

POLICY MANUAL

Subject: Donor Management

Effective Date: 7/98

Initiated By: Eleanor Templeton
Development Director

Approved By: James B. Moore
Executive Director

Review Dates: 3/99

Revision Dates: 12/08 GW

POLICY:

Cumberland Heights' Development office records, acknowledges and forwards to the Business Office all donations to the Cumberland Heights Foundation.

PROCEDURE:

Cash

1. The designated Business Office Staff member brings all the checks, from the current day's mail, that are gifts to Cumberland Heights.
2. The Development Executive Administrative Assistant or designee makes two copies of each check, envelope, and any notes included with the donation and returns the check with one copy to the Business Office before the end of the day. The account number (used by Accounting) is written on both copies of the check along with the name of the fund and the date the check will be keyed into the system.
3. Each gift is entered from the check copy into the Donor database program written specifically for Cumberland Heights. This program records each donor's name, address, donor group (i.e. staff, alumni, etc.), date of check, date received, amount, source of donation and designation.
4. The check copy is initialed and dated, then filed into a monthly folder and a designated folder, if applicable (example: United Way, Foundation Gift, ect.)
5. The check copies are then placed in a "Thank You" folder for review by the Development Director before acknowledgement letters are sent.
6. The Development Director sends an acknowledgement for every donation received and an IRS declaration for all gifts of \$250 or more.
7. At the conclusion of each month, the Business Office sends a list of the month's contributions according to their records and the Development Office reconciles with that list every month.

Pledges

1. Constituents are asked to submit a "confidential statement of intention" for pledges. The same procedure as cash donations are followed for pledges. Those with outstanding pledges are sent a pledge reminder in November, unless otherwise requested.

At the beginning of every month, Development sends the accountant a detailed report of all donations received for the previous month and a pledge status report. A report detailing gifts for the year is also included. The accountant reconciles these reports against the general ledger. The accountant and Development assistant work together to research any discrepancies.