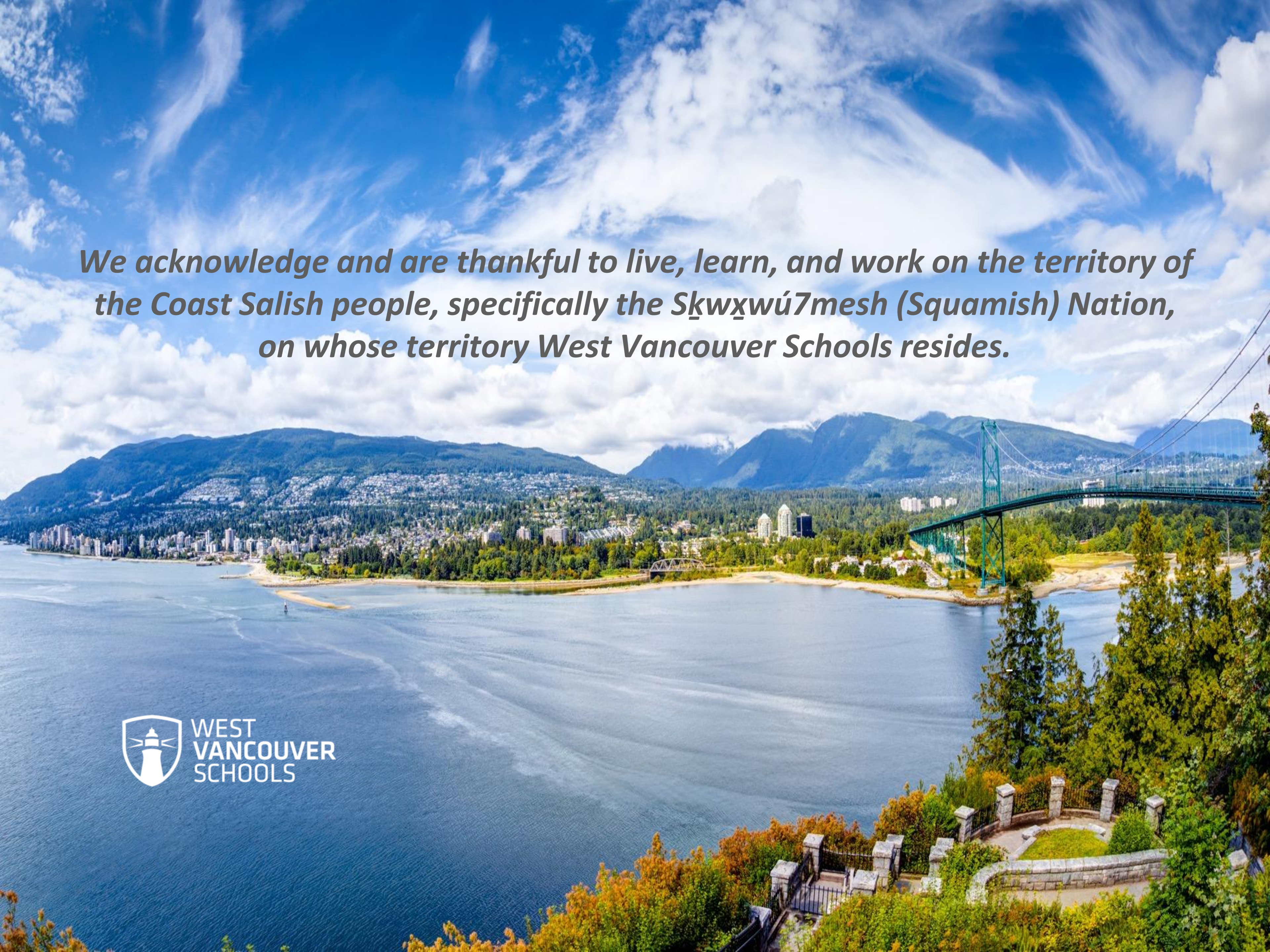
Parent Advisory Council Treasurer’s Meeting

October 2025


We acknowledge and are thankful to live, learn, and work on the territory of the Coast Salish people, specifically the Sḵwx̱wú7mesh (Squamish) Nation, on whose territory West Vancouver Schools resides.
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Topics

- Treasurer Role
- School Cash Online, Donations
- Fundraising
- Trust Accounts, Tax Receipts
- Hot Lunch, GST & PST
- Banking, Record Keeping, Budget
- BC Gaming Grants, Licenses

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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

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Role of the Treasurer

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, expenses and bank balances at meetings
- reconcile bank accounts monthly
- submit an annual financial statement at the annual general meeting

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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
- Financial activity is transparent

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

WEDNESDAY, NOVEMBER 20, 2013

Former PAC treasurer gets six months for theft

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

Parent charged with stealing from PAC

Janet Steffenhagen

Dec 09, 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:

GAMING

Funds must be kept in a separate Gaming Account

Funds cannot be advanced to the school but may be reimbursed for purchases made by the school or district

Keep copy of all invoices and payment details for audit purposes

OTHER FUNDRAISING

Tax Receipt Requested (donations)

Funds **must** be deposited to the school district trust account

Purchases must be made through the school district trust account

No funds may be given directly to the PAC if a donation receipt was issued

No Tax Receipt Requested

Funds can be kept in the PAC general account or in a school account

Funds may be advanced to the school

Purchases can also be made directly from the PAC account

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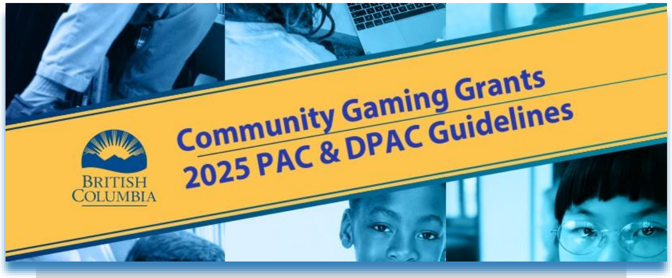

BC GAMING

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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
- PACs may also apply separately to the Community Gaming Capital Project Grant program

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 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

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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

West Vancouver Schools' online donation platform allows donors to:

- Pay by credit card
- Choose a specific fundraising initiative set up by the School or PAC
- Receive a tax receipt automatically

Collaborative PAC Projects

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

- What are the details? Lay out the exact project plan.
  - Common projects include: IT equipment, 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
    - I.T. may have other projects on their schedule
  - Who is paying for what?
    - Totally PAC-funded, or costs shared with SD45
  - If launching a fundraising and donation campaign, ensure the Principal has agreed to plan
  - Provide details to the Manager of Finance, to ensure SCO links are created and funds are coded correctly

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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 P10 (PAC Trust account).

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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.

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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.
- The PAC is responsible for the reconciliation of the statement and the payment of the balance to the SBO.

FAQ's

1. **Can the PAC use School Cash Online (SCO) to sell items/tickets?**
   - No – School Cash Accounting (SCA) & School Cash Online (SCO) are the school-based accounting systems that are linked to MyEd and SCO is the online payment platform for our schools to manage their School Generated Funds, which is entirely separate from PACs operating accounts

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2. **Does the PAC need copies of all the receipts or invoices that the PAC has funded at the school?**
   - It depends – If the PAC is paying from their Gaming account, then yes, the PAC should have a copy to support the annual Gaming Report. If the PAC is paying from their operating account for an item in their approved budget, (e.g. Classroom Funds), then no, it is not necessary for the PAC to have supporting receipts. Occasionally, a school may also issue an invoice to a PAC with copies of invoices and receipts seeking reimbursement.
3. **What online payment platform should the PAC use?**
   - There are many online payment sites. Many PACs use Munchalunch (Stripe), PayPal, or Square; all of them have fees, on average, of 3% plus a $0.30/transaction charge.
4. **What bookkeeping or accounting program should the PAC use?**
   - Each PAC will need to determine this based on its membership. MS Excel, QuickBooks and Wave are programs commonly used.
5. **What bank should the PAC use?**
   - Any major bank or credit union. Look for low-fee/free nonprofit accounts and accounts that allows e-transfers with 2 people authorizing and releasing the payment.
6. **What PAC events are covered by the District's insurance?**
   Generally:
   - A school sanctioned event, where the Principal is involved, is covered by insurance (e.g. Grade 7 leaving ceremony at the school)
   - Non-school sanctioned events are not covered by insurance (e.g. Grade 7 party hosted at a private residence)
7. **How much should the PAC hold in contingency funds?**
   - Carrying a large balance forward from year to year, or a very large contingency, is not encouraged. The exception to that would be when saving for a specific project that requires multiple years of funding.
   - As much as possible, funds raised in the current year, should be used to support students attending that same year.

References & Links

West Vancouver Schools:

- https://westvancouverschools.ca/about-wvs/administrative-procedures

DPAC:

- https://westvancouverschools.ca/dpac/

BCCPAC:

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

Charity Village:

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

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Thank You
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