DONATION POLICY

AWCA is a nonprofit 501(c)(3) corporation (22-3466307) organized under the laws of the State of New Jersey. The AWCA encourages the solicitation and acceptance of donations to the organization for purposes that will help the AWCA to fulfill its mission. The following policies and guidelines govern the acceptance of donations made to the AWCA or to or for the benefit of any of its programs or affiliated entities.

I) Purpose of Donation Policies and Guidelines
The Board of Directors of the AWCA and its staff solicit current and deferred donations from individuals, corporations and foundations to help fulfill the mission of this vital agency. These policies and guidelines govern the acceptance of donations by the AWCA and provide guidance to prospective donors and their advisors when making donations to the AWCA.

II) Donor Acknowledgement and Recognition

A. General donation acknowledgement: All donations to the AWCA will receive acknowledgement from the AWCA Office within one week of receipt of the donation, if possible. An acknowledgement letter including a formal tax receipt for cash donations will be sent to each donor upon acceptance of a donation.

B. Donor recognition: The Annual Report is the AWCA’s main recognition tool. All donors contributing $25 or more will be recognized in the AWCA Annual Report published annually. Donors contributing planned donations and direct donations of $10,000 or more to the AWCA Endowment Funds will be recognized in the Annual Report as members of the AWCA Council for the Future.

C. Anonymity: Requests for donor anonymity will be honored, and donors who wish to remain anonymous may do so with every confidence.

D. Confidentiality: Files, records, and mailing lists regarding all donors and donor prospects are maintained and controlled by the AWCA. Written reports of interviews and solicitations will be maintained in the donor or prospect records. This information is confidential and is strictly for the use of the AWCA Board and staff. Use of this information shall be restricted to organization purposes only. The donor has the right to review his or her donor fund file(s). Names of donors will not be provided by the AWCA to other organizations, nor will any lists be sold or given to other organizations.

III) Restrictions on Donations
The AWCA will accept unrestricted donations and donations for specific programs and
purposes, provided that such donations are not inconsistent with its stated mission, purposes and priorities. The AWCA reserves the right not to accept any donations that are too restrictive in purpose. Donations that are too restrictive include donations that violate the terms of the AWCA’s governing documents, donations that may be too difficult or costly to administer, or donations that are for purposes inconsistent with or outside of the scope of the mission of the AWCA. The Executive Officer shall have the independent authority to decline proposed cash donations that are too restrictive in purpose. If the Executive Officer deems appropriate, in the alternative, such proposed donations may be submitted to the Planned Giving Committee for review in accordance with the terms of this Policy.

IV) Donation Designations

The AWCA records each donation according to the designation indicated by the donor. If specific restrictions are indicated and the donor’s restrictions cannot be followed, the donation will not be accepted. To designate a donation to a specific AWCA program, a donor must submit written notification to the AWCA. Non-designated outright donations of cash are attributed to the AWCA Annual Fund.

V) Unacceptable Donations

The AWCA reserves the right to refuse any donation that is not consistent with its mission. In addition to and without limiting the generality of, the following donations will not be accepted by the AWCA:

A. Donations that violate any federal, state, or local statute or ordinance
B. Donations that contain unreasonable conditions (e.g., a lien or other encumbrance) or donations of partial interest in property
C. Donations that are made with the condition that the proceeds will be spent by the AWCA for the personal benefit of a named individual
D. Donations that could expose the AWCA to liability

VI) Types of Donations

The AWCA accepts donations in the form of outright donations, pledges, planned donations and endowment donations. The details of donation acceptance by donation type follow.

A. Outright donations accepted:
The Planned Giving Committee will review all unsolicited outright donations, with the exception of unrestricted donations or pledges of cash, most publicly traded securities, professional services and items of tangible personal property not outlined below, and will make recommendations regarding the same to the Board of Directors.

1. Cash: Unrestricted donations of cash are acceptable without prior review of the Planned Giving Committee and the Board of Directors. Checks shall be made payable to the AWCA and shall be delivered to the
attention of the AWCA Office at the AWCA Administrative Offices. The Board of Directors will review restricted donations of cash as requested by the Executive Officer.

2. **Professional services:** Donations of necessary professional services will be acceptable without prior review of the Planned Giving Committee and the Board of Directors. These donations will be accepted, and with an assigned dollar, at market rate, determined by the donor.

3. **Tangible Personal Property:** Donations of tangible personal property, with the exception of art, antiques, stamps, coins, libraries and other collections are acceptable without prior review of the Planned Giving Committee and the Board of Directors. Proposed donations of art, antiques, stamps, coins, libraries and other collections may be accepted subject to whether the property can be currently used or easily liquidated by the AWCA. In reviewing these donations, the Planned Giving Committee and the Board of Directors shall consider the following criteria:

   - Does the property fulfill the mission of the AWCA?
   - Is the property marketable?
   - Are there any undue restrictions on the use, display, or sale of the property?
   - Are there any carrying costs for the property?

Where applicable, art, stamps, coins, libraries and other collections are encouraged to be accompanied by a fund equal to 25 percent of the assessed valuation to cover insurance, maintenance, handling, storage and other costs. Also, such donations should be accompanied by a statement permitting the Board of Directors to dispose of the donations when they have served both the intent of the donor and the AWCA.

4. **Real Estate:** Donations of real estate include developed property, undeveloped property, or donations subject to a prior life interest. Prior to acceptance of a donation of real estate, the AWCA shall require an initial environmental review of the property to ensure that the property has no environmental damage. In the event that the initial inspection reveals a potential problem, the AWCA shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor. When appropriate, a title binder shall be obtained by the AWCA prior to the acceptance of the real property donation. The cost of this title binder shall generally be an expense of the donor.

The value of the donation will be determined based upon a real property appraisal. The cost of the appraisal will be an expense of the donor. The
AWCA reserves the right to approve which appraiser is retained.

Prior to acceptance of the real property, the donation shall be reviewed by the AWCA’s legal counsel and approved by the AWCA Planned Giving Committee, the AWCA Property Committee and the Board of Directors. Criteria for acceptance of the property shall include:

- Is the property useful for the purposes of the AWCA?
- Is the property marketable?
- Are there any restrictions, reservations, easements, or other limitations associated with the property?
- Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc. associated with the property?
- Does the environmental audit reflect that the property is not damaged?

5. **Pledges:** These are commitments to give a specific dollar amount according to a fixed schedule. All non-conditional pledges are recorded in the AWCA database and included in financial reporting. Pledges of donations other than cash and marketable securities will be recorded after review by the Planned Giving Committee and the Board.

A pledge will be considered unfulfilled if it is unpaid after 12 months of the pledge date, or after 12 months of the last scheduled payment, whichever is applicable. The AWCA regularly sends reminders and statements to donors with outstanding pledge balances. Once a pledge becomes unfulfilled, a last collection attempt in writing is made with the donor, after which the donation is written off following standard accounting procedures.

VII) **Special Circumstances**

A. **Matching donations:** The AWCA honors each organization’s matching donation policies while optimizing matching opportunities as fully as possible. If the AWCA has reason to believe that a donor is not in compliance with a matching entity’s policies, staff will contact the donor for clarification. Cash donations received from organizations or corporations to match donations or volunteer time from individuals who are associated with that organization will be credited to the company, with soft credit to the individual donor’s record. Unless explicitly prohibited by the matching organization, these funds will be allocated to the same purpose as the individual donor's donation.
B. **Memorial, honorary and “on behalf of” donations:** Memorial and honorary donations are encouraged by the AWCA as generous and thoughtful ways to recognize people’s lives and accomplishments.

C. **Planned Donations in a special campaign:** The AWCA will solicit and accept planned donations in the course of a special campaign. For purposes of campaign reporting and donor recognition, the value of these donations will be discounted in accordance with the National Committee on Planned Giving Guidelines for Reporting and Counting Charitable Donations (2d ed). Only irrevocable planned donations will be counted toward campaign goals. All donors making planned donations to a campaign, whether irrevocable or not, will be recognized as members of the AWCA Council for the Future at the time the AWCA is notified of the donation.

### VIII) Miscellaneous Provisions

A. **Securing appraisals and legal fees for donations to the AWCA:** It will be the responsibility of the donor to secure an appraisal (where required) and independent legal counsel for all donations made to the AWCA. The donor will pay all associated costs for the appraisal absent a prior arrangement with the AWCA. The donor also is responsible for payment of all of his or her own legal fees.

B. **Responsibility for IRS Filings upon sale of certain donated property:** The Chief Financial Officer is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within three years of receipt by the AWCA when the charitable deduction value of the item is more than $5,000.

C. **Acknowledgment of Donations:** Acknowledgement of all donations made to the AWCA and compliance with the current IRS requirements in acknowledgement of such donations shall be the responsibility of the Board of Directors of the AWCA.