

Southern Wisconsin Bird Alliance, Inc.
Gift Acceptance and Administration Policy

I. GIFT ACCEPTANCE POLICY

Southern Wisconsin Bird Alliance (SoWBA) seeks to assure that all gifts, grants and in-kind and non-monetary contributions further the organization's mission, goals, objectives and priorities without imposing undue costs on the organization. The board shall authorize the executive director to act on behalf of the organization to accept and conduct business for receipt of cash or liquidated gifts (IRA distributions, bequests, etc.) made to the organization. The board of directors will review for acceptance any contribution that is intended to support an activity not previously authorized by the board; the board will review (with the advice of the finance committee) all non-monetary contributions that may impose undue liabilities associated with disposition, improvement or maintenance of donated items; and the board will review all gifts that have the potential to influence organizational policies or to negatively affect the reputation of the organization. In general, pledged dollars from new donors shall not be earmarked for expenses until the funds are received. Non-cash gifts with an estimated value less than \$1,000 will be considered at the discretion of the executive director. For each gift for land acquisition, the board shall determine an appropriate percentage to set aside for future stewardship of SoWBA properties. All gifts of real estate shall be subject to the *Land and Easement Acquisition Policy* and require approval by the board. Donors shall be responsible for all expenses related to making a gift, including but not limited to, attorney and other advisor fees, appraisal fees, and environmental surveys, unless otherwise approved by the board.

II. DONOR RIGHTS

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- To be informed of the SoWBA mission, the way it intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- To have access to SoWBA most recent financial statements upon request.
- To be assured their gifts will be used for the purposes for which they were given. SoWBA relies on written documentation provided by the donor to determine gift intent.
- To receive appropriate acknowledgement and recognition.
- To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.

- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

III. GIFT ADMINISTRATION

A. Receipts

Gift receipts will be issued for all gifts within 30 days from the date received. According to IRS code, written acknowledgments are not required for gifts under \$250 but SoWBA will receipt all gifts made regardless of amount. Receipts will state the name of the donor, purpose or restrictions if applicable, and amount of cash contribution or description of the gifted property. If the donor received something of value in exchange for the gift (quid pro quo), the receipt will state the value of the item received; otherwise, the receipt shall state: "No goods or services were offered in exchange for or in recognition of this contribution". Gifts of tangible personal property (including securities) shall not include a valuation of the asset, which is the responsibility of the donor.

B. Record Keeping

Gift records reflecting the name of the donor and details of the gift will be maintained in an electronic database. The executive director, staff assigned by the executive director, or the board is responsible for maintaining the gift records.

C. Recognition

It is the intent of SoWBA to communicate appreciation of gifts whenever it is acceptable to the donor and appropriate. Donors are recognized in the SoWBA quarterly newsletter or online. All donors will receive mailed or emailed recognition of their gift within 30 days of receipt at the SoWBA office.

Approved by the Board of Directors on August 14, 2017. Updated October 10, 2018.