



Parent Advisory Council  
Treasurer's Meeting  
October 2022

*We acknowledge and are thankful to live, learn, and work on the territory of the Coast Salish people, specifically the Skwxwú7mesh (Squamish) Nation, on whose territory West Vancouver Schools resides.*



# Topics

Treasurer Role

School Cash  
Online,  
Donations

Fundraising

Trust  
Accounts, Tax  
Receipts

Hot Lunch, GST  
& PST

Banking,  
Record  
Keeping,  
Budget

BC Gaming  
Grants,  
Licenses



# PAC'S PURPOSE

The School Act gives parents the right, through Parent Advisory Councils (PACs), to provide feedback in their school.

## Purposes of a PAC

1. To advise the school principal and staff on parents' views and feedback about school programs, policies, plans and activities.
2. To organize PAC activities and events and endeavour to provide parent education.
3. To encourage parent involvement in the school, and to support programs that promote parent involvement.
4. To communicate with parents, and to promote co-operation between the home and the school in providing support for the education of children.
5. To assist parents in accessing the system and to advocate on behalf of parents and students.
6. To provide financial support for the goals of the PAC, as determined by its membership.
7. To advise and participate in the activities of the District Parent Advisory Council (DPAC) and the BC Confederation of Parent Advisory Councils (BCCPAC).

<https://bccpac.bc.ca/index.php/members/pac-dpac/what-is-a-pac>

## Treasurer's Role & Responsibilities

The Treasurer's responsibilities are usually set out in the constitution and bylaws of the PAC.

The Treasurer will:

- draft a budget
- ensure all funds of the PAC are properly accounted for
- disburse funds as authorized by the PAC
- ensure financial controls and practices are in place
- report on all revenue and expenses at meetings
- reconcile bank accounts monthly
- submit an annual financial statement at the annual general meeting



# Role of the Treasurer

# Best Practices

## RECORD KEEPING

- Record all financial transactions in a ledger (computerized or manual)
- Keep all financial records for 6 years plus the current year

## BANKING

- Always use two signatures for cheques
- Don't sign your own expense reimbursement cheques
- Reconcile the bank account(s) monthly and have them reviewed by another member of the PAC

## BUDGET

- Prepare a budget annually
- Without a budget, the PAC will need to vote on every expense
- The budget reflects the plan for the year, and the treasurer should report on any variances

# Best Practices – Why it Matters



Financial controls and practices need to be in place for the PAC to:

- Ensure accountability
- Ensure funds are spent for the intended purpose
- Reduce the risk of error, misappropriation of funds, and inaccuracy of reports
- Reduce the risk of unauthorized and unsupported financial transactions

British Columbia

**Former treasurer of B.C. parent advisory committee charged with fraud, theft**



The B.C. woman has been charged with fraud and theft over \$5,000

CBC News · Posted: Sep 25, 2019 6:05 PM PT | Last Updated: September 25, 2019



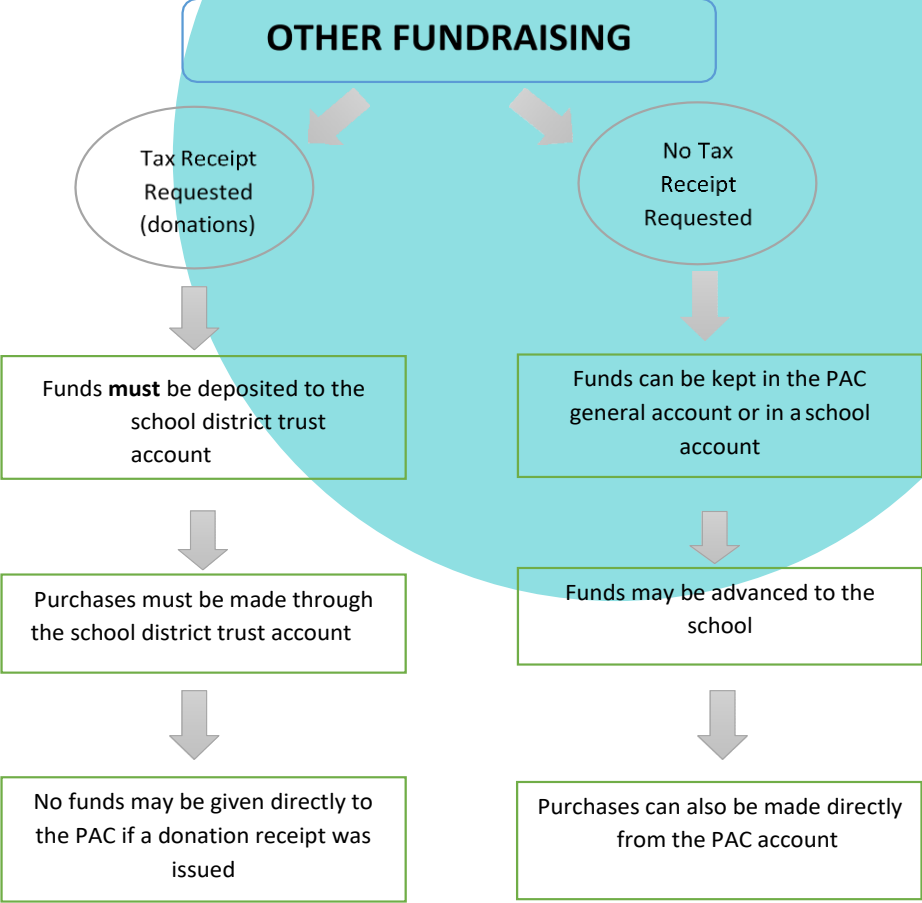
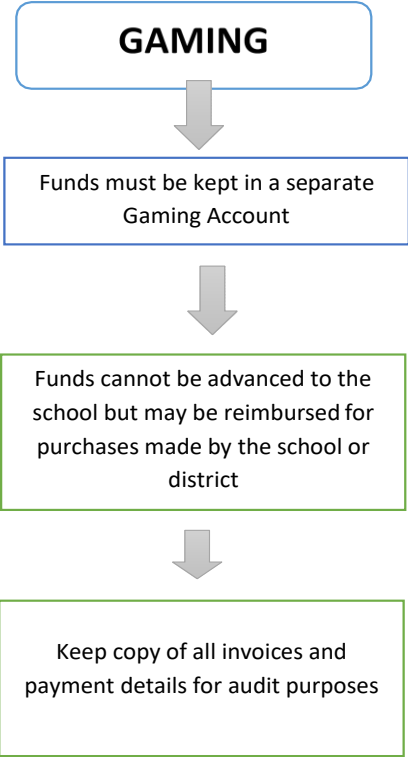
**Kelowna woman charged after allegedly embezzling \$20K from elementary school PAC**

**Parent charged with stealing from PAC**

Janet Steffenhagen  
Dec 9, 2008 · December 9, 2008 · 1 minute read · [Join the conversation](#)

A Burnaby mother has been charged with stealing from the parent advisory council (PAC) at Westridge elementary school while she was treasurer.

# PAC Fundraising:







## Community Gaming Grants

2022 PAC & DPAC Guidelines & Conditions

# BC GAMING

## PAC GAMING GRANTS

- Grants are deposited directly into the PAC Gaming bank account only
- Grant funds must remain under the control and management of the PAC
- PACs may reimburse the School or the School District with gaming funds for approved purchases
- Must ensure Gaming Grant funds are used for extra-curricular benefits

## RAFFLES, 50/50'S, etc.

- All gaming in BC requires a license (50/50 draws, raffles, bingo, etc.)
- Licenses must be applied for in advance of event
- There are four classes of licenses; A, B, C & D
- minors may not sell tickets on behalf of an organization unless it has a Class B licences
- If an organization has a Class B licence, minors may sell raffle tickets if the raffle tickets are not more than \$5 per ticket and the minor is a volunteer

# Fundraising & Donations

Fundraising campaigns must be approved by the school district

If a tax receipt is required, the funds must be deposited in the School District trust bank account

Donation tax receipts can only be issued by the School District (which is a registered charity) for qualifying donations

Spending Donated Funds



## PAC Projects

The Principal is the point person for the PAC and the district

- What are the physical details?
  - New computers, upgrade playground, water bottle filling stations, etc.
  - How much will this cost?
  - When is the best time to do this?
    - Facilities may have to work the installation into an existing project schedule
    - IT may have other projects on their schedule
  - Who is paying for what?
    - Totally PAC-funded, or costs shared with SD45
  - Lay out the exact details!

# DONATION RECEIPTS

West Vancouver Schools Administrative Procedure 520 – School Generated Trust Funds provides the process for when a tax donation receipt can be issued and when funds can be disbursed.

01

To ensure compliance with CRA guidelines there must be an identifiable use or need for the money

02

When fundraising for a specific purpose it is a good idea to provide an alternative purpose for which funds can be used. For example, “The funds will be used for XXX and any excess or unused funds will be spent in support of students at XXX school.”

03

When the District issues receipts for those donations, the District must maintain custody of the donations

04

Tax Receipts will be issued for donations over \$25 when received by cheques made payable to West Vancouver Schools or will be automatically generated on any amount when donated through School Cash Online

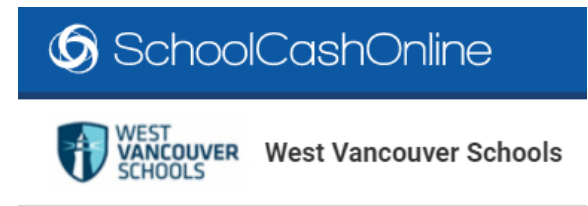
# School Cash Online

## How to set up a fundraiser and donate online:

1. In consultation with the school's principal, determine the purpose of the fund-raising activity
2. Prepare material that will explain the purpose of the fund-raiser and the intended use of the funds raised, including general alternatives
3. Provide a copy of the information to the Manager of Finance for review and to set-up of the School Cash Online donation link

## For Donors:

1. Go to <https://westvancouver.schoolcashonline.com/Fee/Index>
2. Select "Make a Donation"
3. Choose from the list of donation amounts, or enter a specific amount
4. Choose a "Fund Destination"
5. Click on "Add to Cart"
6. Review the information for accuracy and click on "Continue" if everything is correct
7. The donor will then be prompted to sign in
  - If the donor doesn't have a School Cash Online account, they can continue to complete transaction as a Guest or click on "Click here to register now" and follow the steps to complete the registration process
8. After the payment has been processed a donation receipt will appear on screen for printing. The donor will also receive an emailed copy.



# Trust Account Funds

Donation funds that are received online or by cheque will be held in the District Trust account for PACs. The Manager of Finance will provide statements quarterly or as requested.

## Spending funds:

- Donated funds that are held in the PAC's Trust accounts can be spent on the items that were identified during the fundraising campaigns – this can also include most “Wish List” items
- For large purchases, the school Principal and the Manager of Purchasing & Transportation should assist you in obtaining competitive pricing by issuing purchase orders.
- The PAC may be asked to issue a cheque for the estimated cost of the purchase before the purchase order is issued.
- Invoices for smaller purchases can be forwarded by the PAC's school to the school board office for processing and payment through the trust account.

Purchase orders and invoices will be charged to account 85480 (PAC Trust account).

# Tax Rebates

## GST & PST:

- PAC Purchases made by the School District will qualify for 68% rebate on GST (or 100% for books)
- GST rebates are recognized immediately
- 100% rebate on PST (District will apply on behalf of the PAC only for purchases made at the district)

## To qualify for PST rebate:

- School initiates requisition to District Purchasing department, indicating the amount or % the PAC is paying
- District pays the vendor invoice, and the District invoices the PAC directly
- PAC writes cheque to District (amount on District invoice will be less tax rebates)
- the District applies for the PST refund on the PAC's behalf and once the application has been approved and refund received by the government, the rebate owing to the PAC will be transferred into the PAC's Trust account.

# Hot Lunch & Purchasing Cards

The District has developed the Hot Lunch Purchasing Card (PCard) system to assist PACs in taking advantage of the GST exemption that a section of the Excise Tax Act provides.

- The PCard is to be used only for the purchase of meals for the school's Hot Lunch Program.
- The PCard is held at the school by the principal or administrative assistant and is the property of West Vancouver Schools. It must not leave the school.
- It is the responsibility of each PAC's Hot Lunch Coordinator to ensure that the vendors prepare their invoices with West Vancouver Schools listed as the purchaser, that the invoices are correct, and that the vendors do not charge GST.
- Each month, a copy of the statement will be emailed to the PAC Treasurer and the PAC Hot Lunch Coordinator.
- Within a week of receiving the statement, the PAC must provide a copy of the statement, the original invoices and a cheque payable to West Vancouver Schools paying the full balance.
- The PAC is responsible for the reconciliation of the statement and the payment of the balance to the SBO.





# REFERENCES & LINKS

## **West Vancouver Schools:**

- <https://westvancouver.schools.ca/about-wvs/administrative-procedures>

## **DPAC:**

- <https://westvancouver.schools.ca/dpac/>

## **BCCPAC:**

- <https://bccpac.bc.ca/index.php>

## **Charity Village:**

- <https://charityvillage.com/learning-centre/>

# Contact Information



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# Thank You

