NON-GIFT/OTHER INCOME GUIDELINES

FORM: Deposit Form

IMPLEMENTATION DATE: July 1, 2022

UPDATE DATE: July 1, 2023

SUMMARY:
Non-gift/other income deposited with Cal State Fullerton Philanthropic Foundation (CSFPF) are funds that benefit a California State University, Fullerton (CSUF) program or activity but are not considered tax deductible. Non-gift/other income can be designated as sales or unrelated business income, which may result in sales or income taxes.

ACCEPTABLE:
- The following non-gift/other income funds accepted by the Foundation include but may not be limited to:
  - Reimbursements/refunds for items paid with Foundation funds.
  - Fundraiser Event – Any fundraising event intended to generate revenue by virtue of registration fees, opportunity drawing sales, general sales, auctions, and/or sponsorships. All Fundraising Events require prior approval from UA Advancement Services and CSFPF.
  - Event – Revenue from business-related events sponsored by a CSUF that is intended for students, donors, or alums and only offsets expenditures made with Foundation funds.
o Membership – Dues to Alumni Association or other Cal State Fullerton entities (Library, Arboretum, etc.). Membership dues that include tangible benefits to the member are classified as non-gift /other income.

o Royalty payments are generated by Foundation-owned property.

**NON ACCEPTABLE:**

- The following non-gift/other income funds **NOT** accepted by the Foundation include but not be limited to:
  
  o Funds of a personal nature or an outside business activity not specifically generated for the benefit of the University.
  
  o Grants from federal, state, and local government agencies.
  
  o Contracts and grants in exchange for specified benefits to the resource provider, i.e., funds that are an exchange transaction, are not considered philanthropic.
  
  o Revenues generated from a University event unless it meets the criteria above.
  
  o Academic or professional development event revenue.
  
  o Registration fees for University credit and non-credit courses, workshops, and conferences.
  
  o Proceeds from the sale of University-owned property.
  
  o Reimbursements/refunds for items paid with University funds.
  
  o Royalty payments generated by University-owned property.
  
  o Revenue generated from services performed by a University department or students.

**REQUIREMENTS:**

- Complete the CSFPF Deposit Form.
• Provide documentation, including but not limited to Foundation reports, invoices, registration forms, order forms, flyers, membership benefits, sponsorship packets, and contracts/agreements must be attached to the Deposit Form as support.

PROCESS:

To deposit a non-gift/other income with CSFPF, the following steps must be taken:

1. Click on the CSFPF Deposit Form from the CSFPF website, http://foundation.fullerton.edu/policies-forms/. See Fundraising Event Guidelines for all event-related non-gift/other income deposits.

2. Complete the Deposit Form by ensuring the following information is provided:
   a. Deposit Information
      o Select the Deposit Type as Non-Gift
      o Provide Deposit Amount
      o Identify Collection Method and Payment Method type
      o Write in Credit Card information if applicable
      o Enter the Account Number and Name
   b. Non-Gift Information
      o Select Non-Gift Type
      o Provide the Purpose of the Non-Gift

3. Acknowledge the deposit is complete and includes the necessary supporting documentation.

4. Submit the Deposit Form and the necessary documentation as one PDF to GiftAdmin@fullerton.edu and/or deliver the deposit to CP-850. Please reference the Electronic Submission Guidelines on the Foundation website for additional instructions and criteria.
ADDITIONAL INFORMATION:

Fees

- Effective March 1, 2023, a one-time administrative fee of 5% is assessed on all non-gift /other income of $25,000 and over, except for event income.

For additional information or questions, please contact CSFPF at (657) 278-2786 or Foundation@fullerton.edu.