MARION COUNTY
COMMISSION ON YOUTH
MCCOY

Marion County Commission on Youth (MCCOY) Gift Acceptance Policy

General Policy Statement

MCCOY, Inc. solicits and accepts gifts that are consistent with its mission and values. The organization reserves the right to decline any gift that may compromise its independence, integrity, or ability to fulfill its mission.

Gifts will generally be accepted from individuals, foundations, corporations, government agencies, or other entities, subject to the following conditions and review procedures outlined in this policy.

Purpose The purpose of this Gift Acceptance Policy is to provide clear guidelines for the acceptance, processing, and acknowledgment of gifts and donations to the Marion County Commission on Youth (MCCOY). This policy ensures that all gifts align with MCCOY's mission to champion the positive development of youth through leadership on key issues and support of the youth-serving community.

Scope This policy applies to all gifts received by MCCOY, including monetary contributions, in-kind donations, real estate, securities, and other forms of support. “Gifts” includes anything of value received without recompense such as donations, sponsorships, or grants.

Mission Alignment MCCOY will only accept gifts that are consistent with its mission, values, and strategic priorities. Gifts that could compromise the integrity, independence, or reputation of MCCOY as determined by the Board of Directors in consultation with the President will not be accepted.

Types of Acceptable Gifts (note: all non-cash or cash-equivalent gifts require review before being accepted as described below)

- Cash or equivalent donations, sponsorships, or grants
- Publicly traded securities
- Bequests
- Life insurance policies with MCCOY as the beneficiary
- Tangible personal property (e.g., supplies, equipment)
- Real estate
- In-kind services and professional support

Review and Acceptance Certain gifts may pose legal, financial, or reputational risk and must undergo a thorough review process before being accepted:

- **Real Estate**: All real property must be evaluated for potential environmental hazards, zoning restrictions, marketability, and maintenance costs. A formal appraisal must be obtained, and the Board of Directors must approve the acceptance of any real estate gift.
- **Restricted Gifts**: Donations with conditions or restrictions that limit MCCOY's ability to use the funds, or assets must be reviewed by the President and the Board of Directors. If the restrictions are found to conflict with MCCOY's mission or programmatic goals, the gift may be declined.
- **Non-Marketable Securities**: Privately held or closely held stock, partnership interests, or other non-public investments must be reviewed for liquidity, potential liabilities, and transferability.
- **Gifts of Personal Property**: Donations of items such as artwork, collectibles, or equipment must be assessed for their usability, storage requirements, cost of maintenance, and/or ease of disposition.
- **Ethical and Reputational Considerations**: MCCOY will not accept gifts from individuals or organizations whose values, business practices, or public reputation conflict with MCCOY's mission, especially those that may have engaged in practices of discrimination, exploitation, or unethical conduct.

The President, in consultation with legal and financial advisors as necessary, will make a recommendation to the Board for final approval on any complex or questionable gifts.

MCCOY reserves the right to decline gifts that:

- Are inconsistent with the organization's values or programs.
- Would involve unlawful discrimination.
- Could expose MCCOY to liability or reputational harm.
- Come from sources whose support would conflict with MCCOY's mission or independence.

Acknowledgment and Stewardship All accepted gifts will be acknowledged promptly and in accordance with IRS regulations and donor recognition standards. MCCOY is committed to maintaining donor confidentiality unless permission is granted for public recognition.

Policy Review This policy will be reviewed periodically by the Board of Directors to ensure continued alignment with MCCOY's mission and best practices in nonprofit gift management.