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**Purpose**

The purpose of this procedure is to establish the process for the acceptance of gifts by the College through the Florida State College at Jacksonville Foundation, Inc. (“Foundation”) and to establish the responsibility for the processing of such gifts.

**Procedure**

**A. General**

1. The College is a public, state college organized under the laws of the state of Florida. The College encourages the solicitation of gifts that will help further its mission. The Foundation is a 501(c)(3) direct support organization of the College and is established to allow donors to make tax-deductible gifts through the Foundation. Only charitable gifts made through the Foundation are tax deductible.
2. The Foundation will serve as the entity responsible for coordinating the fundraising efforts of the College. Fundraising includes the solicitation of gifts of cash, securities, real estate, planned gifts/bequests, or services on behalf of the College. Fundraising activities must relate to the mission and strategic plan of the College, and must be regularly evaluated.
3. The College and the Foundation adhere to all IRS regulations related to charitable activities. Gifts made to the Foundation may be either for the general purposes of the College or for the specific use of one of its institutes, centers, departments, programs, units or for scholarships to benefit the College’s student body. While preference is for unrestricted gifts, a donor often has several reasons for making a gift, including furthering a particular goal or supporting a particular purpose.
4. In general, neither the College nor the Foundation can accept gifts that contain restrictions in violation of the College’s Equal Opportunity and Non-Discrimination Policy and/or federal and state law. While most gifts are directed or submitted to the Foundation, pursuant to their operating agreements, the Foundation is subject to and must comply with College policies.

**B. Gifts to the College**

1. In the event that gifts are made directly to the College rather than the Foundation, approval of the College President is required. The College President is the only person who may accept gifts in the name of the College.
2. Private contributions made to the College may be transferred by the College to the Foundation for administration. The Foundation is the primary fundraising direct support organization for scholarship and program support. Private contributions should be transferred to the Foundation for their intended use. If the contribution is undesignated, the Foundation Board of Trustees shall

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decide its ultimate use in support of the College mission.

3. Gifts of personal property accepted by the College President in the name of the College shall be controlled, utilized and disposed of in accordance with the same procedures established for materials purchased from the College operating funds.

REFERENCES: F.S. 1001.64, 1001.65

Adopted Date: November 2, 1987

Revision Date: March 3, 2015, March 14, 2016