I. All fundraising activity at CSU Bakersfield is supervised, coordinated and directed by University Advancement under the direction of the University Advancement Vice President. Three areas work directly with University Advancement to receive approval and coordinate fund raising activities:
  A. Office of the Provost – Under the direction of the Provost, this office approves any fund raising priorities involving academic courses or programs in conjunction with the appropriate dean, department chair or administrator.
  B. VP of Student Affairs (VPSA) - The VPSA approves fund raising activity for student groups, organizations and programs sponsored by any student run auxiliary, club or association. The office of the VPSA advises and coordinates with the VPUA on proposed activities.
  C. Director of Athletics - Under the direction of the Director of Athletics and VPUA, fundraising activities are approved, monitored and coordinated to support the campus’ intercollegiate athletics program.
  D. These procedures establish written guidelines and protocols to be followed by University faculty and staff (including volunteers) performing duties in connection with University sponsored fund raising events. These procedures are to be followed when there is a University sponsored fund raising event that is expected to either generate or spend in excess of Five Thousand dollars ($5,000).
  E. An approved Primary Event Contact (PEC) should be identified and assigned to each fundraising event. The role of this person is to be accountable to the University in all aspects of the fund raising event being hosted in the name of the University or its auxiliary organizations. This person is required to be a University (or a recognized auxiliary) employee in good standing. The PEC will be approved by the divisions of University advancement and business and administrative services.

II. Accounting and Recording Donations

  A. All gifts of cash, checks, securities or documentation of gifts in kind should be delivered to the CSUB Foundation. Departments or booster clubs may not deposit donations in the form of cash or checks directly into a campus account. The CSUB Foundation is the recognized entity to ensure proper reporting, tax receipting and acknowledgement of all donations.
B. Cash Handling Procedures
   1. Cash Drawers
      a. Cash drawers are to be accounted for at all times by PEC. Deposit bags, deposit slips, endorsement stamps, bank night depository key and a map to the appropriate bank will be provided by the cashing office to the PEC.
      b. Police escorts are required for the picking up of cash boxes from University Cashier’s Office and trips to the bank night depository.
      c. Cash boxes will be prepared the day before the event. These cash boxes are to be picked up the day of the event but no later than 4 pm. A police escort is required during the transit of cash boxes from the University Cashier’s office to the event site. All monies collected during the event including the money initially contained in the cash box is to be deposited with either the University Cashier’s office or the appropriate bank night depository daily. If the event occurs over multiple days, the PEC will be provided a cash box daily for each day of the event.

C. Deposit Procedures
   1. All Money is to be accounted for and reconciled at the end of each day. Cash drawers and money held for deposit is to be accompanied by at least two people at all times. Procedures to be followed are:
      a. Count and verify all money collected. All checks must be endorsed with the appropriate bank endorsement stamp. Cash should be independently counted and verified by two people.
   2. For cash – complete deposit slips with quantity of bills and dollar value. Record on deposit slip.
   3. For checks – prepare a tape total that includes the number of checks and the dollar value being deposited. Record on deposit slip.
   4. For coin, coins up to $10.00 should be rolled in the appropriate coin wrapper. For coins over $10.00, the appropriate coin wrapper should be used. The deposit for coins should be secured in a separate deposit bag and provided directly to the University cashier ASAP or the next business day, whichever comes sooner.
   5. Two people must independently verify and sign the deposit slips.
   6. All deposit bags should be sealed with all cash, currency, checks and coin. The deposit should remain with the two people who signed for the deposit and verified the funds until they are delivered to the University Cashier’s office or the bank night depository. A key to the night depository must be obtained from the cashiering office.
   7. The bottom copy of the deposit slip is to be returned to cashiering the next business day along with the collection sheets.
   8. All money is to be deposited daily to the relevant bank including funds required for set up and/or petty cash. A new cash box will be provided the next day for the fund raising event or activity.

D. Where money is to be stored and where it should not be stored
1. Money must be stored in a secure fire proof safe such as the University Cashier Office vault in the Cashiers Office at all times. Cash drawers should not be stored in filing cabinets or trailers, but rather a safe that is locked and fire proof. Under no circumstances should money related to University sponsored fundraising events be taken to an unauthorized off campus location, including the person’s home.

E. Requesting Fiscal Services personnel assistance in monetary activities

1. Fiscal Personnel should be consulted whenever there is a question about how to handle cash for fundraising events regardless of size or scope.
2. If the event is expected to generate more than $5,000 then a fiscal services management level employee needs to be involved in the planning and execution of cash handling and ticket sales before and during the event.
3. If the event is expected to generate an amount of $5,000 or more a written request for Fiscal Services’ involvement needs to be made 90 (ninety) days prior to event via email to the AVP of Fiscal Services. The Need new title must submit to Fiscal Services the proposed budget of the event and cash management needs for review and approval.
4. Fiscal Services personnel will review and approve ticketing and cash management procedures to ensure the orderly collection and processing of cash and ticketing transactions.

III. Avoiding Conflicts of Interest

A. To avoid conflicts of interest, University sponsored fund raising events are to be coordinated and conducted through the University Advancement office. Purchases relating to fundraising events may require a requisition submitted to the University Procurement Office. Procurement will either issue a purchase order or prepare an agreement for services to be rendered. The Procurement office is responsible for establishing the terms and conditions of any agreement between a third party vendor and the University or its auxiliaries. In the case of university sponsored fund raising events, it is assumed that the contracting entity will be the CSUB Foundation.

IV. Volunteers

A. Volunteers should sign a volunteer acknowledgement form that indicates their name, address, and the event they are volunteering to work. The acknowledgment form should name the PEC and indicate that the volunteer will take direction from that person. The form should also indicate that the volunteer will not be compensated for working the event, that merchandise, beverage or other items for sale are not free and that all items for sale have been purchased by the University, an auxiliary organization or an association formed to support the fund raising event. These forms can be found on the CSUB Human Resources website.

V. Ticketing
A. Event Tickets

1. Tickets must be sold whenever admission is charged for an event held by a division, department or other unit of the University or its auxiliary organizations.

2. Ticket sales are to be recorded in the appropriate Ticket Sales account (#504932) in PeopleSoft.

3. The Fiscal Services department must review the ticket sale process before sales are initiated unless the following conditions exist:
   a. Ticket sales are an integral part of the unit's daily functioning (e.g., Athletics Ticket Office, Dore Theater Ticket Office)
   b. The University Fiscal Services office has reviewed and approved the ticket sale process.

4. Tickets must be pre-numbered and contain:
   a. The name of the unit sponsoring the event.
   b. The name of the event.
   c. The date and time of the event
   d. The ticket price. List the amount of sales tax on the tickets or state that sales tax is included in the ticket price.

5. The process for recording ticket sales must include the following procedures:
   a. As soon as tickets or ticket stock are received and before ticket sales begin, examine/count the tickets or ticket stock (at least two individuals should examine/count the tickets and report the count to the AVP of Fiscal Services.
   b. Deposit money from ticket sales on a timely basis following University policy.
   c. Keep a list of all recipients of complimentary tickets, including the ticket numbers. This list must be approved with the signature of the PEC authorizing who is eligible to receive free tickets.
   d. If another University unit purchases tickets, use University processes to record the sale rather than collecting money. Because the University is exempt from sales tax, if the ticket price includes sales tax, reduce the ticket price by the amount of sales tax.
   e. Refunds should be made only after the ticket is returned and should not be made in cash. The ticket should be defaced or otherwise marked so it is not resold. Refunds should be reviewed and approved by the PEC.
   f. After the event, prepare a reconciliation of the ticket sales. All tickets must be classified as sold, complimentary, or unsold. The number of tickets sold at each price should equal the amount of deposits on the collection sheet. Obtain a reconciliation format from the University Cashier’s office.
   g. Provide the ticket sales reconciliation and the following documentation to the Cashier Office.
      1.) All unsold tickets.
2.) A listing of the collection sheet with Cashnet receipt that includes the date, Cashnet number and amount.

3.) A listing of any other revenue sources.

4.) Copies of documentation of any refunds.

5.) An explanation of any reconciling items.

B. Ticketing Procedures using Ticket Vendor

1. Although it is not required, the use of a ticketing agent such as Vallitix is recommended for large scale fund raising events.

2. Vallitix, ticket agent, reports are to be provided to the CSU Procurement office at the close of an event as a part of the contractual obligation of Vallitix.

3. The Procurement office will distribute this report to the CSUB Foundation, the NEW TITLE, AVP of Fiscal Services and the University Cashier’s Office.

4. The University Event Director will provide the University Cashier’s Office a reconciliation of the Vallitix, ticket agent, report no later than 10 business days after the event. A copy of this reconciliation will be provided to the AVP Fiscal Services and Vice President of University Advancement and others as requested.

5. The Vallitix, ticket agent, reconciliation will reconcile tickets sold by Vallitix to the statement and any tickets sold by CSU cashiers office and any other ticketing outlet.

C. Concession Ticket Procedures

1. If concession tickets are used, the ticketing issuance and collection must be designed such that reconciliations between revenue received and concessions sold can be easily performed. Concession tickets are to be controlled by the following methods:
   a. For preprinted tickets, print different color tickets for each type of concession.
   b. Maintain a log of the beginning and ending ticket numbers for each type of concession. It is recommended that the original beginning and ending tickets be retained.
   c. Within 10 days of the event, prepare a reconciliation of concession ticket sales and submit to the University cashier. All tickets must be classified as sold, complimentary, or unsold. The number of tickets sold at each price should equal the amount of deposits on the collection sheet. Obtain a reconciliation format from the University Cashiers Office.
   d. Ticket stock should be stored in a secure location.

VI. Sponsorships and Advertising Trade Outs

A. Sponsorship agreements are to be prepared by the CSUB Foundation office and CSUB athletics. Sponsorship agreement may be signed by the PEC and all agreements must be signed by the Executive Director of the CSUB Foundation.
All sponsorship checks are to be made payable to the CSUB Foundation and sent to CSUB Foundation Advancement- 19AW.

B. CSUB Foundation will track these sponsorship agreements in the Raisers Edge donor tracking system.

C. After sponsorship agreements are signed, billing requests will be sent to the sponsor from the CSUBF. Invoice distribution will include both the CSUB Foundation office and the PEC. The CSUBF will track the receivable through their customary receivable operations in accordance with CSUBF operations manual.

D. The chartfield string used should indicate the appropriate sponsorship account (acct # 504940) in the PeopleSoft system. Receipting of payments on sponsorship and trade out agreements will be performed in accordance with the University Cashier’s Manual.

VII. Reconciliation of Fund Raising Event Accounts

A. The PEC is responsible for maintaining records that can be used to reconcile revenues, cash receipts, expenditures and cash disbursements.

B. The PEC should submit a final actual vs budget report of event revenues and expenses, including a complete reconciliation of all revenues and expenses, to the AVP of Fiscal services within 30 days of the event. Fiscal Services will review this reconciliation to determine if the appropriate PeopleSoft accounts have been used and all money received and recorded has been accounted for appropriately. CSUBF events will be reconciled under VPUA.

HISTORY: DSW May 2009
APPROVED: Beverly Byl, Vice President for University Advancement
           Executive Director, CSUB Foundation
           Doug Wade, Assistant Vice President for Business and Administrative Services

REVISION: January 2011