

FUNDRAISING GUIDELINES

I. PURPOSE

The Foundation @ FCOE (hereafter referred to as “The Foundation”) provides support for a quality educational environment of Fresno County children ages 0 to 22 by cultivating and maintaining relationships which foster financial contributions, goodwill, or services for the Fresno County Superintendent of Schools (hereafter referred to as “FCSS”).

Particular attention is given to staff, friends, corporations, foundations, business, and civic leaders locally, throughout the State of California and beyond. It is the purpose of these policies to govern the acceptance, acknowledgment, and recognition of gifts, and to provide guidance to faculty, staff, administrators, and volunteers when seeking to obtain gifts for FCSS.

The Foundation’s mission is: To ensure students reach their full potential by supporting exemplary educational programs and services through a shared community responsibility.

The Foundation’s Executive Director ensures that the Superintendent of Schools and the Board of Directors are informed of the status of all fundraising efforts. A minimum of once each year and following capital fundraising campaigns, The Foundation’s principal office publishes an annual financial statement to contributors of the totals and the impact of their gifts.

II. UNDERLYING VALUES

The Foundation pursues the highest ethical and professional standards in its fundraising endeavors. The Foundation believes that successful fundraising is built upon a foundation of integrity which must permeate the entire fundraising process. The Foundation’s fundraising efforts are guided by the Code of Ethics and Standards of Professional Practice of the Association of Fundraising Professionals, and by applicable state and federal regulations. This commitment to ethical fundraising is key to maximizing financial support of the county schools, to fulfilling its obligation to its contributors, and thereby supporting its mission. As the Board of Directors, staff, administrators, and volunteers, The Foundation subscribes to the following values in our fundraising and advancement activities:

1. Directors, Officers, Staff, Administrators, and volunteers have a responsibility to FCSS and its educational goals. All gifts solicited and accepted on behalf of The Foundation should be supportive of these goals and should bring honor to The Foundation. The Foundation avoids any situation that may be perceived as a conflict of interest.
2. The Foundation has a responsibility to its contributors. The contributor’s best interest guides our actions. No program, agreement, or commitment will be urged knowingly upon any contributor or prospective contributor which will benefit the county schools at

the expense of the contributor's interest. All prospective contributors shall be urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. The intended use of the gift will be fully disclosed to the contributor and every effort will be made to keep the contributor apprised of the status of his/her gift or pledge.

3. Acknowledgement of all gifts to The Foundation will be handled promptly.

III. GUIDELINES FOR SEEKING PRIVATE SUPPORT

1. All solicitation of contributions, donations, gifts, or bequests and other planned gifts for The Foundation shall be supervised or coordinated through the Executive Director located at the principal office of The Foundation.
2. All proposals on behalf of The Foundation to individuals, corporations, foundations, and organizations are to be reviewed and discussed with The Foundation. This does not include requests or proposals for government or other grants from corporations or other organizations, which are to be handled through The Foundation.
3. Generally, a cover letter from The Foundation Executive Director will accompany all proposals of \$25,000 and more. The principal office of The Foundation will be responsible for drafting a cover letter to accompany all such proposals.

IV. GIFT ACCEPTANCE

The Foundation will accept only gifts that are consistent with its core values, and that are:

- compatible with its mission; and in compliance with the Internal Revenue Code and other federal statutes, regulations, rulings, or court decisions that stipulate the conditions under which contributions can be tax favored; and
- compatible with the tax-exempt status.

Unless a specific exception is granted by the Board of Directors, The Foundation will not accept any gift that:

- violates any federal, state or local statute or ordinance;
- contains a condition that requires any action on the part of the FCOE that is unacceptable to its administration;
- commits The Foundation to name a fund where the gift is potentially revocable in any way;
- requires The Foundation to employ a specified person now or at a future date;
- contains unreasonable conditions (e.g. a lien or other encumbrance) on gifts of partial interests in property;
- exposes The Foundation to litigation or other liabilities;
- requires the payment of maintenance costs or other expenses (e.g. debt service) for which no specific provision has been made; or appears to be financially unsound.

Unless a specific exception is granted by the Board of Directors, The Foundation will immediately sell all gifts of stock or property.

The Executive Committee will be informed in advance when The Foundation accepts restricted gifts of \$100,000 or more. Restricted gifts in excess of \$1,000,000 or more are to be reviewed, approved, and accepted by the Board of Directors. Such gifts are held conditionally upon receipt until their formal acceptance by the Board of Directors. The Foundation generally accepts without review unrestricted gifts of cash or securities of less than \$100,000.

A contributor who wishes to establish a restricted endowment fund is encouraged to allow the broadest possible interpretation of the restrictions, and to grant The Foundation authority to change the restrictions in the future if circumstances change such that they cannot be reasonably fulfilled.

V. GIFT ACKNOWLEDGEMENT AND CONTRIBUTOR RECOGNITION

Receipt of each gift to The Foundation is to be acknowledged within 30 business days by The Foundation in a format appropriate to the gift. The Foundation is grateful for gifts of every size and provides recognition to contributors in a manner appropriate to the purpose and size of the gifts. The Foundation will periodically list the names of contributors in its publications and on its website and the cumulative generosity of those who make especially significant gifts will be recognized in various ways appropriate to the occasion.

VI. CONFIDENTIALITY OF CONTRIBUTOR RECORDS

In accordance with the Donor Privacy Practice (Appendix A), the privacy of our contributors will be respected and all requests for anonymity will be honored, except to the extent required by federal and state laws.

In keeping with the Donor Bill of Rights (Appendix B), all contributor records of The Foundation, whether in the form of hard copy files or computer files, are confidential and are not to be shared with unauthorized persons.

VII. METHODS OF GIFTING

Contributions and gifts for The Foundation may be in the form of cash, stock, bonds, or property. Each should be payable to The Foundation @ FCOE and communicate the following information:

- Name of Contributor;
- Name of the person to whom acknowledgement should be sent (particularly if the check or gift is from a company, bank, or third party)
- Purpose of contribution: endowment, restricted purposes or special programs, annual giving; and
- Designation of contribution: particular department, program, or other area. All checks, cash, stock certificates, bonds, etc., should be directed to the principal office of The Foundation promptly (same day as received if at all possible) with all original correspondence and envelope attached.

A. Pledges

Pledges are statements of future intent to give. In general, a commitment to make a gift is to

be recorded as a pledge (1) only if it is an unconditional pledge, and (2) only with signed documentation that declares the contributor's intention to pay a specific sum by a specific date or following a specific schedule, with any use restrictions noted.

B. Gifts

A gift is defined as a voluntary transfer of assets from a person or an organization to The Foundation where no goods or services are expected, implied, or forthcoming for the contributor. Gifts usually take the form of cash, securities, real property, or personal property. The following criteria generally identify a gift:

- A gift is motivated by charitable intent.
- Gifts are irrevocable transfers of assets.
- Formal financial accounting to the contributor is not required.

A regular stewardship report to contributors of endowments and other significant gifts stating the utilization or impact of the gift and including information regarding the use of the funds and the growth of the endowment is appropriate.

C. Outright Gifts

Outright gifts are those placed at the immediate disposal of The Foundation. They may be either restricted or unrestricted in purpose. Gifts which are donated to The Foundation without any expressed limitation placed upon them will be recorded as an addition to The Foundation's unrestricted assets.

- **Cash/Checks**
Cash and checks shall be accepted regardless of the amount. For tax purposes, the postmark date is the gift date for donations by cash or check which are mailed.
- **Gifts of Securities**
It is the general policy of The Foundation to sell all gifts of securities upon receipt.

D. Deferred Gifts/or Bequests

Deferred gifts generally involve the transfer of substantial assets which affect the distribution of the contributor's estate. These gifts do not immediately confer institutional ownership and generally are not made from the contributor's current earnings.

VIII. ENDOWED FUNDS

An endowment fund may be designated for a specific purpose, program, or department depending on the wishes of the contributor and is subject to approval of The Foundation's Board of Directors. In the case of a pure endowment—that is, one created when the contributor specifies that a contribution is to be used for an endowment—the principal may not be expended under circumstances not expressly set out in gift documents.