

The MiraCosta College Development Office has been designated by the superintendent/president to be responsible for the acceptance, processing, and stewardship of gifts, as well as the coordination of all fundraising activities for the district.

Generating private support for MiraCosta Community College District is one of the major institutional priorities of the district. To be most effective and serve the best interests of the district, fundraising efforts must be related to the district purpose, mission, vision, and values; be carefully coordinated; and be aligned with the district's annual planning and evaluation processes.

### **Gift Solicitation**

In order to ensure proper coordination, all gift solicitations of funds or property in the name of MiraCosta College must be preapproved by the Development Office. This includes fundraising activities sponsored by the Associated Student Government or by other student groups. The purpose of coordinating all fundraising activities through the Development Office includes:

- A. To avoid conflict and duplication of efforts in the fundraising programs.
- B. To maximize the contributions from each donor.
- C. To provide continuity for understanding of and support for funding needs throughout the district.
- D. To ensure that all gifts are properly acknowledged.
- E. To ensure that accurate records of all gifts are maintained.
- F. To ensure that all contributions are received through a 501(c)3 nonprofit organization and comply with Internal Revenue Service (IRS) regulations.

Faculty, staff, and students are encouraged to undertake fundraising and solicitation activities. Anyone who seeks to engage in any fundraising activity in the name of MiraCosta College from individuals, business, industry, foundations, community organizations, or others must follow the guidelines set forth in this policy.

Before pursuing formal discussions with any potential donor for support of MiraCosta College, approval is required by the Associate Vice President of Institutional Advancement. This includes approval of any written documents, mailing lists, and other related documents used for solicitation.

### **Gift Acceptance**

All gifts that the district accepts will be processed by the Development Office. Only in extremely unusual circumstances, with the approval of the superintendent/president, will gifts be deposited in a district trust account. In that circumstance, the name, address, amount of gift, and purpose will be provided to the Development Office.

- A. The purpose for which the gift is given must be consistent with the stated purpose, goals, objectives, and educational philosophy of MiraCosta Community College.
- B. All gifts must be within IRS regulations governing charitable contributions and cannot be restricted for the donor's direct benefit.
- C. No gift shall be accepted with an intent that is so restrictive as to make the gift's use unnecessarily difficult.
- D. The nature of the gift, the identity of the donor, and the kind of program that the gift is intended to support must be carefully evaluated in order to avoid placing the district or the foundation in an undesirable position.
- E. The cost of accepting a noncash gift must be considered in advance (i.e. delivery, storage, permanent installation, operation, and maintenance). If foundation or general district funds are needed to secure, store and/or install, operate, or maintain the gift, these funds must be requested and obtained before accepting the gift.
- F. Noncash donations (art, furniture, equipment, etc.) must be approved by the vice president, administrative services before acceptance.

### **Board Notification of Gifts**

The Development Office will report to MiraCosta College Board of Trustees annually the gifts accepted by the superintendent/president for the benefit of the district.