

**CHAPTER 3: GENERAL INSTITUTION
ADMINISTRATIVE PROCEDURE NO.: 3820**

COLLEGE OF THE SISKIYOU

Procedure Manual

Title: Gifts

Adoption Date: February 27, 2009

Review Date: August 6, 2019

Revision Date: February 28, 2012; May 8, 2019

Responsible Area: Superintendent/President

Responsible Office: President's Office

Policy Reference: Education Code Section 72122

Gifts to the District or College Foundation must be accepted, processed, and acknowledged in accordance with the legal requirements and procedures established by the District and/or the College Foundation.

For the purpose of these procedures (AP 3820) a gift is defined as any monetary, inkind, or material donation to the College of the Siskiyou or any of its programs, including the College Foundation. This does not include monies received from raffles, sales, event tickets or other activities where the College group provides a product or service to the donor.

No employee, department, or program may solicit or accept gifts on their own authority without the expressed approval of the Vice President of Administrative Services or the Director of the College Foundation.

All gifts of money, property, or equipment to the District or College Foundation shall be reviewed for acceptance by the Executive Director/designee of the College Foundation to determine appropriate accepting entity (District or College Foundation).

- When the District receives approved donations or gifts, the appropriate manager of that area receiving the gift must document its receipt and forward to the Vice President of Administration.

- When the College Foundation receives approved donations or gifts, the Director of the College Foundation will follow the guidelines set by the *Foundation Gift Acceptance Policy and Guidelines* which govern acceptance of gifts made to the College Foundation, for the benefit of any of its programs.

- Forms and additional guidelines may be obtained through the College Foundation office or department website.

Upon approval of acceptance of the donations or gift and Board approval, a thank you and acknowledgement letter shall be sent to the donor from the Office of the Superintendent/President with no dollar value indicated for in-kind gifts. Gifts will also be reported quarterly as a consent agenda item to the Board of Trustees.

Documentation of Gifts into District or College Records

Gifts of equipment with a value and/or annual maintenance cost of \$5,000 or more shall be reported to the Director of Fiscal Services and added to the equipment inventory file in accordance with District Business Procedure 10.51. If the gift is an item of equipment (as classified in the California Community College Budget and Accounting Manual), an asset number shall be affixed on the equipment and entered into inventory.