

Acceptance of Gifts

AP 3122

Donor Restrictions

The donor may direct in writing that a gift be used for specified purposes such as scholarships, a particular department or division, a specific program or project. Once established, the donor can change such restrictions only in writing. Restrictions which require illegal discrimination or violation of other laws or policies of the Foundation or District will not be accepted, and unless such restrictions are withdrawn, gifts they relate to will be returned to the donor.

Gift Payee

All gifts, whether restricted or unrestricted, should be made payable to THE FOOTHILL-DE ANZA COMMUNITY COLLEGES FOUNDATION.

Gift Acceptance

When a gift is accepted, the Foundation assumes a legal and ethical obligation to use the contribution according to the donor's wishes. Therefore, it is essential that donors be encouraged to specifically state in writing their desire for how the funds are to be used.

Except as provided for below, the Foundation Executive Director, or his/her designee, has authority to accept gifts or related funds and instruments designated by the donor for purposes or uses congruent with the District's mission and needs.

The valuation and substantiation of charitable gifts is a matter between the donor/taxpayer and their CPA, financial advisor, the IRS or other State tax office. The Foundation will abide by all tax regulations and restrictions as required by law.

Special Acceptance Criteria

Whenever, in the discretion of the Foundation Executive Director, in consultation with the District Chancellor, it is determined that acceptance of a particular gift raises unique issues including but not limited to imposing new or difficult obligations on the District, acceptance of the gift shall be determined by the Governing Board of the District. Gifts to establish new programs, real property gifts or donations involving a substantial or unique obligation of the Foundation or the District, shall be submitted to the Chancellor/Board of Trustees for the approval of donation acceptability and conformance with District regulations

*Foothill-De Anza Community College District
Administrative Procedures*

Declination of Gifts

Gifts may be declined by the Foundation, in consultation with the College Presidents and Chancellor, under conditions including but not limited to when:

- The gift is restricted and would require support from other resources that are unavailable, inadequate, or may be needed for other institutional purposes.
- The gift is restricted and would support a purpose or program peripheral to existing principal purposes of the institution, or create or perpetuate programs or obligations that would dissipate resources or deflect energies from other programs or purposes.
- The gift would injure the reputation or standing of the District or generate controversy that may defeat the intended educational purpose.
 - The gift would implicate or cause conflicts of interest or ethical concerns
 - Other business or legal reasons for refusal, as determined in the discretion of the Executive Director and District Chancellor.

Gift Fund Accounts

To establish a new FHDA Foundation account, all necessary Foundation forms must be completed, indicating account purpose, the types of authorized expenditures, and authorized budgeters.

Education Code Section 72205
Title 5 Section 59016

See Board Policy 3122

Approved by Chancellor's Advisory Council 10/19/12