

Washington State University
College of Agricultural, Human, and Natural Resource Sciences/WSU Extension
Donation Process
CAHNRS/Extension Alumni & Development Office
January 2006

**CAHNRS/EXTENSION
ALUMNI AND
DEVELOPMENT
OFFICE:**

Hulbert Hall Room 221,
PO Box 646228,
Pullman, WA 99164
Ph: (509) 335-2243
Fax: (509) 335-9213
www.cahnrs.alumi.wsu.edu

Address questions regarding fundraising, acceptance and management of gifts, gift transmittals, and acknowledgments to the CAHNRS Alumni and Development Office:

Pullman Office

Patrick Kramer, Executive Director, E-mail: kramerp@wsu.edu
Megan Riebe, Extension/4-H Director, E-mail: riebe@wsu.edu
Peter Volk, Land Management, E-mail: volkp@mail.wsu.edu
Bob Scholes, Development Coordinator, E-mail: rscholes@wsu.edu
Britta Nitcy, Principal Assistant, E-mail: nitcy@wsu.edu
Dory Straight, Secretary, E-mail: dstraight@wsu.edu

Seattle West Side Office

Currently vacant, Asst. Director (west-side), E-mail:

Ph: (253) 445-4505

4-H Foundation Puyallup Office

Megan Riebe, Extension/4-H Development Director and Director of the Washington State 4-H Foundation

Gayle Ashworth, 4-H Foundation Program Coordinator, E-mail: ashworth@wsu.edu

Program Assistant, currently vacant

Ph: (253) 445-4570

**WSU DEVELOPMENT
AND THE
WSU FOUNDATION**

Each college and branch campus of WSU has an alumni and development office that reports jointly to the dean of the each college or department and to the WSU Foundation.

Information regarding the WSU Foundation can be found at <http://wsufoundation.wsu.edu/>

As an agent of WSU, the WSU Foundation promotes, accepts, and manages private gifts to WSU. Overseen by a board of trustees and through the provision of services by the University, the foundation treats all gifts in a business-like manner in accordance with the donor's wishes within applicable state laws. When gifts are received they are forwarded to WSU's Office of Advancement Services, which is the centralized facility for gift processing, accounting and records management of donations and collection, maintenance and management of the University's advancement information.

**THE WASHINGTON
STATE 4-H
FOUNDATION**

The Washington State 4-H Foundation is a private, non-profit charitable organization established in 1961 to serve 4-H youth programs. The Foundation's mission is to raise funds to enhance and expand the 4-H program for young people in all 39 counties in the State of Washington.

Information regarding the Washington State 4-H Foundation can be found at: <http://4h.wsu.edu/foundation>

The 4-H Youth Development Program is the youth outreach program operated by Washington State University Extension, with authority from the United States Department of Agriculture Cooperative State Research, Education, and Extension Service.

The 4-H Foundation receives funding through individual, corporate, and private foundation contributions. Contributions to the 4-H Foundation help support a wide variety of local, regional and statewide programs and activities for the Washington State University 4-H Youth Development Program. Targeted priorities include programs for vulnerable youth, encouraging environmental awareness and responsibility, expanding the 4-H youth audience base, empowering youth and adult volunteers, strengthening the local 4-H club program, and enhancing workforce preparedness.

FUNDRAISING FOR CAHNRS/EXTENSION

The mission of the CAHNRS/Extension Alumni and Development Office is to advance the teaching, research and extension endeavors of the College of Agricultural, Human, and Natural Resource Sciences and WSU Extension by generating private contributions to supplement state and federal revenues for capital, operating, and student assistance funds.

Fundraising Cycle:

- **Cultivation:** Involve prospective donors in department - advisory boards, research activities, field days - discuss needs of various projects
- **Solicitation:** Match the prospective donor with a project that they want to fund, find out what their intent is for their gift
- **Stewardship:** Recognition, attention, and thanks at all levels - inform the donor how the money was used (progress reports, scholarship letters)

As a team effort between the departments and the development office, faculty, administrators and staff play an important role by cultivating prospective donors and communicating regularly with the development office in the solicitation and stewardship of the gift.

The number one reason that people make a charitable gift is because they were asked!

DIFFERENCE BETWEEN A GIFT AND A GRANT

A gift is a voluntary contribution to the University. A contribution is defined as a gift when all of the following conditions apply:

- Funds are given irrevocably.
- The donor does not require that goods or services be forthcoming from WSU as a condition (implied or otherwise) of the contribution.
- Rights to any publication, invention or patent resulting from use of such funds resides with WSU.

If, according to these criteria, a contribution is determined not to be a gift, it should be processed through the CAHNRS Business and Finance Office as a grant. Grants are normally charged a percentage for indirect costs (up to 55%), where 100% of gift money is given directly to the area for which it is designated. See more on grant costs at <http://www.ogrd.wsu.edu/quick.asp>

TYPES OF GIFTS

Gifts to WSU can be made in three forms: 1) outright; 2) conveyance of the gift in such a way that the donor retains income from it for his or her lifetime, such as a charitable remainder trust; and 3) in the form of a bequest through the donor's will or living trust.

The term, "gift or donation" can apply to any of the following:

- Cash (currency, coin, checks, money orders, bank drafts, etc.)
- Securities (stocks, bonds, life insurance, etc.)
- Noncash gift (books, equipment, animals, collections, etc.)
- Real property (homes, farms, land, etc.)
- Inventions, patents and copyrights
- Mineral rights (oil wells, etc.)
- Fractional or remainder interests
- Deferred arrangements (life income, contracts, charitable remainder unitrusts, etc.)
- Wills, bequests, living trust and devises.

WHEN YOUR OFFICE RECEIVES A DONATION

1. Complete a gift transmittal form
⇒ See gift transmittal form attached. E-mail Britta at nitcy@wsu.edu for an on-line form in Excel
1. Attach a copy of all correspondence that was received with the gift or sent by the donor explaining the gift.
2. Attach the check.
3. Make a copy of the gift transmittal and the attachments for your records.
4. Hand-carry the gift transmittal, check, and attachments to CAHNRS Alumni and Development in Hulbert Hall Room 221.
(Off campus offices can mail to PO Box 646228, Pullman, WA 99164-6228.)

CAHNRS Alumni and Development will record that they received the donation, make copies for their files, and deliver the donation to Advancement Services for processing. For cash donations, a receipt is sent by Advancement Services to the donor as proof that the gift was received and deposited as requested.

NON-CASH GIFTS (a.k.a. in-kind gifts)

Non-cash gifts, such as equipment, books, animals, etc. must have a brief gift description as well as an actual date received typed on the non-cash gift transmittal form. There should also be a letter or documentation from the donor describing the item and stating the value. On the gift transmittal be sure to specify the 17A account the non-cash gift should be credited to. Gifts of \$5,000 and less will be reported at the value declared by the donor or determined by a qualified expert on the WSU faculty or staff. Gifts with fair market values of more than \$5,000 will be credited at the values placed on them by qualified independent appraisers, paid for by the donor. All gifts \$100,000 and above require a completed Non-cash Gift Agreement.

OTHER DONATIONS Contact the CAHNRS/Extension Alumni and Development Office if you have any questions on donations received or a person has contacted your office regarding donating securities, property, etc. or is leaving cash or assets to WSU through their will or living trust.

WEEKLY GIFT REPORTS The CAHNRS/Extension Alumni and Development Office prints the Weekly Gift Report through Advancement Services database. The report summarizes all gifts to the college processed by Advancement Services during the week. CAHNRS/Extension Alumni and Development checks the report for accuracy, and sends the departments a listing of the weekly gifts to their unit.

DONOR RELATIONS Once the gift has been processed:

- For cash donations, a receipt is sent by Advancement Services to the donor as proof that the gift was received and deposited as requested.
- For non-cash donations, the donor is sent a receipt and should complete an IRS Form 8283 for their tax purposes.
- All donors, no matter what the amount of their donation, are sent a thank you postcard or letter from the dean or director. Donors with continuing payroll deduction or who sent partial pledge payments are sent thank you notes annually or at the completion of their pledge.
- WSU Foundation and President Rawlins send a thank you letter for all gifts of \$1,000 or more and all gifts made in memory or honor of someone.
- Department chairs are encouraged to send acknowledgments to donors who have given to their unit. A copy should be sent to the development office.

STEWARDSHIP Attention to good stewardship enables us to:

- develop repeat gifts from satisfied donors
- make new friends from relatives and associates of the donors and from others in the community who observe the University's stewardship activities
- ensure that the intentions of donors are followed
- involve students, faculty, and other administrators and volunteers in the process of expressing thanks and appreciation

GIFT CLUBS Gift clubs have been created as a means of appropriately recognizing the generous contributions of donors while ensuring University-wide consistency.

Lifetime Cumulation Gift Clubs:

- The Laureates (\$1,000,000 and above)
- The Benefactors (\$100,000 - \$999,999)

These generous donors are publicly recognized at the Foundation's annual recognition dinner gala, named on the benefactor board in the French Administration building, receive a benefactor plaque and medallion, are honored at a reception at the President's home, are profiled in the annual report, and are given all privileges of a President's Associate.

Annual Gift Clubs (President's Associates):

- The Platinum President's Associates Club (\$10,000 and above annually)
- The Crimson President's Associates Club (\$5,000 - \$9,999 annually)

- The Silver President's Associates Club (\$2,500 - \$4,999 annually)
 - The President's Associates Club (\$1,000 - \$2,499 annually)
- All members of the President's Associates receive special recognition in various WSU publications, recognition as guests of honor at the annual President's Convocation, invitation to pre-game receptions and other events hosted by the president and WSU Foundation, special parking privileges, a membership card and auto decal. Crimson, Silver and Platinum Associates receive additional recognition and invitations to special events.

Deferred Gift Club:

The Legacy Associates (pledges through wills, bequests, deferred gifts)
 Legacy Associates members receive a letter from the president and a WSU pin along with recognition in WSU publications.

CALL-A-COUG

The mission of the WSU Call-A-Coug program is to raise funds and friends for WSU by providing information about a particular college or department and sparking a renewed interest in the University as a whole.

Each College has a scheduled time in the Fall and Spring when the callers focus on their College. Each fall CAHNRS asks departments for updated information (fact sheets) on department news, enrollment, and fundraising priorities.

17A ACCOUNTS

A development fund (17A account) may be established for any worthwhile purpose that is within the University's mission and that meets the WSU/WSU Foundation minimum requirements for creation of a separate fund. A Gift Use Agreement (GUA) signed by the donor, dean, department chair, and president of the WSU Foundation is used to formally establish the account and assure that the funds will be used for the purposes intended.

Types of accounts:

- **Unit Development Fund:** Each department can establish one 17A account for deposit of unrestricted donations to their unit for which the donor has not specified a particular use, or has specified a broad and undefined use.
- **Expendable Fund (current use):** used for discretionary or restricted use within a department may be established with a minimum of \$5,000 plus evidence of perpetual funding. To reduce the number of gift accounts to be administered, new contributions can often be placed in existing accounts and still fulfill the intent of the donor.
- **Endowed Fund:** permanent fund, with a percentage of income used to annually carry out the donor's state purposes. Excess income over the amount paid out each year is retained in the endowment for enhanced growth.

Each endowment consists of a principal account and a separate income account. Endowed gifts are placed in the principal account and held in perpetuity for investment. A proportion of income from the principal account is transferred to the income account on a quarterly basis, which then becomes available for current or future use.

Minimum principal for establishing a named endowment fund:

- Endowed scholarship \$25,000
- Graduate Fellowships \$25,000
- Distinguished Lectureship \$50,000
- Emeritus Professor Fund \$100,000
- Distinguished Professorship \$250,000
- Endowed Chair \$1,000,000
- There are various endowed accounts that can be established.

Expenditures from 17A Accounts:

- Gift funds (17A accounts) shall be expended through the use of standard University forms and procedures for the expenditure of public funds (e.g. purchase requisitions, travel expense vouchers, invoice vouchers, etc.)
Contact CAHNRS Business and Finance Office for more information.

Contact the CAHNRS/Extension Alumni and Development Office for assistance in any context concerning gifts or establishing new 17A accounts.

**FOR MORE
INFORMATION**

Contact the CAHNRS/Extension Alumni and Development Office to discuss any fundraising activities, prospective donors, or for more information. We are here to help you!