

AHS Gift Acceptance Policy

Animas High School (AHS) solicits and accepts gifts to help fulfill its mission. AHS urges all prospective individual and institutional donors to seek the assistance of legal and financial advisors in matters relating to their gifts, including possible tax and estate planning consequences. The following policies and guidelines govern the acceptance of gifts made to AHS for the benefit of its operations, facilities, programs, or services.

Gift Acceptance Review Procedure

AHS has developed this Gift Acceptance Policy to ensure that any accepted gifts will allow it to maintain its integrity, impartiality, as well as the appearance of impartiality, and to maintain public confidence in the organization. When considering whether to accept a gift, AHS will consider the following factors as part of its review process for funding:

- **Values:** whether the acceptance of the gift compromises any of the core values of AHS
- **Compatibility:** whether there is compatibility between the intent of the donor and AHS' use of the gift
- **Commitment:** the donor must demonstrate a commitment to our mission and vision
- **Credibility:** whether acceptance of the gift damages the reputation of AHS ●
- **Appropriateness:** whether the donor and the gift are appropriate given their connections/giving history
- **Primary benefit:** whether the primary benefit is to further AHS' mission ●
- **Effect on future giving:** will the gift encourage or discourage future gifts?

All gifts to AHS must be in accordance with the overall mission of the School, its policies and directives, and comply with national laws and regulations. AHS reserves the right, in its sole discretion, to accept or reject any donations made to AHS. The Dean of Enrollment and Community Outreach will review all gifts, and those that appear not to fall into the Gifts Generally Accepted Without Review category will be reviewed by the Advancement Committee, and if necessary, the Board of Directors, to determine the acceptance or denial of the gift.

- **Gifts Generally Accepted Without Review include, but not limited to:**
 - Unrestricted cash gifts from donors who explicitly share the mission and values of AHS
 - Gifts from donors with which AHS has an established and beneficial funding relationship
 - Restricted Gifts that fall within previously defined fundraising campaigns
 - Gifts in kind that AHS deems, in its sole discretion, benefit the organization's work and mission
- **Gifts Subject to Prior Review include, but are not limited to:**
 - Pledges
 - Gifts from institutional donors (including foundations, foreign government agencies, corporations, corporate foundations, or for-profit entities) that do not implicitly or explicitly share the core values of AHS

- Gifts that require review by legal counsel: e.g. securities, tangible personal property, life insurance proceeds, trusts, or real estate
- Donor-restricted gifts that fall outside previously defined fundraising campaigns.
- Gifts that could lead to conflicts of interest
- Anonymous cash or tangible property donations

Acknowledgment of Gifts

AHS will appropriately acknowledge all accepted gifts. Gifts will be acknowledged as outlined below:

- Credit Card Donations:
 - An immediate acknowledgment of the credit card transaction will be auto-generated when the gift is made
 - Approximately 7-10 days after the gift was received a tax receipt acknowledgment will be emailed (or mailed if no email is supplied) to the donor
- Cash or Check Donations
 - Approximately 7-10 days after the gift was received a tax receipt acknowledgment will be emailed (or mailed if no email is supplied) to the donor
- In-Kind Donations
 - When the gift is accepted AHS will provide an official acknowledgment to the donor in approximately 7-10 days, but under IRS regulations, AHS cannot provide gift valuation, and the donor is responsible for determining the value of the gift ●
- Grant/Foundation Donations
 - Personalized letter acknowledgment with any subsequent reporting obligation documentation

Use of Legal Counsel

AHS reserves the right to seek the advice of legal counsel in matters relating to the acceptance of gifts. Review by counsel is typically recommended for, but not limited to: ● Gifts of securities that are subject to restrictions or buy-sell agreements ● Documents naming AHS as trustee or requiring AHS to act in any fiduciary capacity ● Gifts requiring AHS to assume financial or other obligations

- Transactions with potential conflicts of interest
- Gifts of property that may be subject to environmental or other regulatory restrictions
- Non-cash gifts if the donor is willing to cover legal review costs, if necessary, and costs related to bringing a donation to completion
- Gifts involving use of Charitable Remainder Trust and other comparable strategies.
- Gifts of art or other collectible items

No endorsement

AHS, by accepting a gift from a donor, is not giving an implied or real endorsement of that donor. To maintain donor privacy, donors can choose not to be listed in any donor recognition materials. Please indicate so when making your donation or contact us if you wish to opt out in

the future. No third-party entity, including a corporation, may use AHS' name and/or trademarks without explicit written permission.

Right to Terminate

AHS retains the right to terminate a philanthropic engagement for reasons relating to actual or potential reputational harm or legal compliance, breach of an agreement, and misuse of AHS' intellectual property including its name or brand.

Project Independence

AHS may accept funds from a donor to support the development of a particular project or program when it does not compromise, or appear to compromise, the school's independence, objectivity, and transparency.

Pledges:

AHS will accept pledges for donations of \$10,000 or more. All pledges must be confirmed with the AHS Pledge Form to be entered on AHS' books. The Internal Revenue Service does not consider charitable pledges to be gifts until they are paid; consequently, no deduction is available to the donor until payment is made.

Approved by BOD 2/19/2025