



**PPS Local School Foundation  
2023-24 Handbook**

**THE  
FUND  
FOR PORTLAND  
PUBLIC SCHOOLS**

501 N. Dixon St. Portland, OR 97227  
503.916.3269 (p) | [www.fundforpps.org](http://www.fundforpps.org)

*Updated 10/23/2023*

## History and Overview

On July 1, 2019, the Local School Foundations (LSFs) unified under The Fund for PPS umbrella, making possible a whole new magnitude of philanthropic investments to Portland Public Schools. Our purpose is to create bridges and onramps for the business and philanthropic community to become involved in the reimagining of our Portland Public Schools.

The Portland Public Schools Foundation (PPSF) was originally founded in 1994 on the heels of the Measure 5 redistribution of revenue statewide, which resulted in significant cuts to public education in Portland Public Schools (PPS). As such, PPS parents came together with the PPS School Board to form Local School Foundations (LSFs) to raise funds to support teaching and staff positions in the LSF schools, while also supporting high need schools through the establishment of the PPS Equity Fund, now referred to as the PPS Parent Fund. Fund for PPS provides fiscal oversight and program management services for LSFs--stewarding the funds raised by LSFs and managing the PPS Parent Fund--in accordance with PPS School Board policy. For more information please see the "Frequently Asked Questions" found in Appendix B.

Under the non-profit "umbrella" of The Fund for Portland Public Schools (Fund for PPS), **every school in PPS has permission to raise money through a Local School Foundation.** Affiliated accounts can be activated at any time by parents in a school community who decide to begin raising funds to support Full Time Equivalent teachers and staff (FTE) in their school. There are thirty-four active affiliated LSFs and eight independent LSFs. Affiliated LSFs operate under the umbrella of the Fund for PPS 501(c)(3) and receive a variety of direct support services crucial to the operation of the LSF. Independent LSFs operate under their own 501(c)(3) and receive a more limited set of services. Under PPS School Board policy, all LSFs, regardless of whether affiliated or independent, contribute to the PPS Parent Fund.

One-hundred percent of the net parent-raised funds benefit PPS students – **Fund for PPS does not charge LSFs overhead or operating expenses.** The services provided to PPS LSFs are made possible, in part, by private investments. an ongoing generous donation from New Seasons Market, Cans for Kids.

### Services Provided to Affiliated LSFs

- Administrative and operational support, including monthly donation reports.
- Steward donors through gift recognition and tax documentation.
- Manage accounting, including deposits, accounts payable, accounts receivable; process online credit card donations (both recurring and one-time), taxes and audits.
- Event and umbrella liability insurance coverage.
- Deduct PPS Parent Fund allocation and regrant to eligible schools.

### Services Provided to Independent LSFs

- Process online donations (both recurring and one-time).
- Monthly reporting of online donations received by The Fund for PPS.
- Accept lump-sum donation by June 30th for the following school year.
- Deduct PPS Parent Fund allocation and regrant to eligible schools.

*Contact information for staff members who provide administrative oversight of The Fund for Portland Public Schools is found in Appendix A.*

## 2023-24 Active PPS Local School Foundations

### Affiliated PPS Local School Foundations

Abernethy Elementary School	Laurelhurst K-8
Access Academy	Llewellyn Elementary School
Alameda Elementary School	Maplewood Elementary School
Atkinson Elementary School	Richmond Elementary School
Beaumont Middle School	Rieke Elementary School
Beverly Cleary K-8	Robert Gray Middle School
Buckman Elementary School	Sabin Elementary School
da Vinci Arts Middle School	Sellwood Middle School
Glencoe Elementary School	Skyline Elementary School
Hayhurst Elementary School	Stephenson Elementary School
Ida B. Wells-Barnett High School	Sunnyside Environmental K-8
Irvington Elementary School	

### Independent PPS Local School Foundations

Ainsworth Elementary School	Duniway Elementary School
Bridlemile Elementary School	Forest Park Elementary School
Chapman Elementary School	Lincoln High School
Cleveland High School	West Sylvan Middle School

## **Roles and Responsibilities**

### **Communication with The Fund for PPS**

The primary mode of communication from The Fund for PPS with LSF leadership is email. Please ensure that we have the correct contact information for LSF leadership (Chair and Treasurer). Send your updated information to [info@fundforpps.org](mailto:info@fundforpps.org).

The Fund for PPS will email monthly reports to LSF leadership and the school principal. It is essential for LSF volunteers to maintain open communication with their school's principal and develop the fundraising goals in collaboration with the school principal. It is also a good idea to coordinate with PTA, booster club and other fundraising organizations in the school community.

### **The Principal has Authority Over All Staffing Decisions, Including LSF Funds**

Please note that the school principal has the authority to staff as they see fit for the school. While it can be beneficial to have a specific fundraising goal, it is important to tell donors that the final staffing decisions reside with the school principal and will be dependent on other budgeting realities that may not be known until the following school year. Specific hiring recommendations made by the local school foundation may not be followed if fundraising goals are not met or other staffing needs are deemed more urgent.

### **LSF Leadership Roles**

Once you have established an LSF committee, please designate leadership roles. You need a minimum of a Chair and Treasurer to provide overall leadership and coordinate with The Fund for PPS. Some LSFs also choose other leadership roles, such as co-chair, auction chair, secretary, etc.

- **Chair:** Each school will designate one person to be the Chair of the local school foundation (LSF). The Chair is typically responsible for presiding over committee meetings, setting the agenda and keeping committee members informed of any LSF business.
- **Treasurer:** Each school will designate one person to be the Treasurer. The Treasurer is typically responsible for collecting and depositing all funds received by the local school foundation and reviewing monthly reports sent by The Fund for PPS.

### **Meetings**

Meetings should be publicized, open to all parents at the school, and be held on a regular schedule.

### **Flow of Funds**

Funds raised in the current fiscal year are available for principal's to use for staffing the following school year.

- Funds raised in 2023-24 will be available for Principals to use in 2024-25.

The Fund for PPS holds and tracks funds from July 1 - June 30 each year. After June 30th, all funds are transferred to Portland Public Schools.

- All Local School Foundations begin with a \$0 balance on July 1st.

## Policies and Procedures

*Our tax exempt letter and all forms are available at [fundforpps.org/localschoolfoundations](http://fundforpps.org/localschoolfoundations).*

### **Submitting Donations for Deposit**

Donations may be submitted to The Fund for PPS directly. When funds are received by The Fund for PPS, the deposit is reviewed by item, and the depositor will receive a signed acknowledgement of deposits via email. If you know you will be submitting a deposit, please email [info@fundforpps.org](mailto:info@fundforpps.org) your check or cash deposit form prior to making your deposit.

### **Check Donations**

Checks must be submitted using the Check Deposit Form. Please complete all fields **including the Tax-Deductible Amount**. If left blank, we will assume the gift is not tax-deductible and will not send a tax receipt letter. Please note that check donations should not be older than 60 days. Make donation checks payable to "The Fund for PPS" and put the school name in the memo line. Email the Excel version of the Check Deposit Form to [info@fundforpps.org](mailto:info@fundforpps.org), in addition to mailing the form with the checks. Mail all checks and check deposit forms to:

The Fund for PPS  
501 N Dixon St.  
Portland, OR 97227

### **Cash Deposits**

Cash must be accompanied by a cash deposit form. You must email [info@fundforpps.org](mailto:info@fundforpps.org) to schedule a cash deposit pick up/drop off. **DO NOT MAIL CASH.**

### **Cash Receipts Policy**

- **Cash (currency, coins) must be counted in the presence of two people.**
  - A Cash Counting and Deposit Form must be filled out and signed by the two people counting the currency and coins. If donor information is known for currency and coin donations, please attach the Donor Information Sheet.
  - The cash collected and the completed forms must then be turned in to the Foundation Treasurer.
- **Cash should be counted immediately after collection and turned over to the Foundation Treasurer without delay.** Do not take cash home to be counted later or use cash to reimburse expenses.
- **The Treasurer should submit cash for deposit to The Fund for PPS promptly (within five business days) using the appropriate form. *Cash should be delivered in person, not sent by mail. Email to schedule a time with staff.***
- **Do not commingle personal and Foundation funds.** Chairpersons, treasurers, and volunteers are not permitted to deposit Foundation money into their own banks accounts. For example, do not deposit cash received from a Foundation event into a personal checking account and then write a check to the Foundation for the amount of cash deposited.
- **Do not use cash received at an event to pay an expense.** For example, don't pay a bartender using cash received on auction night. This can result in inaccurate accounting of revenues and expenses.

### **Credit Cards and Monthly Donations**

Donors can set up one-time or monthly donations online on The Fund for PPS website donation page ([www.fundforpps.org](http://www.fundforpps.org)) or can email [info@fundforpps.org](mailto:info@fundforpps.org) for assistance. All schools in PPS are listed on our drop down menu.

### **Matching Funds**

The Fund for PPS has a Benevity, YourCause, and Bright Funds account. **Please make sure your donors specify your local school foundation and The Fund for PPS when using these third party services.** Notify [info@fundforpps.org](mailto:info@fundforpps.org) if you are aware of new matching fund requests or have any questions.

### **Check Requests for Vendors - \*PREFERRED!**

Check requests are for payments directly to a vendor. An invoice and vendor's W-9 must accompany the request for payment. Check requests require approvals from two of the three authorized signers: the LSF Chair, Treasurer, and/or school Principal. **If the amount of the check is \$5,000 or greater, the principal must be one of the signers.** Signed check requests and invoices may be mailed or emailed to [info@fundforpps.org](mailto:info@fundforpps.org). Email is preferred.

***\*Paying vendor invoices via Check Request is the preferred method of payment. Whenever possible, parents should submit a Check Request for direct payment to a vendor and reserve expense reimbursements only when vendor payment is not an option, such as purchasing incidentals at a retail store.***

### **Expense Reimbursement Requests**

Expense reimbursements are for expenses incurred related to fundraising activities, and must be submitted within **30 days of expense**. The requesting party must complete and sign the Expense Reimbursement Form and attach the original receipts showing the form of payment. The completed form should then be submitted to the LSF Treasurer and LSF Chair and/or School Principal for approval. **If the request is made by the LSF Treasurer or Chair, or the amount of the request is \$5,000 or greater, the principal must be one of the approved signers. Please note that the recipient of the reimbursement may not be one of the signatures approving the request.** Signed reimbursement requests may be mailed, dropped off at our office, or emailed to [info@fundforpps.org](mailto:info@fundforpps.org).

### **Contracts**

Affiliated PPS Local School Foundations operating under Fund for PPS 501(c)(3) cannot legally enter into contracts. Contracts for services must be submitted to The Fund for PPS for review and signature. The Fund for PPS does not guarantee compliance with unauthorized contracts.

### **Serving Alcohol at Fundraising Events**

The Oregon Liquor Control Commission governs the circumstances under which alcohol can be served at your fundraising event. If your Local School Foundation intends to serve alcohol at a fundraising event, please download the **OLCC - Temporary Sales License (TSL) Info & Form** document from [www.fundforpps.org/localschoolfoundations](http://www.fundforpps.org/localschoolfoundations), fill in your details, and email to [info@fundforpps.org](mailto:info@fundforpps.org). All special events or fundraisers serving alcohol must have an OLCC licensed server. Here is the link to the OLCC regarding alcohol service permits: [https://www.oregon.gov/olcc/lic/pages/special\\_event\\_licenses.aspx](https://www.oregon.gov/olcc/lic/pages/special_event_licenses.aspx)

## **Reporting and Acknowledgements**

### **Tax Receipts**

Tax receipts are automatically generated for online donations and those may be used for tax filing purposes. If you receive donations through other third party software platforms, those software platforms will provide receipts for tax filing.

### **2023 Annual Donor Contribution Statements**

Annual contribution statements for donors will be sent (via email or post mail) by January 31, 2024. (If no email is on file, contributions will be mailed once a year for all calendar year contributions.) Per IRS rule, this statement will include foundation gifts greater than \$250 received via the Fund for Portland Public Schools from January 1, 2023 through December 31, 2023. More information is available at [IRS Rules on Charitable Contributions](#).

### **Monthly Reports**

PPS Local School Foundation leaders and principals will receive a monthly detailed report of revenue and expense activity for the previous month, and a year-to-date summary of net revenue and PPS Parent Fund contributions. Reports are scheduled to be emailed the 10<sup>th</sup> business day of the month, with the exception of the January report which will be sent no later than the 15<sup>th</sup> business day of the month.

### **LSF Contributors' Data & Storage**

Beginning January 1, 2023 The Fund for PPS will no longer store all of the details from LSF contributors' data from third party sites/platforms. Examples of third party sites include SchoolAuction.net, GreaterGiving, and Square. We will still upload the total funds raised through these websites/events, but we will not be importing each donor's name and amount donated into our accounting software. You are still able to download contributor data directly from the third party platform.

### **Merchant Fees**

Merchant Fees on credit card transactions are allocated to your account based on the actual fee incurred.

### **Donations**

Donations are accepted the following ways:

- Online at [www.fundforpps.org](http://www.fundforpps.org)
- By mail to The Fund for PPS, 501 North Dixon St., Portland, OR 97227
- In person at 501 North Dixon St., Portland, OR 97227
- Email [info@fundforpps.org](mailto:info@fundforpps.org) for questions

These types of contributions can be made to a Local School Foundation:

- Cash/check
- One-time or monthly contributions online via credit card
- In-kind gifts
- Employer Matching Funds

## **APPENDIX A**

### **The Fund for Portland Public Schools Team LSF Resource Contact List**

#### **Nailah Roque, School Partnerships Manager**

**Email:** [info@fundforpps.org](mailto:info@fundforpps.org)

**Purpose:** Main point of contact for LSF services including accounting, monthly reports, LSF contact lists, as well as submitting donations, check requests, and expense reimbursement forms.

#### **Robyn Faraone, Director of Strategic Partnerships, PPS**

**Email:** [rfarone@pps.net](mailto:rfarone@pps.net)

**Phone:** 503-916-3260

**Team Role:** Main point of contact for information about the PPS Parent Fund grant awards.

#### **Jonathan Garcia, President of Fund for PPS**

**Email:** [jgarcia@fundforpps.org](mailto:jgarcia@fundforpps.org)

**Phone:** 503-916-3270

**Team Role:** Fund President and Executive Director. Leads and guides strategic direction of nonprofit.



## **APPENDIX B**

### **Frequently Asked Questions**

#### **When was the Portland Public School Foundation (PPSF) formed?**

In 1994-95, on the heels of Measure 5's cuts to public education, the Portland Public School (PPS) Board established guidelines that allowed every PPS school to establish a Local School Foundation to raise dedicated funds for staffing; and also a mandate that a portion of funds raised would be set aside to benefit schools that have limited capacity to raise parent funds to be used to supplement school staffing.

#### **Why do PPS Local School Foundations (LSF) contribute to the PPS Parent Fund?**

In the 1994 resolution adopted by the PPS Board, there was a mandate that an equity fund be established to disburse to the neediest schools in the PPS. The guidelines state that one-third of all funds raised (after the first \$10,000) by PPS LSFs is set aside in the PPS Parents Fund. In partnership with PPS, The Fund for Portland Public Schools uses a data-driven formula to disperse those parent-raised funds to PPS schools. Since its establishment, the PPS Parent Fund has attracted national attention for its creative and collaborative approach to addressing disparities in school funding and has awarded over \$9.2 million in grants to PPS schools over the last 10 years.

#### **Do parents pay a fee to The Fund for Portland Public Schools?**

One-hundred percent of net parent-raised funds benefit PPS students and schools. The Fund for PPS does not deduct any of the money raised, including for operating expenses. The costs for The Fund for PPS to act as the 501 (c)(3) umbrella for PPS Local School Foundations and to provide fiscal management for LSFs and the PPS Parent Fund is paid for through private investments.

#### **What does it mean that PPS Local School Foundations “fall under” The Fund for PPS non-profit status?**

The Fund for Portland Public Schools is a private 501 (c)(3) nonprofit organization and provides this “umbrella” non-profit status to all affiliated PPS LSF's. This means that The Fund for PPS bears the responsibility for complying with all federal and state laws governing non-profit financial policies and protocols. Affiliated PPS Local School Foundations also fall under the Fund for PPS's general liability policy that requires all PPS LSFs to file a special event request form with the organization for all fundraising events—large or small. The Fund for PPS is also required to comply with all State of Oregon Department of Justice and Oregon Liquor Control Commission's laws governing gaming and alcohol use at PPS LSF fundraising events. Affiliated PPS Local School Foundations receive many benefits from “falling under” the non-profit status of The Fund for PPS including: accounting services (deposits, accounts payable, accounts receivable; taxes and audits); event and liability insurance coverage; etc.

#### **What is an Independent Local School Foundation?**

Independent PPS LSFs operate under their own 501(c)(3) status and receive a more limited set of services from The Fund for PPS. Under PPS School Board policy, all PPS Local School Foundations, regardless of whether affiliated or independent, contribute to the PPS Parent Fund. Because Independent LSFs manage their own accounting, Independent LSFs contribute to their schools FTE annually and thus make an additional deposit to the PPS Parent Fund that reflects one-third of their FTE contribution. Independent Local School Foundations are historically the largest donors to the PPS Parent Fund.

### **What is the role of PPS with Local School Foundations and the PPS Parent Fund?**

The Fund for PPS continues to implement PPS Board guidelines, providing administrative support to PPS Local School Foundations, receiving and tracking donations and providing monthly revenue and expense statements to affiliated PPS Local School Foundations at no cost. The Fund for PPS also provides fiscal oversight for the accounting and disbursement of the PPS Parent Fund Grants. PPS provides administrative support to the LSFs by managing the amount in each LSF school account. Once The Fund for PPS has issued these checks to PPS, the organization no longer has the responsibility nor the financial information needed to continue to support LSFs. This responsibility falls to PPS accounting staff.

### **How does Local School Foundation funds move between The Fund for PPS and PPS?**

For each affiliate PPS Local School Foundation, The Fund for PPS sends two checks to PPS by the end of the fiscal year. These checks reflect the total LSF account balance and the PPS Parent Fund contributions. Once funds are transferred, PPS becomes responsible for all school spending and balance tracking.

### **Why are there so many forms to fill out for our donations?**

These are common accounting protocol procedures that The Fund for PPS must follow to be compliant with federal and state tax laws. This is to ensure the money is being accounted for correctly, as well as dispersed to the proper LSF or PPS school. These forms, and the rules associated, also ensure that PPS Local School Foundation funds and leaders are protected to the best of the organization's ability. The Fund for PPS is not liable, however, for cash handling protocols handled at the event-level—we encourage responsible practices (i.e., two individuals assigned to handle the exchange of coin and paper money at events).

### **What is the difference between my school's Parent Teacher Association (PTA) and Local School Foundation (LSF)?**

The PTA and LSF have different structures and fundraising goals. Per PPS Board policy, LSFs are designed to raise funds to supplement school staffing provided for staffing by PPS and the funds needed to maintain the school's desired staffing model. LSFs also follow PPS Board policy by contributing to the PPS Parent Fund by contributing one-third of all funds raised (after the first \$10,000) to the fund.

A school's PTA operates independently of the LSF. Your school's PTA is a part of the state PTA, which is affiliated with the National PTA. PTAs can help in fundraising and harnessing volunteers to support school programs, special events and capital programs coupled with undertaking national and state advocacy on issues that matter to parents and teachers. PTAs cannot pay for or hire staffing.