

# Gift and Memorial Giving

Cash or gifts of securities are welcomed. The Cuba Circulating Library is a non-profit, charitable organization under Section 501 ( c )(3) of the Internal Revenue Service code.

When requested, a plaque is placed in/on the item purchased, naming the person being honored or memorialized, and giving the donor's name. A thank you is sent to the donor and a notice is sent to the honoree or memorialized individual's family noting the donation. The gift is recorded in the Receipts Book, and in the Gifts and Memorials book. It is also listed in the Patriot Newspaper.

In the case of monetary gifts under \$100, the adult services or youth services librarian chooses the item/title. Unless otherwise requested, gifts of \$100 and more are deposited in the Library's Endowment account.

The appropriate librarian must approve any specific title a donor may desire to place in the library as a memorial. The material must meet accepted Collection Development criteria.

Approved by the Cuba Circulating Library Board of Trustees on December 10, 2007