
San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3820 GIFTS AND DONATIONS

1. The Board shall consider all gifts, donations, and bequests made to the District and/or its auxiliary organizations. When gifts or donations are identified, the appropriate manager of the area to receive the gift must document its request in a memorandum to the College President or Chancellor. The memorandum should specify: the item or dollar amount being donated; the Division or Department receiving the donation; the use or purpose of the donation; the name and address of the donor; and, the estimated value of the donation.
2. If the College President or Chancellor approves acceptance of the donation, a board agenda item to consider the approval of the donation should be created and placed on the agenda of a meeting of the Board of Trustees. All gifts and donations will be evaluated in terms of value to the programs and services of the District. An evaluation will be made of the cost of receiving the gift, including but not limited to, transportation, installation, maintenance, space utilization, and insurance.
3. Donations estimated to be valued at less than \$200, should be collectively forwarded to the Board of Trustees annually.
4. Once approved by the Board, a thank you and acknowledgement letter should be sent to the donor from the President, Chancellor, or designee. No dollar value shall be indicated for in-kind gifts.
5. Gifts to the college foundations must be accepted, processed, and acknowledged in accordance with legal requirements and procedures established by the foundation Board of Directors.
6. Donations should be recorded in the District's general ledger and capital assets system, if applicable. Each campus or District site shall document and maintain records of all donations.

Reference: Education Code Section 72122

Approved: 8/11/16