

Maria Montessori Academy
Policy: Donations and Fundraising Policy
Adopted: September 10, 2013
Revised: January 12, 2021



Although Maria Montessori Academy (the “School”) does not typically engage directly in fundraising, it may do so on certain occasions in order to help advance the School’s mission. The School encourages the contributions of gracious donors who have the resources and the inclination to make donations for the benefit of the School and its students. This policy establishes guidelines and standards for the School’s acceptance of donations and gifts as well as for when the School engages in or sponsors fundraising activities.

Donations and Gifts

The School may not transfer or expend donated property in a manner contrary to donor restrictions imposed as a condition of making the donation. However, the School may not accept donations with the condition that the donation provide direct benefit to specific School employees, students, vendors, or service providers, or that the School purchase a specific brand of goods or services with the donated funds. The Director is responsible for ensuring that donor restrictions of accepted donations are complied with and that compliance can be verified. The Director will ensure that charitable donation receipts are provided to donors as necessary.

The Director must approve voluntary donations from private individuals or organizations in excess of \$1,000 and any donation involving donor restrictions prior to accepting the donation. The Board of Directors must approve any voluntary donations from private individuals or organizations in excess of \$10,000.

If advertising or other services are offered to a donor in exchange for a donation or gift, the School will objectively value the donation or gift in order to ensure the School receives at least fair value.

The Director must ensure that any applicable fiscal policies of the School are complied with in connection with donations. The School will comply with other applicable laws and regulations, including but not limited to procurement requirements, rules related to construction of improvements, IRS regulations, and Title IX requirements.

Fundraising

Fundraising is defined as an organized effort to solicit individuals, businesses, or foundations for money or in-kind gifts to be given directly to the School.

For the purposes of this policy, “School sponsored” means activities that are expressly authorized by the School’s Director or Board of Directors that support the School or

authorized curricular clubs, activities, sports, classes, or programs that are themselves School sponsored. School-sponsored activities must be managed or supervised by School employees. Activities sponsored by the School's parent organization are not School-sponsored activities, but the parent organization may be involved in and provided assistance in connection with School-sponsored activities.

The following guidelines must be followed in connection with School fundraising:

1. The fundraising activity must be undertaken with the intent of obtaining a benefit consistent with the School's mission.
2. The fundraising activity must not violate the School's charter, Board policies, or applicable law.
3. Proposals for fundraising activities must be submitted to the School's Director for approval.
4. The Director may restrict the time, place, and manner of any approved fundraising activity.
5. Fundraising activities should be planned and scheduled in a manner that does not create conflict, confusion, or excessive fundraising pressures on students, families, or potential donors.
6. Fundraising activities that may expose the School to risk of financial loss or liability if the activity is not successful should not be approved.
7. The participation of School employees, students and parents in any fundraising activity must be voluntary. However, School employees may be assigned to supervise students in connection with School-sponsored fundraising activities in connection with their employment. Such employees may be compensated for such work as appropriate as determined by the Director.
8. Students may not be required to participate in a fundraising activity as a condition for belonging to a team, club, or group, and a student's fundraising efforts may not affect his or her participation time or standing in any team, club, or group.
9. Competitive enticements for student participation in fundraising efforts are generally discouraged, and any such rewards or prizes must be approved by the Director.
10. The Director will ensure that the School's Fee Waiver Policy is complied with in connection with all School-sponsored fundraising activities that involve fees. Any fee waivers must be granted in accordance with the Fee Waiver Policy.
11. All funds raised through School-sponsored fundraising activities are considered public funds and will be handled accordingly. The Director will ensure that all other applicable fiscal policies are complied with in connection with fundraising activities.
12. Any fundraising activities that are related to the School but not are not School sponsored, such as fundraising activities of the parent organization, should clearly inform School patrons that the activity is not School sponsored. School employees may participate in such activities as volunteers but must

not represent that they are acting as employees or representatives of the School.

13. The Director will ensure that charitable donation receipts are provided as necessary.
14. The School's employer identification number and sales tax exemption number may only be used by School personnel in connection with School-sponsored activities. No other entity, including the School's parent organization, may use these numbers.
15. Any School employee involved in managing or overseeing non-School-sponsored fundraising must disclose to the Director any financial or controlling interest in or access to bank accounts of the fundraising organization or company.
16. The School may cooperate with outside entities such as the parent organization in connection with non-School-sponsored fundraising activities. The School may allow these groups to use School facilities at little or no charge. At the Director's discretion, the School may provide some level of support or pay for small portions of these activities. The details of the arrangements for non-School-sponsored fundraising activities shall be understood and agreed to by the Director and the representatives of the outside entity. This must take into consideration the School's fiduciary responsibility for the management and use of public funds and assets.
17. The School is committed to principles of gender equity and compliance with Title IX guidance. The School commits to use all facilities, unrestricted gifts, and other available funds in harmony with these principles. The School reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in harmony with Article X of the Utah Constitution.

The Director will ensure that School employees receive appropriate training in connection with these policies. Training shall be provided at least annually to employees whose job duties are affected by the School's fiscal policies.

Review

The School will review this policy annually.

Signature:

Mary Wurm, Board Chair

Date