Revision Responsibility: Vice President for Advancement
Responsible Executive Officer: President

Source/Reference: TBR Policy 4:01:04:00
TBR Policy 4:01:07:02
TBR Guideline P-140
Tennessee Code Annotated 48-101-501 through 48-101-518
Tennessee Code Annotated 49-7-107
Tennessee Code Annotated 49-8-203
Tennessee Code Annotated 4-15-102 (d) 2

PURPOSE

To establish responsibilities and procedures regarding the solicitation and acceptance of gifts at Columbia State Community College.

POLICY

I. Solicitation of Gifts for Support of Columbia State

A. The Tennessee Board of Regents (TBR) has delegated authority to the college presidents to solicit and accept gifts as outlined in TBR Policy 4:01:04:00.

B. All activities related to solicitation and acceptance of gifts shall be implemented in a manner that serves the mutual interests of the donors and Columbia State. The Advancement Office is the delegated authority to approve and conduct activities for the purpose of soliciting gifts to the Institution.

C. The Vice President for Advancement, as Executive Director of the Foundation, will work with the President and the Columbia State Foundation to guide a program of fund raising to support Columbia State Community College. The Columbia State Foundation is the official entity at Columbia State Community College to solicit and accept gifts to support the College. The purpose of the Foundation, as approved in its charter under 501(c) (3) of the United State Internal Revenue Code of 1986, is to support and advance the educational objectives of Columbia State Community College by providing funds for worthy purposes that are not sufficiently funded by other sources.

D. The President must approve solicitation of gifts that may require a commitment of institutional resources.

E. Solicitation of dues and/or membership in an organization is permissible only by officially registered organizations of the Institution.

PROCEDURES

I. Acceptance of Gifts

A. Either the President of the College or the Vice President for Advancement may accept gifts on behalf of Columbia State Community College, subject to the conditions set forth in TBR Policy 4:01:04:00.

B. Prior to the acceptance of gifts requiring Chancellor or TBR approval, the President may recommend approval advice to the Chancellor or TBR.

C. The Vice President for Advancement may accept gifts on behalf of Columbia State in the following categories:

1. Cash gifts for scholarships;

2. Cash gifts for special projects (for example: community outreach activities, outstanding employee awards, capital campaigns, etc.);

3. Cash gifts for endowment;

4. Deferred cash gifts;

5. Deferred gifts through insurance policies;

6. Deferred gifts through various kinds of trusts;

7. Gifts of equipment not covered elsewhere in this policy.

D. Each gift will be acknowledged appropriately, ensuring compliance with conditions set by the donor and following College and Foundation procedures.

II. Solicitation for Support of External Groups

A. No solicitation of charitable funds shall be permitted unless the group, organization, or individual provides evidence to the Institution demonstrating that the proposed activity is in accordance with, or exempt from, the provision of Tennessee Code Annotated Sections 48-101-501 through 48-101-518, or is included as a part of the TBR charitable organization deduction in accordance with TBR Guideline P-140.

B. Any group, organization, or individual desiring to solicit funds for external groups must submit a written request of the proposed solicitation to the vp for Advancement for review. Submission should include description and contact information of the entity conducting and benefiting from the solicitation as well as a thorough explanation of the

request with associated activities and timelines. Vice President for Advancement will review before sending the written proposal to the President for approval.

C. Notification in writing of acceptance of gifts of equipment will be given to the property manager. Donated equipment to be capitalized will be tagged by the Mail and Inventory Clerk after it reaches its permanent location.

III. Records and Reporting

For the purposes of accepting gifts and distinguishing Institutional gifts from those directed to the Columbia State Foundation, the Foundation will operate in accordance with the conditions set forth in TBR policies 4:01:04:00 and 4:01:07:02.

IV. Reciprocal Agreement Between Columbia State Community College and the Columbia State Foundation

The reciprocal agreement between Columbia State Community College and the Columbia State Foundation is to be consistent with TBR Policy, guidelines, and recommendations. The agreement is articulated between the Foundation and the College by the Vice President for Advancement.

Review of the agreement will occur as laws or processes change and so indicate said needs.

The original signed agreement is housed in the Advancement Office and in the President's Office.

Established by Presidential Memorandum dated April 1986; revised: December 1988; August 12, 2002 (new policy format and procedures); December 12, 2011(removal of Appendix A, new policy format and updated titles); Revised March 2018; format updated February 2021; signed by the President. Revised April 2025, reviewed/accepted by Cabinet, approved/signed by President.