TO: ALA Executive Board

RE: Report of the ALA Development Office

ACTION REQUESTED/INFORMATION/REPORT:
1) The ALA Executive Board to approve the full list of companies from the Domini and TIAA-CREF portfolio of “socially responsible” companies from which the ALA Development Office and other units could use to prospect for corporate partners, sponsors and donors in support of ALA’s mission.

2) The ALA Executive Board to approve modifications to ALA Gift Acceptance Policy.

3) Development Office information report.

CONTACT:
Keith Michael Fiels, Executive Director, ALA
Kim Olsen-Clark, Director, ALA Development Office, kolsen-clark@ala.org

DRAFT OF MOTION:
1) The ALA Executive Board approve the full list of companies, as listed on December 31, 2014 from the Domini and TIAA CREF portfolios of “socially responsible” companies from which ALA units could use to prospect for corporate partners, sponsors and donors.

2) The ALA Executive Board approve modifications to the ALA Gift Acceptance Policy as amended on January 12, 2015 by ALA Development Office and Finance & Accounting Office.

DATE:
January 12, 2015
BACKGROUND FOR ACTION REQUEST #1

The ALA Executive Board must annually approve the full list of companies, as listed December 31, in Domini’s and TIAA CREF’s portfolio at the Midwinter Meeting in order for the Development Office and other ALA staff to develop a more effective cultivation and solicitation program during the calendar year.

Approximately 1000 “socially responsible companies” are in Domini’s and TIAA CREF’s portfolio. Both of these investment firms hold their portfolios to a strict set of social and environmental standards. New companies are added carefully and existing companies are reviewed and upgraded or downgraded based on their performance against the criteria.

TIAA-CREF Social Choice
https://www.tiaa-cref.org/public/tcfpi/Investment/Literature?symbol=41081995

Domini Social Equity Fund

BACKGROUND FOR ACTION REQUEST #2

The Gift Acceptance Policy guides ALA in the types of gifts it can accept and educates the staff and board about critical issues triggered by certain gifts presented by donors. The Policy was approved of by the ALA Executive Board in January 2012. Every three years, the Policy is reviewed by the ALA Development Office and Finance & Accounting Office to determine if modifications are needed. The modifications proposed by the ALA Development Office and Finance & Accounting Office as amended on January 12, 2015 have been reviewed by ALA legal counsel.

In addition, Schedule M (Non Cash Contributions) of the new Internal Revenue Service Form 990 asks whether the filing organization has a gift acceptance policy. Schedule M must be filed by organizations that either: (1) received more than $25,000 in non-cash contributions; or (2) received contributions of art, historical treasures, or similar assets, or qualified conservation contributions. The Internal Revenue Service recommends that even if an organization is not required to complete Schedule M, it should consider adopting a gift acceptance policy.
Executive Summary

The purpose of the ALA Development Office report to the ALA Executive Board Members is to provide an account of the progress made by the American Library Association (ALA) and its units in their strategic fundraising efforts. As represented by the level of gifts made and actionable next steps developed with various donors, significant progress continues to be made in the advancement of the fundraising continuum (i.e., identify, qualify, cultivate, solicit, steward) culture within ALA and its units.

Accomplishments
Following the list of accomplishments, further information about specific fundraising activities is listed to highlight the expanding role and reach of ALA. When appropriate, hyperlinks have been included to provide additional information.

Strategic Priorities
• On January 29, 2015, ALA President Courtney Young, ALA President-Elect Sari Feldman, and ALA Executive Director Keith Michael Fiels will meet with Library Champions and other business leaders to discuss ALA’s advocacy planning and its new strategic direction for the public awareness campaign.
• At the request of the Institute of Museum and Library Services (IMLS), the American Association of School Librarians (AASL) will be submitting a National Leadership Grants application in January 2015. The project’s goal is to extend and build upon the 2013 planning grant, Causality: School Libraries and Student Success (CLASS), and the School Library Research Summit held in April 2014. AASL proposes a systematic, causal investigation of school libraries as learning spaces. Under the auspices of an advisory board, three research teams will work to conduct meta-analyses in three broad areas of school librarianship: theory, policy, and best practices using a concurrent matrix research design. Each team would independently complete each of the three analyses and then, through peer review of the other teams’ work, would verify and expand the findings of the other research teams.
• The following units are considering a submission to IMLS for the National Leadership Grants program in February 2015: the Association for College and Research Libraries (ACRL), Center for the Future of Libraries, and ALA Public Programs Office.
• ALA and the Carnegie Corporation of New York have been in discussion about the I Love My Librarian Awards and the Andrew Carnegie Medals for Excellence in Fiction and Nonfiction. Carnegie Corporation of New York supported the launch of these programs through grants to ALA.
• PLA submitted a Laura Bush 21st Century Librarian Program proposal to IMLS in September 2014. The project would allow PLA to enhance the existing DigitalLearn.org site and resources and to accelerate efforts to add more resources for mobile learners, mid-level learners, and Spanish speakers. The new grant will result in 35 new courses, increased functionality, and greater outreach to foster increased engagement among the digital literacy trainer community.
In September 2014, the Young Adult Library Services Association (YALSA), along with its partner the Association for Rural & Small Libraries (ARSL), submitted a proposal to the Laura Bush 21st Century Librarian Program. The project brings together key stakeholders in order to develop and deliver a curriculum and supplementary materials as well as create an online community of learners aimed at librarians and library workers in small and rural libraries that will enable them to better help teens prepare for careers and college.

In addition, the American Library Association’s Office for Literacy and Outreach Services (ALA OLOS), along with ProLiteracy, proposed the Adult Literacy: Libraries in Action Project (ALL In Action Project) to the Laura Bush 21st Century Librarian Program. The project’s goal is to develop an online training and supporting resources to better equip librarians and library staff to serve adult learners, utilizing recommendations set forth in our recent Adult Literacy through Libraries (ALL) National Library Literacy Action Agenda. The development of the Action Agenda was funded by an IMLS National Forum Grant.

The ALA Public Programs Office has submitted a proposal to the National Endowment for the Humanities (NEH) to re-launch the Great Stories Club project. The proposal is in cooperation with the Association of Specialized & Cooperative Library Agencies (ASCLA). NEH will announce the decision in April 2015.

The ALA Public Programs Office and the American Bar Association have submitted a proposal to NEH to bring U.S. Citizenship in the 21st Century programming to 12 libraries. The award decision will be announced in April 2015.

ALA has submitted a proposal to NEH to create a central archive for the Awards, Grants and Scholarships Collection, with intention to expand to affiliate organizations other library-related groups.

ALA Development Office is supporting the Knight Foundation on their announcement for the Knight News Challenge at the ALA 2015 Midwinter Meeting.

The ALA Public Programs Office and the ALA Development Office met with McGraw Hill Financial staff to discuss a financial literacy program in December.

In December, Cathleen Bourdon and ALA Development Office met with staff from Peanuts Worldwide LLC to discuss activities for National Library Card Sign up Month.

ALA Public Information Office, Office for Advocacy and Booklist are collaborating with the PBS show, Well Read. TV hosts Terry Tazioli and Mary Ann Gwinn will be meeting Midwinter Conference attendees in the Booklist booth on Saturday, January 31.

In November, Sony Pictures Worldwide, Scholastic, Reading is Fundamental, National Education Association and ALA Development Office and Public Information Office, with support from ALSC and EMIERT, collaborated on an Annie website and activity guide for children. More than 25,000 activity guides were sent to “opt-in” libraries across the country by Sony Pictures Worldwide.

ALA Public Information Office and ALA Membership collaborated with TNT on their new television show, Librarians. The collaboration included identifying and highlighting librarians on their tumblr and Facebook pages. ALA President Courtney Young Courtney attended a premiere party for the show in NYC. At the party, President Young presented one of the cast members with an ALA membership.
• In November, ALA President-Elect Sari Feldman, PLA Executive Director Barb Macikas, ALSC Executive Director Aimee Strittmatter, and ALA Development Office discussed early childhood literacy program opportunities with the Clinton Foundation. A follow up conference call will be scheduled in February or March.

Fundraising
• The Public Library Association (PLA) received a grant of $2,956,530 from the Bill & Melinda Gates Foundation in September. Support from the Foundation will accelerate the recommendations by the Performance Measurement Taskforce (PMTF) on performance measurements for service and programs in public libraries. The first year of the program will focus on developing reliable measures through an iterative pilot phase. The second and third years will push for broad adoption of the measures, training and support tools, and start the work of incorporating measurement into everyday library activity. Information collected through this process will be useful for strategic decision making, planning, and advocacy activities, providing libraries hard data to back up anecdotal success stories.

• In January 2015, ALA received a $1.48 million grant from NEH to support Latino Americans: 500 Years of History, a public exploration of the rich and varied experiences of Latinos, who have helped shape the United States over the last five centuries and who have become, with more than 50 million people, the country’s largest minority group. The cornerstone of the program will be the six-part documentary series Latino Americans, which was produced with major support from the National Endowment for the Humanities by WETA for public television. Libraries, historical societies, state humanities councils, and other nonprofit organizations will be eligible to apply for grants to host public screenings of the Latino Americans documentary, accompanied by other public programming, including discussion groups, oral histories, local history exhibitions, multi-media projects, performances, and other programs on Latino history and culture. The grants will be administered by ALA’s Public Programs Office.

• The ALA Public Programs Office received a grant of $471,484 from the National Science Foundation for Phase II of STAR_Net. The STAR Library Education Network (STAR_Net) is a national program led by the Space Science Institute’s National Center for Interactive Learning. STAR stands for Science-Technology Activities and Resources. Core partners include the American Library Association, the Lunar and Planetary Institute, and the Afterschool Alliance. (AA replaced National Girls Collaborative Project).

• The ALA Public Programs Office received a grant of $120,000 to support the convening of library experts to advise the Foundation on a new older adult-library service model developed by the AARP Foundation. Four pilot libraries will test and evaluate the service model and serve on the advisory committee.

• The ALA Public Programs Office received a $25,000 grant from StoryCorps (pass through funding from IMLS) to partner with them on a second round of StoryCorps @ your library grants. Applications are being accepted at https://apply.ala.org/storycorps from December 8, 2014 through February 6, 2015, and 10 sites will be selected for a grant on February 27.
• The Center for the Future of Libraries received a grant of $10,000 from the ASAE Foundation through their 2015 ASAE Foundation Innovation Grant Awards program. The primary goal of this project is to determine how professional associations might use crowdsourcing for peer-vetted creative production, mobilizing members to submit innovative solutions to problems in their field and leveraging the wisdom of the crowd to point to those solutions which might be most viable. For the purposes of this ALA project, the crowdsourcing space will be promoted as a place for librarians to suggest innovative programs and services and for peers to evaluate, rank and comment on proposed innovations. The goal within the space will be to incubate and improve innovative programs or services, to responsibly develop innovations that conform to shared values and standards of the profession, and to provide broad-based support for innovators to launch their ideas within their communities.

• The Office for Intellectual Freedom, SAGE and Conference Services will be meeting at Midwinter to discuss more opportunities to engage conference attendees in Banned Books Week. The Office for Intellectual Freedom and SAGE collaborated on a free webinar, Regional Issues for Banned Books during the 2014 Banned Books Week. In this one-hour webinar, attendees “traveled” from London, to South Carolina, to Texas, to California, to talk with three activists about the problems they face and their efforts to un-ban books as well as Congresswoman Linda Sanchez (CA 38th District) about why their efforts are so important.

• ACRL’s strategic plan for its upcoming 75th Anniversary includes several fundraising initiatives. Some initiatives are underway via a silent phase in order to reach goals by 2015. http://www.al.org/acrl/aboutacrl/directoryofleadership/taskforces/acr-tfanniv


Building the Profession

• ALA Development Office will be managing four programs at the ALA Annual Conference in San Francisco: Making Philanthropic Decisions: A Meaningful Giving Strategy (collaboration with the California Library Association); Conversation with AARP (Retired Members Round Table and ALA Legacy Society program); Libraries: the Go-to Source for Unbiased Financial Education Information (collaboration with Consumer Financial Protection Bureau) and Smart investing@your library®: Actively Engaging Your Audience (collaboration with the FINRA Investor Education Foundation)

Organizational Excellence

• In January, Marie Pospichal joined the ALA Development Office as the Development Associate.

• Bradley Mueller, Assistant Director, left ALA in December. The position has been posted.
ALA Fundraising Priorities

15x15 Planned Giving Campaign
The ALA Development Office continues to work with individuals who have indicated their interest in making a planned gift to the Association in their estate plans, and continues to provide reports, resources and staff expertise to ALA units to assist with marketing and member outreach efforts.


As of January 2015, 38% or more than $5.7 million of the goal has been reached. Since the launch of the campaign, 83 individuals have been asked to join the ALA Legacy Society, of which 22 have joined, 47 are still considering, and 14 have declined. More than 82% of ALA Legacy Society members have designated a unit or a program as the recipient of their gift.

<table>
<thead>
<tr>
<th>15x15 ALA Planned Giving Campaign</th>
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<tbody>
<tr>
<td><strong>Total Goal:</strong> $15,000,000</td>
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<tr>
<td><strong>Achieved:</strong> $5,761,187</td>
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<tr>
<td><strong>% of Goal:</strong> 38%</td>
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<td><strong>Average gift:</strong> $205,757</td>
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Actions:
For FY2015, the following activities have been approved by the Co-Chairs of the 15x15 Campaign, Barbara Ford and Robert Banks:
- Holiday card mailing (co-chairs)
- Midwinter Meeting, scheduled meetings (attending Barbara Ford, Robert Banks, Kim Olsen-Clark)
- ACRL 2015, booth and scheduled meetings (attending Barbara Ford, Kim Olsen-Clark)
- Postcard mailing (March 2015)
- Full page ad in American Libraries (Conference Issue)
- Brochure mailing (May 2015)
- Annual Conference, scheduled meetings (attending Barbara Ford, Robert Banks, Kim Olsen-Clark)
- Annual Conference: ALA Legacy Society luncheon (bring a friend)
- Full page ad in American Libraries (Fall Issue)
- AASL Conference (attending Kim Olsen-Clark)
Campaign for America’s Libraries and Library Champions

On January 29, 2015, ALA President Courtney Young, ALA President-Elect Sari Feldman, and ALA Executive Director Keith Michael Fiels will meet with Library Champions and other business leaders to discuss ALA’s advocacy planning and solicit their thinking on future advocacy efforts.

On December 2, 2014, the I Love My Librarian Awards, administered by the ALA Public Information Office via the Campaign for America’s Libraries program, generously supported by The Carnegie Corporation of New York and promoted/hosted by The New York Times, was held in New York City. The Carnegie Corporation of New York granted more than $600,000 over 7 years in support of the I Love My Librarian Awards. ALA is very grateful to The Carnegie Corporation of New York and the New York Times for supporting the I Love My Librarian Awards since 2008.

The Development Office and PIO continue to explore opportunities for Library Champions to engage with the Campaign for America’s Libraries. For example, in collaboration with the Development Office and PIO, Candlewick Press donated five give-a-way bags as drawing prizes at the Campaign for America’s Libraries/ALA Press Office site during the 2014 Annual Conference in Las Vegas to further support the Campaign for America’s Libraries. The Development Office now offers Library Champions the opportunity to purchase customized “I ♥ [Company Name], Library Champion” badge ribbons for distribution to Annual Conference attendees.

Two students from the Student-to-Staff Program have volunteered to work with the ALA Development Office during the 2015 Annual Conference in San Francisco. Library Champions will have an opportunity to meet and engage with these students.

Combined Federal Campaign (CFC) and State Campaigns

The American Library Association has been accepted by the U.S. Office of Personnel Management for inclusion in the Fall 2015 Combined Federal Campaign (CFC) as a member of the Educate America federation.

All CFC funds received are unrestricted, and currently have been allocated to United for Libraries. All State Campaign funds are currently allocated unrestricted.

- Campaign 2013 is open, and has generated $5,223; preliminary reports show $18,795.93 in CFC pledges and $2,962.01 in State pledges to ALA. ALA projects a total revenue of $16,000.
- Campaign 2012 is closed and generated $15,800.10 (projected revenue was $15,000).
- Campaign 2011 is closed and generated $15,466.44 (projected revenue was $15,000).
The following graphs outline current monthly distribution patterns for the 2011, 2012 and 2013 CFC campaigns that ALA has participated in:
Gift Acceptance Policy

{Adopted: 01/20/2012}

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I. [Mission and Values]
The American Library Association (ALA) is a registered 501(c)(3) not-for-profit organization. ALA is headquartered in Chicago, Illinois. ALA’s US federal tax identification number is 36-2166947.

The mission of the American Library Association is to provide leadership for the development, promotion and improvement of library and information services and the profession of librarianship in order to enhance learning and ensure access to information for all.

[ALA is committed to eight Key Action Areas as guiding principles for investment of energies and resources:

• **Advocacy for Libraries and the Profession**
  ALA actively works to increase public awareness of the crucial value of libraries and librarians, to promote state and national legislation beneficial to libraries and library users, and to supply the resources, training and support networks needed by local advocates seeking to increase support for libraries of all types.

• **Diversity**
  Diversity is a fundamental value of ALA and its members, and is reflected in its commitment to recruiting people of color and people with disabilities to the profession and to the promotion and development of library collections and services for all people.
• **Education and Lifelong Learning**  
  ALA provides opportunities for the professional development and education of all library staff members and trustees; it promotes continuous, lifelong learning for all people through library and information services of every type.

• **Equitable Access to Information and Library Services**  
  ALA advocates funding and policies that support libraries as great democratic institutions, serving people of every age, income level, location, ethnicity, or physical ability, and providing the full range of information resources needed to live, learn, govern, and work.

• **Intellectual Freedom**  
  Intellectual freedom is a basic right in a democratic society and a core value of the library profession. ALA actively defends the right of library users to read, seek information, and speak freely as guaranteed by the First Amendment.

• **Literacy**  
  ALA assists and promotes libraries in helping children and adults develop the skills they need—the ability to read and use computers—understanding that the ability to seek and effectively utilize information resources is essential in a global information society.

• **Organizational Excellence**  
  ALA is inclusive, effective and responsive to the needs of its members.

• **Transforming Libraries**  
  ALA provides leadership in the transformation of libraries and library services in a dynamic and increasingly global digital information environment.

II. **[Purpose]**  
This policy covers gifts to ALA, its divisions, offices and round tables. The purpose of this ALA Gift Acceptance Policy (the “Policy”) is to govern the acceptance of gifts and to provide guidance to [ALA staff, donors, prospective donors, and professional legal, financial or tax advisors in completing gifts]. ALA encourages the solicitation and acceptance of all gifts for purposes that will help it further and fulfill its mission. The general policy of ALA is to inform, serve, guide or otherwise assist donors who wish to support [ALA’s it’s] activities, but never to pressure or unduly persuade a donor to complete a gift. **[Although ALA recognizes that donors have a legitimate interest in choosing the purpose for which their gifts will be used, ALA encourages the education of donors with respect to areas of greatest institutional need.]**

ALA or any representative of [ALA the Association] should not accept a gift unless there is a reasonable expectation that acceptance of the gift will ultimately benefit ALA. Gifts can only be restricted in keeping with ALA’s missions and ethical standards. **[ALA cannot accept gifts and contributions that require a**
American Library Association
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**deviation from its mission and core values.]** Gifts should not generate a disproportionate cost or obligation in relation to the benefit received.

All gifts are to be considered for acceptance in accordance with the policies set forth herein. The scope of this Policy is limited to acceptance or non-acceptance of proposed gifts; it is not intended to cover disposition of property owned by ALA [or donor recognition].

### III. [Monitoring]

These policies must be created and amended by majority vote of [the ALA] Executive Board. ALA is committed to compliance with all applicable laws and regulations, [ALA Council resolutions, with donor designations restrictions and with ethical standards.]

In order to ensure that this Policy continues to be effective, it shall be reviewed periodically, at intervals not to exceed three (3) years.

### IV. Use of Legal Counsel

Use of legal counsel by both the donor and ALA is advantageous to all parties. ALA and ALA staff or designated volunteers cannot serve as both the donor’s advisor and beneficiary of the donor’s gifts. Therefore potential donors should be advised to consult independent tax and/or legal counsel before making gifts to ALA which require execution of an agreement between ALA and the donor.

1. It is the donor’s responsibility to retain appropriate independent legal and tax counsel in these transactions. Prior to signing any agreements between ALA and the donor, [it is recommended that] counsel for the donor should be given the opportunity to review and approve the documents.
2. ALA reserves the right to retain outside legal counsel to assist with the evaluation of potential gifts.

### V. [Conformity to Laws]

ALA staff will determine that fundraising events and solicitations comply with local, state and federal laws.

### VI. Gift Definition

A gift is defined as a voluntary transfer of assets from a person or an organization to ALA.

If, for some reason, ALA is unable to comply with the donor’s intent, or if the gift has been misdirected to ALA, a return of gift may be issued at ALA’s discretion. Out of pocket expenses may, if legally permissible, be deducted from the gift before it is returned. The return of a gift for any other reason must be reviewed and approved by the ALA Executive Director. ALA reserves the right to [decline refuse] any gift.
The following criteria generally identify a gift:

- A gift is motivated by charitable intent.
- Gifts are not generally subject to an exchange of consideration or other contractual duties between ALA and the donor other than recognition obligations. Funds received from corporations, corporate foundations, and major foundations will be classified as gifts unless the receipt of funds requires performance or other consideration.
- A gift is not completed until it has been accepted by ALA in accordance with this gift acceptance Policy.

VII. Types of Acceptable Gifts

The following types of gifts that would be considered for acceptance are:

- Cash and Checks
- Credit Card Contributions
- Wire Transfer/ACH Transfer of Funds
- Securities
- Bequests of cash and other liquid assets
- Retirement Plan Beneficiary Designations
- Life Insurance and Life Insurance Beneficiary Designations
- Planned Gifts (such as Charitable Gift Annuities, Charitable Remainder Trusts, etc.)
- Tangible Personal Property (evaluated on a case-by-case basis)
- Gifts in Kind (evaluated on a case-by-case basis)
- Other Non-Traditional Asset Gifts (evaluated on a case-by-case basis)

The following criteria govern the acceptance of each gift type:

1. Cash and Checks: Cash and checks may be accepted regardless of the amount. The value of any cash or check gift is its face value.

   [Name of Division or Unit (for general gifts to ALA, please use “Development Office“)]
   
   American Library Association
   50 E Huron St
   Chicago, IL 60611-2795

2. Credit Card Contributions: Funds may be transferred to ALA via donors’ credit cards. A credit card contribution can be made in person, by phone, by mail or online.

3. Wire Transfer/ACH Transfer of Funds: Funds may be directly transferred to ALA from donors’ bank and financial institution accounts. Donors should consult a representative of their financial institution to make contributions via wire transfer. Donors should also notify ALA when such transfers are initiated to ensure appropriate and timely gift acknowledgement and recognition proper gift credit. Wire transfer instructions may be obtained from ALA Development Office.
4. Securities: Securities that are actively traded on recognized stock exchanges and other readily marketable securities, including bonds and mutual funds, may be accepted as gifts by ALA, according to the policies described below. Securities given to ALA are managed in accordance with our investment policies and may be sold upon receipt.

   a. Publicly Traded Securities: ALA should be notified in advance of the securities being transferred, the number of shares, the intended gift date and the intended restriction on designation of the gift.
   
   b. Donation of Securities via Wire Transfer: Securities may be wired directly to ALA’s brokerage account via DTC from the donor’s broker account. Wire transfer instructions may be obtained from ALA Development Office [or ALA Finance Office].
   
   c. Donation of Securities via Mail – [If if] the donor has physical custody of stock [and/or bond] certificates:
      • Certificates should be mailed without any endorsement or assignment and by registered mail, to:
        [ALA Finance Office]
        American Library Association
        50 E Huron St
        Chicago, IL 60611-2795
      • In a second, separate envelope the donor [should needs to] mail one endorsed Stock [and/or Bond] Power [form Form] per certificate to the above address. The signature on the [Stock and/or Bond Power stock power] form needs to be guaranteed (this is different from having the document notarized; most [financial institutions banks] provide a signature guarantee service and standard [Stock and/or Bond Power stock power] forms).
      • The signed [Stock and/or Bond Power stock/bond power] forms must be sent and received separately from the stock/bond certificates. The signature on the [Stock and/or Bond Power forms stock/bond power] must exactly match the name(s) on the certificates.
      • The stock [and/or bond] certificates will not be negotiable until ALA receives both envelopes.
      • The gift date will be established from the later postmark of the two envelopes.
   
   d. Donation of Securities via Mail - [If if] the certificates have been reissued in the name of American Library Association:
      • Certificates should be mailed without any endorsement or assignment and by registered mail[,] to:
        [ALA Finance Office]
        American Library Association
        50 E Huron St
        Chicago, IL 60611-2795
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- The donor’s name and purpose for the gift should be stated in an accompanying letter.
- The gift date will be established from the postmark on the envelope.

e. Mutual Fund Shares, Closely Held Securities, and Restricted Securities: ALA will evaluate on a case-by-case basis and may defer to the Gift Acceptance Committee, ALA legal counsel or the ALA Executive Board for guidance.

5. Bequests [of cash and other liquid assets]: Donors and supporters are encouraged to make bequests to ALA or any of its divisions, offices and round tables through their wills. Gifts made in a donor’s revocable trust that are effective at the donor’s death are treated the same as bequests. Such bequests will not be recorded as gifts to ALA until such time as the gift [agreement] is irrevocable and ALA has knowledge of such bequest. When the gift [agreement] is irrevocable, but [the gift] is not due until a future date, the present value of that gift may be recorded at the time the gift [agreement] becomes irrevocable.

The donor can designate a specific amount, a percentage, or the remainder of an estate to ALA or any of its divisions, offices and round tables. Direct, unencumbered bequests shall be accepted by ALA if the underlying assets are in conformity with the guidelines set forth in this Policy. ALA reserves the right to [decline not accept] gifts from the estates or trusts of deceased donors that are not in conformity with the terms of this Policy.

Donors are encouraged to notify ALA when considering a bequest in order to ensure that the assets left to ALA meet the criteria set forth in this Policy. Donors who have indicated that they have made a bequest to ALA may, depending upon the individual situation, be asked to disclose in writing or by copy of the will, the relevant clause that benefits ALA as evidence of their gift.

6. Retirement Plan Beneficiary Designations: Donors and supporters are encouraged to name ALA as beneficiary of their retirement plans, such as [401(k) and 403(b) 401k and 403b] plans, and IRAs. Such designations will not be recorded as gifts to ALA until such time as the gift [agreement] is irrevocable and ALA has knowledge of such designation. When the gift [agreement] is irrevocable, but [the gift] is not due until a future date, the present value of that gift [agreement] may be recorded at the time the gift becomes irrevocable.

7. Life Insurance [and Life Insurance Beneficiary Designations]: Donors and supporters are encouraged to name ALA as beneficiary or contingent beneficiary of his or her life insurance policies. Such designations shall not be recorded as gifts to ALA until such time as the gift [agreement] is irrevocable and ALA has knowledge of such designation.
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[When Where] the gift [agreement] is irrevocable, but [the gift] is not due until a future date, the present value of that gift may be recorded at the time the gift [agreement] becomes irrevocable. ALA will accept ownership of life insurance policies that are fully paid-up as of the date of the gift. Only individual gifts of life insurance shall be accepted. ALA will not accept ownership of term life insurance policies.

ALA will accept beneficial interest in an insurance policy without minimum, but reserves the right to decline to pursue receipt of funds offered under such interest if it proves administratively burdensome. ALA may any liquidate life insurance policy received for cash value.

8. Planned Gifts: ALA will accept cash or cash equivalents that it receives as a designated beneficiary (or an alternate beneficiary) without prior review and approval of ALA, unless the designation imposes restrictions or a trust arrangement, in which case prior review and approval is required.
   a. Charitable Gift Annuities: ALA does not offer Charitable Gift Annuities. The donor may establish his or her own Charitable Gift Annuity independently with ALA as a beneficiary.
   b. Charitable Remainder Trusts: The donor may establish his or her own Charitable Remainder Trust independently with ALA as a beneficiary.
   c. Charitable Lead Trusts: The donor may establish his or her own Charitable Lead Trust independently with ALA as a beneficiary.

Any planned gift agreement that requires execution by ALA should first be reviewed and approved by ALA. Donors are advised to consult with ALA regarding how to designate the gift and to obtain approval of any restriction that is being considered.

9. Tangible Personal Property (accepted with intent to sell): ALA, in consultation with the Gift Acceptance Committee, ALA legal counsel, and if necessary the ALA Executive Board, may evaluate and accept gifts of tangible personal property on a case-by-case basis.

- Real Estate: ALA may accept gifts of real estate on a case-by-case basis. Prior to acceptance, the gift shall be approved by the Gift Acceptance Committee, and if necessary, by ALA’s Executive Board. Criteria for acceptance shall include:
  - A representative of ALA (or if applicable a division of ALA) may conduct a visual inspection of the property.
  - A certified appraisal must be arranged for by the donor and conducted at the [donor's Donor's] expense.
  - A Phase One environmental audit must be arranged for by the donor and conducted at the donor's expense. This is normally included in the appraisal process.
  - The title must be searched and determined to be clear.
  - ALA’s standard procedure is to sell property as soon as possible.
• Time Shares: Gifts of Time Shares are not accepted.
• Motor vehicles: A donation of a motor vehicle (including automobiles, trucks, motorcycles, vans, commercial vehicles, jet skis, snowmobiles, motor homes, buses, and boats) is only acceptable if the donation is submitted to and processed through www.donationline.com. ALA will not accept gifts of motor vehicles that are not processed through www.donationline.com.

10. Gifts in Kind (retained for ALA use): Furniture, equipment, computer hardware and software and librarianship-related artifacts are examples of gifts in kind that may be considered for acceptance by the [ALA Executive Director ALA], in consultation with the Gift Acceptance Committee, ALA legal counsel, and if necessary the ALA Executive Board. These gifts may be considered on a case-by-case basis.

ALA will use the following criteria to determine whether a gift in kind can be considered for gift acceptance:
  a. Whether the property furthers the mission or enhances the history of ALA, or enhances the history of libraries, or the profession of librarianship;
  b. Whether the donor has requested any restrictions on the use or display of the property;
  c. Whether the donor is willing and able to finance the packing, shipping and in-transit security, insurance (until safe delivery of items to ALA and transfer of ownership is complete) and other associated costs in transferring the gift to ALA.

Donors who intend to give gifts in kind to ALA must submit their gift proposal in writing. ALA may request additional information.

In considering such gifts, donors are advised to consult with a tax/financial professional.

11. Other Non-Traditional Asset Gifts: Gifts of non-traditional assets carry additional risks and costs to both the donor and ALA. ALA generally does not accept non-traditional asset gifts (timeshare units, real estate, etc.), but may have the Gift Acceptance Committee, in consultation with ALA legal counsel, evaluate and accept Non-Traditional Asset Gifts on a case-by-case basis[,] and under certain conditions.

• Oil, Gas, and Mineral Interests: ALA will evaluate gifts of Oil, Gas, and Mineral Interests on a case-by-case basis. Prior to acceptance of such interests, the gift shall be approved by the Gift Acceptance Committee, and if necessary, by ALA’s Executive Board. Criteria for acceptance shall include:
  ▪ Gifts of surface rights should have a value of $20,000 or greater.
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- Gifts of oil, gas, and mineral interests should generate at least $3,000 per year in royalties or other income (as determined by the average of the three years prior to the gift).
- The property should not have extended liabilities or other considerations that make receipt of the gift inappropriate.
- A working interest is rarely accepted. A working interest may only be accepted when there is a plan to minimize potential liability and tax consequences.
- The property should undergo an environmental review to ensure that there is no current or potential exposure to environmental liability.

- Closely held securities: ALA may accept shares in private companies on a case-by-case basis. Prior to acceptance of privately held securities, the gift shall be approved by the Gift Acceptance Committee and consultation with ALA legal counsel, and if necessary, by ALA’s Executive Board. Gifts of closely held stock that are valued [in excess of at] $10,000 or more require a qualified appraisal per IRS regulations.

VIII. Classification of Donations

1. Unrestricted Funds: Of great utility to ALA, these funds are broadly discretionary to ALA or its divisions, offices and round tables and are available to meet operating and program needs as determined by the Executive Board and the ALA Executive Director or the designated division. [As a recommendation by the ALA Development Office, all proceeds from unrestricted planned gifts will be placed in the 21st Century Fund and held in the fund until a determination of use is made by the ALA Executive Director.]

2. Restricted Funds: These funds have a donor-placed restriction as to the purpose or timing of the use of the funds. The gift agreement with the donor must provide that the use of long-term restricted funds and endowed funds may be reassessed after a period of twenty-five years in relation to the evolving nature and the changing needs of the Association, and adjusted accordingly.

3. Named and Special Purpose Endowment Funds: A minimum gift of $50,000 is required for the establishment of a new endowment fund. In addition, any new endowment fund must be reviewed and approved by the ALA Endowment Trustees Committee before it can go into effect. The gift agreement with the donor must permit the use of principal to fulfill the purpose after 10 years.

4. Donor Advised Funds: ALA does not manage Donor Advised Funds at this time, but will accept contributions from a donor advised fund as long as the gift is made in accordance with the guidelines laid out in this Policy.
IX. Charitable Pledges

Charitable pledges are an important part of the fund raising process and ALA, its divisions, offices and round tables can choose to accept pledges in accordance with this Policy.

As a legal matter, charitable pledges are a contract between a donor and ALA in which the donor promises to make a contribution in the future, usually at a specific dollar amount according to a fixed time schedule. All charitable pledges are required to be in writing.

Finance and the ALA Development Office will determine when pledges are to be booked as revenue. Booked pledges are recorded in the database and included in financial reporting. Booked pledges are cancelled (written off) only when circumstances are documented and procedures noted below are followed.

X. Pledge Documentation

A pledge form is appropriate where ALA and any of its divisions, offices or round tables is taking on financial or other obligations in reliance on the anticipated gift. In such cases, the ALA staff must consult with the Development Office and/or ALA general counsel to appropriately modify/use the pledge form template [attached to these policies]. In cases where a pledge is needed in the creation of a new fund, the pledge form shall be an attachment to the Fund Agreement. Where a pledge form is being used to establish a current or endowed fund, the necessary pledge form shall be an attachment to the Fund Agreement. Other Pledges: All other pledges shall be documented following the ALA pledge form template.

All pledge forms and solicitations must contain the following minimum information:

- Total amount of the pledge
- Funds shall be made payable to the American Library Association
- Payment schedule (a five-year schedule is suggested, but a longer payment schedule can be considered on a case-by-case basis)
- [Restriction on Designation for] use of the funds
- No contingencies or conditions
- Donor’s printed name
- Donor’s signature
- Confirmation of donor expectations regarding pledge payment reminders

XI. [ALA] Gift Acceptance Committee

It is recognized that certain gifts, including but not limited to those involving unusual funding arrangements, should not be routinely processed, but should be reviewed by a Gift Acceptance Committee.

The following representatives need to be present:

- ALA Executive Director
American Library Association
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- Associate Executive Director of Finance and Accounting
- ALA Director of Development
- If applicable: Executive Director of division (if a specific division is the designated gift recipient)

The Gift Acceptance Committee may consult with ALA’s legal counsel prior to the meeting. In addition, the Executive Director of the division, office director, or round table staff liaison affected by the gift, a representative of the Executive Board, and ALA legal council can be invited to the [Committee committee] on an as-needed basis.

Gifts that may require review by the [ALA] Gift Acceptance Committee are:
- Gifts requiring unusual funding arrangements or other commitments.
- Gifts of intangible or unusual personal property as outlined above.
- Gifts with special restrictions that may be difficult or costly to administer.
- Any gifts that are exceptions to existing guidelines or which fall outside the definition of acceptable gifts as defined by this [Policy policy statement].

The Gift Acceptance Committee will review the information that has been presented and, if the issues involved have been satisfactorily resolved, may accept or reject the gift in question. If the issues involved have not been satisfactorily resolved, the [Committee committee] will either request additional information or decline or return the donation. A record of the [Committee’s committee’s] meeting and decision will be maintained by the Development Office.

The [Committee committee] will endeavor to respond promptly so that the gift can be completed in a timely manner to ensure donor good will. Decisions of the Gift Acceptance Committee regarding gift acceptance must be made by a majority decision. If a majority decision cannot be reached, the committee may defer to the Executive Board for review and final decision as to acceptance. All activity of the Gift Acceptance Committee shall be reported to the Executive Board as part of the Development Office report.

XII. [Reporting]

- Policy for sending Form 8283, Noncash Charitable Contributions, to Donors
  When gifts of tangible personal property are accepted, ALA will send, as a matter of course, copies of IRS Form 8283 to a donor. A donor attaches Form 8283 to his or her tax return in the year the donor makes a gift of noncash property over $500 to a charity.
- Form 8282 – Donee Information Return
  ALA will file Form 8282 with the IRS if it sells, exchanges, or otherwise disposes of property within three years of the date the donor originally contributed the property. The ALA Development Officer will ensure that Form 8282 is filed with the IRS on or before the 125th day after ALA
sells, exchanges, or otherwise disposes of such property. ALA acknowledges that it is impermissible to delay the sale or liquidation of property solely for the purpose of avoiding the filing of Form 8282.

- **Acknowledgement of Gifts**
  ALA will provide a written acknowledgement to donors who make any single charitable contribution of greater than $250. The gift acknowledgement will include a good faith estimate of the value of any goods or services, if any, provided by ALA in exchange for a gift and should describe (not value) any property the donor donates.

**XIII. [Gift Recognition]**

Donors shall receive appropriate recognition for their gifts, except for gifts which have been specifically designated by the donor as “anonymous”. This recognition may include, but is not limited to, listing of gifts in the Annual Report and other ALA publications, media publicity, special events, "donor walls" and other signs listing donor gifts, and "naming opportunities" for specific programs and buildings. Decisions regarding appropriate recognition for gifts should be made by the ALA Executive Director or the Director of the ALA Development Office. Donors will only receive recognition for actual gift assets given. No recognition will be provided for gift assets which appreciate in value after the date of gift. Donors whose gifts are made over a term of years or are deferred in nature shall be recognized for the face value of their gift.

"Naming opportunities" for ALA facilities or endowments: ALA shall seek, whenever possible, to receive private donations which provide one hundred percent (100%) of the funding needed for construction of new ALA structures, as well as endowment funds. ALA reserves the right to seek multiple donors for "naming opportunities." A written gift agreement or other legally binding document will be executed by the donor prior to the donor’s name being affixed to any structure or endowment. Any "naming opportunity" gift, which the donor requests to fund over a period of years during the lifetime of the donor, shall be secured by an agreement and an estate note executed by the donor.

**XIV. [Gift Acknowledgement and Stewardship]**

ALA will be responsible for good stewardship toward its donors.

1. Cash gifts will be acknowledged within a reasonable period of time (with “reasonable” defined as ten business days or less.)
2. All gift acknowledgement letters/receipts will conform with state and federal law and regulations, and will be coordinated through the ALA Development Office. ALA shall provide a written receipt to all donors acknowledging their gifts. Gifts of $75 or more in which the donor did receive goods or services in consideration of the gift (the “quid pro quo” gift in which dinner, tickets, etc. is provided for the gift)
shall receive an itemized statement regarding the value of the consideration received by the donor.

3. ALA shall comply with the Statements of Financial Accounting Standards relating to not-for-profit organizations as established by the Financial Accounting Standards Board.

4. A donor annual report may be prepared in which the appreciation and the gratitude of ALA will be expressed to its many categories of donors.

5. For acknowledgment and recognition purposes, gifts to ALA will be considered public in nature except those gifts specifically designated by the donor as “anonymous”.]

Last revised on: December 13, 2011
Approved by the Executive Board: January 20, 2012

[Last revised on: January 12, 2015]
[Approved by the Executive Board: Approval date inserted]