College of DuPage Foundation

Gift Acceptance Policy

Approved December 10, 2013

The **College of DuPage Foundation**, a not-for-profit 501(c)3 established in 1967, raises monetary and in-kind gifts to increase access to education and to enhance cultural opportunities for the surrounding community. Thanks to Foundation supporters and friends, the Foundation has invested millions of dollars in student scholarships, expansion and enrichment of programs, and other education essentials. The following guidelines and policies govern acceptance of gifts made to the Foundation, or for the benefit of any of its programs.

Mission

The mission of the College of DuPage Foundation is to obtain and steward contributions to expand educational and cultural opportunities for the College of DuPage community.

Vision

To be a national model for community college foundation effectiveness.

Values

The values of the College of DuPage Foundation align with those of the College of DuPage.

- Integrity
- Honesty
- Respect
- Responsibility
- Collaboration
- Excellence

Gift Acceptance

The College of DuPage Foundation will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are consistent with the Foundation's stated mission, purpose and priorities. These policies and guidelines govern the acceptance of gifts by the Foundation and provide guidance to prospective donors and their advisors when making gifts to the Foundation. The provisions of these policies shall apply to all gifts received by the Foundation for any of its programs or services.

The College of DuPage Foundation will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that are too difficult to administer or gifts that are for purposes outside the mission of the College of DuPage Foundation.

The College of DuPage Foundation shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Such gifts include, but not limited to, the following:

- Closely held stock transfers that are subject to restrictions or buy-sell agreements.
- Documents naming the College of DuPage Foundation as Trustee.
- Gifts involving contracts, such as bargain sales or other documents requiring the College of DuPage Foundation to assume an obligation.
- Transactions with potential conflict of interest that may invoke Internal Revenue Service sanctions.
- Gifts of real estate including developed property, undeveloped property or gifts submitted to a prior life interest.
- Other instances in which use of counsel is deemed appropriate by staff, the Finance Committee or the Foundation Board of Directors.

Protection of Interests

No agreement shall be made between the College of DuPage Foundation and any agency, person, company or organization on any matter, whether it be investment, management, sale or other interest, which would knowingly jeopardize or compromise the interests of either of the parties.

The role of the College of DuPage Foundation shall be to inform, serve, guide or otherwise assist the donor in achieving fulfillment of the donor's philanthropic purposes, and never, under any circumstances, to exercise undue pressure or methods of persuasion.

The tax deductibility of gifts is the responsibility of the donor. All donors should seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. The College of DuPage Foundation does not provide legal nor financial advice. The College of DuPage Foundation will comply with the Model Standards of Practice for the Charitable Gift Planner promulgated by the Council for Advancement and Support of Education reporting standards and management guidelines.

All information obtained from or about donors or prospects will be held in strictest confidence by the Foundation to the extent of the law. The Foundation will respect donor wishes in regard to publication of information or other forms of recognition.

Donor Bill of Rights

The College of DuPage Foundation adheres to the Donor Bill of Rights as created by the American Association of Fund Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), the Association of Fundraising Professionals (AFP), and the Council for Advancement and support of Education (CASE).

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, the Foundation declares that all donors have these rights:

- To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. 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.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
 - IX. To have the opportunity for their names to be deleted from mailing lists that the organization may intend to share.
 - X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

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Types of Gifts

Corporate Gifts

The College of DuPage Foundation will accept monetary and in-kind gifts from corporations and businesses provided that the gift comes without conditions or requirements that would negatively affect the integrity or reputation of the activities, policies, mission, goals, and/or programs of the College of DuPage.

Corporate Sponsorships

The College of DuPage Foundation will accept sponsorships that acknowledge the donor but do not promote the donor's business or products (e.g., in ways that would expose the sponsorship payments to taxation).

Employer-Sponsored Matching Gifts

Individuals making gifts and pledges that are eligible for matching gifts from their employer or their spouse's employer are encouraged to utilize these programs to maximize the value of their gift or pledge to the College of DuPage Foundation. A matching gift cannot be used to fulfill a pledge commitment as the donor cannot legally obligate the company or entity to honor that pledge nor has control over whether that match will be made.

A donor whose gift is matched by their company will be recognized for the total amount of their individual gift plus the matching portion on their gift record. They will receive the name recognition associated with the appropriate gift club for that total amount. However, a matching gift cannot result in a donor receiving any tangible benefits. Donors will receive benefits accruing only to the value of their personal gift.

Matching gifts will be recorded as gift income when the matching gift check is received. Matching gifts will be recorded as a pledge when a notice of intent is received from the company prior to receiving a matching gift check.

Cash and Cash Equivalents

Cash gifts are accepted in any form, such as currency, check, money order, or a credit card contribution. Cash gifts may be delivered in person, by mail, online or by Electronic Funds Transfer (EFT). There is no minimum donation amount.

Gifts may be mailed to:
College of DuPage Foundation
425 Fawell Boulevard
Glen Ellyn, IL 60137

Checks and Money Orders

Checks and money orders should be made payable to the College of DuPage Foundation and will in no circumstance be made payable to an employee, agent, or volunteer for the credit of the organization. The Foundation will accept checks made payable to the program supported by the donation, or made payable to the College of DuPage.

Electronic Funds Transfers

Funds may be transferred electronically to the College of DuPage Foundation. Donors should consult a representative of their financial institution to make contributions via electronic transfer. Donors should also notify the Foundation when such transfers are initiated, in order to ensure that proper electronic transfer information, appropriate and timely gift acknowledgment is given. Instructions for electronic funds transfers are available upon request.

Credit Card Contributions

Secure credit card contributions may be made by using the online donation form on the College of DuPage Foundation website, www.cod.edu/foundation or by calling the Foundation office at 630-942-3942.



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Pledges

Pledges are commitments to give a specific dollar amount or in-kind donations according to a fixed time schedule.

A signed official College of DuPage Letter of Intent is required for all pledges. This letter must include the amount of the pledge, a clearly defined payment schedule, and authorized signature of the donor(s) and the College of DuPage Foundation Executive Director.

If changes to pledge agreements or pledge payments are requested, the Executive Director and the College of DuPage Foundation Finance Committee will review and approve.

Gifts-In-Kind

Gifts of jewelry, artwork, antiques, collections and other personal property are accepted with proof of ownership documentation (bill of sale, insurance, appraisal, etc.). The donor will be responsible for obtaining and paying for an independent, qualified appraisal of the property's fair market value.

The Foundation will sell such tangible property for the benefit of the College of DuPage unless appropriate College representatives deem the gift to have an educational purpose related to the mission of the institution. (e.g., books for the library, musical equipment, etc.)

Other property of any description, whether real or personal, including but not limited to mortgages, notes, easements, or intellectual property rights (including royalties, patents, copyrights, contract rights or other similar interests copyrights) royalties, easements, may be accepted only upon approval by the Executive Director of the Foundation. If accepted, the Foundation may enter into agreements and execute such legal documents as are required with respect to ownership and other rights related to obtain patents, to market said property and to grant licenses in the name of the College of DuPage Foundation for said property.

Bargain Sales

A bargain sale occurs when a donor sells property to charity for less than its fair market value. When such a sale is made to the Foundation, the transaction is viewed as part sale and part charitable donation. The excess of the fair market value over the sales price is the value of the gift to the Foundation. College of DuPage Foundation will only enter into a bargain sale arrangement in instances in which the bargain sale furthers the mission and purposes of the College of DuPage. All bargain sales must be reviewed and recommended by the College of DuPage Foundation Board.

When real estate is the asset of the bargain sale, the gift acceptance policy regarding real estate gifts will be followed. When Gifts In-Kind (tangible personal property) is the asset of the bargain sale, the gift acceptance policy regarding Gifts-In-Kind will be followed.

Charitable Deductions

Donors are eligible for a charitable deduction in accordance with current IRS regulations. Gifts will be reported at the fair market value placed on them by either the donor or an independent expert appraiser. If an appraisal is necessary, it is done at the expense of the donor. The IRS requires appraisal for gifts valued at \$5,000 or more.

OCCUPY College of DuPage Foundation

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The Foundation will sign IRS Form 8283 as prepared and signed by the donor and signed by a qualified appraiser. If the property is sold within two years, the Foundation must file IRS Form 8282 informing the donor and the IRS of the amount for which the property sold.

Real Estate

The Foundation will only accept a gift of real estate after prior approval of the College of DuPage Foundation Board of Directors and/or the College of DuPage Board of Trustees. Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest. The property must be without environmental concerns and generally readily marketable.

Prior to acceptance of real estate, the College of DuPage Foundation shall require an initial environmental impact review of the property to ensure that the property has no environmental damage or encumbrances. In the event that the initial inspection reveals a potential problem, the Foundation will require a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor.

It is the responsibility of the donor to determine the value for the gift based on IRS guidelines. While it is hoped that the sale will equal or exceed the appraised value, the Foundation cannot guarantee that this will occur. The terms of the sale will take into account such factors as the current market conditions, the cost of holding the property by the Foundation, etc. The Foundation reserves the right to sell the property for what it deems to be an appropriate value.

The Foundation will consider accepting gifts with a retained life estate after assessing all ordinary factors that are otherwise relevant to accepting gifts of real estate, the length of the life tenancy and the potential use or likely sale of the property after the asset is transferred. The donor continues to be responsible for taxes, insurance and maintenance of the property. The donor must sign a separate agreement covering the annual inspection of the property and the responsible party regarding general expenses and necessary improvements.

Artwork

The College of DuPage collects and maintains a body of works of art for the benefit of the College of DuPage that will be preeminent throughout DuPage County for the purpose of artistic study and community-wide aesthetic appreciation. The College of DuPage Foundation reserves the right and responsibility to accept or decline any work of art.

Only art donations that enhance the college's art collection and educational programs should be considered. Gifts of art will be accepted in accordance with the Internal Revenue Service regulation in force at the transference of title ownership. Possession of a clear title must be presented by the donor. Gifts must also be accompanied by a photograph, a letter describing the artwork, its provenance, and stating the intent to donate.

The Foundation and the College will not participate in illegal or unethical trafficking of artwork and are responsible for reporting to the appropriate law enforcement body any objects without ownership documentation. Acquisitions may not be encumbered by literary rights, property rights, copyright, patents, or trademarks, or have physically hazardous attributes.

The artwork must fit into the vision and mission of the College of DuPage Art Collection Committee: "(an) art collection that is challenging and thought provoking to its viewers and complimentary to its educational program."

The College of DuPage Foundation reserves the right to request appraisal of proposed donations prior to acceptance unless gifted by the artist. A donation's value will not be the main reason for accepting an artwork. Maintenance and installation cost will be carefully considered before acquiring a work.

A location for the donation must be determined prior to acceptance.

The College of DuPage reserves the right to de-access artwork that is part of the Permanent Art Collection that meets the criteria established by the Art Collection Committee.

Securities/Stock

Marketable Securities

Unrestricted marketable securities may be transferred to an account maintained by the Foundation or delivered physically with the transferor's signature or stock power attached. All marketable securities shall normally be sold as soon as practical following receipt, unless otherwise directed by the Foundation Board. If the marketable securities are restricted by applicable securities laws, the Foundation Board shall make the final determination on the acceptance of the restricted securities.

Closely-Held Securities

Closely-held securities, including debt and equity positions in non-publicly traded companies, interests in LLPs and LLCs, or other ownership forms, can be accepted subject to the approval of the Foundation Board. The Foundation Board shall review and decide whether to accept closely held securities based on the following factors:

- Restrictions on the security that would prevent the Foundation from ultimately converting the securities to cash
- The marketability of the securities
- Any undesirable consequences for the Foundation from accepting the securities.

Gifts must be reviewed prior to acceptance to determine:

- There are no restrictions on the security that would prevent the College of DuPage Foundation from ultimately converting those assets to cash;
- The security is marketable;
- The security will not generate any undesirable tax consequences for the College of DuPage Foundation

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The final determination on the acceptance of closely held securities shall be made by the Foundation Board with advice of legal counsel when deemed necessary. Non-marketable securities shall be sold as quickly as possible.

Gifts of securities which are not readily marketable will be accepted under the following conditions:

 Gifts of closely-held stock will be reported, credited and recognized at the per-share cash purchase price of the most recent transaction or current valuation information from the company if there is a pre-arranged buy-back

transaction with other co-owners. If no buy-back is consummated, a gift of closely-held stock may be credited at the value determined by a qualified independent appraiser. Otherwise the gift receipt will be for the number of shares with no value attached. Shares of closely held stock will be liquidated at the earliest possible opportunity.

 Gifts of bonds which require a "holding" period will be accepted and cashed when the holding period has expired.

Transfer Information:

DTC# is 0164 Code 40

Citibank NA 111 Wall Street New York, NY 10005 ABA # 021000089

FBO: Charles Schwab & Co., Inc. Account Number: 4055-3953

For the account of (Further Credit to): COLLEGE OF DUPAGE

FOUNDATION

Account number: 3546-1099

Please notify the College of DuPage Foundation when making a gift of stock.

Charitable Gift Annuities (CGA)

Gift Annuities

The Foundation currently does not have a gift annuity program. However, the Foundation may decide to offer charitable gift annuities on a case by case basis. Charitable gift annuities offered by the Foundation will follow the most recently approved annuity rates suggested by the American Council of Gift Annuities. No more than two life income beneficiaries will be permitted for any gift annuity.

Annuity payments may be made on a quarterly, semi-annual, or annual schedule. The Finance Committee may approve exceptions to this payment schedule.

College of DuPage Foundation will not accept real estate, tangible personal property, or any other illiquid asset in exchange for charitable gift annuities offering immediate payment of annuity benefits. Deferred gift annuities will be handled on a case by case basis.

Funds contributed in exchange for a gift annuity shall be set aside and invested during the life of the gift annuity agreement. Once the agreement has matured or the annuity payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to the College of DuPage Foundation Resource for Excellence Fund, or to such specific fund as designated by the donor.

Charitable Remainder Trusts (CRT)

Charitable Remainder Trusts

The Foundation encourages its donors and supporters to name the College of DuPage Foundation as a remainder beneficiary of a charitable remainder trust (both charitable remainder annuity trusts and charitable remainder unitrusts) and will work with donors and their attorneys/financial professionals to structure such agreements. The Foundation reserves the right to accept or decline any trust or planned gift.

Charitable Lead Trusts

The Foundation may accept a designation as income beneficiary of a charitable lead trust. This trust is designed to make periodic income payments to a charitable organization for a specific number of years, after which the trust terminates and the assets pass to the designated individuals, either outright or in a trust.



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Retirement Plans

The College of DuPage Foundation may also be listed as a beneficiary of retirement plan assets, such as Individual Retirement Accounts (IRA's), 401(k), 403(b) and defined contribution plans.

Please notify the College of DuPage Foundation in writing if the donor has included the Foundation as beneficiary of the donor's retirement plan assets. Notification holds the donor to no legal obligation, but gives the Foundation an opportunity to recognize the donor as a member of the Seaton Society, and to keep the donor informed about recent developments at the College.

Life Insurance

Gifts of life insurance enable a donor to make a future substantial gift to the Foundation at a relatively low cost. Gifts of life insurance can occur in one of three ways:

- Contributing a paid-up policy and designating the Foundation as the owner and beneficiary of the policy.
- Contributing a partial paid-up policy and designating the Foundation as owner and beneficiary. Donors make tax deductible charitable contributions to the Foundation that may be used to pay the remaining premiums.
- Designating the Foundation as a beneficiary on a life insurance policy that is owned and maintained by the donor. Donors and supporters of the Foundation will be encouraged to name the Foundation as beneficiary or contingent beneficiary of their life insurance policies.

Donors are encouraged to consult their own advisors concerning the type of insurance policy to purchase and the tax deductibility of the gift.

Bequests

Supporters of the College of DuPage are encouraged to make bequests to the College of DuPage Foundation in their wills and trusts. Gifts by bequest are not recorded by the Foundation until proper documentation has been received which includes a signed Letter of Intent.

Sample legal language to help define and execute one's charitable intentions for making gifts by will, trust or beneficiary designation:

I give, devise and bequeath to the College of DuPage Foundation, an Illinois not- for-profit organization having its principal offices located at 425 Fawell Blvd in Glen Ellyn, County of DuPage, State of Illinois, the sum of				
estate; ide	entify a specific asset)t	o be used for		
(Specify p	ourpose: i.e. its general ed	ducation programs [unrestricted]; financial		
assistance	e to a specific entity like t	he Library, McAninch Arts Center or Homeland		
Security E	Education Center; scholar	ships; general endowment fund for unrestricted		
use, or a i	restricted endowment for	a specific purpose, etc.).		

If, in the opinion of the Trustees of the College of DuPage Foundation or their successors, the need for the funds for the purpose described above at some future date no longer exists, the Trustees or their successors are authorized to use the funds in the best interest of the College of DuPage for a purpose as similar as possible to the donor's stated interest.

Please notify the College of DuPage Foundation in writing if the donor has included the Foundation in the donor's estate plans. Notification holds the donor to no legal obligation, but gives the Foundation an opportunity to recognize the donor as a member of the Seaton Society, and to keep the donor informed about recent developments at the College.

Naming Opportunities

Named Scholarship Opportunities

The College of DuPage Foundation offers the opportunity to create a named scholarship fund, awarded on an annual basis to students at the College of DuPage. This annual gift is used to reward a student for academic achievement, professional interest, financial need or any combination of these factors.

In order to establish a named scholarship, a signed letter of intent of a \$1,000 minimum annual commitment for three consecutive years is required. The letter must include the fund name and the purpose of the donation.

In the event College of DuPage Foundation determines at some future time that it is no longer possible for the fund to be used as specified, then the Foundation may devote the net income from the fund to improve the quality of education and community service at College of DuPage in such manner as the Foundation and College of DuPage may agree. Any such alternate application of income shall be as close as possible to the original purpose for which the Fund was established.

Named Endowment Fund Opportunities

An "endowment fund" refers to any fund, or any part thereof, not wholly expendable by the College of DuPage Foundation on a current basis under the terms of the applicable gift instrument. This gift of at least \$25,000 will be invested for the purpose of producing present and future income that may be expended or reinvested with the original gift. The principal (or corpus) of the endowment is to be kept intact. Income is according to the current policy of the Foundation Board and may be restricted or unrestricted according to the donor's intent.

Endowment funds are invested according to the investment policies established by the College of DuPage Foundation. Endowment gifts may be used to establish a special endowment fund or may be added to an existing endowment fund.

When establishing an endowed fund, a formal letter of agreement should be used to specify the name of the donor(s) and the amount of the gift, the name of the fund and the donor's purpose for use of the earnings. This agreement is dated and executed with the signature of the donor(s), the College of DuPage Foundation Executive Director, the College of DuPage Foundation Board President and Secretary, the College of DuPage President, and the College of DuPage Board of Trustees Chair and Secretary.

In designating an endowment gift for a specific purpose, the donor is encouraged to describe that purpose as broadly as possible and avoid detailed limitations and restrictions that may too strictly limit the reach of the original purpose.

Gifts to establish a named endowment fund for specific purposes must meet the minimum dollar requirement of \$25,000 as established by the College of DuPage Foundation. The principal amount of the original gift need not meet the minimum dollar requirement if the donor agrees to fully fund the endowment at the minimum dollar requirement within a specified and reasonable period of time. The minimum dollar requirements established for a named endowment fund shall not apply to any named endowment fund(s) already established at the time these policies are adopted. If endowment pledges do not reach the minimum level within the designated period, the donor or representative of the gift will be consulted to determine the most useful course of action, which may include a pledge extension or the transfer of the fund to the General Endowment Fund or other deemed appropriate existing Endowment Fund.

The College of DuPage Foundation reserves the right to review the minimum amounts required for named endowments periodically and to amend the minimum amount required so as to ensure that endowment proceeds are sufficient to fund the intended purpose(s) of the endowment. If, and when, the College of DuPage Foundation acts to increase the minimum amount required establishing a particular

named endowment fund, such action shall not be retroactive to funds already established and named.

Type of endowments include:

Endowed Student Scholarships

Alumni, friends and other loyal COD supporters may endow a scholarship for students. Endowed scholarships provide a continuing source of assistance for students and create a lasting legacy for the donor.

Endowed Faculty Positions

All endowed faculty positions must have the approval of the appropriate member of the Senior Management Team and Academic Dean prior to acceptance of the gift.

Earnings from endowed faculty positions may fully or partially fund the salary and may be used to provide related program funding, professional development, continuing education, release time for research and writing, and other needs.

Endowed Program Funds

Endowed program funds may support any programs provided by the College of DuPage, be it academic, co-curricular or extra-curricular programs, classroom or technology enhancements, research, faculty development, faculty and staff awards. All named endowed program funds must have the approval of the appropriate member of the Senior Management Team and Academic Dean prior to acceptance of the gift.

Any endowment gift must be accompanied by a formal letter of agreement outlined earlier in this section.

Named Facility Opportunities

Facility naming opportunities exist for significant contributions that benefit large segments of the College of DuPage community. The opportunities may include room designations, building and campus memorials, or testimonial titling.

The College of DuPage Board of Trustees has final approval for all naming opportunities at the College of DuPage. Coordination of gift agreements and naming designations is coordinated by the College of DuPage Foundation and College of DuPage Foundation Board of Trustees.

The duration of the designated naming opportunity will be determined at the time of the gift, but in no case will the name last beyond the lifetime of the facility except as indicated in this section. Due to changing circumstances, it may be necessary to re-name certain buildings, areas, etc. In the event this should occur, a plaque or appropriate signage will be provided, at no cost to the original donor, indicating the prior designation.

Existing named facilities named to recognize an earlier donor, for historical purposes, or to recognize the special contributions of a person important to the history and development of the College of DuPage are not subject to renaming or name hyphenation.

Not all proposed gifts are guaranteed acceptance or display space.

From time to time, it may be appropriate to create a naming opportunity at the College of DuPage for an individual or organization that has not reached the minimum gift requirements outlined in this policy. In these instances the Executive Director of the College of DuPage Foundation or the College of DuPage President may make recommendations to the College of DuPage Board of Trustees to name facilities, awards, structures or areas in honor or memory of individuals who have distinguished themselves in their service to the College of DuPage.

Gift Recognition

Gift Recognition—Annual Giving Circles

To encourage the active participation of alumni, friends, and the community in the affairs of the college and to establish an exemplary pattern of annual support, donors are recognized for their financial leadership which helps fulfill COD's mission.

Campus-Wide Recognition Levels

Recognition in each category is based on a donor's fiscal year (July 1 – June 30) giving history. Campus-wide recognition levels include all donations made to the college, including those to programs with customized giving circles.

\$5,000+	President's Circle
\$2,500—\$4,999	Encore Circle
\$1,000—\$2,499	Director's Circle
\$500—\$999	Ambassador Circle
\$100—\$499	Circle of Friendship

McAninch Art Center Annual Giving Circles

Donors supporting the McAninch Arts Center (MAC) funds with their donation will be recognized in an additional giving club, specific to the MAC.

\$2,500+	Encore Circle
\$1,000—\$2,499	Director's Circle
\$500—\$999	Ambassador Circle

WDCB Public Radio Annual Giving Membership

Donors supporting WDCB with their donation will be recognized in an additional giving (membership) club, specific to—and managed by—WDCB.

\$2,400+	'DCB Cornerstone Society
\$1,200—\$2,399	'DCB VIP Package
\$600—\$1,199	WDCB Jazz Lovers Music Club
\$360—\$599	WDCB "Insider"
\$300—\$359	WDCB Day Sponsor

Gift Recognition—Lifetime Giving Societies

Designed to recognize lifetime cumulative contributions to the College of DuPage Foundation of \$10,000 and above, lifetime giving societies honor donors for their loyal and continuous support.

Campus-Wide Lifetime Giving Societies

Campus-wide recognition levels include all donations made to the college, including those to programs with customized giving circles.

Bequest or Planned Gift	Seaton Society
\$100,000 or more	Presidential Society
\$50,000—\$99,999	Founders Society
\$25,000—\$49,999	Lambert Society
\$10,000—\$24,999	Chaparral Society

McAninch Arts Center Lifetime Giving Societies

Donors supporting the McAninch Arts Center (MAC) funds with their donation will be recognized in an additional giving club, specific to the MAC.

Bequest or Planned Gift	Seaton Society
\$100,000 or more	Belushi Society
\$25,000—\$99,999	McAninch Society
\$10,000—\$24,999	Weiseman Society

Review of Gift Acceptance Policy

This policy should be reviewed on a regular basis and be changed as needed by approval of the College of DuPage Foundation Board. It is recommended the giving levels be reviewed every five (5) years and adjusted as appropriate and the entire Gift Acceptance Policy be reviewed every three (3) years.

These policies and guidelines have been reviewed and accepted by the College of DuPage Foundation Board as of December 10, 2013. The Foundation Board must approve any changes to or deviations from these policies.