School, Department or Organization
Foundation Use Guidelines

Your Brevard Schools Foundation was set up in 1987 as a direct-support nonprofit organization to enhance education by matching community resources with the needs of Brevard County Public Schools. The Foundation helps with a wide variety of programs including Teacher Mini-Grants, the Take Stock in Children scholarship program, Back to School Supplies, Space Week and The ABC Awards. Since its inception, Brevard Schools Foundation has provided more than $32 million in benefit to Brevard Public Schools, its teachers and students. We look forward to working with you!

Your school, department or organization can use the Foundation as a resource when you are doing any kind of fundraising. Please refer to School Board policies 9211 and 9230, and Administrative Procedure 9211 that pertain to fundraising. The following has been set up to help you understand the role of the Foundation and how it can best help you with your projects.

1. **Tax Status:** The Brevard Schools Foundation is registered with the U.S. Department of the Treasury as a 501(c) (3) non-profit. This means that donations given through the Foundation are tax-deductible contributions and the Foundation must comply with all applicable laws, IRS regulations and accountability measures. No school, department or organization may use the Foundation's tax ID number on grants or other documents without prior written approval from the Executive Director. Also, no outside groups are permitted to use the Foundation's sales tax exemption number.
2. **State Compliance:** The State of Florida Solicitation of Contributions Act (FL Statute sections 496.401-496.424) requires that any organization asking for donations register annually with the state and include the following information (exactly as shown) on any solicitation materials: "A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (1-800-HELP-FLA) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL OR RECOMMENDATIONS BY THE STATE. FEI XX-XXXXXXX". FEI number is available from the Foundation.
3. **Grant Assistance:** The Foundation is available to help write and submit grants. Many grantors will only make grants to organizations designated as a non-profit 501 (c) (3) organization. If you wish to apply for a grant using the Foundation's 501 (c) (3) status, the application must be submitted through the Foundation to ensure all compliances are met and reporting responsibilities understood. Grant project budgets should include a 10% fiscal agency fee, unless otherwise approved by the Foundation (i.e. for grants that are simple pass-through, or do not allow certain expenditures).
4. **Kinds of projects that are eligible for Foundation Use**: The Foundation is the designated support organization for the School District of Brevard County and pleased to offer its assistance with major fundraising efforts. This includes (but is not limited to) raising funds for pavilions, playgrounds or any major community-sponsored capital improvement, scholarships, endowments, athletic or academic projects and PTO/PTA or other service organization projects. Raffles and drawings of chance are allowable, but regulated by statute and may only be conducted by 501 (c) (3) organizations. With advance approval, the Foundation will partner with you to ensure a successful project. Contact the Foundation before you begin to obtain approval and guidelines.

5. **How to notify the Foundation of your project**: Once you are sure that your project meets the proper educational guidelines, you have named the project, received any school or district approvals necessary and come up with a detailed budget, you are ready to proceed. You should first notify us in writing about the project by submitting a Fiscal Manager Restricted Account Agreement form. The Foundation will set up a project account within the Foundation's non-profit accounting system to track all income and expenses when the first funding is received.
6. **Getting your money to the Foundation**: Checks should be made payable to: "Brevard Schools Foundation/Your Project Name" and sent to the Foundation office at ESF. This can be done in person, through the courier or regular mail. PLEASE DO NOT SEND CASH through the courier or regular mail. Cash should be brought in person to the Foundation office at ESF. Please provide a detailed list of cash and checks to verify the deposit into your account.
7. **What happens to your money while it is at the Foundation**: The money in your account will be treated as a "restricted account" and will remain for you to use on your project. The Foundation charges a 3% administrative fee against your account per the Administrative Fee Policy. If your account becomes dormant with no written communication by the account designee for a period of twenty-four (24) months, all funds will revert to The Foundation's general undesignated fund. The Foundation's fiscal year is July 1 to June 30.
8. **How you get your money from the Foundation**: Please do not ask the Foundation to issue checks or purchase orders unless you have verified that there is sufficient money in your account. There are two basic ways to access your account with the Foundation:
    a. To have the Foundation issue a check for your project, you must make a request in writing using the Foundation's Check Request Form. The Foundation writes checks once a week and will make every effort to process your request during the next check run. Special circumstances will be considered on a case-by-case basis. If you are asking for reimbursement for purchases made, original receipts must accompany the request.
    b. To have the Foundation issue a purchase order, you must make a request in writing detailing the item, quantity and approximate amount. Purchase orders will be issued based on the availability of funds in your account. This is the method that should be used if someone would like to bill the Foundation. Note: a check will not be issued to pay the purchase order unless the Foundation has received the necessary original receipts/packing slip.
9. **How your contributor receives verification of their donation and tax documentation**: For all fundraisers other than raffles and those where the individual is purchasing something like a car wash or rummage sale item, all donors giving $25 or more with a check will receive an acknowledgement. Gifts of $250 or more will receive tax documentation according to IRS gift processing rules along with a thank you letter. Persons making a contribution to your account in cash will not receive a thank you and any tax documentation unless the person's legal name, address and amount of contribution are furnished to the Foundation.
10. **Accountability:** The Foundation is audited annually by an independent outside auditing firm. The audit is included as a component of the School Board of Brevard County's audit to the State Auditor General's Office.
11. **Account Balances:** Principals and account authorizers can request a statement showing the balance of their school's account (including sub-accounts). The Foundation will make every effort to provide this information within 24 to 48 hours.

For any questions concerning these guidelines, setting up an account, or checking on the status of an account, please contact the Brevard Schools Foundation at (321) 633-1000 ext. 756. These guidelines are subject to change and will be reviewed annually.