

GIFTS

Reference: *Education Code Sections 72205
Administrative Procedure No. 3820 – (AP) Gifts*

The Governing Board delegates the authority to the Superintendent/President to accept gifts, donations, bequests, and devices offered to the College District that are determined to be of educational value to the College District, and to reject gifts that are not of educational value.

Once a determination has been made to accept a gift, the receipt of such a gift shall be processed through the Foundation Office of the College District, which has been designated by the Superintendent/President to be responsible for the acceptance, processing, and stewardship of gifts, as well as the coordination of all fundraising activities for the College District and when legally permitted, will be routed through the Southwestern College Foundation (Foundation). Only in extremely unusual circumstances, with the approval of the Superintendent/President, will gifts be deposited in a College District trust account.

Should the Foundation cease to exist for any reason, all of the assets of the Foundation will inure to the College District.

Depositing gifts with the Foundation shall afford the donor ability to take an approved charitable deduction to an authorized IRS 501(c)3 organization. Gifts donated directly to the College District may also qualify for tax deductions as outlined by the Internal Revenue Service. The Governing Board reserves the right to refuse to accept any gift in accordance with its policies and procedures that does not contribute toward the goals of the College District and/or Foundation, or the ownership of which would have the potential to deplete resources of the College District or the Foundation.

Neither the Foundation nor the College District shall assume any responsibility for appraising the value of gifts made to the College District or the Foundation.

Acceptance of a gift shall not be considered endorsement by the Foundation or College District of a product, enterprise, or entity.

In no event shall the College District or the Foundation accept a donation from any donor who engages in practices or policies which discriminate against any person on the basis of nationality, religion, age, gender, gender identity, gender expression, race or ethnicity, medical condition, genetic information, ancestry, sexual orientation, marital status, military or veteran status, or physical or mental disability, or when the stated purposes of the

GIFTS

donation are to facilitate such discrimination in providing educational opportunity.

See also 3050 BP – Institutional Code of Professional Ethics.