



San Francisco State University Fundraising Event Policy: University Executive Directive #26¹-NN²

Recommended By: (The Cabinet where the University Executive Directive was developed.)	University Advancement
Contact Information: (Position Title / Contact Name / Contact phone number / Contact Email)	Venesia Thompson-Ramsay Associate Vice President, Advancement Operations Corporate Secretary & CFO, SFSU Foundation 415-405-4061 venesia@sfsu.edu
Effective Date: (When the Policy was enforced.)	11/16/2025
Revised Date: (When the Policy was last edited or revised.)	2026

I. Authority (i.e., Executive Order, ICSUAM, Delegations of Authority):

This policy is based on [California State University Fundraising Events Policy ICUSAM 15701.00](#).

California Business & Professions Code §17510.8, §§19985–19987

California Penal Code §§320.5, 326.3

California Government Code §§12599–12599.1

IRS Forms 990, 990-T, Schedule G

California Department of Tax and Fee Administration Publication 18

California State Nonprofit Integrity Act Manual

This policy is issued under the delegation of authority from the Chancellor to the Vice Chancellor for External Relations and Communications, and further to the campus Chief Advancement Officer pursuant to California Education Code §89035.

The campus Chief Advancement Officer (i.e. Vice President for University Advancement) further delegates authority to approve fundraising events to the following individuals:

For assistance, please contact the Audit & Policy Coordinator at policies@sfsu.edu.

¹ YY signifies the year in which the University Executive Directive was enacted.

¹ NN signifies the number of the University Executive Directive, which are listed consecutively.



- The President of San Francisco State University
- AVP for Alumni Relations and University Engagement or AVP for University Development
- Executive Director of Associated Students, University Corporation and the San Francisco State University Foundation.
- The Provost, Deans and Associated Deans of the Colleges
- The Unit Heads for other non-academic units.

II. Purpose:

This policy establishes requirements for conducting fundraising events by San Francisco State and its auxiliary organizations. This policy applies to fundraising events generating more than \$5,000 in gross receipts that result in charitable contribution receipts issued by San Francisco State or its auxiliaries. It also governs the use of San Francisco State's name, logo, or trademarks in solicitations.

III. Policy Statement:

Policy attached (5 pages).

IV. Procedures (hyperlink)

No procedural hyperlinks.

V. Definitions:

- Fundraising Event: Events conducted for the sole or primary purpose of raising charitable funds where participants make a charitable contribution and purchase for the fair market value of goods or services. Events may include dinners, dances, auctions, golf tournaments, concerts, or similar events.

Fundraising events do not include the following:

- Activities that receive sponsorship.
- Unrelated trade or business activities that generate fees for service.
- Fundraising solicitations and related prospecting activities intended to generate only contributions (no purchase of goods or services).
- Raffles in which the prizes have only a nominal value and do not require reporting as taxable income.

- Commercial Fundraiser: A paid individual or entity that solicits or controls charitable funds. Employees of San Francisco State or its auxiliaries are not considered commercial fundraisers.

- Delegated Authority - a person to whom authority has been delegated in writing to accept gifts on behalf of the university or auxiliary organization.

- Fundraising Counsel: A paid advisor who plans or manages fundraising but does not solicit or control funds.

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**SAN FRANCISCO
STATE UNIVERSITY**

- Raffle: A drawing in which participants purchase chances to win prizes; subject to state registration and reporting.

Events that do not provide a charitable tax deduction component for the participant are not fundraising events.

President Lynn Mahoney

Date

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THE CALIFORNIA STATE UNIVERSITY: Bakersfield, Channel Islands, Chico, Dominguez Hills, East Bay, Fresno, Fullerton, Humboldt, Long Beach, Los Angeles, Maritime Academy, Monterey Bay, Northridge, Pomona, Sacramento, San Bernardino, San Diego, San Francisco, San Jose, San Luis Obispo, San Marcos, Sonoma, Stanislaus



San Francisco State Fundraising Event Policy

(Effective April, 2026)

1. Purpose

This policy establishes requirements for conducting fundraising events by San Francisco State and its auxiliary organizations. All such activities must comply with applicable federal, state, and local laws; ensure accurate and transparent fundraising practices; and demonstrate responsible stewardship of charitable funds. This policy is based on [California State University Fundraising Events Policy ICUSAM 15701.00](#).

Fundraising events create a fiduciary obligation to use contributions solely for their declared charitable purposes in accordance with California Business and Professions Code §17510.8.

2. Scope

This policy applies to fundraising events generating more than \$5,000 in gross receipts that result in charitable contribution receipts issued by San Francisco State or its auxiliaries. It also governs the use of San Francisco State's name, logo, or trademarks in solicitations.

Excluded are faculty or student organizations, fraternities, sororities, and social clubs raising funds solely for their own benefit.

3. Authority

This policy is issued under the delegation of authority from the Chancellor to the Vice Chancellor for External Relations and Communications, and further to the campus Chief Advancement Officer pursuant to California Education Code §89035.

The campus Chief Advancement Officer (i.e. Vice President for University Advancement) further delegates authority to approve fundraising events to the following individuals:

- The President of San Francisco State University
- AVP for Alumni Relations and University Engagement or AVP for University Development

- Executive Director of Associated Students, University Corporation and the San Francisco State University Foundation.
- The Provost, Deans and Associated Deans of the Colleges
- The Unit Heads for other non-academic units.

4. Key Definitions

- Fundraising Event: Events conducted for the sole or primary purpose of raising charitable funds where participants make a charitable contribution and purchase for the fair market value of goods or services. Events may include dinners, dances, auctions, golf tournaments, concerts, or similar events.

Fundraising events do not include the following:

- Activities that receive sponsorship.
- Unrelated trade or business activities that generate fees for service.
- Fundraising solicitations and related prospecting activities intended to generate only contributions (no purchase of goods or services).
- Raffles in which the prizes have only a nominal value and do not require reporting as taxable income.

- Commercial Fundraiser: A paid individual or entity that solicits or controls charitable funds. Employees of San Francisco State or its auxiliaries are not considered commercial fundraisers.

- Delegated Authority - a person to whom authority has been delegated in writing to accept gifts on behalf of the university or auxiliary organization.

- Fundraising Counsel: A paid advisor who plans or manages fundraising but does not solicit or control funds.

- Raffle: A drawing in which participants purchase chances to win prizes; subject to state registration and reporting.

Events that do not provide a charitable tax deduction component for the participant are not fundraising events.

5. Event Approval and Budget

Fundraising events on behalf of the University must be administered through The University Corporation, San Francisco State (UCorp).

All events must be submitted to the delegated authority at least 45-60 days prior to the events and must include the following:

1. Event Budget (estimated budget submitted on the UCorp Special Event Authorization and Summary Form with UCorp approval)
2. Promotional Materials (reviewed and approved prior to distribution/solicitation)
3. Vendor contracts and Agreements (if applicable)

4. Action Plans for Compliance (for federal, state and local regulations)
5. The Enterprise Risk Management office is the delegated authority for risk mitigation (obtaining insurance for events, Alcohol Clearance Forms and Special Event Questionnaires as needed)

Fundraising events with gross receipts greater than \$5,000 must be approved in writing by a delegated authority when the fundraising event utilizes the university name, logo or trademarks and represents that the university will benefit from the proceeds. Prior to the event, the delegated authority shall review the fundraising event's budget, drafts of solicitation materials, and action plan to comply with federal, state and local regulations.

Budget Requirements:

The budget must sufficiently detail anticipated revenues and expenditures to project net revenue and quid pro quo benefits. Organizations with gross receipts over \$15,000 from fundraising events must coordinate with the University Corporation which handles reporting on the Internal Revenue Service Form 990. Unrelated Business Income (UBI) over \$1,000 must be reported by the University Corporation on Form 990-T.

If any single event exceeds \$5,000 in gross receipts, the two largest events must be reported individually, with others aggregated.

The budget should include:

- Detail anticipated revenues, expenses, and net proceeds.
- Estimate the fair market value (FMV) of goods or services provided to participants.
- Identify any portion of ticket or entry fees that qualifies as a charitable contribution.

6. Cash Handling and Financial Controls

Cash and equivalent must be promptly collected, documented, and deposited under secure controls. When receipts cannot be issued (e.g., event parking), alternate reconciliation methods must be implemented.

7. Use of Professional Fundraisers

Commercial fundraisers and fundraising counsel must be registered with the California Attorney General prior to providing services. Contracts must comply with the California Nonprofit Integrity Act and include reporting and accountability provisions.

8. Gaming and Raffle Activities

San Francisco State University does not allow the operation of controlled games. Controlled games mean any poker or Pai Gow game, and any other game played with cards or tiles, and any game of chance, including any gambling device, played for currency, check, credit, or any other thing of value that is not prohibited and made unlawful by statute or local ordinance. (California Penal Code §337j).

Permissible activities include:

Raffles:

Raffles conducted by auxiliary organizations for charitable purposes are lawful under California Penal Code §320.5. The law requires auxiliary organizations to register with the Attorney General's Registry of Charitable Trusts for approval prior to conducting a raffle (a response may take up to 30 days) and annually report the results of any raffles conducted.

Raffle reporting forms may be obtained from the University Corporation, San Francisco State website under on the Forms page under "Special Events Information".

- The raffle must be conducted under the supervision of an individual who is 18 years of age or older.
- At least 90% of proceeds must support charitable programs.
- Online raffle ticket sales are prohibited.

9. Quid Pro Quo Contributions

When a donor receives goods or services in exchange for part of their payment, San Francisco State must provide a written disclosure that:

- Estimates the FMV of benefits received, and
- States the deductible portion of the payment.

Failure to provide disclosure for contributions over \$75 may result in IRS penalties of \$10 per contribution, up to \$5,000 per event.

10. Risk Management

Risk Management shall review fundraising event contracts for compliance with insurance and indemnification requirements. Assistance will be provided to obtain appropriate insurance coverage when necessary.

11. Sales, Auctions, and Tax Compliance

Sales of tangible goods at fundraising events are subject to sales tax, except where exempt by law.

Auctions:

- Donors may deduct the amount paid exceeding the FMV of an item if the FMV was disclosed in advance.
- Meals: When included in event tickets, food and beverage charges are taxable. If the meal's value is not itemized, the full ticket price is taxable.
- Donated Goods: When donated items are sold for fundraising, the donor's deduction is limited to their tax basis in the property.

12. Management of Fundraising Events and Reporting to Gift Processing

Upon completion of the event, a complete accounting of the following items must be submitted to Gift Processing, University Advancement:

- Revenue received, broken out by ticket sales, auction items, raffles, merchandise, etc.
- Amount of donations received (provide the donor's complete contact information (full name, address, email address, phone, etc.)
- For auctions, provide contact information for both the donor of the item auctioned and the winner of the auction.

13. State and Federal Filing Requirements

All San Francisco State auxiliary organizations must file Form RRF-1 annually with the California Attorney General's Registry of Charitable Trusts and may also be required to file IRS Form 990 or 990-T.

14. References

California Business & Professions Code §17510.8, §§19985–19987

California Penal Code §§320.5, 326.3

California Government Code §§12599–12599.1

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Effective Date: **April, 2026**

Responsible Office: Office of University Advancement, San Francisco State University

Contact: Associate Vice President, Advancement Operations