

### 8.38 Gifts and Donations

1. A gift or donation is defined as a contribution of money, securities, real or other property, goods, or, in some cases, services to the District/Colleges or any organization officially sponsored by the District/Colleges (e.g., student club) in exchange for which no return is given. Such a donation may not be designated to benefit a specific person; donors will only be allowed to establish broad criteria over the disposition of a donation. and all IRS requirements shall be observed.
2. The Board shall consider all gifts, donations and bequests made to the District. The Board reserves the right to refuse to accept any gift which does not contribute toward the goals of the District, or the ownership of which would have the potential to deplete resources of the District.
3. The District shall assume no responsibility for appraising the value of gifts made to the District. Acceptance of a gift shall not be considered endorsement by the District of a product, enterprise or entity.
4. In no event shall the District accept a donation from any donor who engages in practices or policies which discriminate against any person on the basis of race, sex (i.e., gender), color, religion, national origin, age, disability or sexual preference; or when the stated purposes of the donation are to facilitate such discrimination in providing educational opportunity.
5. For gifts and donations which have a value of \$250 or more, the College or District Chief Executive Officer shall accept or decline the contribution on behalf of the Board and report all such contributions in summary form to the Board semi-annually, with the date of receipt of the contribution shown. The General Manager at KCSM may accept or decline gifts for KCSM on behalf of the District and submit a report annually to the Board of Trustees.
  - a. Gifts with a value of less than \$250 will be accepted or declined by the receiving unit's manager.
  - b. The value of a contribution will be reported on the aggregate value of all items contributed at one time by a single donor and not the individual value of each item separately.
6. Only those gifts and donations which are deemed by the receiving unit's manager to be useful to the educational program, to support services, or for fund-raising will be accepted. All gifts and donations shall be used for the purpose specified by the donors. Unrestricted gifts or donations shall be used in accordance with District/College plans.
7. For contributions valued at \$250 or more, the appropriate College or District Chief Executive Officer shall provide the donor with an official acknowledgment of the contribution. The receiving unit's manager will provide appropriate acknowledgment for contributions with a

value of less than \$250. Except for the case of a monetary contribution, it is the responsibility of the donor to provide an estimate of the value of the contribution.

8. Employees are encouraged to refer prospective donors to The San Mateo County Community Colleges Foundation.

**Reference:** Education Code Section 72122

(Revised ~~2/07~~ xx/xx)