

**PALO ALTO COLLEGE
COLLEGE PROCEDURE**

Procedure Number: A 19.0
Procedure Title: Receipt of Donor Gifts
Relevant Board Policies: [C.1.3.1 Donations and Grants from Private Sources](#) and
[C.1.3.5 Donations and Grants from Public Sources](#)
Relevant SACSCOC Policy: SACSCOC Principle 5.2c Control of Fundraising Activities
Originating Unit: Resource Development
Maintenance Unit: Vice President of College Services

- I. Purpose: Palo Alto College receives cash, in-kind, and other types of gifts from external sources for development, maintenance, and initiation of College events and programs. All potential gifts will be reviewed in accordance to Board Policies C.1.3.1 and C.1.3.5. The following steps should be followed for receiving and processing these gifts.
- II. Procedure Statement: The Palo Alto College (PAC) President has the authority to solicit gifts on behalf of the College as stated in District Board Policy C.1.3.1.

Departments must notify and coordinate with the PAC Office of Resource Development on gift requests and receipts to ensure that gifts contribute to the mission of the College. Gifts may be initially received by various departments but in all cases will be given to and processed by the Palo Alto College Budget Office for submission to the Alamo Colleges Foundation. As the only 501C (3) tax entity, the Alamo Colleges Foundation receives donated gifts and provides donors with the relevant charitable donation tax documentation required by the Internal Revenue Service.

This procedure applies to non-governmental gifts and donations. Government donations and grants must follow District Board Policy C.1.3.5.

- A. Check/Cash donations received from external sources:
 1. All checks should be made payable to Palo Alto College and mailed to Palo Alto College, College Budget Office, Executive Office Building, 1400 W. Villaret Blvd., San Antonio, Texas 78224.
 - (a) All checks mailed to any department in the College must be forwarded to the Budget Office upon receipt. Original documentation, including envelopes and gift forms that accompany the check, must be forwarded with the check.
 - (b) The Budget Office notifies relevant departments of gifts via email.
 2. The PAC Budget Office must record any check or cash donation and deliver it, with two copies of the Business Office deposit form, to the Business Office within three days following receipt of the check or cash

donation. The Business Office staff signs one copy of the deposit form and returns it to the Budget Office staff. The PAC Business Office is responsible for depositing funds into the Alamo Colleges Foundation account at Frost Bank.

3. The Budget Office staff sends documentation of the donation/deposit to the Foundation via email. Documentation to include the Cash and In-kind Gifts Donation Form, the Business Office Deposit form, invoice (if applicable), copies of the cash or checks, the envelope it was received in and a copy of any letter or notes that may have accompanied it.
4. The Alamo Colleges Foundation issues a letter to the donor with the IRS charitable tax contribution information.

B. In-kind donations received from external sources:

1. The department receiving the gift must contact Resource Development in order to determine donor responsibilities and proper internal handling of the gift. The donor must complete the Donor Transfer of Gift In-kind Rights form to provide the estimated value of the gift.
2. Resource Development completes the Gifts In-kind Donation Form and delivers the form to the President's Office for review.
3. If applicable, the department receiving the gift must refer to and follow Procedure F 13.0 Spaces Principles and Request Procedure.
4. Upon the President's approval, or approval from the Vice President of College Services (VPCS) as the President's designee, the form is delivered to the Alamo Colleges Foundation, which will obtain necessary approval from District administration.

C. In kind donations received in the SHARE Center

1. When the SHARE Center receives a non-cash donation, the SHARE Center will provide a College Resource Center Non-Cash Donation Receipt (Attachment A) to the donor.
2. Employees of the Alamo Colleges District are not permitted to furnish appraisals; therefore, the Donor is responsible for assigning the value to the donated item.
3. A copy of the form will be provided to the donor, and the SHARE Center will keep a copy of all donations as well.
4. Donations may be tax deductible in accordance with provisions of federal income tax law. See IRS publication 526 – Charitable Contributions. If contribution is greater than \$500, donor must also submit IRS form 8283.

5. If the SHARE Center receives a cash donation, the SHARE Center will contact Resource Development in order to determine donor responsibilities and proper internal handling of the cash gift.
- D. In-kind donations that meet threshold for needing to be tracked in Inventory Control:
1. Donations must be approved by the Board of Trustees prior to acceptance. As a point of reference, Alamo Colleges Inventory Control Procedure C.2.7.4 Section D can be accessed at <https://www.alamo.edu/siteassets/district/about-us/leadership/board-of-trustees/policies-pdfs/section-c/c.2.7.4-procedure.pdf>.
 2. Once the items have been accepted by the Board, departments should notify Inventory Control. The request will be reviewed and an appointment will be coordinated to tag and inventory the donation with a barcode.
 3. Once validated, the donation will be added to the inventory and assigned to the Property Steward and department who will retain custodial responsibility. The Property Steward responsible for the department becomes the official custodial steward on record and should follow Transfer and Location monitoring to ensure the asset can be accounted for at all times.

Attachment A: College Resource Center Non-Cash Donation Receipt

Date Created: May 21, 2015

Date Approved: June 16, 2020

Date Approved: February 23, 2021

Approved: (signed: Katherine Doss)
Interim Vice President of College Services

Approved: (signed: Dr. Robert Garza)
President