INTRODUCTION
The Children’s Museum of Denver at Marsico Campus aspires to exemplary donor relations as a nonprofit organization dependent on gifts and grants to carry out its mission, “to create extraordinary experiences that champion the wonder and joy of childhood.” The Museum aims to honor its donors in an appropriate, consistent, proactive manner. This document outlines policies and procedures for implementing the Museum’s donor recognition program. It sets guidelines for what recognition/benefits will be given to donors at various donation levels, suggests minimum gift levels, as well as sets parameters for use of Museum resources for donor recognition purposes. These policies were approved by the Museum’s Board of Directors and shall be reviewed at least every three years.

GUIDING PRINCIPLES
Compatibility with Mission/Audience: Given the Museum’s mission and audience of very young children, their families, teachers and caregivers, generally the Children’s Museum of Denver at Marsico Campus:

- Respectfully declines gifts from certain industries, e.g. pornography, tobacco, firearms, marijuana, gaming
- Reserves the right to decline offers of gifts, e.g. certain foods, beverages, pharmaceuticals; such gifts will be reviewed by the Museum senior staff

Conformity to IRS regulations: IRS regulations govern certain aspects of donor recognition, e.g. prohibit nonprofits from endorsing the products of their sponsors. The Museum will follow these regulations.

Term of Gift: Generally a gift for a space, exhibition, or program shall be for the life of that component, unless otherwise specified.

Termination or Dissolution for Cause: Occasions may arise in which the Museum is unable to fulfill the terms of a gift/grant, or the actions of a donor may cause damage to the Museum. In such cases

- 30 days notice of termination shall be given by the Museum or donor
- Unspent funds shall be returned
- Such gifts will be reviewed by the Museum senior staff and Board Fundraising Committee

Donor Privacy/Publicizing of Gifts

- Foundation, corporate and government grants will be made public, unless otherwise requested
- Individual contributions will be made public unless otherwise requested, except their names will not be listed on the donor pages of the Museum’s website

Institutional Sponsors: In a very few instances, a donor or grantor may contribute such a large portion of the Museum budget that it is appropriate to “co brand” that donor with the Museum, including their
name (and logo) in institutional print materials, advertising, etc. In order not to dilute the Museum brand, this significant donor recognition should be granted only in rare cases.

- Suggested Minimum: $500,000
- Approval required from Museum senior staff

**Leveraging of Gifts:** A donor’s gift may trigger a corporate matching gift or similar challenge gift.

- Donor receives “soft credit” for amount of match
- Matching donor receives “hard credit” for amount of cash match

**Noncash vs. Cash Gifts:** IRS guidelines will be followed, in which donor is responsible for appraising and setting the amount of the donation

- For recognition purposes, the Museum will credit 50% of the value documented by the donor

**Documentation of Donor Recognition/Gift Acknowledgment**

- Acknowledgment Letter/Tax Receipt: All gifts/grants shall be acknowledged in writing within two business days of receipt. See IRS regulations regarding required acknowledgments for gifts over $250 and noncash gifts over $5,000
- Donor Agreements: Terms of a gift may be set out in a proposal letter or document. If not, the Museum and/or donor may wish to create a brief donor agreement, e.g. for gifts $25,000 or more to include terms such as intent of donor or purpose of gift, amount of gift and payment terms, tax deductibility info, reporting requirements, donor recognition plan, etc.

**Name Changes:** In the event a donor wishes to change his/her/its name on donor records, print materials, signage/plaques, etc.

- The Museum will seek to accommodate the donor
- The Museum will inform donor of any costs involved
- Cost of substantial changes will be responsibility of donor

**Corporate Sponsorships:** Such contributions are treated somewhat differently from other gifts/grants, as they more closely resemble a business relationship based on a mutual exchange of benefits, articulated in a written agreement.

- Time Limits: The preferred time period for temporary program sponsorship is three years and 10 years for bricks and mortar, which is renewable. Length of sponsorship will ultimately be determined under negotiations of the agreement.
- Industry Exclusivity: will be granted to a significant donor, generally the lead sponsor; the sponsorship agreement will articulate specific exclusions.
- Vendor / Product Sampling: The Museum will not allow vendors or product sampling that goes against the mission of the Museum (i.e: tobacco, firearms, gaming, etc.). All other vendors must be approved by the Children's Museum vendor committee to determine if the vendor/product sampling is appropriate and in the interest of our visitors

**Media Sponsors:** Media sponsors will be recognized based on their contributions and are credited 75% of their in-kind value toward benefits. Recognition will be noted as “Media Sponsor” and segmented from other cash and in-kind sponsors when possible.