

Accepting and processing gifts

The institution will make every reasonable effort to accommodate and accept charitable gifts from donors. However, it will not accept gifts that:

- Violate the terms of this policy;
- Are for purposes that do not further the institutions mission;
- Could damage the reputation of the institution;
- Are too difficult or expensive to administer;
- Could create unacceptable liability or cause the institution to incur future unanticipated expenses;
- Would jeopardize the institutions tax exempt status;
- Provide a donor with goods or services of financial value in exchange for said donors gift unless such value is fully disclosed in the time and manner as required under federal and state law and regulations.
- Is made up, whole or in part of live animals
- Are determined by the zoo director to not be of benefit to the zoo.

Gift designations and restrictions

When a gift is accepted, the Zoo assumes both legal and ethical obligation to conform to the wishes of the donor **within the confines of the institution's policies and mission.**

The Zoo may accept gifts with specific designations to a particular exhibit, unit or program. Solicitation of gifts for specific programs will only be made by or with the express consent of the Director, and never in a blanket way; i.e., each solicitation must be approved.

No gift which is by its nature or acceptance is prohibited by federal or state laws will be accepted. Restrictions based on age, color, disability,

gender identity, marital status, national or ethnic origin, political affiliation, race, veteran status, and family and genetic information are unacceptable.

No gifts will be accepted in which the donor places conditions or restrictions on the choice of contractors, collection composition or management, staffing, or design

Restrictions involving education program scholarships or research donations

In addition to the general restrictions noted above, the following restrictions are unacceptable of gifts given for programing or scholarship purposes.

- Restrictions permitting the designation of an individual recipient by the donor.
- Restrictions favoring relatives or descendants of the donor as recipients.

Quid pro Quo gifts

Quid pro Quo gifts are gifts that are payments, made partly as a contribution, and partly as a consideration for goods or services provided to the donor by the charity.

The internal revenue service has specific regulations regarding Quid pro Quo gifts, and no representative of the Niabi Zoo may give a donor anything without first receiving approval, from both the director and Forest Preserve President.

This prohibition does not include small items of limited value with the Niabi Zoo Log such as pins, mugs, tee shirts, etc.

Memorial donations and gifts

The Niabi Zoo appreciates monetary donations, bequest, and gift of materials given by generous donors. Unrestricted monetary gifts, including bequest, are particularly welcome. The Niabi zoo will accept gifts made in memory of a person (living or dead) however public recognition of these gifts will be limited to one of two methods. 1. Engraved brick, or 2, a 5 x 10" plaque in a designated memorial area. These gifts must reach a pre-determined threshold in order to qualify, (see appendix A). Memorials may be relocated within the zoo at any time at the discretion of Niabi Zoo management. Memorials can be permanently removed by zoo staff after a period of ten (10) years from the time of installation. If a memorial is removed sooner (i.e. before ten years have elapsed) a reasonable effort will be made to inform the sponsor of the memorial. As memorials are donations to the zoo, no funds will be returned to the purchaser of the memorial.

No living organisms (trees, etc.) will be utilized as a memorial.

Gifts in the form of cash or checks

Gifts of money in the form of cash or checks above 100 dollars may only be accepted via the mail or in person by a zoo manager. These gifts do not require a written gift agreement or prior approval, but the person accepting the gift must notify the field office manager and Director (or assistant director) via email within 2 hrs. of the gifts receipt. These monies are to be turned over to the field office manager, or, in his/her absence, to a person designated to perform the duties of the field office manager while they are away.

Gifts of tangible property

Gifts of tangible property valued over 500 dollars must be approved by the Niabi Zoo Director. Gifts with a declared value of over 5000 dollars must also be approved by the forest Preserve President. Gifts of tangible property may only be accepted with the clear understanding that the item(s) may be sold, traded, given away, or discarded at the pleasure of the Forest Preserve District, and that the Forest Preserve district will not notify or seek approval of the donor before such action is taken.

Naming rights guidelines as pertains to donations

The Niabi zoo will honor the wishes of a person or group to have an exhibit, building, staff position, or facilities complex, named in their honor when and only when the following conditions are met:

- The gift is equal to or greater than 250,000 dollars or 70% of the projects cost whichever is greater.
- The donor assumes no rights of special access.
- In the case of endowed staff positions, the donor assumes no rights in directing, or otherwise influencing hires, and their duties.
- All other standards laid out for donations in this document for donations are met.
- The donation has been reviewed by the CAB and recommended to the Forest Preserve Committee for approval.

The removal of, and or name change

A name of a group or person can be removed from a building, exhibit, staff position, or facilities complex for the following reasons:

- The group or person(s) is found to be involved in legal misconduct.

- The group and or person(s) has been shown to discriminate against persons or groups listed under “Gifts of tangible property.”
- The name of a group or person(s) can be removed if the building /facility undergoes renovations that are equal or greater than 70% of the cost of the facility adjusted for current dollars.
- The name of a group or person(s) can be removed if the building, exhibit or facility is demolished, or is renovated to the extent that its primary purpose changes significantly. (for example, the “Jim and Penny Smith reptile building” is renovated to become an animal hospital and the “Smith” Family chooses not to support the construction of the hospital).

Decisions to remove a name for ethical reasons will be reviewed by the CAB for approval by the forest Preserve committee.