



# PARENT ADVISORY COUNCIL

## Treasurer's Handbook

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*We acknowledge and are thankful to live, learn, and work on the territory of the Coast Salish people, specifically the Sk̓wx̓wú7mesh (Squamish) Nation, on whose territory West Vancouver Schools resides.*

Updated: October 2022

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## PAC’s Purpose

The School Act<sup>1</sup> gives parents the right, through Parent Advisory Councils (PACs), to provide feedback in their school. A PAC is the officially recognized collective voice of parents of their school. A PAC, through its elected officers, may advise the school board, the principal and staff of the school respecting any matter relating to the education of the students and the school.

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)<sup>2</sup> and the BC Confederation of Parent Advisory Councils (BCCPAC)<sup>3</sup>.

## Treasurer’s Role & Responsibilities

The Treasurer’s responsibilities are typically set out in the constitution and bylaws of the PAC.

The Treasurer:

- ensures all funds of the council are properly accounted for
- disburses funds as authorized by the membership or executive
- ensures that financial records and books of account are maintained
- reports on receipts and disbursements at general and executive meetings
- makes financial records and books of account available to members upon request
- has the financial records and books of account ready for inspection or audit annually
- with the assistance of the executive, drafts an annual budget
- submits an annual financial statement at the annual general meeting

The Treasurer is responsible for ensuring safe custody of the PAC’s money. Ideally Treasurers should have accounting or bookkeeping experience or should be comfortable with numbers and familiar with the best practices of financial record-keeping. They should also be attentive to detail and timelines.

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<sup>1</sup> [https://www.bclaws.ca/civix/document/id/complete/statreg/96412\\_00](https://www.bclaws.ca/civix/document/id/complete/statreg/96412_00)

<sup>2</sup> <https://westvancouver.schools.ca/dpac/index/>

<sup>3</sup> <https://bccpac.bc.ca/index.php/members/pac-dpac/what-is-a-pac>

## BEST PRACTICES

### Banking & Record Keeping

Sufficient financial controls and practices need to be in place for PACs. This will:

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

### Banking

It is recommended that PACs have two bank accounts, one for gaming grants and one for unrestricted funds.

- Always require two signatures for cheques
- If using any other online financial system (ex. PayPal), ensure the account is owned by a PAC email account and that there are always at least two PAC executives with full access
- All PAC executive officers are normally signatories at the bank. Ensure you have more than two
- For expenses incurred by a PAC officer, approval should be by two other signatories
- PAC money should only be spent according to an approved budget or authorized by a motion

### Record Keeping

All financial transactions must be recorded in a ledger (manual or computerized) that clearly illustrates both revenues and expenditures by activity or event and maintains a running total of the bank balance. All financial records must be kept for a period of six years from the end of the last fiscal year (usually June 30 for PACs) including:

- bank statements
- cancelled cheques
- cheque stubs
- deposit books
- bank reconciliations
- supporting receipts/invoices
- accounting ledgers
- financial reports and budgets
- parents should not be collecting and holding funds in their personal accounts

In best practice, events like the grade seven ‘graduation’, would be managed by a sub-group or sub-committee of the PAC, and the funds collected and spent for this event would be held within the PAC bank account. Some PACs use Square, PayPal and other payment platforms, or their hot lunch order site, for collecting funds for these activities.

**Financial Accountability and Preventing Fraud – Best Practices** (Excerpt from Appendix III, [Community Gaming Grants PAC & DPAC Guidelines & Conditions](#))

To improve financial accountability and to reduce the likelihood of fraud, recipient organizations should follow these best practices:

- All board/executive committee members should review financial documentation (e.g. financial statements, budgets, bank statements, cleared cheques, etc.) on a regular basis.
- The PAC/DPAC’s finances should be open and transparent to all board/ executive committee members. The board/executive committee should feel comfortable asking questions about the PAC/DPAC’s finances. If any board/ executive committee member is hesitant to answer questions or provide information, this can be a sign of a problem.
- Have bank statements and cancelled cheques mailed to the PAC/DPAC’s President, or equivalent, for review (as long as they are not also the Treasurer).
- Financial information should be presented to, and reviewed by, the board/ executive committee on a regular basis (e.g. board/executive committee meetings, on a monthly basis, etc.). This may include a review of the budget and year to date spending. All questions or significant discrepancies should be resolved in a timely manner.
- It is recommended that the Treasurer not be granted signing authority, in order to ensure appropriate segregation of duties.
- Ensure that the PAC/DPAC’s financial institution is aware of all approved signing authorities.
- Consider completing background checks (e.g. criminal record checks, reference checks, etc.) on new board/executive committee members to ensure that there are no relevant concerns regarding their suitability for the position.

## PAC Annual Budget

The Budget reflects the PAC’s planning for the year and gives the PAC’s executive and treasurer the authority they need to spend money at the appropriate time.

- Without a budget, the executive must seek approval from the membership for every expenditure
- Having a budget ensures the membership has knowledge of planned spending and any variances from this plan

## Preparing a budget

- Determine your spending priorities
- Determine your expenses
- Estimate and plan your revenue
- Build consensus
- Pass budget via motion at a PAC meeting

An active organization will have unanticipated revenues and expenses so your budget can be amended accordingly. Part of the Treasurer’s responsibility is to keep track of revenue and expenditures and alert the executive and membership to any changes (surpluses and deficits) with the budget. Membership should vote on any amendments. BCCPAC Budget Template Sample: <https://bccpac.bc.ca/index.php/resources/16-dpac-pac/106-pac-budget-sample>

## Revenue

PAC revenue may include donations, grants, BC Community Gaming Grants<sup>4</sup>, and local fundraising. PAC funds could be held in three bank accounts:

- PAC Gaming Account
- PAC General Account
- PAC Trust Account held at the district office

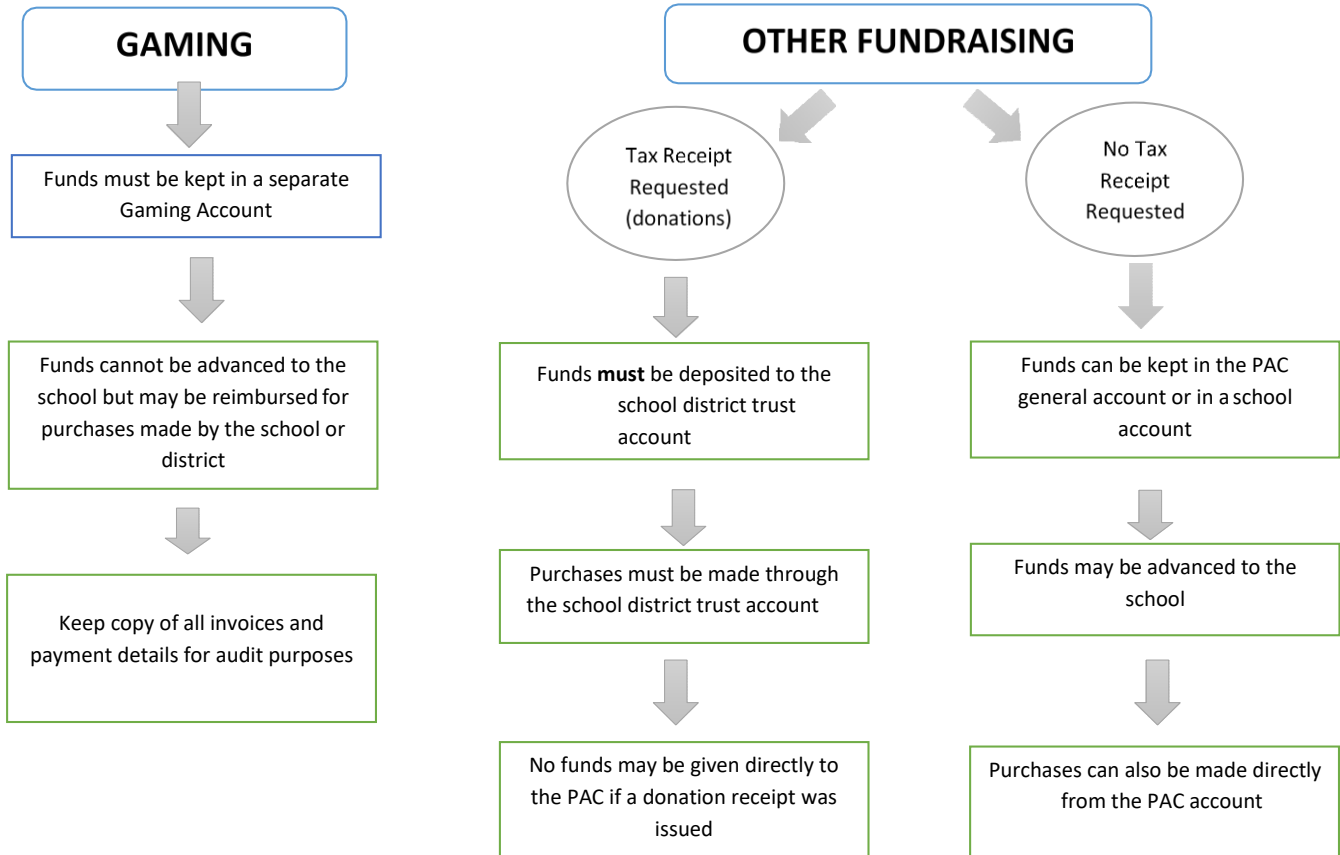
PACs are often involved in fundraising activities and where the funds are held depends on the source.

- Gaming grants and funds raised by Gaming raffles, 50/50, etc., must be held in a separate Gaming account
- If a tax receipt is required, the funds must be deposited in the School District trust account – cheques must be made payable to the School District
- If no tax receipt is required, the funds may be deposited in the PAC General bank account

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<sup>4</sup> The Community Gaming Grants program distributes funds from commercial gambling revenues to not-for-profit organizations that deliver programs and services to communities throughout British Columbia. These grants ensure British Columbian’s from all regions of the province have access to programs and services that improve their quality of life, support local needs and build inclusive, vibrant communities.

## PAC Fundraising:



## PAC/DPAC GAMING GRANTS

Community Gaming Grants support PACs and DPACs by providing funding to support the enhancement of extracurricular opportunities for K-12 students in British Columbia, regardless of background or identity characteristics.

The eligible use of PAC Gaming Grant funds is intended to benefit all students by enhancing the extracurricular opportunities of students who attend the school(s) represented by the PAC. PAC Gaming Grant funds may not be used to pay for goods or services used primarily by teachers in the classroom to deliver curriculum or by students to complete British Columbia K-12 curriculum requirements.

Please see the Community Gaming Grants: PAC & DPAC Guidelines and Conditions document for eligibility criteria, guidelines and conditions specific to PAC/DPAC applicants available at:

<https://alpha.gov.bc.ca/gov/content/sports-culture/gambling-fundraising/gaming-grants/pac-dpac-grants>

<b>Eligibility</b>	~ Parent Advisory Councils (PACs) or equivalent groups (e.g. parent support groups) at public schools, group 1 or 2 independent schools and First Nation band schools. ~ District Parent Advisory Councils (PACs) Details provided Section 3 of the <a href="https://www2.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/grants/guide-pac.pdf">https://www2.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/grants/guide-pac.pdf</a>
<b>Grant Amount</b>	<b>PAC:</b> minimum \$20 per student <b>DPAC:</b> \$2,500 per year
<b>Application</b>	One application per year
<b>Application Period</b>	Apply between April 1 and June 30 Notification by September 30
<b>Processing Fee</b>	None

**Instructions and Tutorial for PAC/DPAC Application:** <https://alpha.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/grants/pac-dpac-tutorial.pdf>

**Mailing Address:**

Community Gaming Grants Branch  
PO Box 9892 Stn Prov Govt  
Victoria, BC V8W 9T6

**Physical Address:**

Community Gaming Grants Branch  
6th Floor, 800 Johnson Street  
Victoria, BC V8W 1N3

Email: [CommunityGamingGrants@gov.bc.ca](mailto:CommunityGamingGrants@gov.bc.ca)

Telephone: 250-356-1081 or 1-800-663-7867

**PAC/DPAC Community Gaming Grants FAQ’s:** <https://www2.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/grants/info-faq-pac-dpac.pdf>

Note: The 2022-23 grant year will be the last year PAC funding may be used for scholarships or bursaries. Funds must be disbursed by December 31, 2023. In 2023-24, scholarships and bursaries will no longer be an eligible use of PAC funding.



## **BC GAMBLING EVENTS (RAFFLES, 50/50, etc)**

A community group or organization may be eligible to receive a license to hold a gambling event that earns revenue to benefit charitable programs and services within B.C.

A license must be applied for in advance of the proposed gambling event. Licensees are responsible for following the [Licensed Charitable Gaming Rules \(PDF\)](#) related to the gambling event and for using the proceeds to support the eligible programs as approved on the license.

For PACs, gaming proceeds must be used for disbursements within BC and must have a direct benefit to BC students by enhancing their extracurricular opportunities. All gaming proceeds must remain under the control and management of the PAC, whose membership is comprised of parents or guardians of students attending the school.

For PACs, eligible disbursements include, but are not limited to:

- Student publications: newsletters, yearbooks
- Student competitions: writing, debating, chess, music
- Student societies: drama club, student society
- Student ceremonies: graduation, dry grad
- Student conferences or educational field trips within BC
- Uniforms and equipment for extracurricular activities
- Sports equipment
- Capital acquisitions directly benefiting students, such as playground equipment or student computers used for extra-curricular groups or activities
- Awards and trophies
- Scholarships and bursaries
- Student transportation and travel within BC
- Student transportation and travel outside of BC, as listed in Special Approval: Out-of-Province Travel.

Important – The <https://www2.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/licences/rules-licensed-charitable-gaming.pdf> outlines in Section 17.5 that minors may not sell tickets on behalf of an organization. The exception is for Class B licences. If an organization has a Class B gaming event licence, minors may sell raffle tickets if raffle tickets are not more than \$5 a ticket and the minor does so only as a volunteer.

For all information related to eligibility, application submission, classes of licenses, event types and the management and conduct of an event refer to: <https://www2.gov.bc.ca/gov/content/sports-culture/gambling-fundraising/gambling-licence-fundraising>.

Please note that schools and school districts are public bodies and cannot participate or assist in the operation of any type of gaming, including raffles. This includes being unable to offer tax receipts to donors of items for raffles.

## **DONATIONS**

### **When a Donation Tax Receipt is Requested**

The Government of Canada’s Charities Directorate provides clear guidelines on when the School District can issue donation receipts. The District can issue receipts only for donations that are intended to be used for supporting District (school) programs and initiatives. The District must maintain custody of these donations and can only gift donated funds only to other registered charities.

Tax receipts can be issued for donations made in support of projects that the PAC has undertaken for the school, such as playground enhancement or replacement, or technology upgrades. They can also be issued for donations intended for use in purchasing additional classroom aids (PE equipment, Library books, many “Wishlist” items). It’s important to note that in order to issue donation tax receipts as part of a fundraiser, there must be an identifiable use or need for the money. Donations received for a specific purpose or project and donor directed funds must be used only for the stated purpose. When a PAC is fundraising for a specific purpose, it is suggested that the PAC provide an alternative purpose for which funds can be used. That way, if the original purpose cannot be carried out or if there are surplus funds, the money can be used for an alternate project. The alternative purpose should be communicated to potential donors when funds are solicited. 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.”

When a PAC initiates a fundraiser and the District issues receipts for those donations, the District must maintain custody of the donations. The District is unable to send the donated funds back to PACs because PACs are not directed or controlled by the District, and because individual PACs are not registered charities.

### **School Cash Online donation module**

The District implemented the online donation module with the goal of providing convenience to donors. Donors now can make donations with a credit card at any time to any fundraising initiative they wish and receive the donation tax receipt shortly after the donation transaction has been processed. The District then manages the donations in accordance with donors’ directions.

How to set up a fundraiser and donate online:

1. In consultation with the school’s principal, determine the purpose of the fundraising activity
2. Prepare the letter asking for donations or other promotional material that you will send to potential donors and participants, explaining the purpose of the fund-raiser and the intended use of the funds raised, including alternatives
3. Provide a copy of the fundraising documentation and material to the Manager of Finance for review and approval, and for the set-up of the School Cash Online donation link

For Donors:

1. Go to <https://westvancouver.schoolcashionline.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
  - a. 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
  - b. If the donor does have an account, they continue with the payment process to complete the donation transaction
8. After the payment has been processed a donation receipt will appear on screen for printing. The donor will also receive an emailed copy.

### Donation cheques

The District encourages schools and PACs to promote the use of the online module. However, there is a procedure for receiving donations by cheque.

1. School/PAC collects donation cheques and ensures the Donation Receipt Info form is completed and attached to the cheque
2. School/PAC forwards the collected proceeds to the District for issuing donation receipts
3. District deposits the donations into the PACs Trust account

### DONATIONS FOR SILENT AUCTIONS

Sometimes a PAC is offered an item to be part of a silent auction. If the donor is requesting a tax receipt, this request must be reviewed by the Manager of Finance. Generally:

#### Receipting for items donated for an auction:

- A receipt can be issued to the donor for the [fair market value](#) of the item at the time it is donated to District (<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/charities-giving-glossary.html#fmv>)
- The donated item may be subject to the [deemed fair market value rule](#) (<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/deemed-fair-market-value-rule.html>)
- If the fair market value of the donated item cannot be established, the District cannot issue a receipt

When making a request to determine if an item is eligible for a tax receipt, please include:

- Name of the donor (individual or business)
- Complete description of the item
- Proof of the value of the item
  - Invoice, proof of purchase, independent appraisals

If a donation in kind for a silent auction is eligible for a tax receipt, the PAC must submit the following to the Manager of Finance:

- a cheque from the PAC for the established value of the donated item (not the amount raised at auction)
- a copy of the completed bid sheet showing the successful bidder
- a completed Donor Information Form

Some types of items may not be eligible for tax receipts (i.e. donations of services, hand-made items, art, one-time use of personal property, rent-free accommodation), However, receipts can be issued under the following conditions:

- If a charity pays a service provider for services rendered and the service provider then chooses to donate the money back, the charity can issue a receipt for the monetary donation (this is often referred to as a cheque exchange). In such circumstances, these two distinct transactions must take place:
  - a person provides a service to a charity and is paid for that service
  - that same person makes a voluntary gift of property to the charity

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/fundraising-events-issuing-receipts.html#N101E4>

After all fundraising initiatives, a summary of revenues and expenses for each fundraising activity should be prepared on completion of the activity and submitted for review by the PAC.

## **TRUST FUND STATEMENTS**

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 DONATION FUNDS HELD IN TRUST**

If the money is to be spent on large purchases, the school Principal and the Manager of Purchasing & Transportation should assist you in obtaining competitive pricing by issuing purchase orders. Depending on the size of the purchase, 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 to the school board office for processing and payment through the trust account. When the School District issues the payments for either type of purchase, the GST rebate is automatically credited to the invoice when it is charged to the trust account.

When issuing purchase orders with the school Principal and the Manager of Purchasing & Transportation, or submitting invoices for payment, please ask that they be charged to account **85480-xxx**.

## **SCHOOL-BASED CAPITAL PROJECTS**

West Vancouver Schools and PACs often partner in various types of capital projects and have used a combination of funding methods, including Ministry of Education grants, West Vancouver Schools grants, PAC gaming grants, PAC raised donations, school raised funds, and community contributions.

PACs work closely with Principals to identify needs and ways to address them. For elementary school playground upgrades, please refer to [Administrative Procedure 544](#), which includes the attached “Playground Application Checklist” and “School-Based Project Application Form”.

For playgrounds and other outdoor projects, the Facilities Department is responsible for scheduling all the physical work done at school sites. Even if a contractor/supplier will be doing the actual work, Facilities is involved in making the site and Facilities staff available.

The Manager of Purchasing & Transportation will issue purchase orders for these projects which will ensure that all legal requirements and insurance needs are met.

### **Other School-based Capital-type Projects**

Purchases of computers, projectors, and other significant equipment must also be coordinated with the Manager Purchasing & Transportation and with the Information Technology Department for any IT equipment. For computers, the equipment must fit with the district’s technology plans and be supported by that department.

Other examples of purchases that require consultation with Facilities (this list is not exhaustive):

- Classroom furniture
- Water fountains/bottle filling stations
- Classroom/gymnasium/kitchen renovations
- Landscape improvements

Depending on the size of the purchase, the PAC may be asked to issue a cheque for the estimated cost of the purchase before the purchase order is issued if there are not funds in the PAC’s trust account to cover it.

### **GST REBATES ON PURCHASES PAID FOR OUT OF TRUST FUNDS**

Rebates for GST charged on purchases paid for out of trust funds by the school district are calculated and credited to the trust accounts at the time the invoices are paid. The rebate is 100% on books. For other items, the rebate is 68%.

### **GST REBATES ON PURCHASES PAID FOR WITH OTHER PAC FUNDS**

Purchases made in conjunction with the school or the facilities department, for items which are ordered through the Manager of Purchasing & Transportation, will be paid for directly by the district upon receipt of the invoice. We will notify the PAC of the net amount after the GST rebate. Please do not issue the cheques based on the purchase order total. If the size of the purchase is more than \$5,000, and there are not funds to cover it in the trust account, the PAC may be asked to send a cheque to the school board office for the estimated net amount before the purchase order is issued.

### **PST REFUND INFORMATION FOR PARENT ADVISORY COMMITTEES**

Some purchases made with PAC-raised funds may be eligible for a refund of part or all of the PST paid.

<https://www2.gov.bc.ca/assets/gov/taxes/sales-taxes/publications/pst-401-refunds-pac-funded-purchases.pdf>

To be eligible for this refund, the goods or software must be:

- purchased in whole or in part with PAC-raised funds
- for school or student use at the relevant school for which the PAC is established.

If a PAC fully funds an eligible purchase (i.e. the purchase price of the good or software and PST are paid for wholly with PAC-raised funds), the refund is equal to the total amount of PST paid on that purchase.

If a PAC shares the cost of an eligible purchase, the amount of PST refunded is calculated using the following formula:

$$\text{PST refund} = \text{PST paid} \times [\text{PAC funds} / (\text{purchase price} + \text{PST paid})]$$

PAC funds is the total amount of PAC-raised funds the PAC used to purchase the goods or software.

When the District applies for the refund on the PAC’s behalf, once the application has been approved by the government, a cheque will be issued to West Vancouver Schools for the total approved. Shortly after we receive the cheque, the amount owing to your PAC will be transferred into the PAC bank account.

PST on all other purchases by PACs must be claimed by PACs directly.

## **HOT LUNCH PROGRAM PURCHASING CARD AND GST**

The supply of hot lunches to a school is rated as an exempt supply for GST purposes under Schedule V, Section **12, 14** of Part III of the Excise Tax Act, provided the following conditions are met:

1. The hot lunches are intended for student consumption
2. They are delivered directly to the school
3. The vendor bills the School District directly, NOT the PAC

In order to assist PACs who wish to offer a Hot Lunch program to their schools and also take advantage of the GST exemption, the District has developed the Hot Lunch Purchasing Card (PCard) system. Assistance is limited to the management of payments for PCard transactions only. 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.

### Using the PCard:

The PCard is held at the school by the principal or administrative assistant and is in the name of the principal or administrative assistant. It is the property of West Vancouver Schools. It is restricted for use only at restaurants and caterers. It must not leave the school.

The Hot Lunch Co-ordinator will determine when the payment to the vendor is to be made, e.g. at time of order, on delivery, after receipt of invoice, etc. The Hot Lunch Co-ordinator will be given the card number and expiry date and will arrange payment with the vendor directly, whenever possible. Should the vendor require the physical card be swiped at the time of delivery, the Hot Lunch Co-ordinator will make arrangements with the PCard holder at the school to make the payment.

In the event of a problem with the card, the Hot Lunch Co-ordinator will contact the district Manager of Purchasing & Transportation.

### Authorized uses:

The PCard is to be used only for the purchase of meals for the school’s Hot Lunch Program. Any other use will result in the cancellation of the card and the loss of access to the 5% GST exemption.

### Payment from PAC:

Every month, a copy of the statement will be e-mailed out to the PAC Treasurer and the PAC Hot Lunch Coordinator. Within 5 business days of being emailed out, a copy of the statement, along with the original invoices and a cheque from the PAC for the balance owing shown on the statement, will be delivered to the school board office.

The PAC, not the card holder, is solely responsible for the reconciliation of the statement and the payment of the balance to the SBO. Under no circumstance (other than fraudulent charges) will the SBO accept payment for less than the total balance of the statement.

Fraudulent charges:

If there are fraudulent charges that need to be disputed, these will be reported to the district Manager of Purchasing & Transportation who will contact the PCard issuer and co-ordinate the dispute process.

Disputes with vendors:

In the case of an error in terms of service or product from a vendor, the entire statement balance must still be paid to West Vancouver Schools. It will be up to the Hot Lunch Coordinator/PAC to request that the credit or adjustment be applied to the card, as required.

Vendors requiring payment by cash or cheque:

Vendors who do not accept payment this way will have to be paid directly by the PAC. Such payments will not be eligible for the GST exemption.

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**MISCELLANEOUS**

**SCHOOL CASH ONLINE**

The District is frequently asked whether PACs can also use the school’s accounting system, School Cash Accounting (SCA) and the parent payment portal called School Cash Online.

Because PACs and schools are considered separate entities, we are unable to give PACs access to SCO for ticket sales and other PAC activities. SCA and SCO are used to collect fees and pay expenses for school activities only.

**WEST VANCOUVER SCHOOLS CONTRIBUTIONS TO PACS**

The District is very appreciative of the work done by our Parent Advisory Councils. In recognition of this, a contribution is made annually to each PAC to purchase paper, provide photocopying, supply coffee and tea for their meetings, etc. This contribution is automatically deposited in the PAC bank account, usually in November.

**INSURANCE**

Prior to holding any event on a school site, PAC Treasurers should contact West Vancouver Schools’ Manager of Purchasing & Transportation, with event details in order to confirm that the event will be covered under the District’s School Protection Plan insurance (SPP).



## REFERENCE SITES

**DPAC:** <https://westvancouver.schools.ca/dpac/>

**West Vancouver Schools:** <https://westvancouver.schools.ca/>

Administrative Procedures (AP): <https://westvancouver.schools.ca/about-wvs/administrative-procedures/ap-100>

AP110 – Parent’s Advisory Council: <https://westvancouver.schools.ca/wp-content/uploads/2015/08/AP110-ParentsAdvisoryCouncil.pdf>

AP520 - School Generated Trust Funds: <https://westvancouver.schools.ca/wp-content/uploads/2015/08/AP-520-School-Generated-Trust-Funds-updated-December-2016.pdf>

AP527 - Gifts and Sponsorships: <https://westvancouver.schools.ca/wp-content/uploads/2015/08/AP527-GiftsandSponsorships.pdf>

AP544 – Elementary School Playground Upgrades: <https://westvancouver.schools.ca/wp-content/uploads/2022/06/AP-544-Elementary-School-Playground-Upgrades.pdf>

AP547 – Alcohol Consumption on School Property: <https://westvancouver.schools.ca/wp-content/uploads/2015/08/AP547-AlcoholatSchools.pdf>

**BCCPAC:** <https://bccpac.bc.ca/index.php>

Leadership Manual: <https://bccpac.bc.ca/index.php/resources/16-dpac-pac/523-leadership-manual>

Fiscal Management: [https://bccpac.bc.ca/upload/2016/05/lm-tab15\\_financial\\_management\\_0.pdf](https://bccpac.bc.ca/upload/2016/05/lm-tab15_financial_management_0.pdf)

Treasurer 101 Workshop, March 2022: <https://bccpac.bc.ca/index.php/resources/16-dpac-pac/1101-treasurer101webinarrecording>

BC Gaming Grant presentation, May 2022 recording & slides: [https://www.youtube.com/watch?v=Ift\\_gwviugQ](https://www.youtube.com/watch?v=Ift_gwviugQ) & [https://bccpac.bc.ca/images/Events/2022-23\\_Gaming\\_Grants.pdf](https://bccpac.bc.ca/images/Events/2022-23_Gaming_Grants.pdf)

**Charity Village:** <https://charityvillage.com/learning-centre/>

Various articles:

[https://charityvillage.com/six\\_steps\\_to\\_being\\_an\\_awesome\\_treasurer/](https://charityvillage.com/six_steps_to_being_an_awesome_treasurer/)

<https://charityvillage.com/how-to-find-train-keep-or-be-an-awesome-treasurer/>

[https://charityvillage.com/wp-content/uploads/2019/12/Role\\_of\\_Treasurer\\_Slides.pdf](https://charityvillage.com/wp-content/uploads/2019/12/Role_of_Treasurer_Slides.pdf)

[https://charityvillage.com/ten\\_easy\\_steps\\_for\\_non\\_profit\\_budgeting\\_for\\_beginners/](https://charityvillage.com/ten_easy_steps_for_non_profit_budgeting_for_beginners/)

[https://charityvillage.com/free\\_essential\\_software\\_guide\\_for\\_nonprofits\\_essential\\_back\\_office\\_tools/](https://charityvillage.com/free_essential_software_guide_for_nonprofits_essential_back_office_tools/)

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## District Contacts:

<https://westvancouver.schools.ca/about-wvs/district-contacts>

Manager of Finance (main contact for PACs):

Shayle Duffield

[sduffield@wvschools.ca](mailto:sduffield@wvschools.ca)

604-981-1038

Secretary Treasurer

Julia Leiterman

[jleiterman@wvschools.ca](mailto:jleiterman@wvschools.ca)

604-981-1033

Assistant Secretary Treasurer:

Karen Johnson

[karenjohnson@wvschools.ca](mailto:karenjohnson@wvschools.ca)

604-981-1048

Manager of Purchasing & Transportation:

Mark Son

[mson@wvschools.ca](mailto:mson@wvschools.ca)

604-981-1042



October 20, 2022

To Whom It May Concern,

Schedule V, Section **12, 14** of Part III - Exempt Supplies - Educational Services of the Excise Tax Act, provides for a GST exemption for the supply of food primarily to students within a cafeteria (or deemed cafeteria where one does not exist), at a School Authority.

As of today's date, this information can be found online at: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/20-5/school-cafeterias-university-public-college-meal-plans-food-service-providers.html>.

We have received confirmation of our interpretation of this information from both CRA and our external Commodity Tax expert and encourage you to contact your accountant should you require further assurance.

To properly qualify for an exemption under the above-mentioned legislation, please address your invoices to "School District #45, West Vancouver." While invoices should continue to be remitted directly to the appropriate PAC representative at the school for which you are providing meals, the payment must go through the School District in order to qualify as an exempt supply. All payments processed by the School District will be paid by purchasing card, as arranged by the PAC representative.

Yours sincerely,

Karen Johnson  
Assistant Secretary-Treasurer



## Donation Tax Receipt Information Form

A donation tax receipt will be issued by the West Vancouver School Board for all contributions over \$25.00 if the following form is completed in its entirety and attached to each donation. The Canada Revenue Agency requires the following information be listed on our tax receipts.

(Canada Revenue Agency: [canada.ca/charities-giving](http://canada.ca/charities-giving))

**Please make all cheques payable to: West Vancouver Schools**

<b>Date Donation Received</b>	
<b>First Name &amp; Last Name</b>	
<b>Street Address</b>	
<b>City &amp; Province</b>	
<b>Postal Code</b>	
<b>Phone Number</b>	
<b>Amount of Donation</b>	
<b>Purpose of Funds</b>	
<b>School</b>	

Please ensure that you have completed all of the fields.

## Thank you for your support!

Attach Cheque Here

SD45 USE ONLY:	TR	B	G
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1075 – 21<sup>st</sup> Street, West Vancouver, BC V7V 4A9 Tel: (604) 981-1000 Fax: (604) 981-1001

Web: [www.westvancouver.schools.ca](http://www.westvancouver.schools.ca)

## SCHOOL DISTRICT NO. 45 (WEST VANCOUVER)

### In-Kind Donation Form

**Directions:**

1. A new in-kind gift must have a fair market value of at least \$25 before a tax receipt will be issued. Proof of value must be attached, usually the purchase receipt.
2. A used gift in-kind must have a fair market value of at least \$25 before a tax receipt will be issued.
  - A used gift with a fair market value of less than \$1,000 may be appraised by a qualified district employee. The employee’s written appraisal must be attached to this form.
  - A used gift with a fair market value of \$1,000 or more must be valued by a qualified independent appraiser. A written appraisal must be attached to this form.

Date: \_\_\_\_\_

Donor Name (Please Print): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_

Postal Code: \_\_\_\_\_

Phone No: \_\_\_\_\_

Email: \_\_\_\_\_

1. What is the in-kind gift? \_\_\_\_\_

2. What is the fair market value of the gift? \_\_\_\_\_

3. How was the fair market value determined? *(See above directions)*  
\_\_\_\_\_

4. Do you wish the in-kind gift directed to a specific class, program, project or school?

Yes, please direct to: \_\_\_\_\_

No, please use the in-kind gift where it is most needed

5. Do you require an income tax receipt?

Yes

No

**FOR OFFICIAL USE ONLY**

<b><u>FOR OFFICIAL USE ONLY</u></b>		
<input type="checkbox"/> IN-KIND GIFT ACCEPTED	<i>Signature of Principal</i>	<i>Date</i>
<input type="checkbox"/> IN-KIND DONATION RECEIPT ISSUED	<i>Signature of District Office</i>	<i>Date</i>

### AP 544 – Elementary Playgrounds Checklist

Item #	Description	Assigned to	Date Completed
1	Discuss proposal with Principal	PAC	
2	Contact SD45 Facilities Department	Principal	
3	Site meeting with Facilities representative	Principal – PAC – Facilities	
4	Review proposal	Principal – PAC – Facilities	
5	Select vendor	Facilities	
6	Approach SD45 approved vendor	PAC	
7	Select new playground equipment;	PAC – Principal	
8	Create site plan showing installation of new equipment	Vendor	
9	Replacement of municipal playground equipment (Y/N)	Facilities	
10	If Yes, notify Municipality Parks & Recreation department	Facilities	
11	Provide quote on cost of new equipment	Vendor	
12	Provide proof that new equipment is CSA approved	Vendor	
13	Provide proof of commercial liability insurance and WorkSafeBC coverage	Vendor	
14	Determine site preparation requirements; prepare cost estimate for PAC	Facilities	
15	Complete SD45 playground funding application	PAC - Principal	
16	Prepare application package including all items from #'s 11,12,13,14: submit to Secretary-Treasurer's office	PAC	
17	Apply for Municipal funding if applicable	Secretary-Treasurer	
18	Approve application package for SD45 funding assistance	Secretary-Treasurer	
19	Provide cheque to SD45 for cost of playground, less any financial assistance from SD45 or Municipality	PAC	
20	Order playground equipment	Purchasing	
21	Pay vendor invoice	Accounts Payable	
22	Prepare site	Facilities	
23	Install new equipment	Vendor	
24	PLAY!	Students	

## AP544 - Playground Funding Application Form

School Name: \_\_\_\_\_

PAC Contact Information:

Name: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Email address: \_\_\_\_\_

Cost of new playground equipment	\$
PST	\$
GST	\$
GST Rebate (68%)	(\$            )
Cost of site preparation	\$
Cost of soft surfacing (Labour & Materials)	\$
Other Costs	\$
<b>Total</b>	<b>\$</b>
Less:	
SD45 Playground Grant:	
Cash portion	(\$            )
Labour & Materials portion	(\$            )
Municipal grant	(\$            )
<b>Required PAC contribution</b>	<b>\$</b>

**SAMPLE SCHOOL-BASED PROJECT APPLICATION FORM** Pg.1 of 2

**School Principal to complete:**

<b>School Name</b>	
<b>Project Title</b>	
<b>Description</b>	
<b>Education Initiative</b>	
<b>Project Lead-School</b>	
<b>Project Lead - Facilities</b>	
<b>Committee members</b>	

**Manager of Facilities to complete:**

<b>Zoning/Site Permit (y/n)</b>	
<b>Building Permit (y/n)</b>	
<b>Electrical Permit (y/n)</b>	
<b>Plumbing Permit (y/n)</b>	
<b>Geotech Survey (y/n/name)</b>	
<b>Engineer (y/n/name)</b>	
<b>Architect (y/n/name)</b>	
<b>Materials/Furniture Required</b>	
<b>Facilities labour required</b>	
<b>Contractor labour required (y/n/name)</b>	
<b>Estimated Time: Planning</b>	
<b>Estimated Time: Execution</b>	
<b>Estimated Start Date</b>	
<b>Estimated Completion Date</b>	

**SAMPLE SCHOOL-BASED PROJECT APPLICATION FORM Pg.2 of 2**

**Secretary-Treasurer to complete:**

<b>MOE Funding</b>	
<b>District Funding</b>	
<b>School Funding</b>	
<b>PAC Funding</b>	
<b>Other Funding</b>	
<b>Estimated Total Cost</b>	
<b>Priority (H,M,L)</b>	
<b>Additional Comments</b>	
<b>Approved:</b>	