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American Academy of Pediatric Dentistry Foundation

Donation Acceptance and Recognition Policy

In order to maintain consistent donation acceptance and recognition policies, the AAPD Foundation Board of Trustees has approved this document to govern the activities of the Headquarters staff and for the information of our donors. The AAPD Foundation Board of Trustees reserves the right to change these policies at any time without notice. Decisions of the AAPD Foundation Board of Trustees are final.

PLEDGE AND DONATION CIRCLES

Cumulative membership to the next donor level is available provided donors:

- Monitor their own status and contributions
- Inform Foundation staff in writing within their current pledge cycle
- Achieve the next pledge level within five years of informing the Foundation. For example, a Life Pledge donor has paid \$8,000 toward her \$10,000 pledge at Year Four (she is on schedule and in good standing). She informs the Foundation that she would like to upgrade to President's Circle (\$25,000). She now has five years to pay the \$17,000 balance toward her President's Circle pledge (\$25,000 minus \$8,000).

This affects members in the following **pledge** categories:

- President's Circle (\$25,000 or more over 5 years)
- Life (\$10,000 or more over 5 years)
- Sustaining Life (\$10,000 or more over 10 years)
- John C. Brauer Fellowship (\$2,500 or more over 5 years)
- Those wishing to join a multi-year pledge category from the Benefactor level (\$1,000 or more one-time donation)

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The exception is the Legacy Circle (\$100,000). There is no time limit on contributions to achieve this level of recognition, i.e. this circle is treated as a lifetime achievement opportunity. However, donors must monitor their own status and contributions, and inform Foundation staff in writing when they have achieved Legacy Circle status.

The AAPD Foundation Board of Trustees may change the donor categories and requirements for them at any time without notice.

Contributions to multi-year pledge or one-time donation categories shall not be credited to any other Foundation giving category, e.g. Memorial and Tribute donations, Heritage Circle and Auction. Contributions may be given in the form of cash, cash instruments, and securities. Donors of securities are recognized at a level consistent with the value of the securities at the time of disbursement by the donor or their designated broker.

Recognition will be given in a multi-year pledge category (other than Legacy and President's Circle) until the pledge period ends or the pledge is paid off, whichever comes first. This includes: Life, Sustaining Life, and John C. Brauer Fellowship.

Legacy and President's Circle recognition is for the lifetime of the donor even after the pledge is paid off. These donors are considered permanent donors after the fulfillment of the pledge with no further payments.

Recognition for one-time donation levels will be given only for the year of donation in the following categories:

- Benefactor (\$1,000 or more)
- Patron (\$500 or more)
- Sustaining (\$250 or more)
- Contributing (\$150 or more)
- Friend (less than \$150 other than students)
- Student (\$50 or more for currently enrolled students and active pediatric dentists who graduated within the last 2 years)

MEMORIAL AND TRIBUTE CONTRIBUTIONS

Memorial and Tribute donations (\$25 minimum) in honor of another party will be recognized only for the year in which they are made. Such donations are not subject to cumulative recognition and will not be combined with other giving plans, i.e. multi-year pledges, one-time donations, Heritage Circle, and Auction.

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HERITAGE CIRCLE & DONOR-ADVISED FUNDS

The Heritage Circle and Donor-Advised Funds will maintain recognition that is separate from other AAPD Foundation giving categories, e.g. multi-year pledges, one-time donations, Memorial and Tribute donations, and Auction. Heritage Circle donations cannot be combined with multi-year pledge and one-time donor categories for cash, cash instruments, and securities.

Recognition in the Heritage Circle will be listed by planned giving vehicles annually until all funds in the particular plan are exhausted or the plan is revoked by the donor, e.g. a trust or donor-advised fund has disbursed all funds or a bequest payout has been received by the AAPD Foundation. This applies to:

- Wills/Bequests
- Charitable Gift Annuities
- Living Trusts
- Securities (valued at the time received by the AAPD Foundation)
- Charitable Remainder Trusts
- Charitable Lead Trusts
- Life Insurance
- Retirement Assets
- Gifts of Real Estate
- Donor-Advised Funds (minimum \$30,000 to establish a DAF)

Other than Donor-Advised Funds, each planned giving vehicle will be governed by an agreement specific to that vehicle between the donor and the AAPD Foundation. Donor-Advised Funds are governed by the standard Donor-Advised Fund Agreement document approved by the AAPD Foundation Board of Trustees.

There are no cumulative donations possible in the Heritage Circle; however, a donor can be listed multiple times within the Heritage Circle, depending on how many planned giving vehicles they have established on behalf of the AAPD Foundation.

FOUNDATION AUCTION

The Foundation Silent & Live Auction will maintain recognition that is separate from other AAPD Foundation giving categories, e.g. multi-year pledge circles, one-time donations, Memorial and Tribute donations, and the Heritage Circle.

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Item donors and winning bidders will be recognized in annual AAPD Foundation donor publications. Such recognition shall not carry over to other years. The exception to this is that donors and winning bidders may achieve cumulative recognition for multi-year donations and winning bids provided they:

- Monitor their own status
- Inform Foundation staff in writing
- Do not exceed a five-year look-back period at the time they inform the Foundation to maintain consistency with policy established for the AAPD Foundation's multi-year pledge categories

Recognition is based on the winning bids of the items, not the initial values declared by item donors. Item donors may be credited for the winning bid, while winning bidders may be credited for the winning bid less the value of the item as declared in the Auction Program. The minimum five-year cumulative auction donation value must be \$1,000 to achieve cumulative auction recognition.

The AAPD Foundation Board of Trustees may establish levels and requirements for cumulative auction donor and winning bidder categories, but these categories shall not be combined with multi-year pledge and one-time donor categories for cash, cash instruments, and securities.

Once a donor or winning bidder has requested cumulative Auction recognition with the five-year look-back period as noted above, their cumulative recognition may grow with subsequent auction donations or winning bids. Cumulative auction recognition will cease if the individual does not make a donation to, or a winning bid for, the Auction for a period of five years.

2003-2004 CAPITAL CAMPAIGN

In 2003-2004, the AAPD Foundation raised approximately \$5 million in donations and pledges from individuals and corporations during its Building a Healthy Future for Children Campaign. The guidelines for campaign donations and recognition were published in the campaign information in 2003. With limited exceptions as noted below, campaign contributions and pledges are not to be combined with other AAPD Foundation giving programs. The exceptions are as follows:

- Campaign Legacy Circle (\$100,000) was merged into AAPDF Legacy Circle.

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- Campaign Diamond Circle (\$25,000) was merged into the AAPDF President’s Circle.
- The sole Campaign Sapphire Circle (\$15,000) donor later pledged to the AAPDF President’s Circle.
- Campaign Emerald Circle (\$10,000) was later merged into AAPDF Life and Sustaining Life, depending on the duration of the individual’s pledge.
- Campaign Ruby Circle (\$5,000) was merged into AAPDF Brauer Fellowship.

ADDITIONAL BENEFITS AND RECOGNITION

In addition to the recognition opportunities in the AAPD Foundation’s Annual lists of contributors, all contributors receive an AAPD Foundation ribbon at the AAPD Annual Session to be worn on name badges denoting donor type and level.

Additional benefits are based on donor level:

	\$25,000 and above	\$2,500 and above	\$250 and above	Student Donors and \$250 and above
1 complimentary ticket to AAPDF Annual Session CE Course (must register for course to receive ticket), valued at \$300	X	X	X	X
2 tickets to AAPDF Donor Reception & Auction at Annual Session	X	X	X	
3 complimentary Tribute Cards, Certificate, and Pin	X	X		
Pin presented during Annual Session Induction Ceremony	X			
Opportunity to serve on President’s Circle Committee	X			
Invitation to President’s Circle Reception at Annual Session	X			
Lifetime Recognition as a President’s or Legacy Circle Donor	X			

DISCLAIMER

The American Academy of Pediatric Dentistry Foundation is a federally tax-exempt 501(c)(3) not-for-profit Corporation in the State of Illinois. All or a portion of a donation may be tax deductible to the extent it exceeds the fair market value of goods or services received in return. Donors should consult their tax advisors for specific advice concerning allowable deductions.