

Rancho Santiago Community College District
ADMINISTRATIVE REGULATION
Chapter 3
General Institution

AR 3820 Gifts and Donations

All gifts and donations to the district of property or money shall be reviewed and then recommended by the Vice Chancellor, Business Operations and Fiscal Services to the Chancellor's Cabinet. Upon approval by the Chancellor's Cabinet, the gift shall be placed on the Business Services section of the Board agenda for acceptance.

The district will not assess the value of any gift for tax purposes. There must be a qualified appraisal for the donor to receive tax benefits.

All gifts and donations should be evaluated first in terms of its usefulness to the instructional or other programs and services of the district. Second, evaluation should be made of the cost of receiving the gift to include transportation, installation, maintenance, space utilization, and insurance.

Responsible Manager: Assistant Vice Chancellor of Fiscal Services

Revised: June 16, 2014 (Previously AR 3208)