



PPS Local School Foundation 2018-19 Handbook

all hands raised



Education, Equity and Excellence
from Cradle to Career

2069 NE Hoyt St. Portland, OR 97232
503.234.5404 (p) | 503.234.5402 (f)
www.allhandsraised.org

History and Overview

The Portland Public Schools Foundation (PPSF) was 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 PPSF Fund, now referred to as the PPS Parent Fund. All Hands Raised (AHR) provides fiscal oversight and program management services for the PPSF--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 AHR, **every school in the Portland Public School District has an established LSF account.** Affiliated programs operate under the umbrella of the AHR 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. 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. Currently, there are 34 active affiliated LSFs and eight independent LSFs. In 2017-18, all PPS LSFs netted in excess of \$3 million, and contributed approximately \$1.1 million to the PPS Parent Fund.

One-hundred percent of the net parent-raised funds benefit PPS students – **AHR does not keep a single dollar of ANY of the money raised, including for operating expenses,** and neither PPS nor PPS parents are charged a fee for this work. The services provided to PPS LSFs are made possible, in part, by an ongoing generous donation from New Seasons Market called Cans for Kids, as well as other gifts to All Hands Raised designated for operating expenses.

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.
- Use of Bulk Mailing Permit and Raffle Class A License.
- Event and umbrella insurance coverage.
- Special pricing on auction software.
- Fundraising coaching, support services and trainings.
- Manage PPS Parent Fund and communicate broadly the investment made by LSFs to raise student achievement in schools receiving PPS Parent Fund Grants.

Services Provided to Independent LSFs

- Process online credit card donations (both recurring and one-time).
- Monthly reporting of online donations.
- Annual billing for FTE expenditures.
- Fundraising coaching, support services and trainings.
- Manage PPS Parent Fund.

Contact information for All Hands Raised staff members who provide administrative oversight of the Portland Public Schools Foundation is found in Appendix A

2018-19 Active PPS Local School Foundations

Affiliated PPS Local School Foundations

Abernethy Elementary School	Lewis Elementary School
Access Academy	Llewellyn Elementary School
Alameda Elementary School	Maplewood Elementary School
Atkinson Elementary School	Metropolitan Learning Center
Beach Elementary School	Mt. Tabor Middle School
Beaumont Middle School	Richmond Elementary School
Beverly Cleary K-8	Rieke Elementary School
Buckman Elementary School	Roseway Heights K-8
Capitol Hill Elementary School	Sabin PK-8
da Vinci Arts Middle School	Sellwood Middle School
Franklin High School	Skyline Elementary School
Glencoe Elementary School	Stephenson Elementary School
Grant High School	Sunnyside Environmental K-8
Gray Middle School	Vernon K-8
Hosford Middle School	Wilson High School
Irvington K-8	Woodstock Elementary School
Laurelhurst K-8	

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 Sch

Roles and Responsibilities

Communication with All Hands Raised Staff

The primary goal of the All Hands Raised staff is to support your fundraising efforts. To this end, maintaining updated contact information for your LSF leadership is an essential component to your success. Please send your updated information to Wendy Tworivers at wendy@allhandsraised.org.

Communication with Principal, School Leadership and Parents

School foundations that operate successfully typically maintain a good working relationship with the principal and have a mutual understanding of clear goals and objectives for the fundraising effort. It is also important to maintain good communication with the school leaders and other school organizations such as your PTA or booster club in establishing its funding priorities. We suggest that you develop a fundraising plan that maps out the activities for the entire school year with an understanding that All Hands Raised is designed to provide support to only affiliated and independent LSFs.

Formation of Committee

Most successful fundraising efforts are the result of a committee's efforts rather than the efforts of a single individual. Once you have established a committee you designate a Chair and Treasurer to provide overall leadership and coordinate with the PPS Foundation.

- **Chair:** Each school will designate one person to be the Chair of the local school foundation (LSF). The Chair should be responsible for running all 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 responsible for collecting and depositing all funds received by the local school foundation, and for reconciling reports received from the PPS Foundation.

Meetings

Meetings should be publicized, open to all parents at the school and held regularly.

Goals

Revenue goals for each school should be made in collaboration with the Principal. We recommend that schools also coordinate with other school organizations; e.g., your PTA or booster club to ensure recommendations regarding staffing and funding are consistent with parent and staff perspectives. Please note that the school principal has the authority to staff as he/she sees fit for the school. Specific hiring recommendations made by the local school foundation may not be followed if fundraising goals are not met or other needs are deemed more urgent. Please avoid making promises or commitments during planning that may not be possible. The Principal has the final say over use of foundation funds.

Policies and Procedures

Submitting Donations for Deposit

Funds may be submitted in person at the All Hands Raised office (2069 NE Hoyt Street, Portland, 97232), or by US Mail or Courier. When funds are received in person, the deposit is reviewed by item, and verified by the front desk staff member.

Forms described below are available at www.allhandsraised.org.

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.**

Cash Receipts Policy

- 1. 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.
- 2. 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.
- 3. The Treasurer should submit cash for deposit to All Hands Raised promptly (within five business days) using the appropriate AHR form.** According to Post Office cash handling recommendations, ***cash should be delivered in person to our office, not sent by mail.***
- 4. Do not co-mingle personal and Foundation funds.** Chairpersons, treasurers, and volunteers are not permitted to deposit Foundation money into their own checking or savings 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.
- 5. 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 All Hands Raised website donation page (www.allhandsraised.org) or can call the office for assistance. All schools in PPS are listed on our drop down menu.

Matching Funds

Donations with matching funds must be accompanied by a letter or form from the employer and the donor portion of the form must be completed by the donor. It is best to have PPS Foundation staff fill out and submit matching gift paperwork to ensure appropriate delivery of documentation, and accurate tracking of matching gifts.

Check to Vendor Requests

Check requests are for payments directly to a vendor. An invoice must accompany the request for payment. **Check requests require approval from the local school foundation Chair and Treasurer.** The Principal may also approve, if necessary. Signed check requests and receipts may be mailed, dropped off at our office, or scanned and emailed to Wendy Tworivers at wendy@allhandsraised.org.

Reimbursement Requests

Reimbursements are for expenses incurred related to fundraising activities. **The requesting party must complete and sign** the Expense Reimbursement Form and attach the original receipts. 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, the school principal should be the second approval on this request. **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 scanned and emailed to Wendy Tworivers at wendy@allhandsraised.org.

Contracts

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

Insurance

If you are hosting an event, you must fill out a Special Event Endorsement Request Form and submit it at least 14 days prior to the event. Certain events and/or activities may require additional approvals from the Oregon Liquor Control Commission and the Department of Justice, among others, and may incur a premium to cover the event. Here are Special Event Guidelines for your reference:

A Special Event Endorsement Request Form needs to be filled out for every special event or fundraiser. The request will be reviewed by the insurance underwriter to determine if the event will have an extra charge or not. The form asks if alcohol will be served and what the safety precautions are for the event. Attached is the Liquor Liability Coverage Form. All special events or fundraisers serving alcohol must have an OLCC licensed server. Here is the link to the OLCC regarding alcohol service permits & education:
www.oregon.gov/olcc/Pages/service_permits.aspx.

Bulk Mail

School foundations are welcome to use All Hands Raised non-profit/bulk mailing rate discount. Please contact All Hands Raised for an authorization letter to submit to the Post Master and for details regarding the requirements for using this permit.

Raffles

All Hands Raised holds a Class A License with the Department of Justice which allows our affiliated Local School Foundations to hold fundraising raffles. If your Local School Foundation intends to hold a raffle or other gaming activity, please contact Abe Nathenson at abe@allhandsraised.org to obtain the specific guidelines and reporting requirements to be in compliance with the law.

Serving Alcohol at Your Fundraising Event

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 contact Abe Nathenson at abe@allhandsraised.org to obtain the specific guidelines and reporting requirements to be in compliance with the law.

Fundraising Donations

Many affiliated foundations seek corporate foundations for their respective fundraising events. The potential grantor usually wants verification of the potential grantee's non-profit status. As affiliated local school foundations fall under the AHR 501(c)(3) non-profit status, AHR has a letter an affiliated foundation can use that provides verification of this fact. Please contact Wendy Tworivers at wendy.allhandsraised.org for a copy of this letter.

Cash Handling Procedures

By using best practice techniques for handling cash, you help reduce errors and ensure accountability, even if the amount of cash you handle is low.

1. When cash is received for payment, it should be counted by two people to verify the total and each person should sign the Cash Counting and Deposit Form.
2. Cash should be counted immediately after collection and turned over to the Foundation Treasurer, along with the Cash Counting and Deposit Form. If you want All Hands Raised to send an acknowledgement/tax receipt letter to the donor, the Donor Information Sheet should be filled out and turned in with the Cash Counting and Deposit Form. Please do not take uncounted cash home to be counted later.
3. The Treasurer should submit cash for deposit to All Hands Raised within five business days.
4. Please maintain personal and Foundation funds separately. Chairpersons, treasurers, and volunteers are not permitted to deposit Foundation money into their own checking or savings accounts. For example, please 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.
4. Please refrain from using 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.

Reporting and Acknowledgements

Gift Acknowledgements

All Hands Raised will acknowledge all tax deductible contributions received at our office for tax purposes. Monthly donors will receive a tax statement in January.

The acknowledgement letters will include the amount of the donation, date received, name of the school to which the donation was made and the All Hands Raised Tax ID number (93-1149789).

Monthly Reports

PPS Local School Foundation leaders and principals will receive a monthly detail 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 go out no later than the 10th business day of the month, with the exception of the January report which will be sent no later than the 15th business day of the month.

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.allhandsraised.org
- By mail to 2069 NE Hoyt Street, Portland, OR 97232
- In person at 2069 NE Hoyt Street, Portland, OR 97232
- By Phone at 503-234-5404

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

- Cash/check/credit cards
- Monthly contributions via credit card
- In-kind gifts
- Wills, bequests, trusts
- Vehicle Donations
- Workplace giving donations
- Matching gifts

APPENDIX A

All Hands Raised Team LSF Resource Contact List

Steffeni Mendoza Gray, Vice President of Operations

Email: steffeni@allhandsraised.org

Phone: 503-234-5404 ext.19

Team Role: Overall program management including being the primary liaison with the PPS Accounting Department and first point of contact for any general information about LSF resources. She is the lead for information about the Parent Fund Grant awards.

Kris Oltman-Reid, Coordinator, Database and Records Management

Email: kris@allhandsraised.org

Phone: 503-234-5404 ext. 20

Team Role: Main point of contact for LSF leaders who have any inquiries related to the processing of gifts to LSFs and to those seeking technology support for credit card swipers.

Briana Pedroni, Coordinator, Partner Relations and Operations

Email: briana@allhandsraised.org

Phone: 503-234-5404 ext. 10

Team Role: Main point of contact for visitors to our office, including processing incoming mailed and drop-off donations.

Wendy Tworivers, Accounting Manager

Email: wendy@allhandsraised.org

Phone: 503-234-5404 ext.15

Team Role: Main point of contact regarding LSF accounting including monitoring LSF expenses and reimbursements, distribution of monthly reports, and maintaining LSF leader contact lists, coupled with managing event insurance and requests for non-profit verification letter.

Abe Nathenson, Associate Director, Finance

Email: abe@allhandsraised.org

Phone: 503-234-5404 ext. 26

Team Role: Main point of contact for information regarding compliance with raffle and OLCC rules.

Portland Public School Accounting Team Contact List

Ashley Finch, CPA, Sr Accountant/Analyst

Email: afinch@pps.net

Phone: 503-916-3153

Team Role: Primary contact for the accounting of school balances.

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. Every year, All Hands Raised, in partnership with PPS, 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. Last year, PPS Local School Foundations raised over \$4.2 million, contributing \$1.2 million to the PPS Parent Fund.

Do parents pay a fee to All Hands Raised?

One-hundred percent of net parent-raised funds benefit PPS students and schools. All Hands Raised does not keep a single penny of any of the money raised, including for operating expenses. The nearly \$200,000 annually it costs AHR 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 direct donations to All Hands Raised, including from New Seasons Market's Cans for Kids program (where consumers donate their can and bottle redemptions to this work).

What does it mean that PPS Local School Foundations “fall under” All Hands Raised’s non-profit status?

All Hands Raised is a private 501 (c)(3) nonprofit organization and provides this “umbrella” non-profit status to all affiliated PPS LSF's. This means that All Hands Raised 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 All Hands Raised'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. All Hands Raised 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 All Hands Raised including: gift recognition and tax documentation; accounting services (deposits, accounts payable, accounts receivable; taxes and audits; use of bulk mailing permit; and event and umbrella insurance coverage.

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 All Hands Raised. 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.

When did the Portland Public Schools Foundation become All Hands Raised?

In 2011, the organization rebranded itself—at the direction of the superintendents and community leaders at the time—into All Hands Raised to reflect the changing focus of the work of the organization to advance racial equity for students throughout the seven school districts in Multnomah County (PPS, Centennial, David Douglas, Gresham-Barlow, MESD, Parkrose and Reynolds). While the work and footprint of All Hands Raised has evolved, we remain true to our roots—stewarding PPS parent-led fundraising through Local School Foundations and managing the PPS Parent Fund with transparency and accountability.

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

All Hands Raised 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. All Hands Raised 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 All Hands Raised 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 fund move between All Hands Raised and PPS?

For each affiliate PPS Local School Foundation, All Hands Raised 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 All Hands Raised 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. All Hands Raised 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 to fill the gap between the funds 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 Parents 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.