

Appendix B: Fiscal Sponsorship Program Policies & Procedures

Park Pride has developed the following procedures to support the efficient and effective operation of its Fiscal Sponsorship Program. Friends Groups participating in the program are required to follow these procedures.

Authorization of Project Liaisons:

When a Friends Group and Park Pride enter into a Fiscal Sponsorship Contract (the “Contract”), the Friends Group must designate two individuals responsible for its projects: an Authorized Project Liaison and an Alternate Project Liaison. Project Liaisons must keep their contact information current and provide an annual update on planned fundraising activities and project expenditures.

Replacement:

If a Project Liaison is not acting in accordance with the Contract, Park Pride may require the Friends Group to identify a replacement within sixty (60) days.

Use of Park Pride Name & Materials:

Friends Groups must obtain approval before using Park Pride’s name or logo on grant proposals, publicity, signage, or outreach materials.

Corporate, Foundation, and Government Funding Requests/Grant Applications:

Because Park Pride works with numerous Friends Groups, requests to funders for a Park Restricted Fund must be coordinated. Friends Groups must submit a list of donor prospects to Park Pride for review before contacting a prospect or developing a proposal or application. This helps identify simultaneous requests, prior requests, and recent gifts.

Important: Friends Groups should not begin developing proposal or request materials until Park Pride approves the prospect. Park Pride will review the prospect list and notify the Friends Group of any conflicts or, if there are none, that it may proceed. A draft of each request, including all attachments, must be submitted to Park Pride for review and approval. Park Pride will review materials within 72 hours; submitting them one week in advance is recommended to allow time for revisions.

Fundraising Events and Sales:

Friends Groups must obtain Park Pride’s prior approval for all fundraising events and sales by submitting the event form at least 30 days in advance. Donors must be clearly informed that funds raised are contributed to Park Pride and held in a restricted account for the improvement or activation of a particular greenspace.

Friends Groups in DeKalb County must also notify the County of fundraising events at least 30 days in advance.

Auctions/Silent Auctions**For donations of goods or services:**

- ☐ Inform Park Pride of the event before soliciting donors.
- ☐ List each donated item on an Auction Donations Tracking Form with donor information and stated value.
- ☐ Include the stated value in the item description on auction materials.
- ☐ Provide each auction item donor with a donation receipt using Park Pride's form, and provide Park Pride with a copy of each receipt.

For auction proceeds:

- ☐ Sales tax must be collected on sales of tangible personal property. Park Pride will assist the Friends Group with this part of the process.
- ☐ Record the amount paid and purchaser name for each item sold on the Auction Donations Tracking Form.
- ☐ Provide the purchaser with a donation receipt for the amount paid over the item's value.
- ☐ Provide Park Pride with copies of all donation receipts issued and the Auction Donations Tracking Form.

Ticket/Merchandise Sales (Carnivals, Dinners, Movies, Calendars, etc.)

- ☐ Sales tax must be collected for certain admissions and for sales of tangible personal property. Park Pride will assist the Friends Group with this part of the event.
- ☐ Notify Park Pride of ticket or sales prices and the fair market value of goods or services provided.
- ☐ Park Pride will create a donation receipt that can be provided to donors for the amount paid above the value of goods or services.

Raffles

- ☐ Raffles are not permitted.

Contributions/Deposits:

Contributions by check or cash: The Project Liaison must collect contributions and deliver them to Park Pride by mail, shipping service, or in person on a regular basis, at least monthly. Checks must be payable to Park Pride and include the "Park name" Restricted Fund in the memo line. Do not mail cash.

Please note: Checks received by Park Pride more than 90 days after the check date, and checks made out to the Friends Group or any entity other than Park Pride, will not be accepted.

Contributions by credit card: Friends Groups that elect to receive credit card payments will be given a URL for a web-link form listing the Friends Group and Park Restricted Fund. Donors select the Park Restricted Fund from a dropdown list when making a donation. The link may be included in the Friends Group's marketing materials and website.

Project & Project Expenditures:

All projects must further Park Pride's mission and comply with Section 501(c)(3) of the Internal Revenue Code.

Prohibited Activities:

Project funds may not be used in any way that would harm Park Pride's tax-exempt status under Section 501(c)(3). Friends Groups may not use Park Restricted Fund monies to:

- Influence legislation within the meaning of Section 501(c)(3), except as approved and subject to limitations imposed by Park Pride;
- Participate or intervene in a political campaign on behalf of or in opposition to any candidate for public office;
- Induce or encourage violations of law or public policy;
- Cause private inurement or improper private benefit to occur; or
- Take any other action inconsistent with Section 501(c)(3).

Expenditures/Payment Processing:

To be eligible, expenses must be directly related to the improvement or activation of a particular greenspace and have applicable invoices or receipts attached. Park Pride will review all requests to ensure that expenditures are for approved expenses.

Please note: Any capital improvement, purchase of equipment or materials to be installed in parks, and professional services (such as surveying, engineering, or construction) in parks must be approved in advance by the park owner (City of Atlanta, DeKalb County, City of Tucker, or City of Brookhaven).

How to Request Expenditures:

- ☐ Expense reimbursements: The Project Liaison must submit a completed Fiscal Sponsorship Payment Authorization Form with supporting documentation and receipts.
- ☐ Direct payment to vendors: The Project Liaison must submit a completed and signed Fiscal Sponsorship Payment Authorization Form, an invoice, and a completed W-9 from the vendor. Park Pride will keep one W-9 on file for each vendor.

Processing time for payments: Approved expenses are processed weekly. Check payments may take 7-10 business days. ACH payments may take 5-7 business days. Park Pride encourages ACH payments because mailed payments can be delayed or their delivery timing can be uncertain.

Account Statements:

- ☐ Monthly account statements will be distributed by email for months when there is activity.
- ☐ Interim updates will be provided upon request within two business days.

Annual Renewal and Update:

Fiscal Sponsorship participation must be renewed each year. As part of the annual renewal, each fiscal sponsor must submit a year-end report that includes:

- ☐ A list of current Friends Group officers;
- ☐ Updates to Project Liaison contact information;
- ☐ Changes to project scope or goals;
- ☐ Planned fundraising activities and projected use of account funds.

Annual renewal helps Park Pride confirm that each Friends Group's information, plans, and fiscal sponsorship remain current.

Contact Information:**Alicia Graham, Accountant**

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Appendix C: Credit Card Processing Fees*

Contribution channel	Processing fee
Contributions using Square (chip only for chip cards)	2.6% + \$0.10
Contributions using Park Pride's website	2.2% + \$0.30 per transaction using Visa, Mastercard, or Discover 3.5% + \$0.00 per transaction using American Express

* Processing fees are subject to change.