

IDEA Greater Cincinnati, Inc.
DONOR CULTIVATION AND STEWARDSHIP

Sec. 1. PURPOSE OF POLICY.

Sec. 1.1. The Board of Directors (hereafter, the “Board”) of IDEA Greater Cincinnati, Inc. (hereafter, “IDEA Cincinnati”) recognizes the importance, value, and necessity of the effective and reasonable cultivation and stewardship of donor and other supporter relationships for the furtherance of IDEA Cincinnati’s vision and mission. Moreover, the Board further understands that said donor cultivation and stewardship must conform with generally accepted accounting standards of fiscal management. Correspondingly, the Board finds that the use of philanthropic proceeds, tempered with appropriate fiduciary oversight, to cultivate, solicit, and steward a strong and diverse base of donors and supporters constitutes a valid and necessary public educational purpose that primarily and directly benefits IDEA Cincinnati’s students. Accordingly, through this policy, the Board endeavors to provide IDEA Cincinnati officers, as defined in Sec. 2.2 of this policy, and staff a framework for donor cultivation and stewardship activities.

Sec. 1.2. Through this policy, in addition to other applicable legal requirements, the Board shall specifically address the following legal requirements, as applicable, promulgated at:

- (a) Ohio Nonprofit Corporation Act Chapter 1702;
- (b) United States Code, Title 26 (“26 U.S.C.”);
- (c) Code of Federal Regulations, Title 26 (“Treasury Regulations”), Part 1;
- (d) Ohio Community School Act Chapter 3314;
- (e) Ohio Administrative Code; and
- (f) Financial Accountability System Resource Guide.

Sec. 2. AUTHORITY OVER FISCAL MATTERS.

Sec. 2.1. In accordance with state law, the Board has primary and ultimate authority over fiscal matters. If a matter or decision-making process is not addressed in this or other duly adopted policies of the Board, authority rests with the Board. In the event of a conflict between this policy and any other Board policy, such conflict shall be brought to the Board for resolution. Refer to the Board’s Authority Over Fiscal Matters Policy (the “Controlling Policy”) for requirements applicable to this policy.

Sec. 2.2. The Delegates (as defined in Sec. 3(b) of the Controlling Policy) shall not engage in any business arrangement or transaction with an individual that is an officer, as defined in Sec. 5 of the Controlling Policy, and any conflicted, interested, or related party³, as defined in other Board policy or applicable law. IDEA Cincinnati (and its officers) may not enter into a business arrangement or conduct a transaction in such a manner so as to circumvent this requirement.

³ R.C. Chapter 102; R.C. Section 2921.42

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Sec. 2.3. The Delegates may confer authority to a designee under this Policy as set forth in Sec. 4 of the Controlling Policy.

Sec. 2.4. The Delegates and IDEA Cincinnati officers shall conform any activities and uses of financial and other resources to the prudent person rule set forth in Sec. 7 of the Controlling Policy and observe the prohibition against abuse and waste established under Sec. 8 of the Controlling Policy.

Sec. 3. APPLICABILITY OF STATE LAW.⁴

To the degree that philanthropic proceeds received from a donor or supporter are cultivated, solicited and stewarded using private, philanthropic funds and not public (state) funds, state law governing the use public (state) funds does not apply. Otherwise, state law governs and the Board's policies conforming to state law shall apply to any and all uses of philanthropic funds.

Sec. 4. PRIVATE, PHILANTHROPIC FUNDS DEFINED.⁵

For purposes of this policy, private, philanthropic funds shall mean funds received from a donor or supporter. Importantly, private, philanthropic funds do not include public (state) funds or any funds classified as public.

Sec. 5. ACCOUNTABLE PLAN.

The Delegates shall ensure that any expense incurred under this policy conforms to the Board Policy relating to the Accountable Plan.

Sec. 6. DONOR AND SUPPORTER RECOGNITION AND GRATITUDE.

Sec. 6.1. As required under Sec. 8.4 of the Board Policy relating to the Authorization for the Obligation and Expenditure of Funds, the Chief Advancement Officer shall prepare an annual budget for Donor and Supporter Recognition and Gratitude. The Delegates shall review and approve, disapprove, conditionally approve or approve with modification said budget and submit same to the Board's Finance Committee for its consideration. The Committee may ratify or reject the Delegates action. The Board may, at its discretion, exercise its final authority to review and ratify or reject the Committee's action.

Sec. 6.2. Any private, philanthropic funds received by the School shall be presumed to be public funds and subject to the same restrictions as all other public moneys under Ohio law.