



Pima County Community College District Administrative Procedure

<i>AP Title:</i>	Fundraising Procedure and Gift Policy
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<i>Sponsoring Unit/Department:</i>	Chancellor
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<i>Legal Reference:</i>	
<i>Cross Reference:</i>	

PURPOSE

The Pima Community College Foundation is responsible for managing the cultivation, solicitation, and the acknowledgement of charitable gifts for the benefit of the College.

The Pima Community College Foundation, a private nonprofit Arizona Corporation (Foundation) was established in 1977 to administer the College's fundraising activities and to accept and manage all charitable gifts to the College. The mission of the Foundation is to provide supplemental philanthropic support for student scholarships, programs, and services that advance the mission of the College.

The Executive Director of the Foundation is the Chief Development Officer. In this Fundraising Procedure and Gift Policy, wherever "College" is used, it is intended to mean that support for the College is made through the Foundation.

The mission of the Foundation is to provide supplemental philanthropic support for student scholarships, programs, and services that advance the mission of the College.

The Foundation is responsible for the relationships the College maintains with its donors. It is in the context of maintaining donor relationships that the Foundation has the authority to approve all fundraising activities undertaken by and on behalf of the College. Final approval on all philanthropic matters pertaining to the College remain with the Executive Director of the Foundation.

In its fundraising capacity, the Foundation may assign cultivation and solicitation activities to specific campus presidents, campus personnel, deans and division deans while maintaining its coordinating and management function.

The Executive Director of the Pima Community College Foundation will develop and maintain comprehensive fundraising guidelines approved by the Foundation. Inherent in this guideline are the following procedures whereby College personnel will assist in fundraising, cultivation, and solicitation as managed by the Executive Director of the Foundation.

SECTION 1: Major Fundraising Elements

1. The Foundation oversees fundraising programs and activities for the College as follows:
 - a. Conducts an annual program to benefit the College.
 - b. Coordinates all gift solicitations to corporations and foundations.
 - c. Collaborates with respective College, campus, or administrative units, faculty members or administrators to cultivate donors and solicit gifts.
 - d. Coordinates information required for effective fundraising and institutional advancement.
 - e. Conducts information gathering regarding the capacity and inclination of potential philanthropists and manages a Donor Prospect System to identify appropriate Donor/College relationships. It maintains a library of philanthropy-related publications and periodicals.

- f. Records and receipts all gifts, including in-kind gifts, to the College, issues IRS-approved receipts and other forms as needed, and maintains a historical database of all such gifts, and is also the primary contact for questions related to gift processing.
 - g. Maintains relationships with persons who have made gifts to the college through wills, living trust, charitable gift annuities, charitable remainder trusts, charitable lead trusts, and life insurance policies. It collaborates with professional advisors of persons interested in making such gifts and receipts all estate gifts whether to the College or the Foundation. It also administers charitable gift annuities and charitable trusts for the Foundation and administers gifts of life insurance policies.
 - h. Coordinates and assists in solicitation for existing scholarships and for the establishment of new scholarships for the College, and oversees the awarding of Scholarships to ensure appropriate donor stewardship.
- 2. The Foundation is not responsible for student-run fundraising events, sponsored projects, or contractual grants. The Grants Resource Office coordinates sponsored projects and contractual grants.
 - 3. The Foundation has the responsibility for officially accepting and acknowledging all contributions offered to the College, and for ensuring that all College development activities are conducted in accordance with local, state and federal regulations.

SECTION 2: Procedures for Soliciting Gifts

- 1. These procedures have been designed to assure fair, orderly and coordinated solicitation efforts on behalf of the College. These procedures must be followed when soliciting or publicizing a contribution to or on behalf of the College or one of its components.
 - a. Before contacting a prospective donor, first consult with the Executive Director of the Foundation. This will avoid conflicts with other development plans involving the donor. Do not contact the prospective donor before you obtain approval for the solicitation. Donor-initiated contact cannot, of course, be cleared ahead of time.

- b. The request for Donor Contact must state the following:

- Name of individual, corporation or foundation
- Purpose of solicitation
- Amount to be solicited
- Approximate date of solicitation
- Any other information deemed helpful to the solicitation.

- c. Changing circumstances may result in the Foundation withdrawing or reassigning permission to solicit a particular donor.
- d. Submit all development-related publications and solicitation materials at the first-draft stage to:

- Executive Director
- Pima Community College Foundation
- 4905C East Broadway
- Tucson, Arizona 85709-1320

The Executive Director of the Foundation will review the publication's content for compliance with requirements or restrictions imposed by the College, the State of Arizona, and the Internal Revenue Service.

- e. Coordinate all publicity about gifts and donors with the Executive Director of the Foundation and the PCC Marketing Department.
- 2. In the event that a major vendor contract contains a gift element, and in order to protect the vendor's tax deduction and allow for proper coordination, clearance, acknowledgment and stewardship, vendor contracts require consultation with the Foundation before the contract can be officially accepted and signed by the College.

SECTION 3: Accepting a Gift

Only the Executive Director of the Foundation or designee can accept a gift on behalf of the College. The acceptance procedure is formalized by the presentation of an official gift receipt. Gifts not processed according to these procedures will not be construed as accepted by the Foundation.

Gifts will not be accepted if any of the following circumstances exist:

- a. The gift is in contravention of applicable Federal, State laws, Governing Board, or College policies.
- b. The gift would obligate the College to undertake duties, financial or otherwise, which it may not be fully capable of meeting for a period required by the terms and conditions of the gifts.
- c. The gift constitutes a request to the College to operate a commercial endeavor for the sole benefit of the donor.
- d. The gift cannot be properly administered within the intended recipient's normal budget or resources (for example, in the case of the requirement for matching funds or resources).
- e. The gift presents an unreasonable or unacceptable degree of risk due to environmental or health/safety issues.

SECTION 4: Reporting Gifts

All gifts to the College or Foundation of cash, check, securities, insurance policies, letters, and legal documents must be reported to the Foundation.

1. **Gifts of Monies:** All gifts should be delivered to the Foundation on the day received by the department as appropriate. Do not send checks or cash through campus mail.

Once the gift is accepted, it is acknowledged and receipted by the Foundation.

2. **Gifts Other Than Monies:** the following documentation must accompany the gift:
 - a. A written offer of gift from the donor stating any restrictions.
 - b. The donor's address and phone number.
 - c. The donor's representation of value, for internal use only. The College or Foundation cannot and will not provide valuations of property gifts for donors; the donor is required to obtain an independent appraisal to receive a tax deduction for income tax purposes.

- d. A memo evaluating the departmental use of the property in educational or research functions may be substituted if it is impossible to obtain a written offer of gift from the donor. The memo should also provide a brief description of how the department obtained the gift.
3. Gifts of Stocks or Bonds:
 - a. If the department receives security certificates directly from the donor, hand deliver the certificates to the Foundation immediately. The Foundation will hand deliver the certificates to its investment advisor for verification.
 - b. If the department receives inquiry from a donor about gifts of stocks or bonds, request that the donor have his or her broker contact the Foundation to expedite the transfer of the stocks or bonds.
 - c. The Foundation Office will immediately provide the donor's broker with instructions on how to transfer the shares to the Foundation
 - d. Upon verification that the gifted shares were received in the Foundation's account, the Foundation will properly acknowledge the gift.
 4. Gifts of equipment accompanied by a gift agreement must have that agreement signed by the Executive Vice Chancellor for Finance and Administration. **Please Note:** The benefiting unit, department, or division cannot sign such an agreement on behalf of the College. Examples of this type of gift include computer software, computer hardware, and machinery.
 5. To ensure that the College is not subjected to unreasonable risk or liability due to an environmental or health/safety hazard, prior to acceptance, Facilities will review and approve the gift.
 6. All non-cash gifts are reviewed by the Executive Director of the Foundation (or designee) to determine whether the gift will be accepted. If the gift will not be accepted, the Foundation will notify the department. If the gift is accepted, it will be acknowledged. When applicable, the department should arrange for delivery or pickup of the property from the Donor.

SECTION 5: Processing Gifts

The Foundation staff will review each gift for:

- a. Completeness of forms and documentation
- b. Appropriate classification of the gift
- c. Appropriateness of account number receiving the gift
- d. Compliance with the Fundraising Procedure and Gift Policy
- e. Deposit to appropriate financial institution

SECTION 6: Acknowledging Gifts

All gifts must be acknowledged with a letter and/or an official gift receipt. The Foundation is the only agency authorized to provide official gift receipts to donors.