




# MEMORANDUM

**DATE:** May 1, 2024

**TO:** Campus Community

**FROM:** Heath Niemeyer   
Interim Vice President for University Advancement and Executive Director,  
California State University, Bakersfield Foundation

**SUBJECT:** Fundraising Event Policies & Procedures

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This memo serves as a **reminder** of the California State University, Bakersfield (CSUB) Foundation Fundraising Event policies and procedures.

## Policy

The California State University (CSU) Fundraising Events [policy](#) and CSUB Foundation Gift Acceptance [policy](#) require fundraising events with budgeted revenue greater than \$5,000 be approved in writing by the CSUB delegated authority when the fundraising event utilizes the CSUB name, logo, or trademarks and represents that CSUB will benefit from the proceeds. Per CSU policy, fundraising events with plans for an auction of any size must also be approved in writing by the delegated authority. The Vice President for University Advancement has been designated as CSUB Foundation's approving officer and delegated authority.

For approval purposes, please submit the following items at least 90 days prior to the event:

- Fundraising Event Approval [Form](#)
- All marketing, solicitation, promotion and/or registration materials
- All contracts and/or agreements

All promotional materials and event announcements should include the following phrase:  
**Proceeds from this event will benefit CSUB's <name of program>.**

CSUB [Cash Handling Policy](#) must be adhered to for all cash and check payments and [Payment Card Industry Policy](#) must be adhered to for all credit card payment processing.

Any contract or agreement related to the event must be reviewed and approved by the Office of Procurement.

Events on and off campus with plans to serve alcohol must follow the [Alcohol on Campus](#) policy.

## Approval

All fundraising events undertaken on behalf of CSUB must be approved by the appropriate member of the President's Cabinet, as well as the Vice President for University Advancement, the Director of Budgeting, Accounting and Reporting for University Advancement, and the University Controller, in accordance with CSUB Foundation guidelines. Approval requires adherence to all policies and procedures governing fundraising events as outlined in this memo.

## Gift Processing

All cash, check, and credit card deposits for CSUB Foundation donations and fundraising activity are handled by the University Advancement gift processor to ensure proper recording, document retention, and tax receipting. Any payments received can be dropped off at University Advancement for processing or contact [foundationaccounting@csub.edu](mailto:foundationaccounting@csub.edu) to arrange pick up.

## Compliance

**CSUB Foundation does not hold raffles** due to State and IRS regulations and filing requirements.

In order to comply with IRS regulations, auctions require information from both the donor of the auction item and the winner of the auction. The donor of the auction item must complete the Gift-in-Kind Acceptance [Form](#) and gifts-in-kind must follow CSUB Foundation policy which are detailed in a [memo](#) to campus. An excel [template](#) is available to assist with tracking required auction information for reporting purposes. Due to the administrative burden of processing, filing, and reporting requirements mandated by the IRS, anticipated auction net proceeds must exceed \$2,500 for consideration.

Per [IRS regulations](#), only the excess of the ticket price over the fair market value of the event is tax-deductible. This also applies to [charity auction](#) purchases. Per the California Department of Tax and Fee Administration (CDTFA), [sales tax](#) is required on merchandise or goods sold at auctions, calculated on the full amount received. For questions regarding these regulations contact [foundationaccounting@csub.edu](mailto:foundationaccounting@csub.edu).

## Resources

For information regarding events hosted by faculty, staff and students, visit [csub.edu/events/](http://csub.edu/events/)

For assistance with online event registration and room reservations, please contact the Office of Events at [events@csub.edu](mailto:events@csub.edu).

To request assistance from the Office of Marketing and Communications with graphic design, promotion, video or photography in relation to your event, please visit [www.csub.edu/marcomm/](http://www.csub.edu/marcomm/) and complete a [Project Request Form](#).

Heather Pennella, Director of Corporate and Foundation Relations, maintains the Foundation's relationships with corporate and foundation partners. Please contact Heather at [hpennella@csub.edu](mailto:hpennella@csub.edu) to discuss corporate sponsorships opportunities.

To request assistance from the Office of Alumni Engagement with inviting alumni to your event, emailing alumni, etc., please visit [www.csub.edu/alumni](http://www.csub.edu/alumni) and complete a request form.

## Administrative Fee

The CSUB Foundation [administrative fee policy](#) requires a one-time administrative fee of 5% on all fundraising activities, including donations, sponsorships, ticket sales, and auction purchases, to support CSUB Foundation operations and administrative costs related to accepting, processing, receipting, and recording payments, as well as auditing and compliance reporting.

For questions regarding the above policies and procedures, please contact University Advancement at [ua@csub.edu](mailto:ua@csub.edu) or call (661) 654-2136.