



Joining Together for Quality Early Care and Education

Idaho AEYC Fundraising Policy

Policies relating to the solicitation and acknowledgement of gifts and bequests are approved by the Idaho AEYC Board of Directors. The Fundraising Committee, established in 2005, is a standing committee of the Board of Directors. Its mandate is to foster, encourage, and seek increased philanthropic support for Idaho AEYC.

Gifts may be sought or received for any purpose consistent with the mission of Idaho AEYC in keeping with priorities set forth by the Idaho AEYC Board of Directors through the Fundraising and/or Finance Committees.

Gifts shall be held as endowment funds if so directed by the donor, or will be spent by Idaho AEYC for purposes it shall decide, or the donor may designate (provided those purposes are consistent with those of Idaho AEYC).

In all cases where doubt exists as to the acceptability of a gift, the Executive Committee of the Board of Directors should be consulted and has the final decision.

Idaho AEYC Reserve Fund Policy

\$5,000 of unrestricted funds will be initially dedicated to the Reserve Fund to build at least a three months' operating cost reserve (approximately \$150,000). At least 50% of all unrestricted gifts/donations to Idaho AEYC will be deposited in the Idaho Community Foundation Reserve Fund until this goal is met. In addition, the interest or earnings accrued in the Reserve Fund will be reinvested in that Fund.

Ethical Fundraising and Financial Accountability Policy

Introduction

This Ethical Fundraising & Financial Accountability Policy has been adopted by Idaho AEYC. Its primary purpose is to assure donors of the integrity and accountability of this organization as we solicit and receive their financial support. Idaho AEYC is committed to fundraising practices that respect donors' rights to truthful information and to privacy. We also commit to manage responsibly the funds that donors entrust to us, and to report our financial affairs accurately and completely. Donors or prospective donors' questions or concerns about fundraising activities will be dealt with promptly and fairly. They may contact the executive director at 1471 Shoreline Dr., Ste. 202, Boise, ID 83702 or 208.345.1090 x16, or kmason@idahoeyc.org.

A. Donors' Rights

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the amount of the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. Some common gifts, such as donations of volunteer time, services, etc. are not eligible to receive official tax receipts.
2. All fundraising solicitations by or on behalf of Idaho AEYC will disclose the Idaho AEYC name and the purpose for which funds are requested. Printed solicitations (however transmitted) will also include its address or other contact information.
3. Donors and prospective donors are entitled to the following, promptly upon request:
 - The most recent Idaho AEYC annual report and financial statements as approved by the governing board
 - Any information contained in the public portion of the most recent Idaho AEYC Tax Information Return (form 990) as published at www.guidestar.org
 - A list of the names of the members of the Idaho AEYC governing board; and
 - A copy of this Ethical Fundraising & Financial Accountability Policy.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of Idaho AEYC is a volunteer, an employee, or a hired solicitor.
5. Donors will be encouraged to seek independent advice if Idaho AEYC has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
6. Donors' requests to remain anonymous will be respected.
7. The privacy of donors will be respected. Any donor records that are maintained by Idaho AEYC will be kept confidential in locked file cabinets and password protected scanned files to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
8. Idaho AEYC will not exchange, rent, or otherwise share its fundraising list with other organizations.
9. Donors and prospective donors will be treated with respect. Every effort will be made to honor their requests to:
 - Limit the frequency of solicitations;
 - Not be solicited by telephone or other technology; and
 - Receive printed material concerning Idaho AEYC.
10. Idaho AEYC will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this Ethical Fundraising & Financial Accountability Policy. A designated staff member or volunteer will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that he/she may appeal in writing to the Idaho AEYC governing board or its designate, and will be advised in writing of the disposition of the appeal.

B. Fundraising Practices

1. Fundraising solicitations on behalf of Idaho AEYC will:
 - Be truthful
 - Accurately describe Idaho AEYC activities and the intended use of donated funds
 - Respect the dignity and privacy of those who benefit from Idaho AEYC activities.
2. Volunteers, employees and hired solicitors who solicit or receive funds on behalf of Idaho AEYC shall:
 - Adhere to the provisions of this Ethical Fundraising & Financial Accountability Policy
 - Act with fairness, integrity, and in accordance with all applicable laws
 - Adhere to the provisions of applicable professional codes of ethics, standards of practice
 - Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure
 - Disclose immediately to Idaho AEYC any actual or apparent conflict of interest
 - Not accept donations for purposes that are inconsistent with the Idaho AEYC mission
3. Paid fundraisers, whether staff or consultants, will be compensated by a salary, retainer or fee, and will not be paid finders' fees, commissions or other payments based on either the number of gifts received or the value of funds raised. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with Idaho AEYC policies and practices that apply to non-fundraising personnel.
4. Idaho AEYC will not sell its donor list.
5. The Idaho AEYC governing board will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising & Financial Accountability Policy.

C. Financial Accountability

1. Idaho AEYC financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of state and federal regulators.
2. All donations will be used to support the Idaho AEYC mission.
3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and Idaho AEYC is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.
4. Annual financial reports will be factual and accurate in all material respects; disclose:
 - The total amount of fundraising revenues (received and non-received)

- The total amount of fundraising expenses (including salaries and overhead costs)
 - The total amount of donations that are receipted for income tax purposes (excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities)
 - The total amount of expenditures on charitable activities (including gifts to other charities)
 - Identify government grants and contributions separately from other donations
 - Be prepared in accordance with generally accepted accounting principles and standards in all material respects
5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.
6. The cost-effectiveness of Idaho AEYC fundraising will be reviewed regularly by the governing board.