

STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

CALIFORNIA STATE UNIVERSITY STANISLAUS
FOUNDATION





CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL
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Section I - Events and Activity-Related Fundraising Policy

Subject: Events and Activity-Related Fundraising Policy	California State University Stanislaus Foundation	Effective Date: August 24, 2011 Page 1 of 2
	New Policy	

Background:

SAM Section 20050 states that the elements of a satisfactory system of internal accounting and administrative controls include a system of authorization, as well as recordkeeping procedures adequate to provide effective accounting controls over assets, liabilities, revenues and expenditures. It further states that one symptom of a deficient internal control system is procedural or operational manuals that are either not currently maintained or are nonexistent.

The California State University, Stanislaus Foundation (Foundation) is the philanthropic arm of California State University, Stanislaus (Stanislaus). All gifts in support of the goals, missions, and programs of California State University, Stanislaus (including all colleges, schools, academic and non-academic units) are made through the Foundation.

Policy:

1. All fundraising events at California State University, Stanislaus are to be supervised, coordinated, and directed by University Advancement under the direction of the Vice President of University Advancement. University Advancement will work with and coordinate with the Vice President of Academic Affairs/Provost, Vice President of Student Affairs and the Director of Athletics. Each of these executives is charged with ensuring that their assigned organizations comply with and adhere to the policies identified herein.
2. Proposals to conduct a fundraising activity or event must be submitted for approval by the sponsoring department or unit to the Vice President of University Advancement and the Foundation's Executive Director not less than 120 days prior to the event. Events which are insufficiently conceived, planned, funded, and/or scheduled will be returned to the department or unit for further work and the proposed schedule will have to be revised.
3. Event concepts centered on the engagement of a public speaker, celebrity, or other high-profile public personality/entertainer must be approved by the Foundation Board and University President prior to the formalization of any commitment. In certain cases, approval by the California State University Office of the Chancellor may also need to be secured. Engagements of this nature tend to require significantly more lead time than other forms of event fundraisers. Departments should seek Foundation approval for such fundraisers early in the event planning process, the requirement for event approval 120 days prior to the event notwithstanding.
4. Fundraising events shall be conducted by the sponsoring office, overseen by the Division of University Advancement, and advised by Auxiliary and Business Services staff and the Foundation's Executive Director.
 - a. Control procedures shall be established, maintained, reviewed, updated and followed to ensure that any Foundation event complies with California law, Federal law, and California State University system-wide policies.
 - b. Ticket sales, auctions, raffles, donations, and all other remittances or receipts are required to have strict controls placed over each activity in accordance with Foundation procedures. All necessary reports to the Foundation Board, University officials, federal and state tax authorities, the Office of the State Attorney General or others shall be prepared and filed in a timely manner. Records pertaining to such activities shall be retained to meet all federal and state audit requirements.

<u>Subject:</u> Events and Activity-Related Fundraising Policy	California State University Stanislaus Foundation	<u>Effective Date:</u> August 24, 2011 Page 2 of 2
	New Policy	

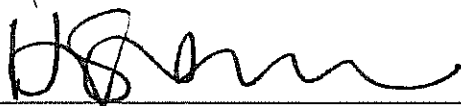
- c. Contractors providing services in fund raising events shall be engaged under standard University or Foundation contracts, with appropriate risk management, insurance, accountability and scope of work definitions. No contractor which is disallowed by federal, state or University policy shall be engaged to perform any activity for a University fundraising event.

I hereby certify that the Events and Activity-Related Fundraising Policy was approved at the August 23, 2011 CSU Stanislaus Foundation Executive Committee Meeting.



Matthew Swanson
President, California State University, Stanislaus Foundation

8-23-2011
Date



Hamid Shirvani
President, California State University, Stanislaus
Chairman of the Board, California State University, Stanislaus Foundation

8-23-2011
Date



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Section II - Events and Activity-Related Fundraising
Guidelines and Requirement

<u>Subject:</u> Events and Activity-Related Fundraising Guidelines and Requirements	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 1 of 3
	Updated Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Background:

The following procedure is intended to comply with the California State University, Stanislaus Foundation's *Events and Activity-Related Fundraising Policy*.

Events and Activity-Related Guidelines and Requirements:

Departments or units wishing to conduct a fundraising event on behalf of the University must consult with the Division of University Advancement prior to embarking on any fundraising effort. All fundraising events must be approved by the Vice President for University Advancement and the Executive Director of the Foundation through submission of a *Fundraising Event Approval Form*. The *Fundraising Event Approval Form* must be submitted for approval at least 120 days prior to the scheduled occurrence of the proposed event. If a department or unit plans to propose an event that would require greater than 120 days to properly plan and schedule, approval of the event concept should be sought as soon as is practicable. Even if an event concept has been approved in advance, the coordinating department or unit must submit the *Fundraising Event Approval Form* and all other required documentation at least 120 days before the event.

Proposed fundraising events and activities must meet the following criteria for approval:

- Offer a benefit to the University community that is consistent with the University's educational mission
- Reflect positively on the University
- Have identified on the *Fundraising Event Approval Form* the intended use of the anticipated proceeds from the event. Any change to the intended use of proceeds must be approved by the Vice President for University Advancement and the Executive Director of the Foundation. Departments that have publically communicated (via solicitation materials, marketing pieces, etc.) their intended use for event proceeds are not permitted to use the proceeds in a manner that is inconsistent with their prior communications.
- To ensure the proper accounting and uniform treatment of event activity, all income and expenses relating to the event or activity must post to an appropriate Foundation fund.
 - Transfers of event proceeds: after the event has been completed and all revenue and expenses have been reconciled to the general ledger, event proceeds will be transferred by the Foundation to the appropriate Foundation or state trust fund(s) according to the intend use of event proceeds specified by the department or unit in the *Fundraising Event Approval Form*.
- Be an effective and efficient use of campus resources
- Comply with federal, state, and local regulations
- Not expose the University or its auxiliaries to undue risk or liability
- Fulfill the University's fiduciary responsibilities to its donors
- Have the endorsement of the appropriate department head, dean, or vice president

Subject: Events and Activity-Related Fundraising Guidelines and Requirements	California State University Stanislaus Foundation	Effective Date: August 1, 2011 Page 2 of 3
	Updated Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Approval for recurring fundraising events or activities must be renewed for each occurrence of the event. Annually, the appropriate department head, dean, or vice president will provide to the Executive Director of the CSU Stanislaus Foundation a report on the use of fundraising event proceeds by their organization over the previous academic year. This report should be submitted no later than September 1 of the academic year following the fundraising event. Reports for prior year activity must be submitted before a renewal request will be considered.

Events or activities that are determined to be unrelated or in opposition to broader University objectives, or that would establish difficult or undesirable precedents will not be approved. Fundraising activities that are conducted by outside vendors, such as used car sales or programs to sell or scrip (substitute money that is given in the form of a certificate or card that can be redeemed like cash with participating retailers and service providers), are generally prohibited. Fundraising by groups outside the University is only permitted with the express, written approval of the Vice President for University Advancement and the Executive Director of the Foundation, who will determine if the fundraising program directly benefits the University and accurately represents the campus and its academic mission.

On-campus events and programs will be approved on a case-by-case basis with the following caveats:

- Gaming events—casino nights, poker tournaments—will be strictly limited to the appropriate donor base
- Events that are considered activities more than philanthropic pursuits—golf tournaments and “fun runs”—will be considered on the basis of staff time versus benefit generated, as well as suitability of the intended audience to both the event and the program for which funds are being raised.
- Consistent with the Food Sale/Distribution Policy and Procedures (dated July, 2010), all food and catering services will be provided by Campus Dining Services. Exceptions may be granted for fundraising events that rely on donated food and beverages. All requests for exceptions must be submitted to the Executive Director of the Foundation and approved by the President of the University.

At the discretion of the Vice President of University Advancement, a representative from University Advancement may serve in an advisory capacity on each event or activity’s planning committee. The Vice President of University Advancement (or designee) must review and endorse the list of prospective donors to be invited and/or solicited for each event or activity.

Once an event or activity has been approved, it is the responsibility of the organizer to ensure that the event or activity complies with all local, state, and federal regulations. Gaming events must have the necessary permits from the State Attorney General’s Office and meet the requirements of its Guide for Charities. Raffles must meet current state restrictions as identified by the Attorney General’s Office. Any event where alcohol is served or sold must meet state and local regulations and have the appropriate permits. The campus Risk Management office

<u>Subject:</u> Events and Activity-Related Fundraising Guidelines and Requirements	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 3 of 3
	Updated Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

may require additional assurances, such as liability insurance or the presence of public safety personnel.

Publicity and printed materials for all fundraising events and activities must be in accord with campus policies, comply with Internal Revenue Service regulations and be reviewed by Communications & Marketing a division of University Advancement prior to distribution.

Except for activities sponsored by one of the University's other auxiliaries , The Foundation at California State University, Stanislaus serves as the fiscal agent for the University's approved fundraising events and activities. Donations are to be made payable to the California State University, Stanislaus Foundation.

Please refer to the following documents for additional guidance:

- Sale, Consumption, and Possession of Alcoholic Beverages Policy
- Fundraising Event Budget, Recordkeeping, and Reconciliation Procedures
- Contract Requirements & Review Procedures
- Raffle Reporting Procedures
- Satellite Cashiers – General Daily Procedures
- Sales Tax Accounting and Reporting Procedures
- Acceptance and Disposal Procedures for Gifts-In-Kind
- Special Event Safety Compliance Information Sheet



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Section III - Fundraising Event Approval Form



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION

One University Circle • Turlock, California 95382

(209) 667-3131 Main • (209) 667-3026 Fax

FUNDRAISING EVENT APPROVAL FORM

Please complete each section of the Fundraising Event Approval Form as appropriate for your proposed event. Completed forms along with the proposed event's budget and solicitation materials should be submitted to the Vice President for University Advancement for review/approval in concurrence with the Executive Director of the California State University, Stanislaus Foundation one hundred twenty (120) days prior to the event in accordance with *Events and Activity-Related Fundraising Policy*.

EVENT OVERVIEW			
Event Name:			
Date of Event		Event Location:	
Please provide a brief description of the event:			
College/Department/Unit Hosting Event:			
Contact Name:		Contact Phone/Ext.:	
Contact Email:			

ATTENDANCE INFORMATION					
Anticipated Number of Attendees:					
Target Audience:	<input type="checkbox"/> Students	<input type="checkbox"/> Alumni	<input type="checkbox"/> Faculty	<input type="checkbox"/> Staff	<input type="checkbox"/> Community Members
	<input type="checkbox"/> Other (explain):				
How will this event be publicized, advertised, and promoted?					
Will you be requesting the President's attendance or involvement?				<input type="checkbox"/> Yes	<input type="checkbox"/> No
If "Yes", in what capacity?					



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FUNDRAISING EVENT APPROVAL FORM

FOOD, BEVERAGE, AND ENTERTAINMENT	
See <i>Food Sale/Distribution Policy and Procedures</i> and the California State University, Stanislaus Policy Regarding the Sale, Consumption, Distribution, and Possession of Alcoholic Beverages for more information	
Will food be served at the event?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes", who will be providing and serving the food?	
Do you plan to serve alcohol?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you plan to engage a public speaker, celebrity, or other entertainment for this event?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes", please describe:	

FINANCIAL INFORMATION			
Anticipated sources of revenue:	<input type="checkbox"/> Ticket sales	<input type="checkbox"/> Event sponsors	<input type="checkbox"/> Auction
	<input type="checkbox"/> In-kind Gifts	<input type="checkbox"/> Other (explain):	
Foundation fund to be used for all income/expenses associated with this event?	Fund#	or <input type="checkbox"/> New Fund Needed	
TICKETING INFORMATION (please complete if you plan to sell tickets to the event)			
Cost per ticket: \$	Do you plan to sell tickets at the door?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If tickets are priced at different amounts based on certain conditions (single ticket vs. table, advance ticket sales vs. price at the door, etc.) list all conditions and price per ticket for each condition here:			
If ticket purchasers will receive any benefits (in addition to event entry) in exchange for their ticket purchase, please list the benefits and the fair market value (FMV) of those benefits here. Note: The fair market value is determined by the cost the ticket purchaser would have incurred to purchase the benefit on their own.			
Example Benefit:	hors d'oeuvres and dinner	Fair Market Value:	\$30.00
1. Benefit:		Fair Market Value:	\$
2. Benefit:		Fair Market Value:	\$



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FUNDRAISING EVENT APPROVAL FORM

3.	Benefit:		Fair Market Value:	\$
4.	Benefit:		Fair Market Value:	\$
Do you plan to issue any free or "comp" tickets to your event?			<input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes", how many tickets and to whom:				
SPONSOR INFORMATION (please complete if you plan to solicit sponsorships for the event) Please refer Sponsorship Solicitation and Recordkeeping Procedures for more information on event sponsorships.				
Will event sponsors receive any benefits (tickets, recognition, etc.) in exchange for sponsorship?				<input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes", please list the benefits and the fair market values of those benefits here. If the space provided is insufficient, please provide as a separate attachment:				
1.	Benefit:		Fair Market Value:	\$
2.	Benefit:		Fair Market Value:	\$
3.	Benefit:		Fair Market Value:	\$
4.	Benefit:		Fair Market Value:	\$
RAFFLE INFORMATION (please complete if you plan to hold a raffle at your event) See <i>Raffle Reporting Procedures</i> for more information on raffle administration.				
Briefly describe how the raffle will be administered:				
Price per ticket:		\$	How many prizes will be raffled off?	



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FUNDRAISING EVENT APPROVAL FORM

Please list the prizes to be raffled, the fair market value of each prize and how prize will be obtained. Please attach additional sheets if necessary. If this information is not known at this time please submit this information when it becomes available.

Description of Prize		Fair Market Value	How Obtained
1.		\$	
2.		\$	
3.		\$	
4.		\$	
5.		\$	
6.		\$	

GIFTS-IN-KIND (please complete if you plan solicit for gifts-in-kind in support of your event)

See *Acceptance and Disposal Procedures for Gifts-in-Kind* for more information

Briefly describe what in-kinds you plan to solicit and the intended use of each gift (food and beverage to serve to event attendees, raffle items, auction items, etc.):

OTHER REVENUE/SUPPORT

Please describe any additional revenue or support you plan to solicit or receive:



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FUNDRAISING EVENT APPROVAL FORM

EVENT PROCEEDS	
Anticipated proceeds from event:	\$
How will the proceeds for this event be used? Please be as specific as possible:	

EVENT APPROVALS		
Name of College/Dept./Unit Rep.	Signature	Date
Shirley Pok		
Vice President, University Advancement	Signature	Date
Briquel Hutton		
Executive Director, CSU Stanislaus Foundation	Signature	Date



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
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Section IV - Event Budget Procedures

Exhibit A: Budget to Actual Event Form



California State University Stanislaus Foundation

Subject: Event Budget Procedures	Effective Date: 02/28/2014	Approved by: B. Hutton Executive Director
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Background:

University Advancement is charged with the responsibility of coordinating fundraising efforts on behalf of California State University, Stanislaus and the California State University, Stanislaus Foundation (Foundation). This responsibility includes complying with California State University (CSU) policies and procedures related to fundraising events. It is the policy of the CSU that fundraising solicitations meet federal, state and local law requirements, fundraising solicitation materials are accurate and truthful, and fundraising costs are reasonable. CSU Policy Number 15701.00 entitled *Fundraising Events* (See Integrated CSU Administrative Manual Section 15000 University Advancement) addresses due diligence and reporting requirements specific to fundraising events. Each campus is required to develop written procedures, consistent with this policy. Each campus may establish more restrictive procedures under this policy, which may also apply to its auxiliary organizations. Auxiliary organizations shall adopt policies and procedures consistent with university policy.

Budget Procedures:

The budget must sufficiently detail anticipated revenues and expenditures to project net revenue and quid pro quo benefits. The Internal Revenue Service requires fundraising events with gross receipts greater than \$5,000 to report the following revenue and expenditure categories:

- Gift income
- Non-gift income
- Cash prize expenditures
- Non-cash prize expenditures
- Rent or lease of property or facility expenditures
- Food and beverage expenditures (including service fees and taxes for catering)
- Entertainment expenditures (including expenses for labor and wages)
- Other direct expenditures (including labor and wages for fundraising event workers or paid independent contractors)

The budget should estimate the fair market value of goods and services provided to the purchaser. An event is tax deductible to the extent that the purchase price exceeds the fair market value of what the purchaser receives in return (e.g., the price of the ticket to a dinner is \$100 and the fair market value of the dinner is \$45. The tax deductible portion would be \$55). The words "donation," "contribution," and "charitable gift" may only be used when there is a charitable tax deductible component. Events that do not provide a charitable tax deduction component for the participant are not fundraising events

Campus groups or individuals who wish to raise funds by hosting an event on the University's behalf or for a campus program must have approval from the Vice President for University Advancement and the Executive Director of the Foundation and submit a *Fundraising Event Approval Form* one hundred twenty days (120) prior to the event. Additionally, prior to approval of the fundraising event, a preliminary budget must be submitted along with the approval form (*Budget to Actual Event Form*) to the Director of Advancement Services.

Sixty days after the event or prior to fiscal year end, whichever comes first, the department is required to complete the "actual" column of the *Budget to Actual Event Form* and complete the final reconciliation of event and submit to the Director of Advancement Services.

Responsibilities:

The Vice President for University Advancement in concurrence with the Executive Director of the California State University, Stanislaus Foundation and the University Controller are responsible for complying with these procedures.

References:

Integrated CSU Administrative Manual Section 15000 University Advancement
<http://www.calstate.edu/icsuam/sections/15000/index.shtml>

CSU Stanislaus Foundation
Budget to Actual Event Form

Event Budget for:

Income

				Estimated	Actual
Revenue (Hard Dollars)					
0	0	Platinum Sponsor @	\$0.00	\$0.00	\$0.00
0	0	Gold Sponsor @	\$0.00	\$0.00	\$0.00
0	0	Silver Sponsor @	\$0.00	\$0.00	\$0.00
0	0	Table @	\$0.00	\$0.00	\$0.00
0	0	Donations	\$0.00	\$0.00	\$0.00
0	0	Individual Ticket Holders @	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00
Pledges Outstanding					
		Gift Pledge		\$0.00	\$0.00
		Gift Pledge		\$0.00	\$0.00
		Gift Pledge		\$0.00	\$0.00
		Gift Pledge		\$0.00	\$0.00
		Gift Pledge		\$0.00	\$0.00
		Gift Pledge		\$0.00	\$0.00
				\$0.00	\$0.00
Additional Support (In-Kind Gifts)					
Gifts in Kind		Food & Beverage		\$0.00	\$0.00
Gifts in Kind		Food & Beverage		\$0.00	\$0.00
Gifts in Kind		Food & Beverage		\$0.00	\$0.00
Gifts in Kind		Services		\$0.00	\$0.00
				\$0.00	\$0.00
Total income				\$0.00	\$0.00

CSU Stanislaus Foundation
Budget to Actual Event Form

Event Budget for:

Expenses

	Estimated	Actual
Total Expenses	\$0.00	\$0.00

	Estimated	Actual
Site		
Facilities Rental Fee(s)	\$0.00	\$0.00
Facilities Services	\$0.00	\$0.00
Outside Movers	\$0.00	\$0.00
Public Safety	\$0.00	\$0.00
Fire Marshall	\$0.00	\$0.00
	\$0.00	\$0.00
Totals	\$0.00	\$0.00

Decorations		
Lighting, Design, Sound	\$0.00	\$0.00
Tables & Chairs	\$0.00	\$0.00
Place Settings & Linens	\$0.00	\$0.00
Pipe & Drape & Décor items	\$0.00	\$0.00
Floral Arrangements	\$0.00	\$0.00
	\$0.00	\$0.00
	\$0.00	\$0.00
Totals	\$0.00	\$0.00

Publicity		
Advertising	\$0.00	
Totals	\$0.00	\$0.00

Guest Materials		
Sponsor Envelope	\$0.00	\$0.00
Book Plates	\$0.00	\$0.00
Event Program	\$0.00	\$0.00
Ticket & Parking Passes	\$0.00	\$0.00
Floor Plans	\$0.00	\$0.00
Sponsor Thank-You Board	\$0.00	\$0.00
Event Signage	\$0.00	\$0.00
Postage	\$0.00	\$0.00
	\$0.00	\$0.00
Totals	\$0.00	\$0.00

	Estimated	Actual
Food & Beverage		
	\$0.00	\$0.00
	\$0.00	\$0.00
	\$0.00	\$0.00
	\$0.00	\$0.00
	\$0.00	\$0.00
Totals	\$0.00	\$0.00

Program		
Entertainment	\$0.00	\$0.00
Entertainment Hotel	\$0.00	\$0.00
Entertainment Travel	\$0.00	\$0.00
	\$0.00	\$0.00
	\$0.00	\$0.00
Totals	\$0.00	\$0.00

Miscellaneous		
Golf Cart Rentals	\$0.00	\$0.00
Valet Parking	\$0.00	\$0.00
Event Insurance	\$0.00	\$0.00
Piano Rent & Mover	\$0.00	\$0.00
Supplies	\$0.00	\$0.00
Music	\$0.00	\$0.00
Sales Tax	\$0.00	\$0.00
Credit Card - Fees	\$0.00	\$0.00
Totals	\$0.00	\$0.00

Exhibit A

CSU Stanislaus Foundation
Budget to Actual Event Form

Event Budget for:

Profit - Loss Summary

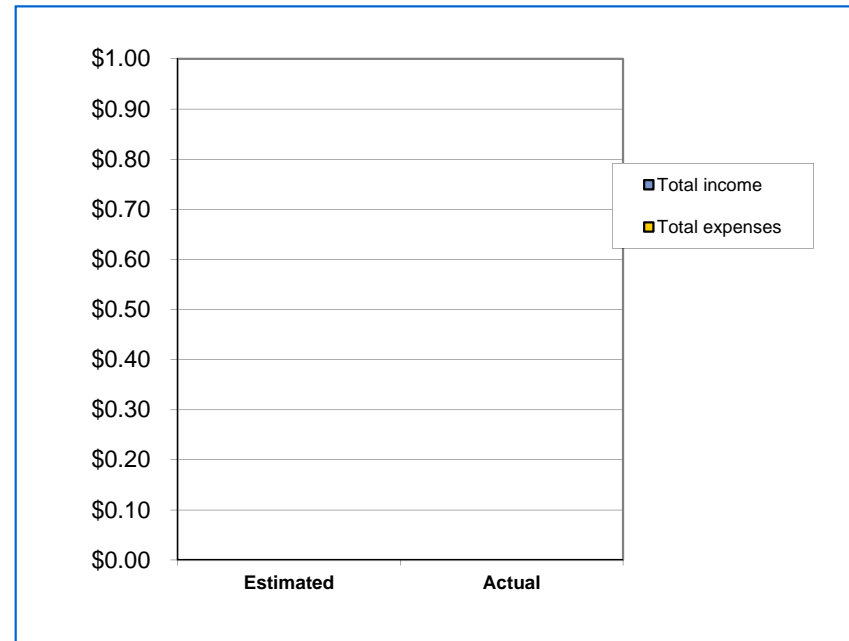
	Estimated	Actual
Total income	\$0.00	\$0.00
Total expenses	\$0.00	\$0.00
Total profit (or loss)	\$0.00	\$0.00

Submitted by: _____

Date: _____

Reviewed by: _____

Date: _____





CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

**Section V - Fundraising Event Budget, Recordkeeping and
Reconciliation Procedures**

Exhibit B: Ticket Sales and Event Attendance Reconciliation



California State University Stanislaus Foundation

Subject: Fundraising Event Budget, Recordkeeping and Reconciliation Procedures	Effective Date: 08/01/2011 Revised: 02/28/2014	Approved by: B Hutton Executive Director
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Background:

SAM Section 7920 states that each agency is responsible for completing any reconciliation necessary to safeguard assets and ensure reliable financial data.

SAM Section 20050 states that the elements of a satisfactory system of internal accounting and administrative controls include a system of authorization, as well as recordkeeping procedures adequate to provide effective accounting controls over assets, liabilities, revenues and expenditures. It further states that one symptom of a deficient internal control system is policy and procedural or operational manuals that are either not currently maintained or are nonexistent.

Responsibilities:

The Vice President for University Advancement in concurrence with the Executive Director of the California State University, Stanislaus Foundation and the University Controller are responsible for complying with these procedures.

Event Budget to Actual Recordkeeping & Reconciliation:

As noted in the *Approval and Documentation of Fundraising Events*, campus groups or individuals who wish to raise funds by hosting an event on the University's behalf or for a campus program must have approval from the Vice President for University Advancement and the Executive Director of the Foundation and submit a *Fundraising Event Approval Form*. Additionally, prior to approval of the fundraising event, a preliminary budget must be submitted along with the approval form (*Budget to Actual Event Form*).

Sixty days after the event or prior to fiscal year end, whichever comes first, the department is required to complete the "actual" column of the *Budget to Actual Event Form* and complete the final reconciliation of event. Additionally, the Ticket Sales and Event Attendance Reconciliation and Raffle Ticket Sales Reconciliation (see below) must also be completed and submitted along with the completed *Budget to Actual Event Form*. If income or expenses remain un-posted to the general ledger at this time, the results recorded on *Budget to Actual Event Form* should be submitted as preliminary results, with updates submitted on a monthly basis until all income and expenses have posted to the general ledger and the final *Budget to Actual Event Form* is submitted.

The reconciliation process includes running a financial report for the event listing general ledger transactions. The actual revenue and expenses are listed in the "actual" column of the *Budget to Actual Event Form*. If there are variances from the general ledger to actual revenue and expenses for the event, those should be noted as reconciliation items. Reconciling items may include sales tax differences, postage or credit card fees and accruals (expenses that have been incurred and have not yet been recorded).

If there remain outstanding income or expenses associated with an event, at the end of the fiscal year it will be necessary to book these items as accruals. Please contact Advancement Services for assistance. Once the Actual column is completed and tied out to the general ledger and any variances are noted, the preparer then enters name and date on page 3 “Profit – Loss Summary” on the “Submitted by” line and submits via email the completed *Budget to Actual Event Form* to the Director of Advancement Operations.

When submitting the results for verification, the preparer must also carbon copy or “cc” the department head, dean, or vice president who approved the event on the *Fundraising Event Approval Form*. The Director of Advancement Operations reviews the *Budget to Actual Event Form* and submits to Manager of Auxiliary Accounting in Financial Services for review and reporting.

Ticket Sales and Event Attendance Reconciliation Procedure:

The department must also perform and submit reconciliations for any admissions tickets sold for the event. This reconciliation will be used to verify that the revenue recorded on the general ledger corresponding to ticket sales matches the number of tickets sold for the event as recorded by the department.

In order to reconcile event attendance, the department will need to record the following data:

Numeric range of all tickets printed for event (must be sequentially numbered)

- Cost per ticket
- Date of ticket sale
- Number of comp tickets issued
- Number of tickets remaining

After the event has finished, the department will need to present a detailed spreadsheet with the above data elements. The department will need to tie out the spreadsheet to the appropriate revenue categories on the general ledger and the *Budget to Actual Event Form* and provide an explanation of any discrepancies.

Raffle Ticket Sales Reconciliation Procedure:

In a similar fashion, any department conducting a raffle will need to reconcile all income received from raffle ticket sales to the general ledger. The following detail information must be retained by the department for this purpose.

Numeric range of all tickets printed for event (must be sequentially numbered)

- Cost per ticket
- Date ticket was sold
- Number of tickets remaining

After the event has finished, the department will need to present a detailed spreadsheet with the above data elements. The department will need to tie out the spreadsheet to the appropriate revenue categories on the general ledger and the *Budget to Actual Event Form* and provide an explanation of any discrepancies.

Fundraising Event
Ticket Sales and Event Attendance Reconciliation Form

**CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION**

One University Circle • Turlock, California 95382
(209) 667-3131 Main • (209) 667-3026 Fax

Event Name			
Range of all ticket numbers:	-		
Price per ticket:	\$	-	

TICKETS ISSUED					TICKETS/PAYMENTS RETURNED				
Date Issued	Issued By	Issued to	Range of ticket numbers issued	Quantity Issued	Quantity Sold	Quantity Returned	Cash Turned In	Date Received	Received By
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
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			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
TOTALS:				0	0	0	\$0.00		



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

Section VI – Contract Requirements & Review Procedures

<u>Subject:</u> Contract Requirements & Review Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 1 of 1
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Background:

This procedure complies with The California State University Risk Management Authority (CSURMA) Auxiliary Organization (AORMA) Policy & Procedure L-5 and Executive Order 849, *California State University Insurance Requirements*,

The California State University Risk Management Authority (CSURMA) Auxiliary Organization Risk Management Authority (AORMA) *Policy & Procedure L-5* states that it is the policy of the CSURMA AORMA Self-Insured Liability Program that member organizations will protect CSURMA program assets by fully implementing the guidelines found in the Insurance Requirements in the Contracts Manual prepared by CSURMA's program administrator. This means that auxiliary organizations will require third-party contractors and vendors to provide appropriate indemnification, insurance, and documentation of coverage.

Executive Order (EO) 849, *California State University Insurance Requirements*, dated February 5, 2003, states that auxiliary organizations shall agree to indemnify, defend, and save harmless the State of California, the Trustees of the CSU, the campus, and the officers, employees, volunteers, and agents of each of them from any and all loss, damage, or liability that may be suffered or incurred by state, caused by, arriving out of, or in any way connected with the operations of the auxiliary.

The absence of appropriate indemnification provisions increases the risk of misunderstanding and miscommunication regarding rights and responsibilities and subjects the auxiliary and the CSU to potential liability.

Responsibilities:

The Executive Director of California State University Stanislaus Foundation (Foundation) is to ensure that the University Procurement manager possesses a copy of the required insurance and indemnification provision to be used in auxiliary contracts and has been instructed to ensure that all auxiliary agreements contain these terms.

The Memorandum of Understanding for Business Services between California State University Stanislaus Financial Services and the Foundation provides contract administration services to the Foundation through University Procurement. The Executive Director will follow and observe the *Consultant/Independent Contractor & Contract Checklist* in approving and executing contracts on behalf of the Foundation.



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

Section VII – Raffle Accounting & Reporting Procedures

Exhibit C: Raffle Ticket Log

<u>Subject:</u> Raffle Reporting Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 1 of 5
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Background:

This procedure complies with Penal Code Section 320.5. *Charitable Raffles*, the California Code of Regulations Title 11, Division 1, Chapter 4.6. *Non-Profit Raffle Program Regulations*, the Internal Revenue Publications 3079, *Tax Exempt Organizations and Gaming* and Notice 1340, *Tax-Exempt Organizations and Raffle Prizes – Reporting Requirements and Federal Income Tax Withholding*.

In California, charities and certain other private nonprofit organizations may conduct raffles to raise funds for beneficial or charitable purposes in the state.

This exception to the general constitutional prohibition against lotteries requires that at least 90 percent of the gross receipts from these raffles go directly to beneficial or charitable purposes in California.

Unless specifically exempted, a nonprofit organization must register with the Attorney General's Registry of Charitable Trusts prior to conducting the raffle and file financial disclosure reports on each raffle event.

Adequate procedures for raffles increase accountability for the achievement of fundraising goals, decreases the risk that the raffle funds will be lost or misappropriated, and decreases the risk of potential non-compliance with government regulations.

Organizations must report a payment of winnings, including raffle prizes, when the amount paid is \$600 or more and at least 300 times the amount of the wager. Each time an organization pays reportable winnings, the organization must complete a Form W-2G, *Certain Gambling Winnings*, to report the winnings to the IRS and to the person receiving winnings. Additionally, organizations must withhold income tax from a payment of winnings in raffle when the proceeds from the wager are more than \$5,000.

Sales Tax applies to ticket charges for raffles, games, or game booths where every ticket purchaser is guaranteed to win a prize, even though the prizes may have very little value. Sales tax does not apply to the price of raffle tickets where prizes are not guaranteed to every ticket purchaser.

<u>Subject:</u> Raffle Reporting Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 2 of 5
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Definitions:

For purposes of these procedures, "raffle" means a scheme for the distribution of prizes by chance among persons who have paid money for paper tickets that provide the opportunity to win these prizes, where all of the following are true:

- (1) Each ticket is sold with a detachable coupon or stub, and both the ticket and its associated coupon or stub are marked with a unique and matching identifier.
- (2) Winners of the prizes are determined by draw from among the coupons or stubs that have been detached from all tickets sold for entry in the draw.
- (3) The draw is conducted in California under the supervision of a natural person (a human being, as opposed to a corporation or other legal entity) who is 18 years of age or older.
- (4) At least 90 percent of the gross receipts (50-50 raffles are not allowed) generated from the sale of raffle tickets for any given draw are used by the eligible organization conducting the raffle to benefit or provide support for beneficial or charitable purposes, or it may use those revenues to benefit another private, nonprofit organization, provided that an organization receiving these funds is itself an eligible organization.
- (5) In general, a raffle is considered a form of lottery. As such, a raffle generally refers to a method for the distribution of prizes among persons who have paid for a chance to win such prizes, usually determined by the numbers, or symbols, on tickets drawn.
- (6) Approved ticketing for raffles includes a flat rate per ticket or discount for the purchase of a set multiple of tickets (1 ticket per dollar vs. 6 tickets for \$5).
- (7) Disallowed ticketing practices include sale of raffle tickets on the Internet. It is illegal to sell, trade or redeem raffle tickets over the Internet.

<u>Subject:</u> Raffle Reporting Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 3 of 5
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Revenue Subject to Reporting :

Generally, an exempt organization must report raffle prizes if:

- a) the amount paid reduced, at the exempt organization's option, by the wager (the amount a person paid for the chance to win a prize), is \$600 or more, and
- b) the payout is at least 300 times the amount of the wager

When both "a" and "b" listed above are true, the organization uses IRS Form W-2G to report.

Responsibilities:

The Vice President for University Advancement, in concurrence with the Executive Director of the Foundation and the University Controller are responsible for complying with these procedures.

Reporting to the Attorney General:

Nonprofit Raffle Registration Form - CT-NRP-1 (Foundation)

- Request to conduct a raffle. (Department)
- Identify cost/ticket, raffle prize details (what?, how many?, how much?)
- Identify fund to benefit from raffle
- Ticket log to be maintained for all raffle tickets – must balance to budget
- Assurance that Raffle expenses will not exceed 10% of proceeds of event (90/10 rule)
- Department must identify fund source for covering expenses if over 10% of net proceeds

Nonprofit Raffle Report CT-NRP-2 (Completed by Dept., Submitted by Foundation)

- A nonprofit organization that registered to conduct a raffle must file a separate nonprofit raffle report for each raffle held during the reporting year (September 1 through August 31)
- Complete Part A: General Organization Reporting Information
- Complete Part B: Raffle Information which includes the total funds received from the sale of raffle tickets and the total expenses for conducting the raffle
- Complete Part C: Certification by Fiduciary of Reporting Organization which includes signature of fiduciary who prepared the report
- Completion of non-profit raffle report (must tie to the General Ledger and completed *Event Budget to Actual Event Form*)
- Completed Nonprofit Raffle Report CT-NRP-2 must be sent to the Manager of Advancement Services for review and submission 30 days after raffle

<u>Subject:</u> Raffle Reporting Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 4 of 5
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Reporting to the Internal Revenue Service:

Completion of the Form W-2G

Box 1 - Gross Winnings

Enter payments of \$600 or more if the payment is at least 300 times the wager.

Example: Wendy purchased a \$1 ticket for a raffle conducted by X, an exempt organization. On October 31, 2004, the drawing was held and Wendy won \$900. X must file Form W-2G with the IRS and give a copy of Form W-2G to Wendy.

Box 2 - Federal income tax withheld

Enter any federal income tax withheld, whether regular gambling withholding or backup withholding.

Box 3 - Type of wager

Enter "Raffle".

Box 4 - Date won

Enter the date that the winner was selected not the date that the price was paid.

Box 5 – Transaction

Not applicable for raffles.

Box 6 – Race

Not applicable for raffles.

Box 7- Winnings from identical wagers

Not applicable for raffles.

Box 8 - Cashier

Not applicable for raffles.

Box 9 - Winner's taxpayer identification number

This is required information. Enter the TIN of the person receiving the winnings. For an individual this will be the social security number (SSN) or individual taxpayer identification number (ITIN). If the winner fails to give you a TIN, backup withholding applies.

Box 10 - Window

Not applicable for raffles.

Box 11 and 12 - First I.D. & Second I.D.

Enter the identification numbers from two forms of identification as verification of the name, address, and TIN of the person receiving the winnings. The identification may be from a driver's license, social security card, or voter registration. Enter the number and the state or jurisdiction. In some instances, the number may be the same number as in box 9.

<u>Subject:</u> Raffle Reporting Procedures	California State University Stanislaus Foundation	<u>Effective Date:</u> August 1, 2011 Page 5 of 5
	New Procedure	Approved By: Jack Reho, Executive Director CSU Stanislaus Foundation

Box 13 - State/Payer's state identification no.

For the CSU Stanislaus Foundation enter "CA/C2091869"

Box 14 - State income tax withheld

Enter the amount of state income tax withheld.

Signature line and date

Instruct the raffle winner to sign and date each copy of form W-2G.

Form Retention

Retain the following copies of form W-2G for the CSU Stanislaus Foundation:

Copy A – to forward to the IRS

Copy 1 – for the Foundation's records

Copy D - for the Foundation's records

Instructions for the Payer

Provide the raffle winner(s) with the following copies of form W-2G:

Copy B

Copy C

Copy 2

Instructions to the Winner

Completion of Form 1096

Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220. File Form 1096 with forms 1097, 1098, 1099, 3921, 3922, or W-2G, by February 28th.

Completion of Form 945

If any federal income tax, whether regular gambling withholding, or backup withholding is withheld from the raffle winner's prize either paid by the recipient or the organization, the withholding must be reported annually on the Form 945 *Annual Return of Withheld Income Tax*. Form 945 must be filed by January 31st. Financial Services is responsible for preparing this form annually.

Exhibit C
Fundraising Events
Raffle Ticket Log



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION

One University Circle • Turlock, California 95382
(209) 667-3131 Main • (209) 667-3026 Fax

Raffle Name:			
Range of all ticket numbers:	-		
Price per ticket:	\$	-	Date of Drawing:

TICKETS ISSUED					TICKETS/PAYMENTS RETURNED				
Date Issued	Issued By	Issued to	Range of ticket numbers issued	Quantity Issued	Quantity Sold	Quantity Returned	Cash Turned In	Date Received	Received By
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
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			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
			-	0			\$0.00		
TOTALS:				0	0	0	\$0.00		



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

Section VIII – Acceptance and Disposal Procedures for Gifts-in-Kind

Exhibit D: Gift-in-Kind Contribution Form

Exhibit E: Gift-in-Kind Acceptance Form



California State University Stanislaus Foundation

Subject: Acceptance and Disposal Procedures for Gifts-In-Kind	Effective Date: 08/01/11	Approved by: B. Hutton Executive Director
	Revised: 02/20/2014	

Background:

Gifts-in-kind are generally defined as non-cash contributions of materials or long-lived assets given to support the mission of the University or Foundation through its direct use or by its liquidation. Gifts-in-kind are an important source of support to the California State University, Stanislaus and the California State University, Stanislaus Foundation. Examples of gifts-in-kind include:

- Equipment/furniture for use in a classroom, lab, or office
- Musical Instruments
- Paintings, sculptures or other objects of art
- Books
- Food or other materials used to host an event
- Gift certificates that are not redeemable for cash
- Items donated to be auctioned or raffled

Gifts of real estate are not considered to be gifts-in-kind and are not included in the following procedure. Additionally, contributions of partial or limited use of property are generally not considered to be gifts-in-kind because such contributions are not deductible under current tax law. For example, the use of a donor's vacation home for one week for use as an auction item is not considered a tax-deductible gift and, therefore, would not be counted as gift-in-kind. However, such gifts may be entered into the development database with a value of \$.01 for tracking purposes.

Donations of personal or professional time/service(s) are generally not considered charitable contributions and, as such, not countable as gifts-in-kind. Examples of gifts of services include:

- Volunteer labor
- Advertising
- Professional services – accounting, legal, consulting
- Printing or design work (though the cost of materials is countable)
- Donated services for auction/raffle prizes when the donor is the same entity that will be providing the services

Important Note: While gifts of professional time/service(s) do not constitute a gift on behalf of the donor and may not be claimed as private support by the Foundation, accounting standards (SFAS No. 116) direct that in some instances it is appropriate to recognize contributed professional services. Please contact Advancement Services should you need guidance or more information.

As with other gifts to the Foundation, the California State University, Stanislaus Foundation Board or its designee may accept or decline gifts-in-kind on an individual basis based on

whether the gift supports the mission of the University or other determining factors. It may be necessary to consult with departments prior to the acceptance of any gift-in-kind intended for use by that department in order to ensure that the gift is wanted and can be utilized. With the exception of items to be auctioned as part of a fundraising event, used as a prize for a raffle or similar activity, or consumed/disposed of during the course of a fundraising event, gifts-in-kind are received through the California State University, Stanislaus Foundation and ownership is then transferred to the University.

IRS Publication 526, Charitable Contributions, states that if an organization, within three years after the date of receipt of a contribution of property for which it was required to sign a Form 8283, sells, exchanges, or otherwise disposes of the property, the organization must file Form 8282, Donee Information Return, and send the donee a copy of the form. However, if the appraised value of the donated item is \$500 or less, the organization is not required to report the disposal.

IRS Form 8282, Donee Information Return, states that original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within three years after the date the original donee received the property. The organization (donee) must give a copy of Form 8282 to the donor and send the original to the IRS within 125 days after the date of disposition.

Responsibilities:

The Vice President for University Advancement, in concurrence with the Executive Director of the Foundation and the University Controller are responsible for complying with these procedures.

The Vice President for Advancement should be consulted prior to the acceptance of any unusual gifts-in-kind or if there is a question about restrictions attached to a gift offered to the University. Careful consideration must be given to any special requirements associated with the gift including: storage, display, insurance, or security. The exact placement of furniture, artwork, or equipment cannot be guaranteed. Transportation and appraisal costs related to the acceptance of a gift-in-kind are to be borne by the donor.

Valuation for the Donor:

IRS requirements for gift substantiation direct that it is the donor's sole responsibility to determine a gift-in-kind's value for tax purposes. Receipts for gifts-in-kind provide for the donor proof of gift acceptance by the Foundation and include a detailed description of the gift but no monetary value is stated. The IRS requires donors to complete IRS form 8283 "Noncash Charitable Contributions" if they intend to claim a total deduction greater than \$500 for all contributed property. All IRS forms 8283 should be routed to Advancement Services for verification and completion.

Internal Valuation:

All gifts-in-kind are recorded and assigned a monetary value within the development and gift processing database with the donor receiving recognition credit for the determined valuation. Gifts-in-kind are recorded at their educational discount value (price the University would have paid to acquire the item had the item not been donated) if an educational discount value exists.

If no educational discount value exists, the gift is recorded at the fair market value exclusive of sales tax, shipping costs, appraisal fees, or other similar charges.

The method of valuation may depend on the estimated value of the gift and documentation available. A representative of the department or unit benefitting from the acceptance of the gift-in-kind should follow the guidelines below when determining a value.

Gifts-in-kind valued at \$5,000 and less:

- Value placed by a qualified independent appraiser
- Value declared by donor – a copy of receipt, cancelled check, or credit card statement is preferred
- Value determined by a qualified expert of the faculty or staff for whom no conflict of interest would be created by providing the value
- Value established by a purchaser's winning auction bid at a charity auction run by the Foundation if the fair market value was unknown and unpublicized prior to the auction
- Estimated value determined through reputable and established independent pricing sources found on the internet or other media

Gifts-in-kind valued at greater than \$5,000:

- Value placed by a qualified independent appraiser
- University/Foundation value for insurance purposes

Procedure for Accepting Gifts-in-Kind:

- Potential gifts-in-kind must be assessed as to whether the gift can be used to advance the mission of the University or Foundation through its direct use or could be readily converted to cash. If there is any question as to whether the contribution meets either of these criteria, the recipient (representative of CSU Stanislaus or CSU Stanislaus Foundation) should contact the Division of University Advancement for advisement.
- If the gift meets the above criteria the donor should be asked to complete a Gift-In-Kind Contribution Form. It is the sole responsibility of the donor to determine the value of a contributed item for the donor's tax purposes. If the donor is unable or unwilling to complete the form, the recipient may complete the form and supply an estimated value (and back-up for how estimated value was arrived at) for internal crediting purposes.
- Recipient completes the Gift-in-Kind Acceptance Form and obtains the signatures required for formal acceptance.
- Recipient forwards the completed Gift-In-Kind Contribution Form, the Gift-in-Kind Acceptance Form and all additional backup documentation (IRS Form 8283, formal appraisal (if available), correspondence with donor, copy of donor's receipt, cancelled check, or credit card statement for purchase of donated item, etc.) to Advancement Services for processing.
- Advancement Services enters the gift-in-kind in the development database and files all related documents in the donor files.
- Advancement Services issues formal gift acknowledgement letter to donor describing the items donated. The value of the gift-in-kind is not included in the gift acknowledgement letter.
- On a monthly basis Advancement Services provides a report to Property Control detailing all gifts-in-kind received in the month prior for entry into the University's Property control system.

Procedure for Processing IRS Form 8283 Non-Cash Charitable Contributions:

- The donor should complete IRS Form 8283 if the value exceeds \$500 and he/she desires a tax deduction for the gift; no formal appraisal is required up to \$5,000.
- Gifts with a fair market value exceeding \$5,000 will be reported at the values placed on them by qualified independent appraisers as required by the IRS for valuing non-cash charitable contributions. It shall be the donor's responsibility to secure and pay for the qualified appraisal. In accordance with IRS guidelines, the appraisal cannot be made earlier than 60 days prior to the gift. If the value of the gift in the appraisal is listed as a range of values, the gift will be valued at the midpoint of the range.
- Donor submitted IRS Form 8283 should be forwarded to Advancement Services for processing and recording.
- Advancement Services secures signature on IRS Form 8283 from the Executive Director of the Foundation.
- Advancement Services retains a copy of the Form 8283 for the Foundation's records and returns original to donor via mail.
- The donor is responsible for submitting IRS Form 8283 to the IRS.
- If form 8283 is not received with the gift, donor should be informed to download latest version of the form at www.irs.gov.

Procedure for Reporting Disposition of Certain Gifts-in-Kind to the IRS and Donor:

IRS Form 8282 - Donee Information Return

- For all gifts-in-kind with a value greater than \$5,000 that have been sold, transferred, exchanged or otherwise disposed of within three years of the date of receipt of the property, Financial Services prepares IRS Form 8282 for signature by the Executive Director of the Foundation.
- Any college, unit, or department that has disposed of a gift-in-kind that meets the above criteria must forward the following information to Financial Services within 20 days of the disposition:
 - Description of the donated property sold, exchanged, or otherwise disposed of and how the property was used.
 - Description of whether the disposition involved the entire interest in the property.
 - exempt purpose or function.
 - If "Yes", description of how the use of the property furthered the University's purpose or function.
 - If "No", description of the intended at the time of the contribution.
 - Date the property was sold, exchanged, or otherwise disposed of.
 - Amount received upon disposition.
- IRS Form 8282 must be filed within 125 days of the date of disposition.
- If a property is transferred to another charitable organization within the three-year period of the date of donation, the organization must provide the following information to the successor done:
 - The name, address and Employer Identification Number (EIN) of the organization
 - Copy of Section B of the Form 8283 received from the donor preceding done. A preceding donor is defined as the organization or person who gave the donated property to the organization.

- Successor donees to whom property was transferred to from the donee organization are required to provide their name, address and EIN to the organization within 15 days of the later of:
 - The date the organization transferred the property, or
 - The date the successor donee received a copy of Section B Form 8283.
- Financial Services mails completed form to the IRS, a copy of the form is mailed to the donor.

References

- IRS Publication 526 – Charitable Contributions
- IRS Publication 561 – Determining the Value of Donated Property
- IRS Form 8283 – Noncash Charitable Contributions
- IRS Form 8282 - Donee Information Return (Sale, Exchange, or Other Disposition of Donated Property)
- CASE Reporting Standards & Management Guidelines for Educational Fundraising – 4th Edition



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION

One University Circle • Turlock, California 95382
(209) 667-3131 Main • (209) 667-3026 Fax

GIFT-IN-KIND CONTRIBUTION FORM

Instructions: Please complete each section of the Contribution Form below. This form may not be used in lieu of a completed Gift-in-Kind Acceptance Form, in-kind remit slip, or similar document. Completed forms and all available back-up (Gift-in-Kind Acceptance Form, appraisal documentation, donor's receipt of purchase, donor-supplied IRS Form 8283, and any related correspondence) to Advancement Services (MSR Bldg., Room 300) for processing. To be accepted, a gift-in-kind must either support the mission of the University or have the potential to be converted to cash.

RECIPIENT INFORMATION

Department/Unit: _____ Date Form Completed: _____
Contact Name: _____ Phone # or University Ext.: _____

GIFT-IN-KIND INFORMATION

Donor Name: _____ Gift Date: _____
Contact Name: _____
Mailing Address: _____
Description (please provide a detailed description of the item or group of items donated):

Fair Market Value : \$ _____ Appraisal/Receipt Attached: ☐ Yes ☐ No
Value Determined By: ☐ Donor ☐ Department (attach documentation)

In exchange for the above items ,California State University, Stanislaus agrees to provide the following benefits:

IRS Form 8283 Supplied by Donor: ☐ Yes ☐ No

Intended Use (choose 1): ☐ Retain for use ☐ Raffle Prize ☐ Auction Item
☐ Consume for event ☐ Other (specify): _____

Item location:

Benefitting Fund #:

Gift Solicitor:

Donor Signature:

This form does not serve as a receipt for this contribution, but is intended for our internal record keeping purposes only. A receipt describing the items or merchandise donated will be mailed to the address supplied above. California State University, Stanislaus is unable to include the estimated value on the donor receipt. It is the responsibility of the donor to substantiate the fair market value for his/her own tax purposes. Please consult with your tax advisor to determine the tax implications of your gift.



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION

One University Circle • Turlock, California 95382

(209) 667-3131 Main • (209) 667-3026 Fax

GIFT-IN-KIND ACCEPTANCE FORM

Instructions: Please complete each section of the acceptance form below. This form may not be used in lieu of a completed Gift-in-Kind Contribution Form, in-kind remit slip, or similar document. Completed forms and all available back-up (Gift-in-Kind Contribution Form, appraisal documentation, donor's receipt of purchase, donor-supplied IRS Form 8283, and any related correspondence) to Advancement Services (MSR Bldg., Room 300) for processing. To be accepted, a gift-in-kind must either support the mission of the University or have the potential to be converted to cash.

RECIPIENT INFORMATION

Department/Unit: _____ Date Form Completed: _____
Contact Name: _____ Phone # or University Ext.: _____

GIFT-IN-KIND INFORMATION

Donor Name: _____ Gift Date: _____
Contact Name: _____
Mailing Address: _____
Description (please provide a detailed description of the item or group of items donated):

Fair Market Value : \$ _____ Appraisal/Receipt Attached: ☐ Yes ☐ No

Value Determined By: ☐ Donor ☐ Department (attach documentation)
☐ Other (please specify):

IRS Form 8283 Supplied by Donor: ☐ Yes ☐ No

Intended Use (choose 1): ☐ Retain for use ☐ Raffle Prize ☐ Auction Item
☐ Consume for event ☐ Other (specify):

Item location:

Benefitting Fund #:

Gift Solicitor:

Accepted By	Name	Signature	Date
College/Dept./Unit Rep.	_____	_____	_____
\$5,000 and over: Executive Director CSU Stanislaus Foundation	_____	_____	_____
VP, Univ. Advancement	_____	_____	_____
Processed by:	_____	_____	_____



CALIFORNIA STATE UNIVERSITY STANISLAUS FOUNDATION
STANDARDS FOR GIFT SOLICITATION AND FUNDRAISING MANUAL

Section IX – Additional Procedures & Policies

Exhibit F: Cash Procedures Satellite Cashiering

Exhibit G: Foundation Sales Tax Accounting Procedures

Exhibit H: Gifts In Kind Recordkeeping & Reporting
Procedures

CSU, Stanislaus	P-
Satellite Cashiers – General	Submitted By: Jim D. Phillips
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Satellite Cashier Responsibilities:

A CSU Stanislaus employee at the satellite location will be designated in writing as the Satellite Cashier (cash custodian). The Satellite Cashier is responsible for ensuring that Cash Management policies and procedures are followed. Tasks can be assigned to other staff at the satellite location but the Satellite Cashier has the ultimate responsibility.

1. At start of business day (or event), remove cash fund drawer/box from secure storage.
2. Verify that opening balance of the cash funds reconcile to the amount assigned to the specific Satellite Cashier and cash drawer/box.
 - a. If amount does not reconcile, immediately notify supervisor and resolve discrepancy. If discrepancy cannot be resolved, immediately notify the University Police of potential loss and need for possible additional investigation.
 - b. If amount reconciles, place cash drawer in service counter, locking the drawer. The drawer/box is to be locked anytime the Satellite Cashier is away from the service counter and unable to adequately safeguard the cash.
3. If a satellite cashier receives funds from ticket sales from an event, tickets available for sale will be numbered and have the ticket price imprinted on the ticket to facilitate reconciliation of sales revenue at the end of the event, regardless of the method used to create the tickets. If the ticket price varies for particular participants (e.g. adult, child, senior citizen, student, staff, alumni, etc.) the appropriate cost will be identified on the ticket.
4. At the conclusion of the event, the Satellite Cashier will prepare an accounting reconciliation of ticket sales and related revenue.
5. At the end of the business day, the Satellite Cashier will reconcile the cash drawer/box to the opening balance.
6. All funds (opening cash balance plus revenue received) will be stored in secure storage at the satellite location by the Satellite Cashier. If no secure storage is available, the Satellite Cashier will transport the cash drawer/box to the University Cashiers Office with assistance by the University Police if necessary.
7. During the next available business day, the Satellite Cashier will transport the revenue from the satellite location to the University Cashiers office for deposit into the appropriate account. University Police should be asked to assist in securing the safety of the Satellite Cashier while transporting cash.
8. The University Cashiers will verify the deposit, issue a receipt and process the transactions in the appropriate Financial System (CashNet, PeopleSoft).
9. Secure Storage/Safe:
 - a. Secure storage will be provided at the satellite location.

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- b. Access to secure storage will be limited exclusively to authorized personnel. If access cannot be limited due to the physical layout of the work area, then secure storage must remain locked and secure at all times except for the times it is accessed by authorized personnel.
- c. Combinations to the safe or keys to the secure storage are to be limited to as few people as necessary to facilitate normal business operations. If combination or key access is compromised and becomes known or accessible by unauthorized personnel, the Satellite Cashier or manager in the area must immediately notify the University Police and the University Cashiers Office to obtain other secure storage until access can be secured. In addition, a request must be made that the safe combination be changed and/or the secure storage be rekeyed. In the interim, the Satellite Cashier must obtain other secure storage or assistance from the University Cashier Office. If a change in satellite cashier personnel or other authorized personnel occurs, the Satellite Cashier or manager must immediately obtain a change in the safe combination and/or re-key the secure storage.

10. University Police Security for the Transport of Cash:

- a. University Police personnel are to escort the Satellite Cashier in the transport of cash to the University Cashiers Office upon request.
- b. University Police assistance should be requested if the amount of cash to be transported is over \$500.00.
- c. Request for escort is to be made no later than 4:00 pm in order to arrive at the University Cashiers Office prior to closing.
- d. If the University Police are unable to provide escort service, cash should remain in a secure location at satellite office until escort service is available.

11. Audit:

Financial Services will provide appropriate audit personnel to perform a cash fund audit in accordance with State Administrative Manual (SAM) section 8111.2.

<u>Subject:</u> Sales Tax Accounting and Reporting Procedures	California State University Stanislaus, Foundation	<u>Effective Date:</u> January 15, 2011 Page 1 of 4
	New Procedure	Approved By: Jack Reho Executive Director CSU Stanislaus Foundation

This procedure complies with the California Board of Equalization Publication 18, *Tax Tips for Nonprofit Organizations*.

Background:

In California, sales tax applies to the sale of tangible personal property (referred to as “merchandise” or “goods”) unless the sale is covered by a specific legal exemption or exclusion. Individuals, businesses, and groups that sell taxable merchandise in California must pay sales tax on their taxable sales. Sellers may charge their customers for sales tax reimbursement (referred to as “sales tax”).

Tax generally applies regardless of whether the items you sell or purchase are new, used, donated or homemade. Although many nonprofit and religious organizations are exempt from federal and state income tax, there is no similar broad exemption from California sales and use tax. Generally, nonprofit groups’ sales are taxable, as are their purchases. In other words, nonprofit and religious organizations, in general, are treated just like other California sellers and buyers for sales and use tax purposes.

Criteria:

Sale of merchandise or goods is generally taxable unless it’s covered by a specific exemption or exclusion. Nonprofits commonly conduct a variety of activities that are considered sales. These include (but are not limited to) the following:

- Sales of food, meals, beverages, and similar items under a number of different circumstances.
- Sales of tickets that buyers will exchange for food, beverages, or other physical products.
- Sales of booklets, books, pamphlets, and so forth.
- Sales of tickets for fundraising events when the ticket price includes amounts for food or beverages.
- Sales of items at rummage sales, bazaars, carnival booths, community events, and other fundraisers.
- Sales of merchandise in Internet, live, and silent auctions.
- Sales of tickets for game booths where *prizes are guaranteed* to each ticket purchaser, even when the prizes have little value. Examples include white elephant, fish pond, grab bag, and “pitch-‘til-you-win” games.

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Revenue Subject to Sales Tax and Reporting:

Event ticket pricing

Special events administered by the Foundation may include both taxable and nontaxable activities. Special attention is needed when providing food, drinks, prizes, admission to entertainment, and so forth, for a single amount designated as a donation. Generally, if you charge a single donation for a fundraising event involving taxable sales, the *entire ticket charge* will be taxable unless you do both of the following:

- List the taxable charges separately on the event tickets. **If the organization chooses to sell the fundraising tickets for an event at a “tax-included” price, it needs to let its customer know that they are paying a price that includes tax and that language should be included on the ticket and other literature provided to the attendees at the event.**
- Keep separate records of taxable and nontaxable charges. *Example:* You hold a fundraising dinner, where the \$75 ticket price includes dinner and drinks (which are taxable—see below) and entertainment (which is non-taxable). If your tickets list only one price, that full amount is taxable. However, if the tickets state “Ticket price includes \$35 for dinner and drinks” and your event income records reflect this breakdown, tax would apply only to the \$35 charge for dinner and drinks. Amounts you receive from tickets sold, but not used, are not taxable. You should keep records that show the difference between any advance sales you make and the number of tickets actually turned in at your event.

Meals served at fundraising events

Tax generally applies to charges for drinks, food, and meals included in the ticket price of fundraising dinners or special events. The business or organization that *serves the meals* at a fundraising event is responsible for reporting the taxable sales and paying the tax due. If your organization serves the meals at your event, you are liable for the tax. This is true whether the meals are furnished by members of your organization, purchased or donated to you. Tax is due based on the ticket price for the meal. **If the charge for the meal is not separately listed on the event ticket, the entire ticket price is taxable.**

If the Foundation contracts with someone else to serve the meals at your event, you generally are not responsible for paying tax on your ticket sales. Instead, the business that serves the meals must report the sale of the meals and pay the tax due; based on the amount they charge you. For example, your organization might contract with a restaurant or hotel to provide and serve meals for a certain price. The food server would be liable for the sales tax, based on the amount the server charged you for the meals.

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Raffles and Auctions

Tax applies to ticket charges for raffles, games, or game booths where every ticket purchaser is guaranteed to win a prize, even though the prizes may have very little value. Sales tax does not apply to the price of raffle tickets where prizes are not guaranteed to every ticket purchaser.

Tax generally applies to the sale of any “tangible” items sold at auctions, silent auctions, rummage sales, bazaars, carnival booths, community events, and other fundraisers. The sales tax is calculated on the retail selling price of the auction item. Example: You sell an auction item that has a fair market value of \$200.00. The item sells for \$100.00 at the auction. The sales tax is calculated on the sale price of \$100.00. **If the organization chooses to sell a tangible auction items at the event at a “tax-included” price, it needs to let its customer know that they are paying a price that includes tax and that language should be included on the ticket and other literature provided to the attendees at the event.**

Responsibilities:

The Vice-President of University Advancement in concurrence with the Executive Director of the Foundation and the University Controller are responsible for complying with these procedures.

Recordkeeping:

Departments should identify as soon as possible the account to which revenue resulting from an event will be receipted. All charitable and non-charitable revenue should be identified and tracked through the donor ledger system. Departments generally work with Advancement Services prior to an event to determine the appropriate accounting treatment of various revenue types.

Sales Tax Calculation & Reporting:

The Foundation is required to calculate and report taxable sales and sales tax liability on a quarterly basis to the State of California Board of Equalization on Form BOE-401-A2. The calculation and remittance of sales tax has been outsourced to the University’s Financial Services Department. On a quarterly basis the Foundation communicates the appropriate sales information to Financial Services so that the return can be prepared and timely filed.

Step 1 A general ledger report for the quarter is generated for revenue account that may have received taxable income “YTD Statement – Management Summary” by general ledger account number for all funds and departments.

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Step 2 A file is generated from the donor ledger system by general ledger account number and verified against the general ledger report. Each transaction is reviewed to determine if it is taxable or non-taxable.

Step 3 The taxable and non-taxable amounts portions are then summarized by account number and fund on a worksheet entitled "Taxable and Non-Taxable Income for the Quarter Ended".

Step 4 The "Taxable and Non-Taxable Income for the Quarter Ended" is emailed to Financial Service and the Form BOE 401-A2 is prepared and submitted to the BOE electronically.

<u>Subject:</u> The Sale, Consumption, and Possession of Alcoholic Beverages	<u>Department Name:</u> Business & Finance	<u>Effective Date:</u> April 15, 2007
	<input type="checkbox"/> New Policy	<u>Issue Date:</u> April 15, 2007 <u>Approval:</u> Hamid Shirvani signature on file

CALIFORNIA STATE UNIVERSITY, STANISLAUS POLICY REGARDING THE SALE, CONSUMPTION, DISTRIBUTION, AND POSSESSION OF ALCOHOLIC BEVERAGES

I. Purpose

- A. To establish the California State University (CSU), Stanislaus policy regarding the sale, service, distribution, possession, and consumption of alcoholic beverages on all property owned or leased by the University and at off-campus events sponsored by the University.
- B. To educate and provide guidelines that are consistent with the 2001 CSU Alcohol Policy and Prevention Program and CSU Chancellor's Office Executive Order No. 930 to enhance alcohol education programs, reduce alcohol abuse, and strengthen efforts to promote the safe, legal, and responsible use of alcohol.
- C. This policy is issued pursuant to California Code of Regulations, Title 5, Sections 42350 et. seq., and Sections 89030 and 89031 of the California Education Code. Violation pertaining to alcoholic beverages is a misdemeanor and is punishable as prescribed in Section 19 of the California Penal Code, and/or Title 5 Section 41301 of the California Code of Regulations, CSU Stanislaus Housing Regulations, and other applicable disciplinary procedures.

II. Scope

- A. All sale, consumption, distribution, and possession of alcoholic beverages must have prior approval.
- B. This policy applies to all University facilities, buildings, and grounds (collectively known as the "campus"), to all events and activities held on the campus, to all University sponsored events off-campus, and to all University personnel and students.
- C. All local, State, and Federal laws and California State University Executive Orders related to the sales, serving, possession, use, and consumption of alcoholic beverages shall be adhered to and strictly enforced.

III. Compatibility with the Mission of the University

The University President, or designee, has the authority to decide whether serving or distributing alcohol and the types of alcohol served at a proposed event is appropriate.

IV. Policy

- A. Any request to sell, serve, distribute, possess, or consume alcohol on the University campus must be approved by Public Safety/University Police Services, Risk Management, and where appropriate, (including all University sponsored student events, whether or not located on campus), by the Vice President, Student Affairs, or their Designee. All requests for student events including the serving or consumption of alcohol must first be approved by the Vice President, Student Affairs, or their Designee, prior to being submitted to Public Safety/University Police and Risk Management. Approvals must comply with *University Procedures and Guidelines for Alcohol Use* (copy on www.csustan.edu).
- B. Hard alcohol (distilled spirits) is prohibited on the campus. Only beer, wine, and champagne may be sold, served, distributed, possessed, or consumed on campus, with the appropriate approvals.
- C. The service, sale, or distribution of alcoholic beverages at an event or activity is only allowed in campus locations appropriately licensed and authorized by the State Department of Alcoholic Beverage Control (ABC).
- D. Consumption and possession of alcoholic beverages is only allowed at events or activities on the campus and approved University sponsored events off-campus.
- E. Alcohol sales are prohibited in conjunction with any athletic competition.
- F. Unless specifically authorized (e.g., an approved special event), employees of the University may not consume alcoholic beverages while at their workstation. Employees are not to be under the influence of alcohol while on duty.
- G. Alcohol possession and consumption at campus Student Housing is controlled by *Village Housing Facility Regulations* (copy on www.csustan.edu).

ALCOHOL POLICY GUIDELINES**I. Purpose**

California State University (CSU), Stanislaus subscribes to a drug-free campus and workplace. When alcohol use is permitted, the University ensures that abstinence is accepted and excessive use is strongly discouraged.

The CSU Stanislaus Alcohol Policy applies to all University facilities, buildings, and grounds (collectively known as the “campus”), to all events and activities held on the campus, to all University sponsored events off-campus, and to all University personnel and students. All instances of the approved use of alcohol at events or activities on the University campus must not detract from the mission of the University. It is recognized that abuse of alcohol in any form detracts from the mission of the University and does not make a positive contribution to the learning environment or to the public posture of the institution.

II. Legal Requirements

1. In the State of California, only individuals twenty-one years of age or older can legally possess, consume, and/or purchase alcoholic beverages. All local, state, and federal laws are applicable to California State University, Stanislaus, and to all individuals on the properties of the University.
2. The Business and Professions Code, and related statutes, control the sale, consumption, and possession of alcoholic beverages. The CSU Stanislaus Alcohol Policy (copy available on CSU Stanislaus web site) conforms to these statutes.
3. The Alcohol Beverage Control (ABC) Board is responsible for interpretation and enforcement of the laws regarding the consumption, sale, or possession of alcoholic beverages.
4. The CSU Stanislaus President is responsible for implementing the Alcohol Policy and delegating authority for policy administration and compliance.
5. The University Police are responsible for exercising normal police powers in enforcing laws relating to alcohol.
6. Campus Dining is the only entity currently licensed by the Alcohol Beverage Control Board to sell alcoholic beverages on the University campus. This authority is subject to all applicable State laws and University regulations.
7. Unless specifically authorized (e.g. an approved special event), employees of the University may not consume alcoholic beverages while at their workstation. Further, employees are not to be under the influence of alcohol while on duty.

III. Approval Process

1. All events on campus that include the sale, service, or consumption of alcoholic beverages must be approved by the Public Safety/University Police and Risk Management prior to the event occurring. The University President has ultimate approval and may make exceptions to any part of this policy with the exception of adherence to all local, State, and Federal laws and California State University Executive Orders related to the sales, serving, possession, use, and consumption of alcoholic beverages.
2. Requests for serving alcoholic beverages at events involving student participation shall also be approved by the Student Club Advisor and Vice President for Student Affairs or their Designee. Authorization for student clubs and/or organizations to serve or sell alcoholic beverages will only be issued to staff/faculty advisors, not to students.
3. The University Reservation Office will forward all requests for facility reservations for events that will include the sale, service, or consumption of alcohol to the University Police and Risk Management via email.

The Master Calendar Event Summary attached to the email will include event details and contact information for the event sponsor.

4. It is the responsibility of the approving parties in University Police and Risk Management to notify the University Reservation Office if approval for the event is denied, or, what insurance and security personnel are required for event approval.

IV. Conditions of Alcoholic Beverage Sale, Service, or Consumption

When events are held on campus or at any University sponsored event, and alcoholic beverages are made available as part of the event, the following requirements must be met by the individuals or groups sponsoring the event:

1. A majority of those attending the event must be 21 years of age or older. Servers must check IDs, to insure that no guest under 21 years of age is offered or served alcohol.
2. Direct access to events where alcohol is being served must be restricted to invited participants.
3. Servers must be over the age of 21 and shall not consume alcohol themselves during the event. Servers must be trained on safe alcohol service (e.g., how to recognize signs of drunkenness, when to refuse service, and understand the concept of vicarious liability).
4. Non-alcoholic beverages must be as readily available as the alcoholic beverages. Where practical, alcoholic and non-alcoholic beverages must be served in the same manner.
5. Food must be made available.
6. Consumption of alcoholic beverages from kegs is prohibited except when being dispensed by Campus Dining.
7. No University or student-sponsored group or organization may expend any student funds for the purchase of alcoholic beverages.
8. Sale and/or service of beer and wine must stay in the location designated in the approved Alcohol Beverage Use Form.
9. No malt beverage products, or beverages containing any alcohol content, may be served as “non-alcoholic” beverages.
10. Each Patron shall only be allowed to purchase two alcoholic drinks at any one time.
11. Beer shall be served in containers no larger than 16 ounces.
12. All marketing, advertising and promotion of alcoholic beverages on campus must conform to the marketing section of this document.
13. Students living in campus student housing (The Village) who are 21 years of age or older may possess and consume alcoholic beverages in the privacy of their suite or apartment subject to The Village Housing regulations. No consumption of alcoholic beverages is allowed outside suites or apartments or in any public area of The Village. All alcohol brought into The Village must be brought into The Village unopened and concealed from public view. Any alcohol not transported in this manner shall be confiscated by staff (see Housing Facility Regulations for details).
14. A University Police officer will be assigned to any event on campus that involves the sale/service of alcohol and an hourly fee will be charged to the event sponsor. Some exceptions may apply if so determined by the University Police.

5. Alcoholic beverages (such as but not exclusively, bottles of wine, kegs or cases of beer) must not be provided as awards to individual students or campus organizations.
6. No sampling as part of a campus marketing program will be permitted and no sampling or other promotional activities will include “drinking contests”.
7. Alcoholic beverage advertising must not portray drinking as a solution to the personal or academic problems of students or as a necessary to social, sexual, or academic success.
8. Advertising and other promotional campus activities must not associate alcohol beverage consumption with the performance of tasks that require skilled reactions such as the operation of motor vehicles or machinery.

VII. Public Safety/University Police Responsibilities

1. Review all event notifications from the University Reservation Office and perform a risk assessment to provide either approval or denial of the request. Provide notice to the University Reservation Office about their assessment prior to the event.
2. University Police risk assessment shall identify security resources required to mitigate the risks associated with the event. Criteria that will be considered in determining the assignment of an officer to an event serving alcohol include the following:
 - Event location, time of day, and day of the week.
 - Type of event (e.g., dance, party, live performance).
 - Number of expected participants.
 - History of the event.
 - Applicable risk factors inherent or foreseeable that are associated with the event.

The University Chief of Police will make the ultimate decision regarding officer assignment to all events.

3. Provide cost estimates for special Public Safety/University Police services and staffing.
4. Require written plans from the organizers of those events that are determined by the University Police to hold inherent concerns or where documentation is desirable.
5. Provide oversight of all special events held on campus and take intervention measures as appropriate to provide protection for participants and attendees as well as appropriate measures for the security of university property and personnel.
6. Determine if behavior by an individual, both individually or as an event participant, is inappropriate and apply appropriate enforcement procedures.

VIII. Risk Management Responsibilities

1. Review all event notifications from the University Reservation Office and perform a risk assessment to provide either approval or denial of the request. Provide notice to the University Reservation Office about their assessment prior to the event.
2. Provide advice and guidance concerning the requirement for event insurance, food safety permits, and other liability issues related to events held on campus.

IX. University Student Affairs

1. Review all student and student organization requests to sell, consume, distribute, or possess alcoholic beverages at an event and perform risk assessment to provide either approval or denial. Provide notice to Public Safety/University Police and the University Reservations Office about their assessment prior to the event.

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Alcohol Policy Guidelines

2. Maintain the *Village Housing Facility Regulations*, Student Leadership guides, and other internal documents governing student activities and discipline in conformance with the CSU Stanislaus Policy Regarding the Sale, Consumption, Distribution, and Possession of Alcoholic Beverages.
3. Provide oversight for University-sponsored student events and activities held on or off-campus that involve the sale, consumption, distribution, and possession of alcoholic beverages.



CALIFORNIA STATE UNIVERSITY, STANISLAUS FOUNDATION

Fundraising Event Checklist ✓

120 DAYS PRIOR TO EVENT

- ☐ Complete Fundraising Event Approval Form
- ☐ Complete Budget to Actual Template (Budget figures only) to submit with Event Approval Form
- ☐ Submit Completed Fundraising Event Approval Form and Budget portion of Budget to Actual Event Form to Director of Advancement Operations

45 DAYS PRIOR TO THE EVENT (AFTER EVENT APPROVAL)

- ☐ Complete and submit special event safety plan to Risk Management
- ☐ Obtain approval by the Public Safety/University Police and Risk Management if event includes the sale, service, or consumption of alcoholic beverages
- ☐ Tickets to event are pre-numbered and include language referencing Sales tax and Assessment on Funds Policy

DAILY BASIS OR ONGOING

- ☐ Transmit Income to Advancement Services for processing
- ☐ If Raffle is conducted prior to or at the event complete Raffle Ticket Log and follow Raffle Accounting & Reporting Procedures for W-2G

2 -3 BUSINESS DAYS AFTER THE EVENT

- ☐ Return gifts-in-kind to Director, Donor & Special Events (beverages, gift baskets, etc.) for inventory control

60 DAYS AFTER THE EVENT OR PRIOR TO FISCAL YEAR END, WHICHEVER COMES FIRST

- ☐ Complete final reconciliation of event and submit complete Budget to Actual Event Form to Director of Advancement Operations
- ☐ Complete final Ticket Sales and Event Attendance Reconciliation and submit to Director of Advancement Operations
- ☐ Complete and Submit Nonprofit Raffle Report CT-NRP-2 to the Auxiliary Accounting Manager