



MEMORANDUM

DATE: July 31, 2026

TO: Campus Community

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

SUBJECT: Fundraising Event Policies & Procedures

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
- A summary of sponsorship levels, associated benefits, and the fair market value of benefits provided at each level

Fundraising event approval must be obtained prior to launching any event registration website, publishing registration materials, or beginning sponsorship solicitation. No event-related sponsorship outreach, registration collection, or public-facing promotion may begin until the required approvals have been completed.

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.

Events on or off campus with plans to serve alcohol must follow the [Alcohol on Campus](#) policy. Events on or off campus must be entered into [25Live](#) and adhere to the CSUB [Use of University Property and Time, Place and Manner Policy](#). University-sponsored event taking place off university property must be entered into [25Live](#) using the “OFF CAMPUS” location.

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

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 and Accounting 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 & Payment Collection

All cash, check, and credit card deposits for CSUB Foundation donations and fundraising activity are handled by the Gift Administration Analyst 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 to arrange pick up.

To ensure proper financial controls are followed, all event-related payments, including ticket sales, sponsorships, donations, auction purchases, and other event revenue, must be collected through Foundation-approved payment processing systems and registration platforms that integrate directly with Foundation bank accounts and Foundation accounting systems.

Sponsorships & Tax Compliance

Sponsorship opportunities that include event admission, meals, merchandise, advertising, or other goods or services must include a summary of the benefits provided and the fair market value associated with each sponsorship level. Per [IRS regulations](#), the tax-deductible portion of an event ticket or sponsorship is limited to the amount paid in excess of the fair market value of any goods or services received in return. Foundation Accounting must review sponsorship packages to ensure compliance with IRS charitable contribution and receipting requirements before solicitation materials are distributed.

Auctions & Regulatory 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.

Per IRS regulations for [charity auction](#) purchases, donors may claim a charitable contribution deduction for the excess of the purchase price paid for an item over its fair market value. 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. 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. Final auction spreadsheets and reconciliation materials must be submitted to Foundation Accounting **no later than five business days after the event** to allow for timely reconciliation, tax reporting, donor acknowledgment, and receipting.

For questions regarding these regulations, contact foundationaccounting@csub.edu.

Resources

For information regarding events hosted by faculty, staff and students, visit csub.edu/events/

For assistance with online event registration and room reservations, please contact the Office of Events at events@csub.edu.

For alumni, donor, or constituent data requests, please submit a University Advancement [Data Request Form](#). Requests will only be processed for approved fundraising events. University Advancement maintains constituent contact information and coordinates the distribution of digital and mailed invitations and thank-you communications to ensure constituent privacy, coordinated stewardship, and consistent outreach. Event organizers may be provided with constituent names, donation amounts, sponsorship levels, and other relevant participation information for invitation planning and to coordinate appropriate follow-up stewardship and donor acknowledgment through University Advancement.

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/ 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 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 and complete a [Project 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 or call (661) 654-2136.