

FUNDRAISING POLICY for BERKELEY PARTNERS for PARKS and PARTNER GROUPS

Record Keeping

Berkeley Partners for Parks (BPFP) and partner groups will keep accurate records of donations and fundraising costs, following methods laid out in the various BPFP forms and policies, and meeting current state and federal requirements.

BPFP will keep accurate records of donations to partner groups and to BPFP generally and make these records available to partner groups on demand (with a reasonable time lag for entry).

Acknowledgments and Receipts

Gifts will be acknowledged and receipts provided in accordance with IRS and California guidelines. Dated acknowledgements for amounts of \$250 and more are required by U.S. law. Generally, partner groups are responsible for providing these for donations designated for their group, and BPFP is responsible if the donation is to BPFP generally. However, online donations receive automated receipts. Apart from legally required receipts, partner groups are encouraged to set their own policies for making sure that donors are thanked.

Gift Acceptance

BPFP and partner groups welcome in-kind donations of tools, equipment, materials, refreshments, and items that may be sold, otherwise used for fundraising or in the normal course of our efforts. However, gifts other than cash must be approved in advance by the Board if (a) they are valued at more than \$500 and are intended for fundraising or (b) they might entail significant costs such as insurance, tax liability, or maintenance – for example, gifts of vehicles or real estate. The Board may seek legal or other professional advice before accepting such gifts.

Board approval is required before BPFP or a partner group accepts any gift that comes with strings attached, e.g. the promise to name something, provide a plaque, hire a particular person or firm, etc. The Board may seek legal or other professional advice before accepting such gifts.

Accuracy and Costs

All fundraising solicitation materials from BPFP or partner groups must be accurate and candid.

BPFP and partner groups should evaluate carefully whether fundraising costs are reasonable, as well as possible consequences of failure of a solicitation or event. Generally, income from fundraising should be a generous multiple of costs. However,

attempts can fail, and events or communications can have multiple purposes – e.g. a newsletter may include a solicitation, or donations may be requested at a celebration dedicating a project. Thus, no fixed goals are set.

Advance Notice and Consultation

Partner groups should inform BFPF officers about major fundraising campaigns and events long enough in advance to minimize scheduling conflicts or overlap and make sure of insurance coverage.

Partner groups should consult with the Board and research current state and federal requirements before hiring a grant writer, paying for prizes or entertainment in connection with fundraising, selling anything, offering admission by ticket or requested donation, or holding an auction or raffle ('buy a ticket for the chance to win ...'). These have special California or IRS requirements for registration, sales tax, reporting, record keeping, receipts and acknowledgements, or the like.

Paid Fundraisers, Gaming, Out-of-State Fundraising

Generally, BFPF and its partner groups expect that fundraising will be carried out by volunteers. Partner groups must obtain Board approval before hiring any professional fundraiser. Any such individual or group must be registered with the State of California, and their performance and costs must be continuously and carefully monitored.

BFPF and its partner groups will not use gaming or gambling (other than raffles) for fundraising. Raffles must be preregistered with the state (by BFPF) and reports submitted after each one.

BFPF and its partner groups will not solicit funds outside of the State of California (except incidentally, e.g. if a member or donor living out of state receives a newsletter that includes a solicitation).

Adopted by the Board June 14, 2010