



LOS ALAMOS HISTORICAL SOCIETY

MONETARY DONATION POLICY

I. PURPOSE

The purpose of this policy is to establish guidelines for the acceptance, processing, acknowledgment, designation, and administration of monetary donations to the Los Alamos Historical Society (LAHS). The policy is intended to ensure that donations are handled consistently, transparently, ethically, and in accordance with the mission and financial practices of the Society.

The Los Alamos Historical Society gratefully accepts monetary contributions that support its mission to preserve, interpret, and share the history of Los Alamos and its people.

II. SCOPE

This policy applies to all monetary donations received by the Los Alamos Historical Society, regardless of amount, source, method of payment, or intended purpose.

While the Society deeply values donor intent, it retains complete control over the monetary donation.

This policy applies to all monetary gifts including, but not limited to:

- Cash, checks, and publicly traded securities
- Real estate or deferred gifts (wills, trusts)
- Unrestricted gifts
- Restricted gifts
- Memorial or honorary gifts
- Gifts made in response to a specific fundraising campaign
- Matching gifts
- Recurring donations
- Online donations
- Donations received by mail or in person
- Gifts from individuals, businesses, foundations, estates, and other organizations

III. TYPES OF MONETARY GIFTS

A. Unrestricted Gifts

Unrestricted gifts are contributions given without a specific designation by the donor. These funds may be used at the discretion of the Society to support its general operations, programs, collections, education, preservation, capital projects, or other activities consistent with the Society's mission.

Unrestricted gifts provide the Society with the greatest flexibility and are encouraged whenever possible.

B. Restricted Gifts

A donor may request that a contribution be used for a specific program, project, property, collection, exhibit, or other purpose.

The Society will make reasonable efforts to honor donor restrictions that have been accepted by the Society. However, the Society reserves the right to decline a restricted gift if the proposed restriction:

- Is inconsistent with the Society's mission;
- Is impractical or impossible to administer;
- Would create an unreasonable financial, legal, or administrative burden;
- Would require the Society to undertake activities outside its authority or expertise;
- Would create an ongoing obligation that the Society cannot reasonably fulfill; or
- Is otherwise determined by the Board of Directors to be inappropriate.

Restrictions should be documented in writing whenever possible.

If circumstances change and a restricted gift can no longer be used for its stated purpose, the Society will work with the donor, when appropriate, to modify the restriction. If the restriction cannot reasonably be fulfilled, the Society may seek legal or professional guidance regarding the appropriate use of the funds.

C. Memorial and Honorary Gifts

Memorial and honorary donations may be accepted and credited in the name designated by the donor.

Unless otherwise agreed to in writing, memorial and honorary gifts will be treated as unrestricted contributions.

D. Campaign-Specific Gifts

Funds raised through a specific fundraising campaign may be designated for the purposes described in the campaign materials.

The Society will make reasonable efforts to use campaign funds consistent with the representations made to donors. Campaign materials should clearly identify the intended purpose of contributions whenever funds are being solicited for a restricted project.

IV. ACCEPTANCE OF DONATIONS

The Society welcomes monetary donations that further its mission. The Executive Director or designated staff member may accept routine monetary donations on behalf of the Society. The Board of Directors reserves the authority to review and approve or decline donations that are unusually large, highly restricted, potentially controversial, or otherwise present significant financial, legal, ethical, or reputational considerations.

The Society reserves the right to decline or return a donation when acceptance would:

- Conflict with the Society's mission, values, or policies;
- Create unacceptable legal, financial, or operational obligations;
- Require the Society to provide a benefit or service that it cannot reasonably provide;
- Imply an endorsement of a donor, organization, product, or political position;
- Create an inappropriate conflict of interest;
- Result in unreasonable restrictions on the Society's use of funds; or
- Otherwise be determined to be contrary to the best interests of the Society.

The Society is not obligated to accept a donation simply because it has been offered.

V. DONOR DESIGNATIONS

Donors may request that their contributions support a particular Society program, project, or fund. The Society should maintain clearly defined fund categories to which donors may designate contributions. Examples may include:

- General Fund
- Archives and Collections
- Education Programs
- Museum Operations
- Oppenheimer House
- Exhibits and Interpretation
- Capital Improvements
- Other Board-approved funds

A donor's requested designation should be recorded at the time the donation is received.

If a donor does not specify a designation, the contribution will be considered unrestricted and deposited into the Society's General Fund.

VI. DONOR RESTRICTIONS VS. DONOR PREFERENCES

A donor's written restriction is different from a donor's preference or suggestion.

A contribution will be considered restricted only when the Society has formally accepted a specific restriction in accordance with this policy.

Statements such as "I would like this donation to help with..." or "Please use this toward..." may be treated as donor preferences unless the Society has agreed in writing to a restriction.

The Society should clearly communicate with donors when clarification is needed regarding the intended use of a contribution.

VII. MINIMUM REQUIREMENTS FOR RESTRICTED GIFTS

For significant restricted gifts, the Society may require a written gift agreement specifying:

- The amount of the donation;
- The donor's name and contact information;
- The specific purpose or restriction;
- The anticipated use of the funds;
- The duration of the restriction, if applicable;
- Any reporting or acknowledgment expectations;
- What will happen to unused funds;
- What will happen if the project is completed, canceled, or materially changed; and
- Any other conditions associated with the gift.

The Executive Director, in consultation with the Board President or Treasurer, may determine when a formal gift agreement is appropriate.

VIII. LARGE OR UNUSUAL GIFTS

Monetary gifts that are unusually large relative to the Society's normal contributions, or gifts that involve significant restrictions or obligations, may require additional review.

The Executive Director may refer such gifts to the Board of Directors for consideration.

The Board may seek advice from legal counsel, accountants, financial advisors, or other professionals before accepting a significant or unusual gift.

IX. ACCEPTANCE OF GIFTS FROM BUSINESSES AND ORGANIZATIONS

The Society may accept monetary contributions from businesses, corporations, foundations, nonprofit organizations, and other entities when the contribution is consistent with the Society's mission and this policy.

Acceptance of a donation does not constitute an endorsement by the Society of the donor, its products, services, political positions, or business practices.

Donor recognition, sponsorship, or advertising arrangements that involve benefits beyond customary charitable acknowledgment should be documented separately and approved by the appropriate Society authority.

X. POLITICAL CONTRIBUTIONS

The Society will not accept monetary contributions that are intended to support or oppose a political candidate or political party.

All donations must be consistent with applicable federal, state, and local laws governing charitable organizations.

XI. ANONYMOUS DONATIONS

The Society may accept anonymous monetary donations.

The Society will maintain appropriate records of the contribution for accounting, tax, and legal purposes while honoring the donor's request for public anonymity.

The Society may decline an anonymous donation if the source of the funds cannot be reasonably determined or if accepting the gift would create legal, financial, ethical, or reputational concerns.

Effective Date: _____

Approved by Board of Directors: _____

Policy Review Date: _____