

**PALO ALTO COLLEGE  
COLLEGE PROCEDURE**

Procedure Number: A 19.0  
Procedure Title: Receipt of Donor Gifts  
Relevant Board Policy: [C.1.3.1](#)  
Originating Unit: Resource Development  
Maintenance Unit: Resource Development

I. Purpose: Palo Alto College receives cash, in-kind, and other types of gifts from external sources for development, maintenance, and initiation of college events and programs. The following steps should be followed for receiving and processing these gifts.

II. Procedure Statement: Gifts may be initially received by various departments, but in all cases will be given to and processed by Resource Development for submission to the Alamo Colleges Foundation. As the district's only 501C (3) tax entity, the Alamo Colleges Foundation receives donated gifts and provides donors with the relevant charitable donation tax documentation required by the Internal Revenue Service.

A. Check/Cash donations received from external sources:

1. Resource Development must record any check or cash donation and deliver it, with a donor form, to the Alamo Colleges Foundation's Resource Development Office within three days following receipt of the check or cash donation from the President's office. The Alamo Colleges Foundation staff provides a copy of the donor form and check/cash stamped with a date the Foundation received the check /cash to the Resource Development employee who then files the copy.
2. Resource Development updates donor records and issues an official gift receipt/acknowledgement to the donor. The Alamo Colleges Foundation also issues a letter to the donor with the IRS charitable tax contribution information.
  - (a) All checks should be made payable to Palo Alto College and mailed to Attn: Resource Development, Palo Alto College Executive Office Building 1400 W. Villaret Blvd., San Antonio, Texas 78224.
  - (b) All checks mailed to any department in the College must be forwarded to the Resource Development within three business days. Original documentation, including envelopes and gift forms that accompany the check, must be forwarded with the check.
3. Resource Development updates relevant departments of gifts via email.

B. In-kind donations received from external sources:

1. The department receiving the gift must contact Resource Development in order to determine donor responsibilities and proper internal handling of the gift. The department provides the estimated value of the gift to Resource Development and/or any donor contact information available that would help determine the value.
2. Resource Development completes a donor form and delivers the form and gift to the President's Office for review.
3. Upon the President's approval, the form and gift is delivered to the Alamo Colleges Foundation, which will obtain necessary approval from District administration.
4. Resource Development updates relevant departments of gifts via email.

Issued: May 21, 2015

Approved: (signed: Dr. Mike Flores)  
President

Updated: February 15, 2016

Resource Development