



CALIFORNIA STATE UNIVERSITY SAN MARCOS Fundraising Event Administration Procedures

PURPOSE AND CITED POLICIES

The CSU requires that fundraising solicitation meet federal, state and local laws, fundraising solicitation materials are accurate and truthful, and fundraising costs are reasonable. In compliance with CSU Policy No. 15701.00 "Fundraising Events," each CSU campus is required to have written procedures for campus approval of fundraising events, in support of the CSU policy (<http://www.calstate.edu/iscuam/sections/15000/15701.00.shtml>). This policy requires that fundraising events with gross receipts greater than \$5,000 have prior approval from a designated campus authority. Activities requiring approval include Gaming Activities (bingo, casino and similar "controlled games", and raffles) and Sales Activities such as auctions. The CSU policy does not apply to faculty associations, student clubs, fraternities, or sororities raising funds for their own benefit.

CALIFORNIA STATE UNIVERSITY SAN MARCOS REQUIREMENTS

Colleges, departments and programs wishing to conduct a fundraising event on behalf of CSUSM must comply with CSU Policy No. 15701.00 "Fundraising Events" and consult with University Advancement before embarking on any fundraiser event. All fundraising events subject to the CSU policy must be approved by the Vice President of University Advancement through submission of an Event Approval Form (link pending).

Proposed events must meet the following criteria for approval:

- I. Are consistent with the goals and policies of CSUSM and the CSU
- II. Reflect positively on CSUSM's image, including review of all collateral material through the review and approval process in place and governed by the Office of Communications
- III. Comply with appropriate federal, state, and local regulations
- IV. Avoid exposure to undue risk or liabilities
- V. Are arranged and conducted in a manner that supports fulfillment of CSUSM's fiduciary responsibility to donors
- VI. Follow CSUSM Foundation Fundraising Events Policy

PROCEDURES

- I. Approval of Event
 - a. Prior to any solicitation of funds, contractual commitments, sponsorships, literature distribution, spending, or other fundraising activities, the department or unit must obtain approval by the department's applicable Dean, senior director, or Vice President, and the Vice President of University Advancement.
 - b. The department unit shall complete the Event Approval Form (link pending) and submit to applicable Dean, Senior Director or Vice President.
 - c. Upon Approval by the applicable party in (ii) above, the department shall submit the Event Approval Form to University Advancement at least 120 days prior to any solicitations of funds,

request for contractual commitments, sponsorships, literature distribution, spending, or other fundraising activities.

- d. University Advancement review may include examination of the list of prospective donors to be invited and/or solicited, the budget and consideration of the intended beneficiary of the event.
- e. Upon approval by University Advancement, the department will receive written notification of the approval and will have authorization to proceed with the fundraising event activities. Copies of the completed Event Approval Form will be provided to Events and Conference Services as notification of the event.
- f. Once a fundraising event is approved, a copy of all proposed fundraising materials using CSUSM's name, logo or trademark must be submitted to the Office of Communications for approval.
- g. A new approval must be obtained for each occurrence of the event.

II. Benefit Fundraisers

Benefit fundraisers are events whose proceeds will be donated to a non-profit organization without issuance of a charitable donation receipt to any participant. Benefit fundraisers are therefore exempt from the CSU "Fundraising Events" policy. Examples include activity-focused events such as golf scrambles or fun runs. Benefit fundraisers may not include cash solicitations (e.g., passing the hat), raffles, or gambling. Auctions may be held, provided they comply with rules and regulations governing auctions.

III. Preparation and Approval of Fundraising Literature

Any literature, including brochures, booklets, and letters used to solicit funds to the university shall be reviewed and approved through the Office of Communications so that the most accurate information appropriate to a particular fundraising effort is reflected. University Advancement is responsible for maintaining a master calendar that incorporates the schedule of all fundraising mailings and solicitations. Samples of event invitations must be provided to University Advancement for review to ensure compliance with IRS regulations, including clear statement of the value of event attendance and the estimated gift portion.

IV. Cash Handling

Sponsoring unit must follow UARSC deposit procedures for all cash (checks, cash, credit card vouchers, money orders) received.

<http://www.csusm.edu/uarsc/documents/procedures/depositprocedures.pdf>

V. Auctions

Special accounting and gift processing treatment is needed to track auction sales. All sales must be reported to University Advancement. The sponsoring unit must summarize the auction transactions and provides necessary information such as:

- a. Fair market value (FMV) of the donated items with gift-in-kind (GIK) form
- b. Event purchase price
- c. Buyer gift portion
- d. Sales tax portion, if applicable
- e. Summary accounting of all auction transactions

VI. Raffles

Raffle fundraising events take special planning and consideration due to strict legal requirements and laws surrounding raffles. Raffles on behalf of CSUSM are managed solely through University Auxiliary & Research Services Corporation ("UARSC"). Under no circumstances shall any department conduct a raffle without full approval in advance from UARSC.

VII. Donor Acknowledgement Letters

a. Tax-deductible gifts

- i. Donor acknowledgement letters and official tax receipts shall only be issued by University Advancement
- ii. Donor thank you letters may be issued but the college or department but must not include any monetary amount in the letter.

b. Non tax-deductible gifts

- i. Donor thank you letters may be issued by the college or department.

VIII. Tax Deductibility of Donor Gifts

a. None, some or all of the revenue received from an attendee (donor) at a fundraising event may be a tax deductible contribution for the donor. Tax laws, IRS rules and other regulations can make this a complex subject. There are a number of factors that affect the tax deductibility of the gift, including:

- i. Wording used to describe the event and the gift associated with it in promotional literature, advertising, and at the event.
- ii. The fair market value of any benefits that the donor received (e.g. food, entertainment, auction item purchased, rounds of golf, etc.)
- iii. Intent to make a gift vs. fee for service.

b. University Advancement should be consulted regarding the tax deductibility of the donor gifts, assist with the determination as to the tax deductible portion, if any, and will issue an official tax acknowledgement letter, where applicable.

IX. Volunteers

A volunteer is an individual who performs work or provides services for University Auxiliary and Research Services Corporation (UARSC) without pay. A volunteer performs assigned duties under the direction and supervision of a staff employee, and must meet any license requirements (i.e., medical licenses, valid CA driver's license, etc.).

UARSC Volunteer information and application form - <http://www.csusm.edu/uarsc/forms.html#hr>

FUNDRAISING EVENT APPROVAL FORM

Must be completed prior to any solicitation of funds, contractual commitments, sponsorship, literature distribution, spending or other fundraising activities

Please review the CSUSM Fundraising Event Procedures before completing this form. Complete and send to: University Advancement, Craven Hall 5306, 760-750-4400

Event Details	
Event Name:	Date & Location of Event:
Department/College/Unit:	Contact Person:
Contact Person Phone:	Contact Person Email:
What is the purpose of this event?	
Please describe the target audience, intended number of attendees, and all activities that will take place:	

Budget

Total Projected Revenue: _____ Total Projected Expenses: _____
 (attach detailed budget)

Foundation Project # _____ Project Name: _____

If event expenses exceed event revenue, indicate the source of additional funding: _____

Indicate all sources of event revenue:

<input type="checkbox"/> Ticket/Table sales	<input type="checkbox"/> Sponsorship	<input type="checkbox"/> Raffle	<input type="checkbox"/> Auction	<input type="checkbox"/> Outright Gifts
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Is any portion of the revenue intended to be charitable contributions (other than outright gifts)? Yes No

***Charitable contributions – If any portion of registration fees, ticket sales, sponsorships, or auction payments are intended to be charitable contributions and received as gifts, then the value of the benefits provided to the donor must be stated on the invitation, sponsorship form, or announced at auction. The charitable contribution is the total payment less the value of the benefits extended to the donor.*

Signature of Dean, Director, or head of sponsoring unit	Name (print)	Date
Approved by Vice President of University Advancement	Name (Print)	Date