Form 990

Ī

LUCCOST IN A S S 2017

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

OMB No 1545-0047 Open to Public

Department of the Treasury

intern	ai neveri	► Information about Form 990 and its instructions is	s at www.ii	s.gov/iomi990.	Inspection		
ΑF	or the	2015 calendar year, or tax year beginning SEP 1, 2015 and	ending Z	AUG 31, 2016			
B C	heck if oplicable	C Name of organization		D Employer identif	ication number		
	Address change	BREVARD FEDERATION OF TEACHERS, INC.		1			
	Name change			23-7402773			
	Initial		Room/suite				
	Final return/	1007 FLORIDA AVENUE			636-3323		
	termin- ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	1,628,785.		
]Amende return	ROCKLEDGE, FL 32955-2143		H(a) Is this a group r			
	Applica tion	F Name and address of principal officer		for subordinates	s? Yes X No		
	pending	9		H(b) Are all subordinates i	ncluded? Yes No		
I T	ax-exe	mpt status: 501(c)(3) X 501(c) (5) ◀ (insert no.) 4947(a)(1) c	or 527	If "No," attach a	ı lıst. (see ınstructions)		
JW	/ebsite	e: ▶ N/A		H(c) Group exemption			
		organization: X Corporation Trust Association Other	L. Year	of formation: 1976	M State of legal domicile: FL		
Pa		Summary					
ا به		Briefly describe the organization's mission or most significant activities: ${ m { t TO} \ { t { t PI}}}$			SUPPORT AND		
Activities & Governance]	INSPIRE OUR MEMBERS, WITH INTEGRITY AND F	PROFES	SSIONALISM,	IN ORDER TO		
ř.	_	Check this box (if the organization discontinued its operations or dispos	sed of more	e than 25% of its net as	ssets		
Š	-	Number of voting members of the governing body (Part VI, line 1a)		. 3	14		
8		Number of independent voting members of the governing body (Part VI, line 1b)	4	14			
es		otal number of individuals employed in calendar year 2015 (Part V, line 2a)	5	4			
<u>Xit</u>	6 T	otal number of volunteers (estimate if necessary)	6	0			
Act	7a T	otal unrelated business revenue from Part VIII, column (C), line 12		<u>7a</u>	0.		
	<u>b</u> 1	Total unrelated business revenue from Part VIII, column (C), line 12 Net unrelated business taxable income from Form 990-T, line 34 Contributions and grants (Part VIII, line 1h)		7b	0.		
		I PULLIVEN	\neg	Prior Year	Current Year		
e l		, , , , , , , , , , , , , , , , , , , ,	/ -	1,508,355.	1,623,394.		
Revenue			/හ/ ⊢		<u> </u>		
Re		nvestment income (Part VIII, column (A), lines 3, 4, and 7d)	우/	<u>5,173.</u>	5,391.		
		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c (10c) and 11e)	\mathscr{E} / \vdash	16,277.	1 620 705		
_		otal revenue - add lines 8 through 11 (must equal Part III column (A), line (2)	25 #	1,529,805.	1,628,785.		
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<i>[</i>]	0. 0.	0.		
	_	Renefits paid to or for members (Part IX, column (A), line 4)	·		272 771		
Ses		Salarres, other compensation, employee benefits (Part IX, column (A), lines 5-10)		317,591. 0.	372,771.		
Expenses		Professional fundraising fees (Part IX, column (A), line 11e)	· -		0.		
꿃		otal fundraising expenses (Part IX, column (D), line 25)	0.	1,155,817.	1 202 170		
_		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<u> </u>	1,473,408.	1,283,179. 1,655,950.		
		otal expenses Add lines 13-17 (must equal Part IX, column (A), line 25)					
-8	19 A	Revenue less expenses Subtract line 18 from line 12 .	P _a	56,397.	-27,165.		
Net Assets or Fund Balances	20 T	otal assets (Part X, line 16)	l Be	ginning of Current Year 316,323.	End of Year 256, 890.		
Ass Bal		otal labilities (Part X, line 16)	- -	134,869.	102,601.		
E E		let assets or fund balances Subtract line 21 from line 20	-	181,454.	154,289.		
	rt II	Signature Block			101,403		
		ies of perjury, I declare that I have examined this return, including accompanying schedules	s and statem	ents, and to the best of m	v knowledge and helief it is		
		and complete. Declaration of preparer (other, than officer) is based on all information of whi			,omougo and bollol, it is		
	J.,, 05G	(1) 1Z 4	p. opai oi	unj mougo:			

Sign Here	Signature of officer Saniel Beune A, F Type or print name and title	resident
	Print/Type preparer's name	Preparer's signal
Paid	THOMAS V. WHITCOMB	
Preparer	Firm's name SCHAFER, TSCHOPP	
Use Only	Firm's address 541 S. ORLANDO A	VENUE, S
	MAITLAND, FL 327	

May the IRS discuss this return with the preparer shown above? (see instruct

532001 12-16-15 LHA For Paperwork Reduction Act Notice, see the separ

SEE SCHEDULE O FOR ORGANIZATION MIS

	n 990 (2015) BREVARD FEDERATION OF TEACHERS, INC. 23-7402773	age 2
	rt III Statement of Program Service Accomplishments	
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission	
	TO PROMOTE, DEVELOP, SUPPORT AND INSPIRE OUR MEMBERS, WITH INTEGRITY	
	AAND PROFESSIONALISM, IN ORDER TO CONTINUOUSLY IMPROVE PUBLIC	
	EDUCATION, WHILE BUILDING BRIDGES AMONG TEACHERS, STUDENTS, PARENTS,	
	AND THE COMMUNITY.	
2	Did the organization undertake any significant program services during the year which were not listed on	_
	the prior Form 990 or 990-EZ?	∐No
	If "Yes," describe these new services on Schedule O	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	∐No
	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and	i
	revenue, if any, for each program service reported	
4a	(Code) (Expenses \$ including grants of \$) (Revenue \$)
	PROVIDE SUPPORT, EDUCATION AND REPRESENTATION TO OVER 2,500 TEACHERS	IN
	BREVARD COUNTY, FLORIDA.	
4b	(Code) (Expenses \$) (Revenue \$))
4c	(Code) (Fundamental)	
40	(Code) (Expenses \$ including grants of \$) (Revenue \$,
		-
4d	Other program services (Describe in Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e		
<u></u>	Form 990 (2015)
22002	, Folii 330 (പാ)

BREVARD FEDERATION OF TEACHERS, INC. 23-7402773 Form 990 (2015) Page 3 Part IV Checklist of Required Schedules Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? 1 X Is the organization required to complete Schedule B, Schedule of Contributors? 2 2 X Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I X 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 4 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III X 5 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to 6 provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I Х 6 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II X 7 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete X 8 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV Х Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V Х 10 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X 11 a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D. X 11a b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII X 11b c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII X 11c d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX X 11d e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 11e Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X X 11f 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII Х 12a b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 12b Х Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 X 14a Did the organization maintain an office, employees, or agents outside of the United States? X 14a b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV Х 14b Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV Х 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV Х 16 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

. . .

X

X

17

1c and 8a? If "Yes," complete Schedule G, Part II

complete Schedule G, Part III

BREVARD FEDERATION OF TEACHERS, INC. 23-7402773 Part IV | Checklist of Required Schedules (continued) Yes No 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? <u>20</u>b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II X Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on 22 Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Х 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J Х 23 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a Х 24a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . 24c d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete Schedule L, Part I 25b Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II X 26 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III X 27 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV 28a A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L. Part IV X 28b An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV X 28c Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 29 29 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 X 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . X . . 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II X 32 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I X

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and

b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity

Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

X Form 990 (2015)

X

34

35a

35b

36

37

Part V. line 1

If "Yes," complete Schedule R, Part V, line 2

Note. All Form 990 filers are required to complete Schedule O

-	Check if Schedule O contains a response or note to any line in this Part V								
					Yes	No			
1a	Enter the number reported in Box 3 of Form 1096 Enter 0 if not applicable	1a	1						
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0]	'	ł			
С									
	(gambling) winnings to prize winners?								
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,								
	filed for the calendar year ending with or within the year covered by this return	2a	4						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ารว		2b	Х				
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions	5)							
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?			_3a		Х			
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule	Ο.		3b					
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	authorn	ty over, a						
	financial account in a foreign country (such as a bank account, securities account, or other financial	accoun	t)? .	4a		X			
b	If "Yes," enter the name of the foreign country: ▶								
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccount	s (FBAR)		,				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa	ction?		5b		X			
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5с					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	ne orgai	nızatıon solicit						
	any contributions that were not tax deductible as charitable contributions?			6a		X			
b	If "Yes," did the organization include with every solicitation an express statement that such contribut	ions or	gifts		İ				
	were not tax deductible?			6b					
7	Organizations that may receive deductible contributions under section 170(c).								
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices pr	ovided to the payor?	_7a		X			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		-	7b					
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as requ	ıred	}					
	to file Form 8282?	1		7c		_X_			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of		? .	7e					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contri			_7f					
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo		· ·	7g					
	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		ľ	7h	-				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the							
_	sponsoring organization have excess business holdings at any time during the year?			8					
9	Sponsoring organizations maintaining donor advised funds.								
	Did the sponsoring organization make any taxable distributions under section 4966?			9a					
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		•	9b_					
10	Section 501(c)(7) organizations. Enter Initiation fees and capital contributions included on Part VIII, line 12	10a		ľ	ļ				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter	100							
	Gross income from members or shareholders	11a							
	Gross income from other sources (Do not net amounts due or paid to other sources against			1					
-	amounts due or received from them)	11b							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form			12a					
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.								
	Is the organization licensed to issue qualified health plans in more than one state?		Ī	13a					
	Note. See the instructions for additional information the organization must report on Schedule O.								
b	Enter the amount of reserves the organization is required to maintain by the states in which the			1					
	organization is licensed to issue qualified health plans	13b							
С	Enter the amount of reserves on hand	13c		[
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule	0		14b					
				Form	990 (2	2015)			

Form 990 (2015) BREVARD FEDERATION OF TEACHERS, INC. 23-7402773 Page Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 1	1	1	1.10
	If there are material differences in voting rights among members of the governing body, or if the governing	1]
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1		İ
b	Enter the number of voting members included in line 1a, above, who are independent 1b 1	1		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	7	1	ĺ
_	officer, director, trustee, or key employee?	2	1	Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
-	of officers, directors, or trustees, or key employees to a management company or other person?	3		Х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
_	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
•	more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	1		
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	x	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
•	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			-
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X
	Mr. M. I. I. an actual control of the complete declaration of the first of the control of the co	12b		
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?]		
а	The organization's CEO, Executive Director, or top management official	15a	x	
b	Other officers or key employees of the organization	15b	Х	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a	1	Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			-
17	List the states with which a copy of this Form 990 is required to be filed ▶FL			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)	avaılab	ie	
	for public inspection. Indicate how you made these available. Check all that apply			
	Own website Another's website X Upon request Other (explain in Schedule O)			
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l financ	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	VICTORIA DYER - 321-636-3323			
	1007 FLORIDA AVENUE, ROCKLEDGE, FL 32955-2143			

E0.	000	(001E)
-orm	990	(2015)

BREVARD FEDERATION OF TEACHERS, INC.

23-7402773

Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

List persons in the following order. individual trustees or directors, institutional trustees, officers, key employees; highest compensated employees, and former such persons

(A)	T /50	<u> </u>					nouc	1	l	
(A)	(B))) Pos	C) lition	,		(D)	(E)	(F)
Name and Title	Average		not a	heck	more	than		Reportable	Reportable	Estimated
	hours per		c, unle cer ar					compensation	compensation	amount of
	week	<u> </u>		Γ		Γ	Τ,	from the	from related	other
	(list any hours for	Individual trustee or director	ĺ					organization	organizations (W-2/1099-MISC)	compensation from the
	related	96	stee			sate		(W-2/1099-MISC)	(***2/1099-141100)	organization
	organizations	tast la	at fig		yee	E E		(** 2) : 555 1111557		and related
	below	E E	Institutional trustee	<u></u>	Key employee	sst co	-E			organizations
	line)	줱	Tiget	Officer	Key	Highest compensated employee	Former			- · g
(1) DAN BENNETT	45.00									
PRESIDENT		x		X				79,439.	0.	0.
(2) WAYNE HESSLER	5.00									
TREASURER		X		Х				0.	0.	0.
(3) MARCY CIPOLLETTI	5.00							,		
SECRETARY		X		X				0.	0.	0.
(4) DEBRA SANDSTROM	5.00									
DIRECTOR		X			<u></u>			0.	0.	0.
(5) DAVID MEADER	5.00									
DIRECTOR		X						0.	0.	0.
(6) JOHN CHYBION	5.00									
DIRECTOR		X						0.	0.	0.
(7) ANTHONY COLUCCI	5.00									
1ST VICE PRESIDENT		X		X				1,716.	0.	0.
(8) VANESSA SKIPPER	5.00					ĺ				
2ND VICE PRESIDENT		X		X				0.	0.	0.
(9) PATTY CRUTCHER	5.00	ļ								
DIRECTOR		X				L		0.	0.	0.
(10) DONNA ARNISTER	5.00									
DIRECTOR		X						0.	0.	0.
(11) KELSEY WATERBURY	5.00									
DIRECTOR		X						0.	0.	0.
(12) FRED KILGALLIN	5.00									
DIRECTOR		X						0.	0.	0.
(13) HOPE CHYBION	5.00									
DIRECTOR		X						0.	0.	0.
(14) KEVIN HOWKINS	5.00	ļ								
DIRECTOR		Х						0.	0.	0.
(15) CECILY CAIN	5.00									
DIRECTOR		X		_				0.	0.	0.
(16) RICHARD SMITH	45.00								_	
FORMER PRESIDENT				Х			-	97,749.	0.	0.
									ſ	
						Ш				
532007 12-16-15										Form 990 (2015)

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

Form **990** (2015)

	•	Check if Schedule O cor	itains a response	or note to any li	ne in this Part VIII	· · · · · · · · · · · · · · · · · · ·		
					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	. 1a				- 1 · 2 ·	
	b	Membership dues .	1ь 1	620,430.				
	c	Fundraising events	. 1c					
	c	Related organizations	1d					
	e	e Government grants (contribu	itions) 1e					
를 유 이 이 이 이 이 이 이 이 이 이 이 이 이 이 이 이 이 이 이	f	All other contributions, gifts, gra	nts, and					
혈		sımılar amounts not ıncluded ab	ove 1f	2,964.				
age O	g	Noncash contributions included in line	s 1a-1f \$			ļ		İ
<u>ਹੱ ਛੋ</u>	h	Total. Add lines 1a-1f		<u> </u>	1,623,394.			
	0 -			Business Code	2			
Š.	2 a							
Ser	C			-				
m Ver	d						· · · · · · · · · · · · · · · · · · ·	
Program Service Revenue	e							
P		All other program service rev	enue					
		Total. Add lines 2a-2f		>	ĺ			
	3	Investment income (including	dividends, inter	est, and				
		other sımılar amounts)		>	5,391.			5,391.
	4	Income from investment of ta	ax-exempt bond p	oroceeds >				
	5	Royalties	· · · · · · · · · · · · · · · · · · ·	>				
			(ı) Real	(ıı) Personal				
	6 a	Gross rents			ļ			
	b	Less rental expenses			_			
		: Rental income or (loss)						
		Net rental income or (loss)	[>			·	
	7 a	Gross amount from sales of	(i) Securities	(II) Other				
		assets other than inventory			_			
	b	Less cost or other basis						
	_	and sales expenses						
		: Gaın or (loss) I Net gaın or (loss)	L .		-			
		Gross income from fundraisir	na evente (not			-		
nue	0 0	including \$	•					
š		contributions reported on line	****					
Ä			a					
Other Revenu	b	Less. direct expenses	 b		1			
0		Net income or (loss) from fun						
	9 a	Gross income from gaming a	ctivities. See					
1		Part IV, line 19	а				i	
i	b	Less: direct expenses	b		Ì			
	c	Net income or (loss) from gan	ning activities	. •				
	10 a	Gross sales of inventory, less	returns					
		and allowances	. а					
		Less cost of goods sold	b					
	С	Net income or (loss) from sale		>				
}		Miscellaneous Revent		Business Code				
	b			<u> </u>				
	c	All other revenue						
	-	Total. Add lines 11a-11d	•					
		Total revenue. See instructions.	• •		1,628,785.	0.	0.	5,391.
			·			₩ • 1	U • I	- 1 - 2 - 2 - 1 - 4

Sect	ion 501(c)(3) and 501(c)(4) organizations must com			omplete column (A).	
	Check if Schedule O contains a respon	(A)	(B)	(C)	(D)
7b,	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	ındıvıduals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
_	individuals. See Part IV, lines 15 and 16				<u> </u>
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	178,904.			
_	trustees, and key employees	1/0,904.			
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
-	persons described in section 4958(c)(3)(B)	96,552.			
7	Other salaries and wages Pension plan accruals and contributions (include	70,332.			
8	section 401(k) and 403(b) employer contributions)	41,555.			
^	Other employee benefits	34,688.			
9	Payroll taxes	21,072.			
10 11	Fees for services (non-employees)	21,0,2.			
''a	Management				
b	Legal	6,550.			
c	Accounting	1,300.			
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25,		-		
_	column (A) amount, list line 11g expenses on Sch O.)				
12	Advertising and promotion				
13	Office expenses	16,066.			
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	24,074.			
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	40 101	· · · · · · · · · · · · · · · · · · ·		
19	Conferences, conventions, and meetings	42,191.	 		
20	Interest				
21	Payments to affiliates	3,639.			
22 23	Depreciation, depletion, and amortization Insurance	62,822.			
23 24	Other expenses. Itemize expenses not covered	02,022.			
24	above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
	amount, list line 24e expenses on Schedule 0.)		·		
а	PER CAPITA DUES	1,067,732.			
b	MEMBERSHIP INCENTIVES	16,185.			
С	EQUIPMENT RENTAL AND MA	8,192.			
d	TELEPHONE	7,407.			
	All other expenses	27,021. 1,655,950.			
<u>25</u>	Total functional expenses. Add lines 1 through 24e	1,055,350.			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here If following SOP 98-2 (ASC 958-720)				
					

14

15

16

17

18

19

Intangible assets

Grants payable

Deferred revenue

Other assets See Part IV, line 11

Permanently restricted net assets

and complete lines 30 through 34.

Total net assets or fund balances

Capital stock or trust principal, or current funds

Total liabilities and net assets/fund balances

Paid-in or capital surplus, or land, building, or equipment fund

Retained earnings, endowment, accumulated income, or other funds

Accounts payable and accrued expenses

Total assets. Add lines 1 through 15 (must equal line 34)

BREVARD FEDERATION OF TEACHERS, INC. 23-7402773 Page 11 Form 990 (2015) Part X Balance Sheet Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 114,945. 3,616. Cash - non-interest-bearing 2 Savings and temporary cash investments 2 23,840. 3 Pledges and grants receivable, net 3 28,160. 59,855. 4 4 Accounts receivable, net Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L 5 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L 6 4ssets 7 Notes and loans receivable, net 7 Inventories for sale or use 8 Prepaid expenses and deferred charges 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 225,377. 112,039. 116,977. 113,338. 10c **b** Less: accumulated depreciation 10b Investments - publicly traded securities 11 11 56,241. 56,241. 12 Investments - other securities See Part IV, line 11 12 13 Investments - program-related. See Part IV, line 11 13

20 Tax-exempt bond liabilities 20 Escrow or custodial account liability Complete Part IV of Schedule D 21 21 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L Secured mortgages and notes payable to unrelated third parties 23 23 Unsecured notes and loans payable to unrelated third parties 24 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of 127,982. Schedule D 134,869. Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117 (ASC 958), check here ▶ X and complete lines 27 through 29, and lines 33 and 34. Net Assets or Fund Balances 181,454. 27 Unrestricted net assets 28 Temporarily restricted net assets 28

Organizations that do not follow SFAS 117 (ASC 958), check here

256,890. Form 990 (2015)

154,289.

256,890.

100,751.

102,601.

154,289.

1,850.

14

15

16

17

18

19

29

30

31

32

33

181,454.

316,323.

316,323.

6,887.

31

32

33

	990 (2015) BREVARD FEDERATION OF TEACHERS, INC.	<u> 23-</u>	<u>7402773</u>	Pa	ge 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
		İ			
1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,62		
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,65	5,9	50.
3	Revenue less expenses. Subtract line 2 from line 1	3			65.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	18	1, 4	54.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			_
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				
	column (B))	10	15	4,2	89.
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990.				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule C)			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		_2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both.				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basıs,			
	consolidated basis, or both				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audıt,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Sched	O elub			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sing	jle Audr	t		
	Act and OMB Circular A-133?		За		_X_
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audri	i T		
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits		. 3b		
			Form \$	9 90 (2015)

SCHEDULE D

(Form 990)

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

Inspection

	BREVARD FEDERATION	OF TEACHERS, INC.	23-7402773
Pa		ed Funds or Other Similar Funds or	Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, III	ne 6	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advised f	funds
	are the organization's property, subject to the organization's	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor a	advisors in writing that grant funds can be use	d only
	for charitable purposes and not for the benefit of the donor	or donor advisor, or for any other purpose con	ferring
	impermissible private benefit?		Yes No
Pa	t II Conservation Easements. Complete if the or	ganization answered "Yes" on Form 990, Part	IV, line 7
1	Purpose(s) of conservation easements held by the organization	tion (check all that apply).	
	Preservation of land for public use (e.g., recreation or	education) Preservation of a historica	ally important land area
	Protection of natural habitat	Preservation of a certified	historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qual	fied conservation contribution in the form of a	conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic st		2c
d	Number of conservation easements included in (c) acquired	after 8/17/06, and not on a historic structure	
	listed in the National Register		_2d
3	Number of conservation easements modified, transferred, re	eleased, extinguished, or terminated by the org	panization during the tax
	year >		
4	Number of states where property subject to conservation ea		
5	Does the organization have a written policy regarding the pe		
•	violations, and enforcement of the conservation easements Staff and volunteer hours devoted to monitoring, inspecting,		Yes No
6	Start and volunteer riodis devoted to monitoring, inspecting,	, rialiding of violations, and emorcing conserva	ation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conseniation	easements during the year
,	\$	diffig of violations, and emoreing conservation	easements during the year
g	Does each conservation easement reported on line 2(d) abo	ve satisfy the requirements of section 170(b)(4))(B)(i)
Ü	and section 170(h)(4)(B)(ii)?	to eathery the requirements of ecotion fround in	Yes No
9	In Part XIII, describe how the organization reports conservat	on easements in its revenue and expense stat	
-	include, if applicable, the text of the footnote to the organiza	·	· · · · · · · · · · · · · · · · · · ·
	conservation easements		3g
Pai	t III Organizations Maintaining Collections of	f Art, Historical Treasures, or Othe	r Similar Assets.
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8	
1a	If the organization elected, as permitted under SFAS 116 (As	SC 958), not to report in its revenue statement	and balance sheet works of art,
	historical treasures, or other similar assets held for public ex	hibition, education, or research in furtherance	of public service, provide, in Part XIII,
	the text of the footnote to its financial statements that descri	ibes these items	
b	If the organization elected, as permitted under SFAS 116 (AS	SC 958), to report in its revenue statement and	balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, e	ducation, or research in furtherance of public s	service, provide the following amounts
	relating to these items		
	(i) Revenue included on Form 990, Part VIII, line 1		> \$
	(ii) Assets included in Form 990, Part X		> \$
2	If the organization received or held works of art, historical tre	_	n, provide
	the following amounts required to be reported under SFAS 1	16 (ASC 958) relating to these items	
а	Revenue included on Form 990, Part VIII, line 1		\$
h	Accete included in Form 990, Part X		▶ ¢

		FEDERATIO								Page 2		
L	t III Organizations Maintaining C											
3	Using the organization's acquisition, accession	on, and other record	s, chec	k any of the	following tha	it are a sigr	uficant us	se of its	collection	ıtems		
	(check all that apply):											
а	Public exhibition	d		Loan or exc	hange progra	ams						
b	Scholarly research	е		Other								
C	Preservation for future generations											
4	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII											
5	During the year, did the organization solicit or	receive donations	of art, h	istorical trea	sures, or oth	er sımılar a	ssets		_			
	to be sold to raise funds rather than to be ma								Yes	No_		
Pai	t IV Escrow and Custodial Arrang		ete if the	e organizatio	n answered '	"Yes" on Fo	orm 990,	Part IV,	line 9, or			
	reported an amount on Form 990, Par	t X, line 21										
1a	is the organization an agent, trustee, custodia	an or other intermed	liary for	contribution	s or other as	sets not in	cluded					
	on Form 990, Part X?								Yes	☐ No		
þ	If "Yes," explain the arrangement in Part XIII a	and complete the fo	llowing	table [.]								
									Amount			
С	Beginning balance				-		1c					
d	Additions during the year					_	1d					
e	Distributions during the year			•	_		1e					
f	Ending balance						1f					
2a	Did the organization include an amount on Fo	rm 990, Part X, line	21, for	escrow or cu	ustodial acco	unt liability	?		Yes	No No		
b	If "Yes," explain the arrangement in Part XIII.	Check here if the ex	planati	on has been	provided on	Part XIII						
Pai	t V Endowment Funds. Complete if	the organization an	swered	"Yes" on Fo	rm 990, Part	IV, line 10			_			
		(a) Current year	(b) F	rior year	(c) Two year	s back (d)	Three yea	ars back	(e) Four	years back		
1a	Beginning of year balance											
b	Contributions											
С	Net investment earnings, gains, and losses											
d	Grants or scholarships											
e	Other expenditures for facilities								_			
_	and programs											
f	Administrative expenses											
g	End of year balance											
2	Provide the estimated percentage of the curre	ent vear end balanc	e (line 1	a. column (a)) held as:							
a	Board designated or quasi-endowment	-	%	· ·	,,							
b	Permanent endowment ▶	%	_									
	Temporarily restricted endowment ▶	%										
·	The percentages on lines 2a, 2b, and 2c shou	ıld equal 100%										
За	Are there endowment funds not in the posses		ation tha	at are held a	nd administe	red for the	organizat	tion				
-	by:	-							[es No		
	(i) unrelated organizations								3a(i)	125		
	(ii) related organizations		•						3a(ii)			
b	If "Yes" on line 3a(ii), are the related organizat	ions listed as requir	ed on S	Schedule R?	•		•		3b			
4	Describe in Part XIII the intended uses of the				•		•		<u> </u>			
	t VI Land, Buildings, and Equipme			,	*							
	Complete if the organization answered). Part I	V. line 11a S	see Form 990	. Part X. line	e 10.					
-	Description of property	(a) Cost or of		(b) Cost			ımulated	T	(d) Book	value		
	2000p.i.o.i. or property	basis (investri		basis			ciation		(a) Dook	. 4100		
12	Land	 ,			7,750.				57	,750.		
	Buildings				9,134.	6	3,540	6.		,588.		
	Leasehold improvements						- /	- 		, = = = -		
d	Equipment			 				_				
	Other			1	8,493.		8,49	3.		0.		
е_	<u> </u>	1			<u> </u>		, , , , , , , , , , , , , , , , , , , 	- -	-110			

Schedule D (Form 990) 2015

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED EXPENSES	18,210.
(3) MEMBERSHIP DUES PAYABLE	82,541.
(4)	
(5)	
(6)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	100,751.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII 🗶

	edule D (Form 990) 2015 BREVARD FEDERATION OF TEACH At XI Reconciliation of Revenue per Audited Financial Stateme		23-7402773 Page 4 Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a		
1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a		2a	
_			
b	Donated services and use of facilities	2b	
С	Recoveries of prior year grants	2c	-
d	• • • • • • • • • • • • • • • • • • • •		-
е	Add lines 2a through 2d		
3	Subtract line 2e from line 1	• •	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1	
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
С	Add lines 4a and 4b		4c
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	·	5
	rt XII Reconciliation of Expenses per Audited Financial Stateme	ents With Expenses per	r Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a		
	Total expenses and losses per audited financial statements		
1	·		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	1 - 1	
а	Donated services and use of facilities		_
b	Prior year adjustments	2b	_
С	Other losses	2c	_}
d	Other (Describe in Part XIII)	2d	
е	Add lines 2a through 2d	_	2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1	•	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-
	Add lines 4a and 4b		7 40
	• • • • • • • • • • • • • • • • • • • •	•	4c
<u>5</u>	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) rt XIII Supplemental Information.		5
	de the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part I		e 4; Part X, line 2; Part XI,
ınes	2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any addit	tional information	
PAI	RT X, LINE 2:		
ΓHI	ORGANIZATION HAS ADOPTED THE PROVISIONS (OF THE INCOME TA	AX TOPIC OF THE
AS	C. THESE PROVISIONS CLARIFY THE ACCOUNTING	FOR UNCERTAINT	TY IN TAX
D0	SITIONS AND PRESCRIBE GUIDANCE RELATED TO T	THE ETNANCIAL ST	ͲϪͲϜϺϜΝͲ
- 0,	STITOMS AND FRESCRIBE GOIDANCE RELATED TO I	THE PINANCIAL DI	IAIEMENI
- E-	CONTENTON AND MEASUREMENTS OF A MAY DOCUMEN	I MAKEN OD EKDEG	CEED EO DE
KE(COGNITION AND MEASUREMENT OF A TAX POSITION	TAKEN OR EXPEC	CLED LO RE
ΓAI	KEN IN A TAX RETURN. THE TAX BENEFIT FROM	AN UNCERTAIN TA	AX POSITION IS
<u>[MC</u>	LY RECOGNIZED IN THE STATEMENT OF FINANCIAL	POSITION OF TH	HE TAX POSITION
IS	MORE LIKELY THAN NOT TO BE SUSTAINED UPON	AN EXAMINATION.	, BASED ON THE
			,
ישיו	CHNICAL MERITS OF THE POSITION. INTEREST A	ND PENALTES T	TE ANV ARE
۱۳۰	MILOUR MARLED OF THE LODITION. INTEREST P		1111 AIL
T' N7/	אר מסחוזיי או דעסטאקספ דאו הטט משאסטאסט אד מסחוזיי	מודחדעי אם היי	AITCIICM 21
<u>ττ// (</u>	CLUDED IN EXPENSES IN THE STATEMENT OF ACTI	TATITED. WE OH	AUGUST 31,
٠.	C MITT ODGINITAMION IND NO INCORPATIVE	000TMT010 M112 M	OHAT TEU TOO
<u>4U.</u>	L6, THE ORGANIZATION HAD NO UNCERTAIN TAX E	COSTITIONS THAT C	JUALITEY FOR
2 13/	TOURTHATOR OD DICCIOCIDE IN MUE EINRROTRI CA	LATRIMENTERATION	

THE ORGANIZATION'S INCOME TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AUTHORITIES. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL AUTHORITIES.	Schedule D (Form 990) 2015 BREVARD FEDERATION OF TEACHERS, INC. 23-7402773 Page 5 Part XIII Supplemental Information (continued)
EXAMINATION BY FEDERAL AUTHORITIES. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL	•
ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS. THE ORGANIZATION IS NOT AWARE OF ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL	THE ORGANIZATION'S INCOME TAX RETURNS ARE SUBJECT TO REVIEW AND
IS NOT AWARE OF ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL	EXAMINATION BY FEDERAL AUTHORITIES. THE ORGANIZATION IS NOT AWARE OF ANY
BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL	ACTIVITIES THAT WOULD JEOPARDIZE ITS TAX-EXEMPT STATUS. THE ORGANIZATION
YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL	IS NOT AWARE OF ANY ACTIVITIES THAT ARE SUBJECT TO TAX ON UNRELATED
	BUSINESS INCOME, EXCISE OR OTHER TAXES. THE TAX RETURNS FOR THE FISCAL
AUTHORITIES.	YEARS ENDED FROM 2013 TO 2015 ARE OPEN TO EXAMINATION BY FEDERAL
	AUTHORITIES.

SCHEDULE O

(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

Open to Public

Department of the Treasury Internal Revenue Service Name of the organization

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Inspection **Employer identification number**

BREVARD FEDERATION OF TEACHERS, INC. 23-7402773
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
CONTINUOUSLY IMPROVE PUBLIC EDUCATION, WHILE BUILDING BRIDGES AMONG
TEACHERS, STUDENTS, PARENTS, AND THE COMMUNITY.
FORM 990, PART VI, SECTION B, LINE 11:
DRAFT TAX RETURN IS AVAILABLE TO BOARD MEMBERS TO REVIEW UPON REQUEST.
FORM 990, PART VI, SECTION B, LINE 15:
COMPENSATION IS SUBJECT TO BOARD APPROVAL.
FORM 990, PART VI, SECTION C, LINE 19:
DOCUMENTS ARE AVAILABLE UPON WRITTEN REQUEST.