

ALAMO COMMUNITY COLLEGE DISTRICT FOUNDATION, INC.

MATCHING GIFTS POLICY

The Alamo Community College District Foundation, Inc., hereafter referred to as the "ACCD Foundation," may, to the extent that it has funds available, designate matching funds for gifts received from donors for specified purposes. The ACCD Foundation Board of Directors may, from time to time at a regularly scheduled board meeting, vote upon the acceptance or non-acceptance of any Memorandum of Understanding, Gift Agreement, or other presentation, which describes the specific expectations and obligations associated with any specific gift for which matching funds are being considered. Such Memorandum of Understanding, Gift Agreement, or other presentation, is normally prepared on a case-by-case basis between a prospective donor and a representative of the ACCD Foundation.

Gifts made to the ACCD Foundation for *non-endowed restricted purposes* may be matched by the ACCD Foundation for those same non-endowed restricted purposes at a matching rate to be determined by the Board for each case. Specific restrictions pertaining to the use of gift dollars are agreed to on a case-by-case basis and reflected in the Memorandum of Understanding, Gift Agreement, or other presentation. An initial minimum non-endowed restricted gift amount considered for matching purposes is \$20,000 per agreement. Subsequent gifts that are at least \$2,500, and that are received for the same non-endowed restricted fund, may also be matched as determined by the Board. The agreement should be finalized at least three months prior to any desired gift usage date and gift funds are to be received by the ACCD Foundation a minimum of one month prior to any desired gift usage date.

Gifts made to the ACCD Foundation for *endowed restricted purposes* may also be matched by the ACCD Foundation for those same endowed restricted purposes at a matching rate to be determined by the Board for each case. Establishment of endowed funds are created on a case-by-case basis and reflected in a Memorandum of Understanding, Gift Agreement, or other presentation. The minimum endowed restricted gift amount for matching purposes is \$20,000 to fully establish the fund. Lesser amounts may be gifted and accepted as a *planned endowed fund* where the donor intends to continue periodic gift payments to bring the total gift level to a minimum of \$20,000 for matching purposes. A planned endowed fund must reach the minimum \$20,000 gift level within three years of the original gift receipt date to ensure any matching commitment.

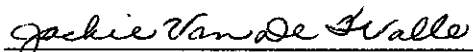
Unrestricted gifts made to the ACCD Foundation may be matched by the ACCD Foundation at a matching rate to be determined by the Board. The minimum *non-endowed unrestricted gift* to be considered for matching funds is \$1,000. The minimum *endowed unrestricted gift* to be considered for matching funds is \$10,000.

ACCD Foundation
Matching Gifts Policy

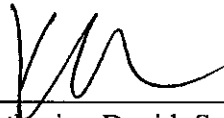
First established the 21st day of September, 2001.

Revised and approved by the ACCD Foundation Board of Directors the 21st day of April, 2006.

Revised and approved by the ACCD Foundation Board of Directors the 1st day of May, 2009.



Jackie Van De Walle, Chair
ACCD Foundation, Inc.



Katherine David, Secretary
ACCD Foundation, Inc.