

Ice Age Trail Alliance, Inc.

Policy: Philanthropy and Gift Acceptance

Approved: Board of Directors

Effective Date: July 27, 2007

Amended Date: April 18, 2024

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1.0 Background and Purpose

Fundraising is a critical, ongoing activity of the Ice Age Trail Alliance (“Alliance”). The organization is committed to conducting its fundraising in an ethical and responsible manner in order to be in compliance with state and federal laws and to maintain the credibility of the organization. We are also committed to presenting a consistent image of the organization and its mission to the public, conducting our fundraising activities to the highest professional standard and soliciting funds only for needs consistent with the organization’s strategic plan.

2.0 Authority and Applicability

Authority for this policy is provided by the Alliance bylaws, the Land Trust Alliance *Standards and Practices*, and state and federal charitable solicitation and corporate law. Management of this policy is the responsibility of the Director of Philanthropy and the Executive Director/CEO. This policy is applicable to all Alliance staff, volunteers and contractors.

3.0 Fundraising Standards and Practices

The Alliance will follow the procedures set forth in the Land Trust Alliance *Standards and Practices* and the Association of Fundraising Professionals *Code of Ethical Standards & Guidelines* with respect to its fundraising activities. In addition, the following will apply:

The Alliance will stay informed of and will comply with state and federal charitable solicitation laws. The organization will not engage in commission-based fundraising.

The Alliance is accountable to its donors and provides written acknowledgement of gifts as required by law, ensures that donor funds are used as specified, keeps accurate records, and honors donor privacy concerns. For donors who wish to remain anonymous, the Alliance will take all necessary precautions to ensure that these wishes are honored.

The Alliance reserves the option to decline any gift that is inconsistent with the organization's mission, strategic plan, or code of ethics.

All funds will be spent for the purpose(s) identified in the solicitation or as directed in writing by the donor and in accordance with the mission of the Alliance.

The Alliance is grateful for supporters who plan, implement, and promote private fundraising efforts that support the Alliance. These include soliciting donations while hiking the Trail and fundraising events not planned by a volunteer or Alliance staff member. The Alliance cannot promote or support these efforts if the Alliance is not the primary beneficiary; if any of the funds raised benefit an individual or a political party; or if there is direct conflict with the mission of the Alliance. Potential support, including promotion and logo use, will otherwise be considered on a case-by-case basis and agreed upon by the Director of Philanthropy, Director of Marketing and Community Relations, and Executive Director/CEO.

4.0 Memberships

The Alliance is a membership organization and derives a substantial portion of its operating budget through membership gifts. Membership categories shall be set forth in a schedule to be reviewed by the Director of Philanthropy . Qualifying gifts made to any given level must be completely unrestricted. Exceptions may be approved by the Executive Director.

Individual Membership Benefits

Members of all categories will receive at a minimum the following benefits:

1. A subscription to the Alliance magazine *Mammoth Tales*
2. Invitations to the Alliance annual membership meeting, field trips and other special events
3. An opportunity to affiliate the membership with a local Alliance volunteer chapter and to participate in chapter hikes and trail work parties
4. Discounts on Alliance merchandise
5. Voting privileges at all Alliance business meetings (including chapter meetings, if applicable)

Membership List

The membership list of the Alliance is to be used only for official business. The list is not to be sold, rented, given or traded for use by anyone or any organization other than the Alliance.

General Contributions

Any monetary gift received from a member over and above membership dues will be considered an unrestricted general contribution.

5.0 Planned Gifts

Planned charitable gifts by individual donors are extremely important to ensuring that the work of Alliance continues into the future. Recognizing this, the Alliance has created an endowment fund with the goal of providing a legacy giving option for members and friends. Bequests of real property are subject to the terms in 10.0 with the exception that an appraisal may not be required prior to donation.

Unrestricted Bequests

Unless specifically restricted by the donor, a bequest will be allocated so that a minimum of 50% of the bequest will be allocated to the Alliance Michael G. Wollmer Operational Endowment Fund, with the remaining balance going to operational support or other funds as determined by the ED/CEO.

Recognition

Donors will be encouraged to inform the Alliance if they have included the Alliance in their estate plan. If the donor grants permission, they will be recognized in the *Mammoth Tales* as members of the Burr Oak Legacy Society. Burr Oak Legacy Society Members will also receive invitations to the Alliance field trips and other special events.

6.0 Major Gifts

Major gifts shall be defined as any gift from any source that is \$10,000 or more. Unless specifically restricted by the donor a major gift will be allocated so that a minimum of 50% of the gift will be allocated to the Alliance Michael G. Wollmer Operational Endowment Fund, with the remaining balance going to operational support or other funds as determined by the ED/CEO.

7.0 Gifts from Foundations

Applications for foundation grants will be reviewed and approved by the Director of Philanthropy or the Executive Director/CEO. Grant applications will follow the format required by each grant and be cross-referenced for duplication.

8.0 Corporate Sponsorships

Corporate sponsorships provide recognition for businesses that sponsor the activities of the Alliance. Corporate donations can be for an event, a specified time period, or general operating support.

The Director of Philanthropy shall ensure that new sponsors are appropriate and do not cause conflicts with existing sponsors. Corporate sponsors may receive benefits including social media and website recognition, discounts on merchandise, or other benefits to be agreed upon by the Director of Philanthropy and corporate partner.

9.0 Chapter Fundraising

Given their diverse nature and differing needs, some chapters choose to generate operating funds to support their activities. It is critical that proper procedures for dealing with all fundraising,

particularly grant requests, be adhered to in order to maintain Alliance's overall credibility within the funding community.

Process for Grant Submission

1. Chapters that wish to submit grant requests to support their activities must clear their prospects with the Director of Philanthropy before proceeding with the grant process to avoid duplicate submissions.
2. Grant requests shall follow the format requested by the donor.
3. All grant requests shall be reviewed and approved by the Director of Philanthropy. Because of the contractual nature of grants, all grant requests must be signed by the Executive Director/CEO or his/her designee.
4. Proposals that are awarded grants will be processed using accepted methods of donor recognition, stewardship, implementation of proposal goals and objectives, and evaluation and submission of final reports consistent with the terms of the grant. Grant restricted funds will be held in corporate restricted accounts. Alliance staff will manage the accounting and reporting for awarded grants.

Local Sponsors

Requests for corporate local sponsorships must be pre-approved by the Director of Philanthropy to ensure that the sponsorship is consistent with the corporate sponsorship program.

10.0 Gift Acceptance

The IATA is committed to conducting the acceptance and use of these gifts in an ethical and responsible manner, as outlined below, in order to comply with state and federal laws and to maintain the credibility of the organization.

The Alliance will accept gifts of cash including currency, checks, money orders, electronic funds transfers, and credit card payments. Should the gift be literal currency, and in an amount greater than \$10,000, Alliance will be required to file a Form 8300 with the Internal Revenue Service.

The Alliance will accept gifts of stock from publicly traded companies. Stock gifts will be sold as soon as possible following the date of the gift. A gift acknowledgement letter will recognize the donor for having given the gift of stock.

Restricted Gifts

Restricted gifts with a value in excess of \$10,000 shall be accepted only with the approval of the Executive Director/CEO. In the case of special circumstances, the Executive Director/CEO may seek approval by the Board of Directors or the Executive Committee.

The intent of the donor should be clearly communicated to the Alliance in writing, including, if applicable, the specific program or project the donor wishes to benefit from the gift (it being understood that in general, the Alliance prefers to receive unrestricted gifts to support all aspects of its mission). Options the Alliance may choose for the management, sale or transfer of donated marketable assets, and how the proceeds will further the donor's charitable intent, should be disclosed and discussed with the donor in advance of the gift, if possible. In some cases, a written donation agreement may be appropriate. In the absence of donor stipulation to the contrary, the donor shall be advised through the gift acknowledgement letter that their gift is being received with the understanding that their interest is to provide general purpose support for the work of the Alliance and that the use of the gift (or proceeds of sale thereof) shall be unrestricted. Any asset offered for donation or sale to the Alliance will be carefully evaluated, using outside professional advisors where appropriate, to ensure that it is in a useable, safe and marketable condition at the time of the transfer. Consideration will be given to the level of staff work required, potential liability of ownership and other issues related to accepting, managing and liquidating a donated asset, relative to its value to the organization.

Gifts of any type which are restricted for purposes that the Alliance cannot or will not comply with will be returned at the direction of the Executive Director/CEO or the Executive Committee.

Acceptance of Real Property

Gifts of real property are governed by the Alliance Bylaws, Article X, Section 1 and further by this policy. The Alliance may accept gifts of real property. Such gifts may be kept and used by Alliance or may be sold utilizing the same process. The Alliance will send an Agreement to Proceed letter with information and requirements for tax deductions prior to accepting the gift. A gift acknowledgement letter will recognize the donor for having given the gift and will include a description of the real property. The letter shall not indicate the cash value of the gift. Appraisals of gifted real property are the sole responsibility of the donor and should be completed not earlier than 60 days prior to the donation date of the real property and prior to the due date of the donor's tax returns. The Alliance will specifically encourage donors to conduct such an appraisal in all cases in which the estimated value exceeds \$5,000. The acceptance and disposition of any such donated asset must fully comply with federal and state tax laws, including requirements for the donor to have an independent appraisal to determine value of certain donations, the Alliance's obligation to review the appraisal, and the requirements of IRS forms 8283 (Non-Cash Charitable Contributions) and 8282 (Sale, Exchange, or Other Disposition of Donated Property).

With the approval of the Executive Director, the Alliance may accept gifts of non-Ice Age Trail-related real property utilizing the process described.

Such real property will be sold as soon as possible and full market value should be sought. Market value shall be determined by a qualified real estate appraiser or real estate agent hired by the Alliance.

There shall be no “private benefit” or “private inurement” or conflict of interest.

Permission to sell the real property and commit the profits to the mission work of the organization must be explicitly obtained from the donor in writing prior to accepting the gift.

Prior to acceptance of the donation, the Alliance shall perform a due diligence review on the property which shall include the following as applicable: usability, conservation value (if not for Alliance, may provide other conservation organization benefit), safe and marketable condition, environmental hazards assessment, liability of ownership, cost of holding and selling, preliminary title report, survey, and building inspection report.

If the property has conservation value beyond the needs of the Ice Age Trail, the Alliance may accept the donation and consider placing a conservation easement, and/or other restrictions, on the property before reselling. The burden of perpetual stewardship of any Alliance-retained rights shall be considered prior to this manner of protection, and shall require review by the Land Conservation Committee and subsequent approval by the Board of Directors.

The acceptance and disposition of any donated real property asset must fully comply with federal and state tax laws, including requirements for the donor to have an independent appraisal to determine value of certain donations, the Alliance’s obligation to review the appraisal, and the requirements of filing IRS forms 8283 (Non-Cash Charitable Contributions) and 8282 (Sale, Exchange, or Other Disposition of Donated Property).

Furthermore, the donor may obtain a formal appraisal prior to the date of the gift to be shared with the Alliance. Alternately, if no appraisal was performed by the donor, the Alliance may choose to perform an appraisal for purposes of sale and tracking for budget and tax purposes. A gift acknowledgement letter will recognize the donor for having given the gift and will include a description of the property. The letter shall not indicate the cash value of the gift.

The Alliance may accept gifts of real property as conservation land upon the recommendation of the Land Conservation Committee and with the subsequent approval of the Board of Directors. This policy includes separated rights to land such as conservation easements, etc. In making such a decision, the Executive Director/CEO and the Board of Directors will explicitly consider: how the property matches the mission of the Alliance; the long-term viability of the property as conservation land; and, the ongoing management costs of holding the property. The donor must obtain a formal appraisal prior to the date of the gift. A gift acknowledgement letter will recognize the donor for having given the gift

and will include a description of the land. The letter shall not indicate the cash value of the gift.

11.0 Alliance Sponsorship

Occasionally, the Alliance is approached to sponsor other non-profits or other organizations through financial contributions. Sponsorships are important for marketing purposes and supporting mission-aligned partners. The Alliance will not sponsor individuals, political parties, or organizations that are in direct conflict with the mission of the Alliance. Potential sponsorship opportunities will be prioritized based on connection with the Ice Age Trail, Trail Communities, and mission-alignment. Sponsorships are contingent on approval by the Executive Director.