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4 **GIFTS TO THE DISTRICT**
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6 Management personnel shall be designated to accept or reject any gifts, donations, bequests,
7 and devices offered to the District, student organizations, or any other affiliate organization of the
8 District provided the contribution shall be of educational value to the District.
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10 Once a determination has been made to accept a gift, the receipt of such gifts shall be processed
11 through the appropriate foundation. This action shall afford the donor the ability to take an
12 approved charitable deduction to an authorized IRS 501(c) organization.
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14 The Chancellor shall report to the Board all gifts received. At its own discretion the Board
15 reserves the right not to accept gifts. The Board of Trustees delegates to the Chancellor the
16 responsibility for processing gifts to the District in the following manner:
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18 A. The Chancellor shall determine whether to accept or reject the gift. Once this
19 determination has been made, the gift and any conditions of the donor shall be
20 processed through the College Foundation.
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22 B. The Chancellor shall forward to the donor as soon as possible a notice of acceptance by
23 the Board and the College Foundation.
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25 C. The notice shall be in substantially the following form:
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27 I am pleased to notify you that the Board of Trustees of the San Bernardino Community
28 College District, and the appropriate Foundation, pursuant to Education Code § 72241
29 and Board Policy 1420 accepts the (list gift or gifts and conditions) (state the value of gifts
30 of equipment as determined by the donor) which you made on or about (date) to San
31 Bernardino Community College District.
32

33 On behalf of the Board and San Bernardino Community College District and the
34 appropriate Foundation, we express our gratitude to you for (this, these) (gift, gifts).
35

36 D. A copy of the notice shall be kept on file by the Chancellor. If the gift is an item of
37 equipment (as classified in the community college Accounting Manual), an asset number
38 shall be affixed to and reported on the copy. The donor shall affix the dollar value of such
39 equipment at the time of the donation.
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41 E. The Chancellor shall submit a report of all gifts accepted by the Board at the close of the
42 fiscal year.
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45 Reference:

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47 Education Code § 72241, 72303
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49 ADOPTED: 01/11/01

50 AMENDED: 04/08/04
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