

MILES COLLEGE

POLICIES, PROCEDURES, AND GUIDELINES

FOR THE

ACQUISITION AND STEWARDSHIP

OF

PRIVATE GIFTS

OFFICE OF INSTITUTIONAL ADVANCEMENT

March 2021

FORWARD

This handbook has been prepared for employees of Miles College involved with soliciting, receiving, acknowledging and managing private gifts given to the College through the Office of Development. It does not include funds received under contractual arrangements of governmental grants for sponsored programs.

Although this handbook intends to reflect current policies and rules of the Board of Trustees referred to or incorporated herein, users are cautioned that changes or additions to such policies and rules may have become effective since the publication of this material. In the event of a conflict between this handbook and Board policy, the current statement of Board policy contained in the official minutes and manual of rules, bylaws, and guidelines, shall prevail.

Questions concerning this handbook should be directed to the Vice President of Institutional Advancement, 205- 929-1448. The handbook will be reviewed periodically and updated by the Office of Institutional Advancement when required.

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I. INTRODUCTION

These policies and guidelines cover all aspects of the development process including the solicitation, valuation, recording, and acknowledgments of gifts from private, non-governmental sources. The policies and procedures outlined in this document have been approved by the President of the College and are intended to serve as guides for faculty members, administrators, and others involved in raising or receiving gifts for any purpose.

All efforts within the College to raise funds from private sources including corporation, foundation, individuals, or other entities must be approved by the President prior to their initiation and coordinated through the College's Development Office.

Both at Miles and other colleges, failure to coordinate fund raising activities has resulted in multiple and conflicting solicitations of potential gift sources. The result has been confusion, embarrassment to both the College and the potential donor, and duplication of effort. Donors expect the College to determine its own priorities and to make a single coordinated approach. The Development Office will consult with those who wish to approach potential funding sources to determine the appropriateness and timing of such a solicitation in light of institutional priorities and other commitments by those considered to be potential donors.

II POLICY STATEMENT

Miles encourages its faculty and staff to seek private support to maintain the excellence of its programs in education, research and service. To maximize the opportunity for success in these approaches and to ensure that the institution and its priorities are properly represented in all appeals for private support, institutional coordination and approval of such approaches is essential. Therefore, solicitation of funds from individuals, corporations, foundations, or other private sources should take place only after appropriate approvals have been obtained. (See Section VIII)

It is recognized that individuals or corporations sometimes initiate contact with the Miles faculty and staff regarding funding opportunities. It is important that these opportunities and inquiries be reported to the Development Office as promptly as possible. All gifts and pledges, whether solicited or unsolicited, must be reported to the Development Office for acknowledgment and record keeping purposes in accordance with Section VI.

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III. DEFINITION OF GIFT

A gift is defined as "something that is voluntarily transferred by one person to another without compensation." As generally understood, a gift is a transfer that is motivated by detached or disinterested generosity or out of affection, respect, admiration, charity or similar impulses.

A transfer of assets will not qualify as a charitable contribution for tax purposes, regardless of how it is styled by the parties to the transfer, if it is, in fact, a quid pro-quo transaction (i.e., if the donor receives or expects to receive a bargained for benefit). In order for a gift to be deductible for income tax purposes, it must be a true gift for which the donor anticipates no benefits in return.

Examples of transfers which do not qualify as charitable gifts are gifts with "strings attached," gifts involving contingencies, gifts of services, or gifts to individuals. In a college setting, examples of payments which do not qualify as gifts are payments for services rendered by college employees, payments for tickets or admission to events, payments for "scholarships" where the scholarship recipient is determined solely by the donor and not paid to the college, or payments to support research by college faculty when some work product is involved.

IV. TYPES OF GIFTS/METHODS OF GIVING (See also Section V.)

A. Gifts of Cash

Gifts of cash which are generally made in the form of a check are the most common type of charitable gift. These are of immediate benefit to Miles and the donor receives a tax benefit for the charitable gift in the year in which the gift is made.

1. A contribution made by check is effective for income tax purposes when the check is unconditionally delivered or mailed, as long as the check subsequently clears the donor's bank in due course.
2. Miles issues a gift receipt for all cash gifts showing the donor's name and address, the date and amount of the gift, and the Miles fund/account into which the gift was deposited.

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B. Contribution of Securities

By donating securities rather than cash, the donor can generally obtain a current charitable contribution deduction equal to the fair market value of the securities donated which avoiding any taxes on the appreciation in value which may have occurred since the securities were acquired.

1. For the purpose of determining the value of donated securities, contribution of securities are considered completed upon the delivery of a properly endorsed stock certificate to the College or the College's agent. If the stock is mailed and is received by the College in the ordinary course of business, the gift is effective on the date of mailing.
2. In the case in which a donor delivers a stock certificate to the issuing corporation to have ownership transferred to the College, the contribution is not considered complete until the stock is actually transferred on the corporation's books.
3. It is generally preferable to have the donor deliver the stock certificate to a broker who is acting as agent for Miles.
4. Any stocks received as gifts should be delivered to the Development Office for recording and processing.
5. Miles issues a gift receipt for all gifts of securities showing the donor's name and address, the date of the gift, a description of the donated securities and their values for income tax purposes.
6. Once the donated securities are sold, the proceeds (less sales commission and fees) are deposited in the appropriate Miles fund/account.

C. Gifts of Real Estate

The College welcomes the opportunity to explore gifts of real estate with potential donors. Because this is a highly specialized field, all potential gifts of real estate are reviewed by a committee appointed by the President, prior to their acceptance.

1. Ordinarily a transfer of property becomes effective for tax purposes at the time a properly executed deed to the property is delivered to the College by the donor.

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2. Contributions of real estate or other property with a value in excess of \$5,000 must be accompanied by a qualified appraisal and specified tax forms which must be certified by an appropriate College official.
3. Under no circumstances will the College serve as appraiser or pay appraisal fees for gifts of property.
4. Donors may give real property such as a home or farm to the College and retain a life interest in that property (i.e., continue to live there). Such gifts may benefit both the donor and, ultimately, the College.
5. Because gifts of real estate involve a number of considerations and require expertise in tax law and other specialized fields, the Development Office should be contacted immediately when such gifts are offered.

D. Life Insurance

Donors may give an existing life insurance policy to the College, or purchase a new policy with the College as owner and beneficiary of the policy.

- I. An existing policy which the donor purchased for a specified need which no longer exists (e.g., to guarantee a child's education or to provide benefits for a spouse) can be donated to the College. The donor may qualify for an initial tax deduction based on accumulated cash values and can also deduct subsequent premium payments as charitable contributions, provided those payments are made through the College.
2. Donors may also purchase a new whole-life policy with Miles as owner and beneficiary of the policy. Annual contributions to the College equal to the amount of the policy premiums can be deducted as charitable contributions.

E. Gifts of Art and Other Tangible Personal Property:

The College is grateful to receive gifts of art and other tangible personal property such as antique furniture, rare books, and other collections, but acceptance of such gifts must be governed by appropriateness and other considerations as outlined below.

- I. The written terms of acceptance for any gifts of tangible personal Property should expressly authorize the sale or exchange of duplicate

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items within the collection, of items which then, or thereafter, duplicate owned by the College and of items subsequently deemed inappropriate or not useful to the College. The proceeds from any such sale would be used in accordance with the donor's original objectives.

2. Donors should also be made aware that their charitable contribution deductions may be reduced if they give appreciated tangible personal property which is not consistent with the educational programs and activities of the College.
3. As with other gifts of property, any gift valued at \$5,000 or more must be appraised by a qualified appraiser and the specified tax forms must be certified by an appropriate College official.
4. Under no circumstances will the College serve as appraiser or pay appraisal fees for gifts of property.

F. **Planned Gifts**

Planned Gifts describe several forms of charitable giving which are basically long-term in nature. In making a planned or deferred gift, the donor makes a gift of a future interest in assets or property. The simplest example of a deferred gift is a charitable bequest in a donor's will. Other types of deferred or planned gifts include those in which the donor makes a gift of future interest through a charitable remainder trust agreement. These arrangements have the advantage of allowing the donors to retain the use of, or income from, assets during their lifetime with the assets then being transferred to the College upon their death. These arrangements may also entail reduction in income taxes, capital gains taxes and estate taxes.

1. **Charitable Bequests** in a donor's will are the most common type of planned gift. Inquiries from donors interested in including the College in their wills are always welcome. Advice regarding the proper form and working for bequests is available from the Development Office.
 - a. All bequests should be directed "to the Board of Trustees of Miles College for Miles College..."
 - b. Because charitable bequests are paid only after the donor's death, there is no current income tax deduction.

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- c. Any bequests to the College or any of its units should be reported immediately to the Development Office. The development Office will insure that the bequest is properly accepted and acknowledged and the funds are applied in accordance with the terms of the bequest.

- 3. **Charitable Remainder Trusts** permit a donor to make gifts and obtain a current income tax deduction, but not give up the property or income from assets until after the donor's death. Use of a Charitable Remainder Trust as a giving instrument requires compliance with precise criteria including execution of a trust document containing provisions mandated by the Internal Revenue Service. Charitable Remainder Trusts are often referred to by the name of the specific form they take, such as Charitable Annuity Trust, Charitable Remainder Unitrust, etc.
 - a. Establishment of a separate Charitable Remainder Trust is generally warranted when the donor plans to give \$50,000 or more using one of these arrangements.
 - b. The Miles Pooled Income Fund is recommended for lesser amounts. A Pooled Income Fund operates much the same way a mutual fund does. The donor transfers cash or securities to an approved pooled income fund and in return receives income for life of another income beneficiary. Instead of separate investment, all contributions are "pooled" and the annual earnings are distributed back to the income beneficiaries on a pro rata basis.
 - c. The Development Office can provide specific advice to potential donors regarding these arrangements, including preliminary estimates of tax savings sample trust documents, etc.

- G. **Pledges**
A **Pledge** is a promise to provide a charitable contribution over a specified period of time. Generally, pledges are used as a means of allowing a donor to spread his or her payments over several months or years in order to maximize the amount given and/or the tax benefits to the donor.

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1. The Development Office has pledge cards available for use by donors and also has a computerized tracking system which monitors the status of pledges and sends periodic reminders when payments are due.
2. All pledges of support, whatever the source or purpose, should be reported to the Development Office for recording and reporting purposes.

V. ACCEPTANCE OF GIFTS (See also section VI.)

Gifts may be sought from individuals, corporations, foundations, and other organizations as a part of the fundraising process. Whenever it appears that a gift because of its source, its conditions, or its purpose could expose the College to adverse publicity, extend the College resources beyond reasonable limits, or involve the College in new and unplanned activities, the matter should be referred to the Development Office prior to final acceptance of the gift. While donors often wish to specify the general purpose for which a gift is given, the College will not accept gifts which are too restrictive in purpose or which do not support its own stated purposes. Neither will the College accept a gift which bears with it any invidious discrimination based upon race, religion, age, sex, or handicap. In other words, the College will not accept a gift which obliges it to break the law.

While the College is appreciative of the financial support and good will of donors, special care is required to ensure that the acceptance of a gift will not involve a continuing financial commitment or other obligation on the part of the College that is disproportionate to the usefulness of the gift. To facilitate this process, the Development Office provides consulting services in cases in which there are questions concerning the appropriateness of a gift.

A. Gifts In Kind

Offers from donors to provide gifts of property (i.e., securities, real estate, art objects, books, etc.) should be reviewed with special care. Consideration should be given to the usefulness of such gifts and whether the gift can or should be sold or otherwise converted to cash. In cases which gifts are to be retained and maintained, consideration should be given to the cost of delivering, maintaining, cataloging, insuring and displaying such items as well as to space requirements for exhibitions or storage. In cases or situations in which such gifts are offered, the Development Office should be contacted for advice and assistance in handling the details of such transactions.

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B. Valuation of Gifts

As a matter of College policy, it is always the responsibility of the donor to establish the value of his or her gift for tax purposes. In the case of cash gifts or gifts of securities which are publicly traded, establishment of the value of the gift presents little or no problem. However, in the case of gifts-in-kind or stock in a privately held corporation, establishing the value of such gifts can become highly complex and difficult. The involvement of the College in the appraisal process could result in the accuracy and objectivity of that appraisal being challenged by the Internal Revenue Service. Therefore, it is in the donor's best interest that the College neither provide appraisals directly nor be responsible for securing the services of an appraiser in connection with gifts to the College.

Rules governing the reporting and valuation of gifts other than gifts of cash were enacted by the Internal Revenue Service. These regulations require that certain forms be completed by the donor and certified by a qualified appraiser as well as by an officer of the organization receiving the contribution. To protect the interest of the donor as well as the interests of the institution, the Development Office should be contacted in all cases in which gifts of property, securities, or other non-cash items are offered.

VI. RECORDING AND ACKNOWLEDGMENT OF GIFTS

A. Gift Recording

The Development Office has been designated by the President to record and acknowledge all gifts to Miles and its various components. This includes pledges of support as well as gifts of cash, securities, insurance policies, real estate and other gifts-in-kind. Therefore, all gifts and pledges should be directed to the Development Office. Gifts received by any unit should be hand-carried to the Development Office immediately so that official acknowledgement can be accomplished in a timely manner. Gifts transmitted to the Development Office should include the following information;

1. Name and full mailing address of donor (s).
2. Purpose of the Gift.

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3. Fund/account in which the gift is to be placed, if known.
Note: Assignment of fund/account numbers is ultimately the responsibility of the Business Office.
4. Original or photocopy of any correspondence accompanying the gift.

The Development Office will record and deposit all gifts with the Business Office. The computerized donor records will be updated and an official receipt will be sent to the donor indicating the date and amount of the gift, the purpose of the gift, and any appropriate notions concerning the form of the gift or restrictions on its use. Whenever requested, anonymity of the donor will be respected and protected, both internally and externally.

Gift Acknowledgments

All gifts to Miles are acknowledged in one or more ways depending on the size and type of gift and its designated purpose. In addition to the standard gift receipt, other types of gift acknowledgments may be prepared.

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B. The Giving Societies

Giving societies have been created to recognize donors who have been especially generous in their giving. These club designations and requirements for membership are as follows:

1. Membership in the President's Circle is based on annual gifts of \$5,000 or more.
2. Membership in the 1898 Society is based on annual gifts of \$1,898 to \$4,999.
3. Membership in the Friendship Circle is based on annual gifts of \$500 to \$1897.
4. Membership in the Legacy Society is opened to those who gift Miles through planned giving. Questions regarding gift clubs or membership in a specific giving category should be directed to the Development Office.

VII. GIFT OPPORTUNITIES

Members of the College community should be familiar with the following types of gift opportunities which are of frequent interest to potential donors. While not exhaustive, this list covers a wide range of possible gift opportunities, particularly in the area of endowments.

Standards and guidelines for creating named endowments have been issued by

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the Board of Trustees. The purpose of these guidelines is to ensure that the amount used to create an endowment is sufficient to produce enough income to accomplish the intended objectives. In addition, Miles follows the same rules for unnamed endowments as it does for those which are named by the donor.

The amounts cited below are minimum amounts. Donors may, and frequently do, add additional monies to increase the impact of the endowment or fund.

A. Unrestricted Operating Funds

Donors may make gifts to unrestricted operating funds in any amount. These funds enable the College to maintain a "margin of excellence" in its teaching, research and service activities since they can be applied to the area of greatest need. Funds given for the benefit of any school, department or program, or which are designated for research, scholarship, etc., are considered restricted rather than unrestricted and can only be used by the designated unit or for the designated purpose.

B. Restricted Operating Fund

As noted above, restricted operating funds are those monies which the donor has designated for use by some specific campus unit or for some particular purpose. These funds are generally not placed in endowment accounts and are expended to meet current needs in the designated area. Donors may make gifts to restricted operating accounts in any amount.

C. Restricted Endowments

A restricted endowment fund supports a purpose, program or campus unit according to the wishes of the donor. Several types of restricted endowments are described below along with the minimum amount required to establish each type of endowment.

I. Endowed Chair

An Endowed chair is among the most prestigious and meaningful gifts that can be made to, or accepted by an academic institution. In general, the College would prefer to endow existing positions rather than create new ones; although under certain circumstances

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new positions may be created at the wish of a donor after full consultation with, and approval by, the VP for Advancement and the President of the College. An endowed chair, named according to the wishes of the donor, may be established with a gift of at least \$3,000,000.00. An endowed chair may provide full salary or salary supplement and fringe benefits for the recipient and support staff or other expenses as the endowment agreement permits.

- 2. Endowed Professorship**
Proposals to establish named, endowed professorships must be approved by the VP of Advancement and by the President of the College. Income from the endowment may be used to provide a portion of the salary and fringe benefits of the holder who may also use the honorary title associated with the professorship. An endowed professorship, named according to the wishes of the donor, may be established with a minimum endowment of \$2,500,000.00.
- 3. Endowed Research Fund**
Donors may establish an endowed research fund, aimed according to the donor's wishes, for a minimum gift of \$500,000. Income from the endowment will be used to support research in the discipline, disease or area of interest as stipulated in the agreement with the donor.
- 4. Endowed Fellowship**
An endowed fellowship, named in accordance with the donor's wishes, may be established with an endowment of at least \$1,125,000.00.
- 5. Endowed Lectureship**
The income from an endowed lectureship is often used to bring a distinguished scholar to the College each year to lecture on a particular subject or in a specific discipline. A lectureship series, named according to the wishes of the donor, may be established with an endowment of \$2,500,000.00 or more upon approval of the VP of Advancement and the President.

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6. Endowed Loan Fund

An endowed loan fund, named in accordance with the donor's wishes, may be established with an endowment of at least \$470,000. The Miles College Office of Financial aid is responsible for administering all forms of student aid, including loan funds.

7. Endowed Scholarships

- a. Endowed, named scholarships may be established at several levels, depending on the amount the donor wishes to contribute and whether the scholarship is a full or partial one. Those levels and the minimum required for each are:

- (1) Names Presidential Scholarship - \$76,000
- (2) Named Miles Scholarship - \$25,000
- (3) Named Merit Award (Partial Scholarship) - \$10,000

- b. Guidelines for any endowed scholarship cannot exclude prospects on the basis for race, sex, religion, national origin, political persuasion, marital status, sexual preference, handicap, or age.
- c. Individual donors are not permitted to designate the recipients of the scholarships which they sponsor.
- d. All criteria for endowed scholarships should be determined and outlined in writing prior to acceptance and approval by the College.

All gifts which are given for the purpose of establishing and endowment must be formally accepted by the College. Establishment and management of endowment funds represents a significant legal and financial commitment on the part of the College. Recognizing that such sums must often be accumulated over a period of years, the College is generally cooperative in working with a donor who wishes to spread the payments toward an endowment over several years.

VIII. FUND RAISING CAMPAIGN

To insure that the institution and its priorities are properly represented in all appeals for private support and to further insure that individual unit needs are balanced with the overall needs of the

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institution, the President of Miles Shall review and approve all plans to raise funds from private sources, prior to their initiation and prior to discussions with potential donors. Such plans shall require the advance approval of the Vice President of Institutional Advancement.

The coordination of all fund raising activities of the institution on a day-to-day basis is the responsibility of the Miles College Office of Institutional Advancement. Solicitation of gifts by anyone for the benefit of Miles requires prior approval and coordination with the Miles College Office of Institutional Advancement in accordance with the guidelines provided below.

A. Approval of Fund Raising Activities and Projects

1. Responsibility of the Unit Proposing a Fund Raising Project

The unit proposing the initiation of a fund raising program or project involving the solicitation of funds from private sources must take the following steps in order to obtain the necessary approval.

- a. In order to obtain approval to mount a fundraising program or campaign, the responsible individual should prepare a written plan to include: the purpose (s) for which funds are needed; the intended audience, the amount sought; the names of the individuals or groups who might be prospects for gifts for such purposes(s); and the reasons these groups or individuals would have an interest in, or reason for, supporting the proposed project.
- b. Written approvals required include those of the Vice President for Institutional Advancement.
- c. Where appropriate, the proposed plans will be reviewed by the President for further consideration and approval.
- d. Once these approvals have been obtained, the Development Office will assist in evaluating the potential sources of support and in determining the feasibility of a fundraising program or campaign.

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2. Role of the Development Office

- a. The role and function of the Development Office are to create an awareness within the private sector of the financial needs of Miles and to systematically implement plans through which these needs can be met.
- b. Upon receipt of an approved fundraising proposal, the Development Office will work closely with the leadership of the affected unit to identify a constituency which would likely provide the necessary leadership and funds.
- c. If appropriate, the Development Office will then conduct a feasibility study to determine if there is a sufficient interest and/or funds available from the proposed sources(s) in order to make such an effort successful.
- d. If the response to these studies is positive, the Development Office will work directly with the unit leadership in recruiting volunteers, preparing promotional material and soliciting advance or lead gifts. As a part of its overall responsibilities, the Development Office will prepare a schedule of activities and jointly oversee the actual implementation of the approved fundraising plan.
- e. The direct cost of conducting an approved campaign shall be borne by the the Department/Division/School/Center benefitting from the funds raised.

B. Approaches to Corporations and Foundations

Requests for corporate or foundation support, including pre-proposal inquiries which are not in response to a formal request for proposals (RFP), require prior clearance with, and approval by, the Office of Institutional Advancement. This is especially important when support is being sought from all corporations or foundations.

1. A roster of corporations and foundations and their funding interests, as well as assistance in preparing grant requests and obtaining the necessary clearances, can be obtained by contacting the Development Office. Such

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requests should be submitted to the Development Office at least thirty days prior to any deadline(s) for submission of proposals.

C. Advisory and support Groups

A number of advisory and support groups operate in conjunction with various campus units to increase community awareness and interaction and to generate financial support. These advisory and support groups include alumni constituencies as well as those groups referred to as "friends," "associates" or "supporters." These advisory and support groups facilitate community awareness and involvement and further serve to identify new prospects for financial support. To ensure that the activities of such support and advisory groups are compatible with other cultivation and solicitation activities of the institution, the following guidelines shall apply to all such groups.

1. Any proposal or plan to form an advisory or support group as defined in Item C (above) must be approved by the President of the College prior to the time individuals are contacted or are asked to join.
2. The focus of any solicitation of "friends," "supporters" or members of such support or advisory groups shall be membership-oriented.
3. The maximum gift which may be solicited by any such advisory or support group, except as a part of an approved fund raising campaign, shall be \$5,000.
4. The names used to designate various levels of members in such groups (e.g., friends, patrons, benefactors, etc.) Must be compatible with the names used to designate the levels of membership in College giving societies (see page 10).
5. All gifts received through the solicitation of members of an approved support or advisory group shall be processed through regular gift processing channels.
6. Solicitation of any gift of more than \$5,000, regardless of source or use, shall be conducted only with the prior notification and approval of the Development Office.

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D. Special Appeals

Faculty death, or retirements, anniversaries or significant dates, and other events are often the impetus for a special appeal for funds to mark the occasion. These appeals may focus on establishing a scholarship in the individual's honor or memory, having a portrait painted, erecting a statue or funding some other form of tribute or commemoration. While the amounts sought through such special appeals are generally modest and the appeal is normally limited to friends and colleagues, these special appeals should be coordinated with the Development Office prior to their initiation.

E. Special Events

Special events include dinners, concerts, art auctions or other functions which are designed to raise funds for a campus unit or program. Generally, the excess funds generated by selling tickets, charging admission, etc. which exceed the cost of staging the event are retained as contributions. Recent changes in tax laws require that charitable organizations provide participants in special events with specific information regarding the deductible and non-deductible portions of their payments. The cost of meals, entertainment or other benefits received by those attending such events are not deductible for income tax purposes. Only the excess amount over and above the cost of the benefits received is deductible.

Special events are generally labor-intensive and the proceeds from such events rarely justify the time and effort involved. The Development Office will, however, consult with any unit interested in sponsoring a special event and will provide advice and assistance, as appropriate.

XI. ROLE AND RESPONSIBILITIES OF THE DEVELOPMENT OFFICE

The role of the Office of Institutional Advancement is to serve as a coordinating agency between the College and its many diverse components and the public at-large. In fulfilling its designated role, The Development Office performs the following functions:

- A. Serves as a coordinating agency for all types of fundraising programs and activities to insure that appeals for support are properly targeted and that excessive appeals to any one potential source are avoided.

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- B. Maintains accurate and up to-date records on a variety of potential donors and providers of support and assists in evaluating proposed fundraising approaches in terms of their appropriateness and potential for success.

- C. Coordinates and manages the solicitation process for all gifts to the College and assists in the design and execution of all approved fund programs on behalf of the College and its components. In fulfilling this responsibility, the Development Office provides the following services:
 - 1. Prospect research
 - 2. Donor record maintenance
 - 3. Gift receipts
 - 4. Gift acknowledgment letters
 - 5. Giving society recognitions
 - 6. Feasibility studies
 - 7. Preparation of case statements
 - 8. Preparation of fundraising proposals
 - 9. Assistance in the production of collaterals
 - 10. Hiring, training and supervision of fundraising personnel
 - 11. Planned giving services

- D. Maintains the official college records concerning donors and charitable donations and, in conjunction with the Business Office, prepares all official reports of gifts support received by Miles.

- E. Coordinates the recognition of donors through various donor recognition programs to insure that such recognition is appropriate and compatible with Miles policy.

- F. Plans and manages overall fundraising activities and strategies as necessary to ensure that Miles fund raising objectives are met.

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X. Board of Trustees Policies

College employees involved with the acquisition and stewardship of private gifts to the College shall adhere to the current policies of the Board of Trustees as specified in the Board Manuals, Bylaws, Guidelines of Standing Committees, Constitutional and Statutory Provisions, and Board Rules.

XI. Responsibilities of the President of the College

The President is responsible for the following tasks in the acquisition and stewardship of private support for the College:

1. Approve memoranda of agreement between donors and the College when appropriate.
2. Approve and forward recommended Board of Trustees resolutions to the Board of Trustees.
3. Submit appropriate proposals and reports to the Board of Trustees for all fund raising campaigns, gift receipts, and funding sources, in accordance with the guidelines established by the Board.
4. Participate in the cultivation and solicitation of individuals, corporations, and foundations for private gifts to the College when appropriate.
5. Personally acknowledge selected private gifts to the College through written correspondence or other forms of communication.
6. Review and send through Advancement annual stewardship reports to donors (or their representatives) of endowed funds and selected major non-endowed funds.
7. Authorize the expenditure of privately donated funds (and their earnings) for new or different purposes when College programs are changed/eliminated or when donor restrictions/criteria for using the gifts are no longer feasible.

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XII. Responsibilities of the Provost

The Academic Dean is responsible for the following tasks in the acquisition and stewardship of private support for the College.

1. Ensure that plans and activities to build external support for the College are based on academic needs and priorities.
2. Review plans and guidelines for managing funds given by private donors to support academic programs, and encourage academic units to expend restricted funds according to donor stipulations.
3. Ensure that specific criteria and procedures are established in accordance with donor stipulations, academic policies, and legal requirements for the recruitment, selection, and appointment of faculty, staff, and students who receive financial support from private gifts to the College (for chairs, professorship; scholarships, etc.)
4. Coordinate the creation of quasi-endowed funds from non-endowed funds when requested by department and divisions of the College.
5. Work closely with the VP of Advancement and the Advancement Office in establishing appropriate funding priorities for the College highest needs.
6. Ensure that the Advancement Office provides services to help faculty, administrative staff, and students secure support in the form of contracts and grants from various corporations and/or foundations for specific instructional, research, and service programs.

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XIII. Responsibilities of the Vice President of Institutional Advancement

The VP Institutional Advancement is responsible for the following tasks in the acquisition and stewardship of private support for the College.

1. Establish and maintain annual giving, major and planned giving, foundation and corporate giving, and capital fund-raising programs.
2. Work closely with the President, and other cabinet members of the College to establish appropriate fund-raising priorities for the highest needs of the College.
3. Approve all fundraising programs of the College.
4. Coordinate the approval of all Memoranda of Agreement between donors and the College and approve recommended Board of Trustees Resolutions before they are submitted to the President for approval (and submission to the Board of Trustees).
5. Establish and assist in the maintenance of College fundraising support groups in both academic and non-academic areas.
6. Assist in the selection and recruitment of volunteers who are to be involved in fundraising efforts of the College.
7. Compile and maintain accurate and timely gift records, produce official reports, and send appropriate receipts and acknowledgment for all private philanthropic gifts in conjunction with the Business Office.
8. Provide annual stewardship reports to donors or their representatives on endowed funds and certain restricted funds which are established through private gifts to the College.
9. Provide access to database computer systems and programming personnel to support all private gifts recording/administration needs for the College.

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XIV. Responsibilities of the Business Manager

The business Manager is responsible for the following tasks in the acquisition and stewardship of private support for the College:

3. Provide financial accounting and reporting services for all funds received by the College from private sources-in accordance with the practices, principles, and guidelines established by the Board of Trustees, the National Association of College and University Business Officers (NACUBO), and the American Institute of Certified Public Accountants.
4. Assign account numbers when gifts are received and ensure that funds are recorded, deposited and transferred to appropriate accounts, investment pool, etc., as required.
5. Review memoranda of agreement between donors and the College and recommended.
6. Assist fund managers in ensuring that funds established by private gifts are spent according to the guidelines and criteria established by the donors and/or specified in memoranda of agreement and Board resolutions.
7. Evaluate real property gifts to limit the College assumption of environment and/or other liabilities associated with real properties.

XV. Responsibilities of the Dean of Students

The Dean of Students is responsible for the following tasks in the acquisition and stewardship of private support for the College:

1. Coordinate the awarding of all student assistance funds received through private gifts.
2. Evaluate all scholarship selections to determine their effect on each student's total financial aid package.

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3. Monitor status of students receiving financial aid to ensure unused monies are returned to scholarship accounts when those students fail to enroll, withdraw during the school year, or change status regarding any criteria that effects their being awarded financial aid.
4. Coordinate the awarding of athletic scholarships in accordance with NCAA and SIAC rules and regulations and certify to the SIAC Office the type of financial assistance each athlete is receiving before the various sport participation season begins.

XVI. PROCEDURES FOR THE ACQUISITION OF PRIVATE GIFTS

College employees involved in the acquisition of private gifts for the College shall adhere to the following procedures.

C. Solicitation of Major Gifts

1. Major prospects should be cultivated and solicited only after being properly cleared and registered on the Prospect Management List (PML). The PML is designed to clear prospects for assignment to areas or programs of the College, assign cultivation/solicitation responsibility to individuals or teams, and track the results of gift proposals and cultivation/solicitation plans. If a team includes volunteers their actions must be coordinated and supported by the Office of Institutional Advancement. No volunteer (non-employee of the College) has the authority to solicit gifts in the name of the College without the approval of the VP of Institutional Advancement.
2. Individuals, corporations, and foundations are identified for the PML by submitting a Prospect Management Recommendation form to the Director of Development. The Director of Development will process the request. After approval, the identified Prospect will be added to the PML and assigned to a particular program or purpose and to a specific solicitation team/individual.
3. Once on the PML, a major gift prospect may not be solicited in person for any size gift except by a member of the approved solicitation team. However, any person or organization on the PML may be solicited by mail or through electronic or telemarketing during annual giving solicitations. Normally, annual giving solicitations should only target individuals who would logically be a supporter of a particular program. At all times,

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annual giving requests must be sensitive to major gift solicitation efforts underway with-individual prospects.

4. The Director of Development is responsible for maintaining the Prospect Management List in a computerized data base. Each month the Director of Development will provide a current list of the PML. Normally, this update will be distributed by the tenth day of each month to show all changes made through the end of the previous month.

B. Major Gift Proposals and Memoranda of Agreement

1. All major gifts should be solicited via written documents normally a specific project or program proposal followed by Memorandum of Agreement (MOA).
2. When unsolicited gifts are received, every attempt should be made to document in writing the donor's criteria or specifications for expenditures of the gifts.
3. Many major gifts and all gifts that are intended to become endowed funds should be accepted and documented with a MOA signed by the donor(s) and the President of the College or the Vice President of Institutional Advancement. After all parties have signed the MOA for a private gift, the original copy will be filed in the Office of Institutional Advancement.
4. Memoranda of Agreement will be written to ensure the policies and procedures established by the Board of Trustees and those set forth in this handbook are adhered to and that any additional/supplementary conditions requested by gift donors are followed to the maximum extent allowed by law.
5. All Memoranda of Agreement should be routed through the Office of Institutional Advancement which will coordinate the approval process for the document. Normally, each MOA will be reviewed by the Dean/Head (or designated representative) of the division who will manage fund expenditures and be approved by the Director of Development and Business Manager before it is forwarded to the donor(s) for signature.
6. Normally, all Memoranda of Agreement establishing student scholarship funds from private gifts will include provisions that state how the recipients of the awards will be

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selected and how the Office of Student Financial Aid will be involved in the selection process. The standard policies, procedures, and guidelines for most scholarships are covered in Appendix A, Student Scholarships and Fellowships.

C. Endowed Funds and Board of Trustees Resolutions

1. All endowed gifts, testamentary gifts, gifts of real property specified by the Board must be accepted by the Board of Trustees or its authorized personnel. Normally, these gifts are accepted by the Board adopting a resolution.
2. When a donor makes a gift for an endowment that is less than the minimum level for the type of endowment, a time limit for reaching the minimum level should be included in the MOA. When gifts other than cash are given, the cost of selling, processing, or disposing of the gift will be applied to the gift. Furthermore, the donor should designate in writing where these costs should be applied if the gift is to be split among accounts. In any event, the final value for an account (the net value when a non-cash gift is sold) will determine whether an account is at the minimum level for an endowment.
3. Normally, Board Resolutions for endowed funds will be routed through the Office of Development to coordinate the approval process for the documents. A Board Resolution is normally approved by the Director of Development and Business Manager and forwarded to the President. When a Board Resolution is written without a guiding MOA, it will normally be reviewed by Vice President of Institutional Advancement who will manage the fund expenditures before being forwarded to the President. The President will submit resolutions to the Board of Trustees.

XVII. PROCEDURES FOR MANAGING ENDOWED FUNDS

College employees involved in managing endowed and quasi-endowed funds shall adhere to the following procedures:

A. Endowed Funds

1. When a donor makes a gift toward an endowment, the Office of Development will submit a fund data sheet to the Business Office. If the gift account is below the

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minimum level for endowment, the Business Office will create an account number and flag the account for future endowment. When the account balance reaches endowment levels, the Business Office will create an account for the corpus account and an account number for the interest/endowment earnings account and transfer the funds to the endowment account.

2. Funds recorded in accounts during a month will be transferred to the College investment pool the following month. The funds buy shares in the system pool at the current valuation price (values at the end of the previous month). Each month the system pool earnings are distributed to each account based on the number of shares each account owns in the system pool. At the end of the month, cash in the corpus accounts earns a distribution from the College investment pool based on the cash balance to all cash in all the corporation.
3. Funds recorded in the account range are separately invested funds and are managed by the College. Each month the earnings of the fund's investments are distributed to the fund based on the earnings of the specific investments. At the end of the month, cash in the corpus accounts earns a distribution from the College investment pool based on the cash balance to total cash in all the corpora.
4. Endowment income accounts will earn interest on the monthly cash balance if it is equal or greater than \$25,000.
5. Each year, On October 1, a budget is established in the endowment income expenditure account based on the requirements in the endowment agreement.
 - a. For endowment accounts that are based on the "12/31 Rule," the fund balance in the account as of December 31, minus any expenditures between January 1, and September 30, will be the amount for the October 1, budget.
 - b. For all other endowment accounts, the fund balance in the account at September 30 will be the budget for the fiscal year beginning October 1.

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B. Quasi-Endowed Funds

1. When funds are originally meant to be endowed reach minimum levels for endowment in a quasi-endowment the request should be forwarded to the Director of Development to coordinate the approval process.
2. Normally, the Office of Development will send a copy of the approval with a fund data sheet to the Business Office to request a quasi-endowment account number. The Business Office will create an account number and transfer the funds to that account number.
3. The Office of Development will prepare and coordinate the approval process to establish the endowment. An MOA is not required for quasi-endowment, but if restricted funds from a donor's gift are to be "endowed," the donor's purposes must be satisfied when earnings are spent. Therefore, if, MOA or other written documentation specified how a restricted fund should be used, those specifications will be followed to the maximum extent allowed by law and current policies of the College. When unrestricted funds are "endowed," they will be spent according to the Board of Trustees policies.
4. The procedures and practices for managing the income and budgets for quasi-endowed accounts are the same as those for privately endowed accounts.

XVIII. PROCEDURES FOR MANAGING AND REPORTING EXPENDITURES OF ENDOWED FUNDS

College employees involved in managing and reporting the expenditures of privately endowed and quasi-endowed funds will adhere to the following procedures.

A. Endowment Spending

1. The Board of Trustees (through the Investment Committee) will periodically adjust the asset allocation of the Pooled Endowment Fund(s) to produce annual current spendable income from endowed funds. The Business Manager will ensure all College account managers receive annual budget reports identifying how much of each investment income

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account is available for expenditure (or estimated as available for expenditures) in the next budget year.

2. The Deans, Divisional Coordinators, and Fund Managers responsible for spending endowment income will ensure expenditures are made according to the criteria specified in memoranda of agreement and/or Board Resolutions. Whenever possible each Dean/Division Head will designate an endowment fund coordinator who will be responsible for tracking the expenditures and coordination management plans for all endowed funds within the department/division.
3. The Office of Student Financial Aid is the centralized location at the College for coordination of all scholarships and other student financial aid awards. All offices and academic areas, through the Scholarship Committee are required to send their scholarship selections to Student Financial Aid for the official awarding of the scholarships.
4. The College's Financial Aid Committee advises the Director of Student Financial Aid and the Dean of Students on matters pertaining to College policy and procedures on scholarships, student loans, student employment and other types of financial aid.

D. Reporting Expenditures of Endowed Funds

1. The Director of Development will submit annual reports to the President and donors of endowed accounts (or their representatives) that show how the expenditures of endowed funds (and other related accounts) were made during the previous fiscal year. (Normally these reports will be prepared in November by the Office of Development based on the previous fiscal year (October 1 - September 30) information provided by the Business Office.
2. The Director of Development and Business Manager will submit all periodic reports required by the Board of Trustees regarding College funds received from private sources and expended by the College and its supporting foundations.

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3. The Office of Development will maintain ten-year (or longer) histories on endowed fund (and related restricted fund) accounts and periodically distribute them to the designated fund managers and responsible personnel. The reports will review the criteria for fund expenditures and show how the funds have been spent during the last ten years.

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APPENDICES

APPENDIX A

STUDENT SCHOLARSHIPS AND FELLOWSHIPS

Scholarship and fellowships for students at the College are available from a variety of funds. Those funds whether endowed or not are created and managed according to the following standard policies, procedures, and guidelines:

A. Administrative Procedure

1. Normally, endowed funds for scholarships and fellowships shall be established through a written memorandum of agreement (MOA) signed by the donors or their representatives and the President or the Vice President of Institutional Advancement. In some cases, endowed funds may be established by letter or other written documentation from the donors; however, all funds to be endowed must be officially accepted by the Office of Institutional Advancement.

2. Non-endowed funds may be established by a letter or other written documentation from the donor specifying how the funds are to be used (a MOA is optional).

3. The College shall not spend scholarship or fellowship funds for any purposes other than those specified by the donors. A donor may change the purposes for non-endowed funds by issuing written instructions to the College to change the expenditures. However, endowed funds may not be used in any other way than is specified by the original MOA.

4. If a scholarship/fellowship fund with specified restrictions and expenditure criteria received contributions from more than one donor, then any requested changes to those restrictions/criteria must be agreed upon by all donors. If the original signatory of the MOA who established the fund can show that he or she is authorized to agree to changes on behalf of all donors, then the requested changes can be made with his/her approval. If the original signatory is not authorized to act in behalf of the other donors, then the College must make a good faith effort to contact the individual donors who did not sign the documents for their approval before making any changes.

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5. All award criteria, supplementary conditions, or additional priorities for consideration specified for a scholarship/fellowship will be invalid if contradictory to current federal or state laws and regulations or any other laws, rules, or regulations established by any governing body or authority to which Miles College is legally subject or ascribes.

6. Additional contributions to a fund may be made by anyone provided he/she subscribes to the terms, provisions, and guidelines contained in the MOA, Board resolution, or written documentation from the donor. However, any efforts by College personnel to solicit additional contributions to these funds shall be coordinated with the Office of Development before the solicitation is made.

7. If the division, or curriculum which the fund is designated to support ceases to exist, the President of Miles College shall be free to use non-endowed funds and the earnings from endowed funds to meet the most pressing needs of the College in the areas most comparable to the purposes originally intended by the donors. The names of endowed funds shall normally remain unchanged and no part of the corpus of an endowed fund shall ever be expended for any purpose.

8. If funds intended to be endowed fail to reach the minimum levels for endowment specified by the College within five (5) years of the initial gift, then the President shall be free to use the funds and their earnings to meet the most pressing needs of the College. If possible, the funds will be used in the areas most comparable to the purpose originally intended by the donors.

9. The selection committee or office responsible for managing the fund expenditures shall normally inform the recipients of the source of the funds and request that the recipients prepare a letter of appreciation to the donors. All such letters shall be cleared by the selection committee/fund manager before they are sent to the donors and copies of the letters shall be sent to the Office of Development.

10. The Office of Development shall prepare annual stewardship reports for the President of the College to send to donors (or their representatives) of endowed funds and selected major non-endowed funds. These reports will show how the funds were used during the previous fiscal year and the value of the funds at the end of that year.

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F. Selection and Payments

1. No student shall be denied a scholarship or fellowship on the basis of race, creed, color, gender, religion, ethnic or national origin, citizenship, age, or disability. However, this does not prevent the College from establishing or administering a scholarship, fellowship, or other form of financial assistance that requires the award to be made to members of a particular gender, so long as such awards are given in a manner that the overall effect of the award does not discriminate on the basis of gender.

a. To ensure this non-discriminatory effect for such single-gender funds, applicants shall be drawn from a pool of students who are eligible for the award using gender-neutral criteria and matched to an appropriate form of financial assistance. No student shall be denied the award for which he or she is selected under this procedure, because of the absence of a scholarship, fellowship, or other form of financial assistance designated for a member of student's gender.

b. This policy does not prevent the College from establishing and administering a scholarship, fellowship, or other form of financial aid to assist African-American students in conformity with federal and state law.

2. Scholarships and fellowships will be awarded by Scholarship Committee, selection committees or individuals as designated in the MOA, Board Resolution, or other written guidelines from the donor. The membership of all selection committees must have a majority of College personnel and include a representative from the Office of Students Financial AID.

3. The selection committee will normally consist of representatives from the Office of Student Financial AID and the office/division/committee responsible for managing the fund expenditures.

4. Scholarships and fellowship shall be automatically renewable for each of the subsequent years of the recipient's participation in the specified curriculum/program-- provided the selection committee deems the recipient's performance and academic progress merit retention.

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5. Normally, scholarship/fellowship payments shall be made to the recipients in two increments equaling one-half of the annual award at the beginning of the fall and spring semesters respectively. However, if the selection committee deems it appropriate, all or part of a scholarship/fellowship may be awarded at any time to one or more recipients during the fiscal year the award is available for expenditure.
6. The amount available for expenditures from endowed scholarship/fellowship funds shall be equal to the sum of the annual investment income generated by the funds through the College Endowment Pool plus interest generated from College earnings on the unspent cash balance of the accounts (if the balance is \$25,000 or more).
7. Each year, the Business Office shall provide the Office of Student Financial AID and other offices responsible for the awarding of scholarships and fellowships with the name of the scholarships/fellowships and amounts projected to be available for awards. Such notification shall be made in January or as early as possible each calendar year for the following school year.
8. All athletic scholarships shall be awarded and administered in accordance with the rules, regulations, and laws established by the National Collegiate Athletic Association (NCAA), 20 U.S.C., Section 1681 (Title IX), and any other laws, rules or regulations which may be established by any governing body or authority to which Miles College is legally subject or ascribes.

APPENDIX B

DEFINITION AND TERMS

The following defines/explains how terms are used in this handbook.

- A. **Board of Trustees Resolutions:** Certain categories of gifts, including endowed and testamentary gifts, may be accepted by an endowment resolution passed at a meeting of the Board of Trustees. Board resolutions include biographical information about the donor(s) and are part of the College's historical record. Resolutions are recommended by the President of the College to the Board.
- B. **Corporation:** An organization, business, partnership, or cooperative organized for profit.
- C. **Donor Purposes:** Those purposes for which gifts or grants have been made, as restricted by the donors.
- D. **Endowment Funds:** A "True" endowment fund is one established by a donor that can never be expended. Normally, the original principal of the fund (corpus) must remain intact (non-expendable) in perpetuity. Unless specified otherwise by the donor, only the income earned from the fund, including the appreciation in the value of the fund (if permitted by law), can be spent by the College. If the earned income is restricted, it can be used only for the specified purpose. If the income is unrestricted, it can be used for any institutional purpose.
- E. **Foundation:** A private tax-exempt entity established and operated exclusively for charitable purposes.
- F. **Funds Held in Trust By Others:** Resources that are neither in the possession of nor under the management of the College, but are held and administered by an external fiscal agent. The College does not have certain legally enforceable rights and claims, such as those to income and income expenditures. The value of the funds should be supported by annual reports to the College.

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G. Gift: Anything voluntarily transferred from individuals, foundation, or corporations to the College or its supporting foundations without compensation. Gifts directed to or intended for the Board of Trustees are the property of the College, subject to control and management by its Board of Trustees, but within the limits of and subject to any restrictions or direction of the donor of the gift, accepted and agreed to by the Board.

H. Major Gift: A gift of ten thousand dollars (\$10,000) or property with a fair market value of ten thousand dollars (\$10,000) or more.

I. Memorandum of Agreement /MOA: A Miles College document that describes a mutual agreement between the donor and the College regarding a gift to the College. Its main purpose is to outline the details and use of the gift including the restrictions, directions, or intentions of the donor(s); the policies of the College; and the necessary information for accounting by the College's Office of Business Affairs.

J. Prospect Management List (PML): A management tool for guiding and tracking the cultivation and solicitation prospects. The PML lists prospective donors and gives appropriate clearance and authorization for individuals/teams to contact and solicit those prospects. It is maintained by the Office of Development and managed by the Vice President Of Institutional Advancement as part of the College's Prospect Management System.

K. Prospect Management System: The system for guiding and tracking the cultivation and solicitation of individuals, corporations, and foundations who may be capable of making and willing to make major private gifts to the College and its supporting foundations., It is designed to direct solicitation efforts toward potential donors with the greatest capability while meeting the highest priority needs of the College. Members of the College (and its representatives) are not authorized to solicit major gifts or contact major gift prospects without clearance from the Development Office through this system.

L. Quasi-Endowment Funds: Internal funds that the Board of Trustees manage in the same way as "true" endowed funds are called "quasi-endowed" funds. Since this is an internal designation for funds that are otherwise spendable, it may be reversed.

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M. Separately Invested Endowment Funds: Endowment funds which have specific restrictions placed on the individual investments of the fund by the donor(s).

N. Sponsored Annual Award: Awards made from gifts that donors send periodically to fund scholarships, fellowships, faculty awards, etc. In most circumstances a Memorandum of Agreement or written documentation from the donor is used to direct the expenditures and management of these gifts.

O. Term Endowment Funds: Funds that function initially exactly like "true endowment funds. However, after a specific period or event, as defined by the donor, the nature of the principal of the term endowment changes. (For example, a donor might specify that a gift should be treated like an endowment for a specified number of years and then the principal could be expended for other purposes).

APPENDIXC

ETHICS

A. Statement of Ethics

Development professionals represent Miles College to the larger society and have a special duty to exemplify the best qualities of the College and to observe the highest standards of personal and professional conduct. They should be aware of and adhere to Donor Bill of Rights adapted from the Council for Advancement and Support of Education (CASE) Board of Trustees Statement of Ethics.

1. In words and actions, promote the merits of the College and of education.
2. Respect all individuals without regard to race, color, religion, gender, creed, ethnic or national identity, handicap, or age.
3. Uphold the professional reputation of other development officers and give credit for ideas, words, or images originated by others.
4. Safeguard privacy rights and confidential information.
5. Do not grant or accept favors for personal gain, nor solicit or accept favors for the College where a higher public interest would be violated.
6. Avoid actual apparent conflicts of interest, and, if in doubt, seek guidance from appropriate authorities.
7. Follow the letter and spirit of laws and regulations affecting institutional development.
8. Observe and encourage colleagues to support the highest standards of conduct.





B. Principles Regarding Ethics in Development Research and Donor Confidentiality

College employees involved with the acquisition and stewardship of private gifts to the College shall be aware of and adhere to the following basic principles regarding ethics and confidentiality in development research as set forth by CASE.

1. **Rights to Privacy:** Every individual has the right not to have personal information that is not present in public sources divulged to others.
2. **Information Necessity:** Only information that has to do with capacity or inclination of an individual to make a gift to an education institution is the proper subject of research.
3. **Individual Ethical Responsibility:** Both those within institutions including researchers and solicitors and outside consultants in their capacity as aides to institutions are responsible for the ethical ramifications of their individual acts.
4. **Protection of Confidential Material:** Records about individuals and organizations must be kept confidential, to be used by those staff members who need to use them to further the mission and goals of Miles College.
5. **Sanctity of Confidential Material:** Public information derived for use by Miles College may be shared with another institution (and vice versa) subject to the restrictions set forth in the CASE recommendations listed in the following paragraph.
6. **Record Sensitivity:** Records have power to improve and to ruin individual lives. They may become available to their subjects or to others who do not understand appropriate use of sensitive materials, Development officers must make certain records can do no harm to individuals or institutions.

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C. Recommendations Regarding Ethics and Confidentiality in Development Research

College employees and others involved in the Development activities of Miles College shall be aware of or adhere to the following recommendations set forth by CASE regarding ethics and confidentiality in development research.

1. Recognize the ethical responsibility to use information derived from non-public sources only for the benefit of the institution for which and within which the information was derived.
2. Understand that a staff member's inappropriate use of material derived originally for use by another institution may be grounds for disciplinary action by the institution in which he/she is currently employed.
3. Ensure that outside consulting firms are aware of these principles and recommendations and insist that such firms abide by their requirements.
4. Understand that only routine directory information gleaned through work for Miles College should only be given as a professional courtesy to any other institution or person, and no information may be sold or bartered to any other institution or person.
5. Know that irreparable damage may be done to the profession of educational advancement and development when dealing with a person who promises to bring information derived at another institution, or who is known to possess hard copy or electronic data gathered from any other institution besides Miles College.
6. Understand that it is unprofessional behavior to accede to a request to act contrary to these principles and recommendations when engaged in fund raising, even when that request comes from a supervisor or colleague.
7. Maintain strict adherence to the letter and spirit of the principles and recommendations set forth in this document and as published by CASE.

5.3 Institution -Related Entities Supporting Documentation List

No documents are needed