsec/council/guide.html>

Education Act

<https://www.ontario.ca/laws/statute/90e02>

Ontario Association of School Business Officials (OASBO)

<http://www.oasbo.org/>

Broad Public Sector Procurement Directive

[https://www.doingbusiness.mgs.gov.on.ca/mbs/psb/psb.nsf/Attachments/001-BPS_Procurement_Directive/\\$FILE/BPS_Procurement_Directive.pdf](https://www.doingbusiness.mgs.gov.on.ca/mbs/psb/psb.nsf/Attachments/001-BPS_Procurement_Directive/$FILE/BPS_Procurement_Directive.pdf)

Appendix 1
SCHOOL GENERATED FUNDS

Change in School Principal, Supervisor – School Business, or Senior Secretary

School Name

Date of Change

Incoming

Outgoing

School Banking Arrangements

The following represents all bank accounts held in the name of the school (including those held by the School Council):

Bank Account Name	Bank Name and Address	Bank Account Number	Names of Signing Authorities	Bank Balance (1)

Please attach:

A copy of the most recent bank statement for each of the accounts listed above

A copy of the most recent bank reconciliation for each of the accounts listed above

A copy of the most recent financial report for each of the accounts listed above

(1) Bank balance on date of change per school accounting system.

☐ The safe combination was changed on _____ (date)

☐ I have reviewed the current year's fundraising plan for school generated funds

☐ I have reviewed the prior year's surplus plan for school generated funds

The following represents a summary of all significant future commitments, using school generated funds that have been entered into by the school or School Council:

☐ The above information represents an accurate representation of the school finances as at the following date

Please note any exceptions below:

Forward the original completed form to School Financial Services



SCHOOL ACTIVITIES RECEIPTS FORM (SAR)

Attach Class/Participant list indicating payment by cash, cheque or "other" (specify)

Date: _____	Receiver's Name: _____
Activity Name: _____	# of Students _____
SGF Category: _____	payments included: _____
	Cost of Trip per Student: _____
	Total Deposit: _____
	(must = d + e) _____

CASH

Enter the applicable cash breakdown below

Cash in Bills	Rolled Coin	Loose Coin
_____ x 5.00 = _____	40 Nickels _____ rolls x 2.00 = _____	_____ x 0.05 = _____
_____ x 10.00 = _____	50 Dimes _____ rolls x 5.00 = _____	_____ x 0.10 = _____
_____ x 20.00 = _____	40 Quarters _____ rolls x 10.00 = _____	_____ x 0.25 = _____
_____ x 50.00 = _____	25 Loonies _____ rolls x 25.00 = _____	_____ x 1.00 = _____
_____ x 100.00 = _____	25 Toonies _____ rolls x 50.00 = _____	_____ x 2.00 = _____
Total Bills (a)	Total Rolled Coin (b)	Total Loose Coin (c)

TOTAL CASH COLLECTED (a + b + c)	(d)	_____
TOTAL CHEQUES COLLECTED	(e)	_____
TOTAL DEPOSIT (d + e)	\$	_____

If cheque amounts vary, indicate the amount beside the method of payment on the attached class list.
Total cheques (d) must equal cheques on class list.
Alternatively, you can use the cheque details form to list multiple cheques received.

Signature of Receiver / 1st Counter

Signature of 2nd Counter

(if > \$1,000 (cash) , funds must be counted simultaneously)

For Office Use Only

Amount Counted: \$ _____

Difference: \$ _____

Notes:

Office Verification Signature

Deposit Date: _____

Receiver's Name: _____

Activity Name: _____

[illegible]

School Field Trip/Excursion Reconciliation Form

Field Trip/Excursion Name: _____

Trip Coordinator: _____

School Cash Category: _____

ACTUAL REVENUE

All monies must be deposited in its entirety to school bank account.
Cash collected cannot be used as direct method of payment or to purchase items at any time.

Online Payments	Category Name	Total	
		\$0.00	
Deposit Received From	Deposit Date	Total	Deposit #
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	

Total
Actual Revenue

\$0.00

ACTUAL EXPENSES

Original, itemized receipts and invoices are required.
Amount paid should match the total paid and include all applicable taxes.

Expenses Paid by School or Board Pcard

Expense Description	Vendor	Procurement Card	Amount Paid
			\$0.00
			\$0.00
			\$0.00

Expenses Paid through Accounts Payable

Expense Description	Vendor	AP Invoice Number	Amount Paid
			\$0.00
			\$0.00
			\$0.00

Expenses Paid by School Cheque

Expense Description	Vendor	Cheque Number	Amount Paid
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Total
Actual
Expenses

\$0.00

FIELD TRIP NET AMOUNT	\$0.00
-----------------------	--------

Field Trip/Excursion Surplus (Refund) Calculation

Cost per Student (from Field Trip/Excursion Costing Form)	\$0.00
Number of Students who Paid for Field Trip/Excursion (exclude waived fee)	1
Over (Under) Payment Per Student	\$0.00 (A)

If Day Field Trip and (A) is greater than \$5 - refunds must be issued
If Excursion and (A) is greater than \$20 - refunds must be issued

Signature: _____ Date: _____

Principal Signature: _____ Date: _____

Revenue Reconciliation Form

To be used when the per item fee is \$5 or greater and the total funds collected is \$1,000 or more.

Name: _____

Event Coordinator: _____

School Cash Category: _____

ACTUAL REVENUE

All monies must be deposited in its entirety to school bank account.

Cash collected cannot be used as direct method of payment or to purchase items at any time.

Online Payments	Category Name	Total	
		\$0.00	

Deposit Received From	Deposit Date	Total	Deposit #
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	
		\$0.00	

**Total Actual
Revenue**

\$0.00

ACTUAL EXPENSES

Original, itemized receipts and invoices are required.

Amount paid should match the total paid and include all applicable taxes.

Expenses Paid by School or Board Pcard

Expense Description	Vendor	Procurement Card	Amount Paid
			\$0.00
			\$0.00
			\$0.00

Expenses Paid through Accounts Payable

Expense Description	Vendor	AP Invoice Number	Amount Paid
			\$0.00
			\$0.00
			\$0.00

Expenses Paid by School Cheque

Expense Description	Vendor	Cheque Number	Amount Paid	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	Total
			\$0.00	Actual Expenses
			\$0.00	
			\$0.00	\$0.00

NET PROFIT/LOSS AMOUNT	\$0.00
------------------------	--------

Anticipated Profit per Annual Fundraising Plan \$0.00

Signature: _____ Date: _____

Principal Signature: _____ Date: _____

PUBLIC SCHOOL

ROYAL BANK OF CANADA
OAK PARK BRANCH
309 HAYS BOULEVARD
OAKVILLE, ONTARIO L6H 6Z3



000350

PAY
TO THE
ORDER OF

PUBLIC SCHOOL

PER _____
PER _____

⑈000350⑈ ⑆ ⑈003⑈

PUBLIC SCHOOL

CHEQUE NO. 000350

PUBLIC SCHOOL

CHEQUE NO. 000350

Style of
Cheque to
Order



REQUEST FOR FUNDS (RFF)

Appendix 5A

Date of Request: _____
Submitted by: _____
Issue Payment to: _____
(If different from above)

CHEQUE INFO

CHQ # _____
DATE _____
AMOUNT _____

Description

SGF Category

1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
Total Requested		\$ _____ -

Supervisor's Approval

Attach original receipts to back of form

Note: credit card receipts are not valid proof of purchase unless all purchases are itemized



REQUEST FOR FUNDS (RFF)

Date of Request: _____
Submitted by: _____
Issue Payment to: _____
(If different from above)

CHEQUE INFO

CHQ # _____
DATE _____
AMOUNT _____

Description

SGF Category

1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
Total Requested		\$ _____ -

Supervisor's Approval

Attach original receipts to back of form

Note: credit card receipts are not valid proof of purchase unless all purchases are itemized



REQUEST FOR SC FUNDS (RFF)

Appendix 5B

Date of Request: _____
Submitted by: _____
Issue Payment to: _____
(If different from above)

CHEQUE INFO	
CHQ #	_____
DATE	_____
AMOUNT	_____

Description	SGF Category	
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
Total Requested		\$ _____

School Council Chair/Treasurer

Principal

Attach original receipts to back of form

Note: credit card receipts are not valid proof of purchase unless all purchases are itemized



REQUEST FOR SC FUNDS (RFF)

Date of Request: _____
Submitted by: _____
Issue Payment to: _____
(If different from above)

CHEQUE INFO	
CHQ #	_____
DATE	_____
AMOUNT	_____

Description	SGF Category	
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
Total Requested		\$ _____

School Council Chair/Treasurer

Principal

Attach original receipts to back of form

Note: credit card receipts are not valid proof of purchase unless all purchases are itemized

HDSB Board-Wide Standard Category Structure for School Generated & School Council Funds

Appendix 6

INCOME TYPE CATEGORIES				
Category	Examples	Revenues	Expenses	Year End Balance
Athletics	all revenues and expenses associated with any school sports	student athletic fees (which may include a portion of secondary engagement fees), funds from council, donations	transportation, referee fees, tournament entry fees, uniform costs, etc.	balances remain in the Athletics categories to help offset future costs (may be tied to specific teams or events if applicable). Deficits are offset from areas of unallocated fundraising (cafeteria/food revenues, fundraisers) prior to year end, unless they are due to pre-payments.
Bank	bank fees, cheque printing fees, statement fees	transfer from HST Rebate, interest earned	bank charges, mileage (for banking purposes only)	
Charity	Terry Fox, World Vision, United Way, Halton Learning Foundation, Heart & Stroke	money collected from students and parents specifically to be forwarded to a third party charity	any cost of running the charity event and the net disbursement to the charity.	should always net out at zero.
Commissions	Photography commissions, or other commissions (other than Food)	revenues based on terms and conditions of a contract/agreement	transfers to Funds – Curricular and Funds – Capital or other categories as needed	balance will be used to offset deficits in other areas and also be redistributed into areas of planned expense (capital, curricular, athletics, etc.) in accordance with the School Effectiveness Plan.
Extra Curricular	all school groups, clubs and activities, for example: yearbook, graduation, band robotics, student parliament	money collected from students for specific clubs/events	expenses related to clubs and special events	balances may be carried forward to allow club/event start-up. Deficits are offset from areas of unallocated fundraising (cafeteria/food revenues, fundraisers) prior to year end, unless they are due to pre-payments.

Revised August 2017

Field Trips	all day field trips, in-school presentations and excursions	money collected from students for field trips, in-school presentations or excursions Note: schools cannot charge students for cost of supply teacher for day field trips	all costs associated with field trip, in-school presentation or excursion	<p>Appendix 6</p> <p>balance must stay in the Field Trip umbrella</p> <p>In the event of a surplus per student amount greater than \$5 (day field trip) or \$20 (excursion), a refund or alternate benefit must be provided to students.</p> <p>field trip deficits may be offset from areas of unallocated fundraising (cafeteria/food revenues, fundraisers) unless they are due to pre-payments which will be offset by future fees, in which case they should be carried forward within their category</p>
Food	<p>ELEM: milk, pizza, sub days, popcorn, etc.</p> <p>SEC: cafeteria commissions, Food Schools, catering sales</p>	all revenues of food sales to students (third party/cafeteria commissions, pizza, milk sales, etc.)	ONLY those expenses related to the cost of the food sold to <i>students</i>	Balance will be used to offset deficits in other areas and also be redistributed into areas of planned expense (capital, curricular, athletics, etc.) in accordance with the School Effectiveness Plan.
Fundraising	<p>Dance-A-Thon, Spring fair events, chocolate sales, magazine drives, donations</p> <p>Fundraising should be subcategorized into specific events.</p>	donations or revenues from fundraising initiatives, as well as funds collected from students not specific to any other category (i.e. secondary registration fees if not immediately divided into areas of need)	ONLY the costs of goods sold to raise funds	balance will be used to offset deficits in other areas and also be redistributed into areas of planned expense (capital, curricular, athletics, etc.) in accordance with the School Effectiveness Plan.
Funds – Capital	student use furniture (library, cafeteria), audio-visual equipment, student technology, landscaping, playground, minor school beautification.	money raised specifically for Capital items; donations received specifically to offset Capital costs	money spent on Capital Items, including furniture, computers, audio visual and other equipment,	<p>balance should remain within Funds – Capital umbrella for use in the coming year</p> <p>NOTE: all such items must be purchased through the HDSB's purchasing department; as such, payments from this category will always be to the HDSB</p>

Funds - Curricular	library book fairs,	funds collected from students as cost recovery for curricular items and funds raised specifically to supplement classroom materials and equipment	supplementary classroom expenses not covered within the school's decentralized budget	balance should remain within Funds – Curricular umbrella for use in the coming year
Grants	Parent Involvement Policy, Halton Food for Thought, TD Friends of the Environment, Halton Learning Foundation Barriers funding, PRO Grants	money received from outside agencies for specific purposes, and may require tracking and potentially unspent balances returned to the granting agency	all expenses which fall within the specific Grant's parameters	balances must remain in their specific Grant category; in some cases, leftover funds must be returned to the grant holder
HST Rebate	funds to supplement to enhance school specific needs as per School Effectiveness Plan	rebate from Canada Revenue Agency (CRA)	transfers to Funds – Curricular, Funds – Capital, Bank categories	balance to carry forward
Student Engagement Fees – Secondary Schools only	voluntary fees collected during registration process to offset activities to encourage student engagement (i.e. LINK crew, guest speakers, graduation, etc.)	funds collected from students during registration to enhance specific school-defined initiatives	all initiatives supplemented by Student Enhancement Fees, regardless of type (e.g. Athletics) if fees were collected by other means	balance must be retained in Student Engagement Fees category
Temporary Clearing	event floats, SGF/SCF to be reimbursed by HDSB, HLF, etc.	reimbursement from HDSB, HLF, other schools, etc.	floats or expenses that will be reimbursed from HDSB, HLF	must always net to zero unless an expense crossed fiscal year-end

Reconciliation Detail Report

School 14

School Generated Funds

Branch #: 525

Account #: 3523514

As At: 09/30/2016

Summary:

Bank Statement Beginning Balance: 08/31/2016			\$72,484.90
Cleared Checks/Payments		(\$2,520.65)	
Cleared Deposits/Credits		\$7,641.55	
	Total Cleared		\$5,120.90
Bank Statement Ending Balance: 09/30/2016			\$77,605.80
Difference			\$0.00
Uncleared Checks/Payments		(\$1,490.90)	
Uncleared Deposits/Credits			
	Total Uncleared		(\$1,490.90)
Adjusted Bank Balance: (Bank Statement Ending Plus Uncleared)			\$76,114.90
Ledger Ending Balance: 09/30/2016			\$76,114.90
Difference: (Adjusted Bank Balance Less Ledger Balance)			\$0.00
Add Investments			\$0.00
Total Bank & Investments: 09/30/2016			\$76,114.90

Approval: _____
Signature

Date: _____

Approval: _____
Prepared by TrainTheTrainer, Train1

Date: _____

Reconciliation Detail Report

Appendix 7A

School 14

School Generated Funds

Branch #: 525

Account #: 3523514

As At: 09/30/2016

Ledger Balance At: 09/30/2016	\$76,114.90
Bank Statement Ending Balance: 09/30/2016	\$77,605.80
Bank Statement Beginning Balance: 08/31/2016	\$72,484.90

Cleared Transactions**Checks and Payments**

<u>Date</u>	<u>Transaction</u>		<u>Description</u>	<u>Amount</u>	<u>Balance</u>
03/25/2016	Check	555	Noell, Joseph, Office Supplies - stale dated - Tax \$0.00 - Void - 9/30/2016	(\$54.74)	(\$54.74)
03/31/2016	Check	575	Vancouver Kidsbooks LST Books	(\$7.79)	(\$62.53)
08/10/2016	Check	612	Thompson, Peter, supplies	(\$76.60)	(\$139.13)
08/12/2016	Check	613	Scholastic Books, Inv# 4221	(\$18.00)	(\$157.13)
08/12/2016	Check	614	Moore, Joy, Workbooks	(\$96.25)	(\$253.38)
08/12/2016	Check	615	Smith, Winston, reimbursement for streamers	(\$11.96)	(\$265.34)
08/12/2016	Check	617	Vancouver Botanical Gardens	(\$733.00)	(\$998.34)
09/10/2016	Check	626	Fresh Slice - Science Fair Breakfast Inv# 9261	(\$154.65)	(\$1,152.99)
09/10/2016	Check	628	Southwest Book Company - Inv# 3125	(\$91.46)	(\$1,244.45)
09/10/2016	Check	629	Walmart - Inv# 9234	(\$932.78)	(\$2,177.23)
09/10/2016	Check	630	Sarah Brown - Staar Snacks Inv# 0513/2013	(\$231.91)	(\$2,409.14)
09/10/2016	Check	633	ABC Printing - Field Day T-shirts Inv# inv04544	(\$76.25)	(\$2,485.39)
09/14/2016	NSF		Pitt, Brad, Uniforms	(\$40.00)	(\$2,525.39)
09/28/2016	Direct Deposit	352R	Yearbook	(\$50.00)	(\$2,575.39)
09/30/2016	Check	555	Void - Noell, Joseph, Office Supplies - stale dated - Tax \$0.00	\$54.74	(\$2,520.65)
Total Checks and Payments				(\$2,520.65)	(\$2,520.65)

Deposits and Credits

<u>Date</u>	<u>Transaction</u>		<u>Description</u>	<u>Amount</u>	<u>Balance</u>
09/01/2016	Deposit	387	Gym Uniforms	\$79.50	\$79.50
09/01/2016	Deposit	388	Registration	\$380.00	\$459.50
09/04/2016	Deposit	389	Sheet Music	\$824.60	\$1,284.10
09/06/2016	Deposit	390	Lost/Damaged Books	\$703.60	\$1,987.70
09/25/2016	Direct Deposit	1457	Pizza Lunch Sept 20	\$790.50	\$2,778.20
09/25/2016	Direct Deposit	1457	Yearbook 2015	\$2,510.00	\$5,288.20
09/25/2016	Direct Deposit	1457	Agendas 2015	\$1,973.00	\$7,261.20
09/30/2016	CreditMemo		Direct Deposit From Board	\$380.25	\$7,641.45
09/30/2016	Interest		Bank interest	\$0.10	\$7,641.55
Total Deposits and Credits				\$7,641.55	\$7,641.55

Total Cleared Transactions

\$5,120.90**\$5,120.90****Uncleared Transactions****Checks and Payments**

<u>Date</u>	<u>Transaction</u>		<u>Description</u>	<u>Amount</u>	<u>Balance</u>
08/13/2016	Check	618	Just for Fun - Balloons	(\$410.00)	(\$410.00)
08/13/2016	Check	619	School Specialty Inc - Student Government	(\$294.30)	(\$704.30)
09/05/2016	Check	620	Creative Design - 5th grade appreciation Inv# 1494	(\$299.00)	(\$1,003.30)
09/06/2016	Check	621	Opus Art Supplies	(\$38.06)	(\$1,041.36)
09/10/2016	Check	622	Pizza Surprise - Class party	(\$33.77)	(\$1,075.13)
09/10/2016	Check	623	Shoppers Drug Mart	(\$20.04)	(\$1,095.17)
09/10/2016	Check	624	Jenny Smith - Refund Field Trip	(\$14.80)	(\$1,109.97)
09/10/2016	Check	625	Mary Smith - Reimbursement of Awards Inv# 06/02/2013	(\$23.05)	(\$1,133.02)
09/10/2016	Check	627	Jones School Supply Co. - Awards Ceremony Inv# 1123559	(\$65.91)	(\$1,198.93)
09/10/2016	Check	631	Bill Nye - Science book	(\$29.44)	(\$1,228.37)
09/10/2016	Check	632	Innovative Promotions - Inv# 05162013	(\$42.60)	(\$1,270.97)
09/10/2016	Check	634	Judy Watson - Reading Program Inv# May 2013	(\$75.93)	(\$1,346.90)
09/13/2016	Check	635	Canada Post - 2 rolls of stamps Inv# Summer 2014	(\$92.00)	(\$1,438.90)
09/14/2016	NSF		Pitt, Brad, Uniforms	(\$7.00)	(\$1,445.90)
09/20/2016	Check	636	ABC Printing - Science Fair Ribbons Inv# 05202013	(\$45.00)	(\$1,490.90)
Total Checks and Payments				(\$1,490.90)	(\$1,490.90)
Total Uncleared Transactions				(\$1,490.90)	(\$1,490.90)

Categories		Balance Forward	Expenses	Revenues	Balance
Athletics	900001	\$398.47			398.47
Bank	140000			\$0.10	0.10
Basketball	900006	\$144.00			144.00
Book Fair	200003	\$500.00	\$154.65		345.35
Bullying Prevention	800005	\$422.90	\$48.57	\$2,463.75	2,838.08
Charity	500001	\$100.41			100.41
Cheerleading	900005	\$123.00			123.00
Cost Recovery/Credit Card Fees	030001	\$25.65	\$38.06		(12.41)
Culinary Club	400008	\$790.30			790.30
Dance-a-Thon	600003	\$603.34		\$380.25	983.59
Environmental Club	400006	\$500.00			500.00
Field Trips	300000	\$1,926.30			1,926.30
Food	670001	\$1,823.02			1,823.02
Fundraising	600000	\$2,973.91	\$580.39	\$17.00	2,410.52
Grade 3	300002	\$770.35			770.35
Grade 4	300003	\$44.00			44.00
Graduation	400001	\$545.00			545.00
Grants	800004	\$15,543.50			15,543.50
HST Payable	130001	\$1,562.91			1,562.91
Library	200004	\$982.07	\$91.46	\$47.65	938.26
Lost Textbooks	200001	(\$200.00)			(200.00)
Milk	670002	\$13,522.00			13,522.00
Music	400004	\$2,325.00	\$76.25	\$337.60	2,586.35
Non-Student	100001	\$5,632.00		\$562.25	6,194.25
PhysEd Equipment	900002	\$673.21			673.21
Popcorn	710008	\$1,040.08			1,040.08
Reimbursement to HDSB (Non-Pcard)	010001	\$309.33			309.33
SC Pizza	710009	\$7,321.00			7,321.00
School Council:PIC Grant	700001	\$83.98			83.98
School Newspaper	400007		\$176.56		(176.56)
Soccer	900008	\$500.00	\$7.00	(\$3.00)	490.00
Technology	710010	\$534.00			534.00
TEMP Petty Cash Reimbursement	040001	\$2,000.00	\$1,045.97	\$35.95	989.98
Temporary Clearing	010004	\$52.55			52.55
Volleyball	900004	\$448.90			448.90
Water Bottle	600001	\$4,325.00			4,325.00
Wishlist	710011	\$2,553.58		\$790.50	3,344.08
Yearbook	400000	\$342.00		\$2,460.00	2,802.00
YrEnd Outstanding	99999.99	\$1,180.61	\$1,640.11	\$459.50	0.00
Total		\$72,422.37	\$3,859.02	\$7,551.55	\$76,114.90

		<u>Balance</u>					
		<u>Forward</u>	<u>Expense</u>	<u>Revenue</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Balance</u>
Elem-Field Trips & Excursions							
Trips/ Excursions							
Field Trips	300000	\$1,926.30	\$0.00	\$0.00	\$0.00	\$0.00	\$1,926.30
Grade 3	300002	\$770.35	\$0.00	\$0.00	\$0.00	\$0.00	\$770.35
Grade 4	300003	\$44.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.00
Umbrella Total:		\$2,740.65	\$0.00	\$0.00	\$0.00	\$0.00	\$2,740.65
Umbrella Type Total:		\$2,740.65	\$0.00	\$0.00	\$0.00	\$0.00	\$2,740.65
Elem-Fundraising							
Fundraising							
Cash Register Over/Under	140003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dance-a-Thon	600003	\$603.34	\$0.00	\$380.25	\$0.00	\$0.00	\$983.59
Fundraising	600000	\$2,973.91	\$580.39	\$17.00	\$0.00	\$0.00	\$2,410.52
Milk	670002	\$13,522.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,522.00
Water Bottle	600001	\$4,325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,325.00
Umbrella Total:		\$21,424.25	\$580.39	\$397.25	\$0.00	\$0.00	\$21,241.11
Umbrella Type Total:		\$21,424.25	\$580.39	\$397.25	\$0.00	\$0.00	\$21,241.11
Elem-Fundraising - Charities							
External Charities							
Charity	500001	\$100.41	\$0.00	\$0.00	\$0.00	\$0.00	\$100.41
Terry Fox	500002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Umbrella Total:		\$100.41	\$0.00	\$0.00	\$0.00	\$0.00	\$100.41
Umbrella Type Total:		\$100.41	\$0.00	\$0.00	\$0.00	\$0.00	\$100.41
Elem-Other							
Banking							
Bank	140000	\$0.00	\$0.00	\$0.10	\$0.00	\$0.00	\$0.10
Umbrella Total:		\$0.00	\$0.00	\$0.10	\$0.00	\$0.00	\$0.10
Umbrella Type Total:		\$0.00	\$0.00	\$0.10	\$0.00	\$0.00	\$0.10
Elem-Student Activities/Resources							
Athletics/Teams							
Athletics	900001	\$398.47	\$0.00	\$0.00	\$0.00	\$0.00	\$398.47
Basketball	900006	\$144.00	\$0.00	\$0.00	\$0.00	\$0.00	\$144.00
Cheerleading	900005	\$123.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123.00
PhysEd Equipment	900002	\$673.21	\$0.00	\$0.00	\$0.00	\$0.00	\$673.21
Soccer	900008	\$500.00	\$7.00	(\$3.00)	\$0.00	\$0.00	\$490.00

		<u>Balance</u> <u>Forward</u>	<u>Expense</u>	<u>Revenue</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Balance</u>
Volleyball	900004	\$448.90	\$0.00	\$0.00	\$0.00	\$0.00	\$448.90
	Umbrella Total:	\$2,287.58	\$7.00	(\$3.00)	\$0.00	\$0.00	\$2,277.58
Extra Curricular							
Culinary Club	400008	\$790.30	\$0.00	\$0.00	\$0.00	\$0.00	\$790.30
Environmental Club	400006	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
Graduation	400001	\$545.00	\$0.00	\$0.00	\$0.00	\$0.00	\$545.00
Music	400004	\$2,325.00	\$76.25	\$337.60	\$0.00	\$0.00	\$2,586.35
School Newspaper	400007	\$0.00	\$176.56	\$0.00	\$0.00	\$0.00	(\$176.56)
Yearbook	400000	\$342.00	\$0.00	\$2,460.00	\$0.00	\$0.00	\$2,802.00
	Umbrella Total:	\$4,502.30	\$252.81	\$2,797.60	\$0.00	\$0.00	\$7,047.09
Food							
Food	670001	\$1,823.02	\$0.00	\$0.00	\$0.00	\$0.00	\$1,823.02
	Umbrella Total:	\$1,823.02	\$0.00	\$0.00	\$0.00	\$0.00	\$1,823.02
Funds - Curricular							
Book Fair	200003	\$500.00	\$154.65	\$0.00	\$0.00	\$0.00	\$345.35
Library	200004	\$982.07	\$91.46	\$47.65	\$0.00	\$0.00	\$938.26
Locks	200000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Textbooks	200001	(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$200.00)
	Umbrella Total:	\$1,282.07	\$246.11	\$47.65	\$0.00	\$0.00	\$1,083.61
Grants/Donations to School							
Bullying Prevention	800005	\$422.90	\$48.57	\$2,463.75	\$0.00	\$0.00	\$2,838.08
Grants	800004	\$15,543.50	\$0.00	\$0.00	\$0.00	\$0.00	\$15,543.50
	Umbrella Total:	\$15,966.40	\$48.57	\$2,463.75	\$0.00	\$0.00	\$18,381.58
HST							
HST Payable	130001	\$1,562.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,562.91
HST Rebate	120001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Umbrella Total:	\$1,562.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,562.91
Non-Student							
Non-Student	100001	\$5,632.00	\$0.00	\$562.25	\$0.00	\$0.00	\$6,194.25
	Umbrella Total:	\$5,632.00	\$0.00	\$562.25	\$0.00	\$0.00	\$6,194.25
School Council							
School Council:PIC Grant	700001	\$83.98	\$0.00	\$0.00	\$0.00	\$0.00	\$83.98
	Umbrella Total:	\$83.98	\$0.00	\$0.00	\$0.00	\$0.00	\$83.98
School Council Fundraising							
Popcorn	710008	\$1,040.08	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.08
SC Pizza	710009	\$7,321.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,321.00
Technology	710010	\$534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$534.00
Wishlist	710011	\$2,553.58	\$0.00	\$790.50	\$0.00	\$0.00	\$3,344.08
	Umbrella Total:	\$11,448.66	\$0.00	\$790.50	\$0.00	\$0.00	\$12,239.16

		<u>Balance</u>					
		<u>Forward</u>	<u>Expense</u>	<u>Revenue</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Balance</u>
Temporary Clearing							
Cost Recovery/Credit Card Fees	030001	\$25.65	\$38.06	\$0.00	\$0.00	\$0.00	(\$12.41)
Reimbursement to HDSB	010001	\$309.33	\$0.00	\$0.00	\$0.00	\$0.00	\$309.33
(Non-Pcard)							
TEMP Petty Cash Reimbursement	040001	\$2,000.00	\$1,045.97	\$35.95	\$0.00	\$0.00	\$989.98
Temporary Clearing	010004	\$52.55	\$0.00	\$0.00	\$0.00	\$0.00	\$52.55
Umbrella Total:		\$2,387.53	\$1,084.03	\$35.95	\$0.00	\$0.00	\$1,339.45
Umbrella Type Total:		\$46,976.45	\$1,638.52	\$6,694.70	\$0.00	\$0.00	\$52,032.63
YrEnd Transactions							
YrEnd Transactions							
YrEnd Outstanding	99999.99	\$1,180.61	\$1,640.11	\$459.50	\$0.00	\$0.00	\$0.00
Umbrella Total:		\$1,180.61	\$1,640.11	\$459.50	\$0.00	\$0.00	\$0.00
Umbrella Type Total:		\$1,180.61	\$1,640.11	\$459.50	\$0.00	\$0.00	\$0.00
Grand Total:		\$72,422.37	\$3,859.02	\$7,551.55	\$0.00	\$0.00	\$76,114.90

Categories	Opening Balance	Expenses	Revenues	Transfer Out	Transfer In	Balance
Athletics/Teams						
Athletics - 900001	\$398.47					\$398.47
Basketball - 900006	\$144.00					\$144.00
Cheerleading - 900005	\$123.00					\$123.00
PhysEd Equipment - 900002	\$673.21					\$673.21
Soccer - 900008	\$500.00	\$7.00	(\$3.00)			\$490.00
Volleyball - 900004	\$448.90					\$448.90
	\$2,287.58	\$7.00	(\$3.00)	\$0.00	\$0.00	\$2,277.58
Banking						
Bank - 140000	\$0.00		\$0.10			\$0.10
	\$0.00	\$0.00	\$0.10	\$0.00	\$0.00	\$0.10
External Charities						
Charity - 500001	\$100.41					\$100.41
Terry Fox - 500002	\$0.00					\$0.00
	\$100.41	\$0.00	\$0.00	\$0.00	\$0.00	\$100.41
Extra Curricular						
Culinary Club - 400008	\$790.30					\$790.30
Environmental Club - 400006	\$500.00					\$500.00
Graduation - 400001	\$545.00				\$50.00	\$595.00
Music - 400004	\$2,325.00	\$76.25	\$337.60			\$2,586.35
School Newspaper - 400007	\$0.00	\$176.56				(\$176.56)
Yearbook - 400000	\$342.00		\$2,460.00			\$2,802.00
	\$4,502.30	\$252.81	\$2,797.60	\$0.00	\$50.00	\$7,097.09
Food						
Food - 670001	\$1,823.02					\$1,823.02
	\$1,823.02	\$0.00	\$0.00	\$0.00	\$0.00	\$1,823.02
Fundraising						
Cash Register Over/Under - 140003	\$0.00					\$0.00
Dance-a-Thon - 600003	\$603.34		\$380.25			\$983.59
Fundraising - 600000	\$2,973.91	\$580.39	\$17.00	\$50.00		\$2,360.52
Milk - 670002	\$13,522.00					\$13,522.00
Water Bottle - 600001	\$4,325.00					\$4,325.00
	\$21,424.25	\$580.39	\$397.25	\$50.00	\$0.00	\$21,191.11

Categories	Opening Balance	Expenses	Revenues	Transfer Out	Transfer In	Balance
Appendix 7D						
Funds - Curricular						
Book Fair - 200003	\$500.00	\$154.65				\$345.35
Library - 200004	\$982.07	\$91.46	\$47.65			\$938.26
Locks - 200000	\$0.00					\$0.00
Lost Textbooks - 200001	\$(200.00)					\$(200.00)
	\$1,282.07	\$246.11	\$47.65	\$0.00	\$0.00	\$1,083.61
Grants/Donations to School						
Bullying Prevention - 800005	\$422.90	\$48.57	\$2,463.75			\$2,838.08
Grants - 800004	\$15,543.50					\$15,543.50
	\$15,966.40	\$48.57	\$2,463.75	\$0.00	\$0.00	\$18,381.58
HST						
HST Payable - 130001	\$1,562.91					\$1,562.91
HST Rebate - 120001	\$0.00					\$0.00
	\$1,562.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,562.91
Non-Student						
Non-Student - 100001	\$5,632.00		\$562.25			\$6,194.25
	\$5,632.00	\$0.00	\$562.25	\$0.00	\$0.00	\$6,194.25
School Council						
School Council:PIC Grant - 700001	\$83.98					\$83.98
	\$83.98	\$0.00	\$0.00	\$0.00	\$0.00	\$83.98
School Council Fundraising						
Popcorn - 710008	\$1,040.08					\$1,040.08
SC Pizza - 710009	\$7,321.00					\$7,321.00
Technology - 710010	\$534.00					\$534.00
Wishlist - 710011	\$2,553.58		\$790.50			\$3,344.08
	\$11,448.66	\$0.00	\$790.50	\$0.00	\$0.00	\$12,239.16
Temporary Clearing						
Cost Recovery/Credit Card Fees - 030001	\$25.65	\$38.06				\$(12.41)
Reimbursement to HDSB (Non-Pcard) - 010001	\$309.33					\$309.33
TEMP Petty Cash	\$2,000.00	\$1,045.97	\$35.95			\$989.98
Reimbursement - 040001						
Temporary Clearing - 010004	\$52.55					\$52.55
	\$2,387.53	\$1,084.03	\$35.95	\$0.00	\$0.00	\$1,339.45
Trips/ Excursions						

Categories	Appendix 7D	Opening Balance	Expenses	Revenues	Transfer Out	Transfer In	Balance
Field Trips - 300000		\$1,926.30					\$1,926.30
Grade 3 - 300002		\$770.35					\$770.35
Grade 4 - 300003		\$44.00					\$44.00
		\$2,740.65	\$0.00	\$0.00	\$0.00	\$0.00	\$2,740.65
YrEnd Transactions							
YrEnd Outstanding - 99999.99		\$1,243.14	\$1,702.64	\$459.50			\$0.00
		\$1,243.14	\$1,702.64	\$459.50	\$0.00	\$0.00	\$0.00
		\$72,484.90	\$3,921.55	\$7,551.55	\$50.00	\$50.00	\$76,114.90
						Total Investments:	\$0.00
						Total Bank & Investments:	\$76,114.90

09/08/2016				
Category Name	Transactions	Description	Transfer Out	Transfer In
Fundraising	Transfer - 1	To move profits to pay for grad ceremony	\$50.00	
Graduation	Transfer - 1	To move profits to pay for grad ceremony		\$50.00
			<hr/>	<hr/>
			\$50.00	\$50.00
			<hr/>	<hr/>
			\$50.00	\$50.00

Approval:

Principal

Financial Clerk / Secretary

Date

Last Month Reconciled:

Date	Category Name	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Rebate Correction	Reconciled Date
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Current Info.:									
09/30/2016	Dance-a-Thon	CreditMemo	Direct Deposit From Board	\$0.00	\$380.25	\$0.00	\$0.00	\$0.00	

Previous Info.:
Modified By: District1 - District1
Date Changed: 09/28/2018
Reason For Change: CS Edit

09/30/2016	Dance-a-Thon	CreditMemo	Direct Deposit From Board	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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Previous Info.:
Modified By: District1 - District1
Date Changed: 09/28/2018
Reason For Change: CS error

09/30/2016	Dance-a-Thon	CreditMemo	Direct Deposit From Board	\$0.00	\$5,273.50	\$0.00	\$0.00	\$0.00	
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Date	Category Name	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Rebate Correction	Reconciled Date
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Current Info.:									
09/30/2016	TEMP Petty Cash Reimbursement	Check 555	Void - Noell, Joseph, Office Supplies - stale dated - Tax \$0.00	(\$54.74)	\$0.00	\$0.00	\$0.00	\$0.00	09/30/2014

Previous Info.:
Modified By: District1 - District1
Date Changed: 09/28/2018
Reason For Change:

03/25/2016	YrEnd Outstanding	Check 555	Noell, Joseph, Office Supplies	\$54.74	\$0.00	\$0.00	\$0.00	\$0.00	
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Sample School Budget to Actual Excel Export from Sparkrock

1-OBJE	1-OBJECT Name	Budget	Approved Requests	Commitments	Expenses	Budget Available	% Available
321	PROFESSIONAL DEVELOPMENT	\$20,000.00	\$0.00	\$0.00	\$15,535.54	\$4,464.46	22.32%
400	INSTRUCTIONAL SUPPLIES	\$38,252.00	\$0.00	\$9,353.60	\$30,576.76	(\$1,678.36)	(4.39)%
402	LIBRARY RESOURCE MATERIALS	\$3,500.00	\$0.00	\$0.00	\$4,504.89	(\$1,004.89)	(28.71)%
410	FIELD TRIPS	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	100.00%
412	HEALTH SUPPLIES	\$300.00	\$0.00	\$0.00	\$49.88	\$250.12	83.37%
440	POSTAGE	\$400.00	\$0.00	\$0.00	\$231.56	\$168.44	42.11%
442	PRINTING & DUPLICATING	\$6,000.00	\$0.00	\$0.00	\$9,107.18	(\$3,107.18)	(51.79)%
446	SUPPLIES	\$2,000.00	\$0.00	\$0.00	\$744.30	\$1,255.70	62.79%
448	TELEPHONE/CELL/PDA	\$3,000.00	\$0.00	\$0.00	\$2,139.12	\$860.88	28.70%
452	TEXTBOOKS & LEARNING MATERIALS	\$3,000.00	\$0.00	\$0.00	\$757.06	\$2,242.94	74.76%
512	FURNITURE AND EQUIPMENT	\$4,213.00	\$0.00	\$4,354.06	\$7,029.14	(\$7,170.20)	(170.19)%
516	COMPUTERS	\$3,000.00	\$0.00	\$0.00	(\$8,472.07)	\$11,472.07	382.40%
Total:		\$85,165.00	\$0.00	\$13,707.66	\$62,203.36	\$9,253.98	10.87%

		<u>Balance</u>					
		<u>Forward</u>	<u>Expense</u>	<u>Revenue</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Balance</u>
Elem-Student Activities/Resources							
School Council							
School Council:PIC Grant	700001	\$83.98	\$0.00	\$0.00	\$0.00	\$0.00	\$83.98
Umbrella Total:		\$83.98	\$0.00	\$0.00	\$0.00	\$0.00	\$83.98
School Council Fundraising							
Popcorn	710008	\$1,040.08	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.08
SC Pizza	710009	\$7,321.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,321.00
Technology	710010	\$534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$534.00
Wishlist	710011	\$2,553.58	\$0.00	\$790.50	\$0.00	\$0.00	\$3,344.08
Umbrella Total:		\$11,448.66	\$0.00	\$790.50	\$0.00	\$0.00	\$12,239.16
Umbrella Type Total:		\$11,532.64	\$0.00	\$790.50	\$0.00	\$0.00	\$12,323.14
Grand Total:		\$11,532.64	\$0.00	\$790.50	\$0.00	\$0.00	\$12,323.14

Summary for: Popcorn
Cat. #: 710008

Contact Person: Stelmanis, Katie
 Balance Forward: \$1,040.08

Date	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Cleared	Balance
							<input type="checkbox"/>	\$1,040.08
								\$1,040.08

Summary for: SC Pizza
Cat. #: 710009

Contact Person: Peterson, Paul
 Balance Forward: \$7,321.00

Date	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Cleared	Balance
							<input type="checkbox"/>	\$7,321.00
								\$7,321.00

Summary for: School Council:PIC Grant
Cat. #: 700001

Contact Person: Peterson, Paul
 Balance Forward: \$83.98

Date	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Cleared	Balance
							<input type="checkbox"/>	\$83.98
								\$83.98

Summary for: Technology
Cat. #: 710010

Contact Person:
 Balance Forward: \$534.00

Date	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Cleared	Balance
							<input type="checkbox"/>	\$534.00
								\$534.00

Summary for: Wishlist
Cat. #: 710011

Contact Person: Wainwright, Rufus
 Balance Forward: \$2,553.58

Date	Transaction	Description	Debit	Credit	Tax Paid	Tax Rebate	Cleared	Balance
09/25/2016	Direct Deposit 1457	Pizza Lunch Sept 20		\$790.50			<input checked="" type="checkbox"/>	\$3,344.08
								\$790.50
								\$3,344.08

Opening Balance: \$11,532.64

0.00

790.50

0.00

\$12,323.14