

**CLASSIFICATION: Business and Noninstructional
Operations**

ADOPTED: 7/25/90

REVISED: 11/12/97

SUBJECT: Donations, Acceptance of

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The purpose of this administrative regulation is to ensure the proper acceptance, acknowledgment, deposit, and accounting for property or money donated to the County Board of Education or the County Superintendent of Schools. Types of donations may include real property, personal property, or money. This administrative regulation does not apply to grants.

Acceptance of a donation by the County Board of Education and/or the County Superintendent of Schools will specify the following:

1. The item(s) donated
2. The name of the donor(s)
3. Restrictions, if any, placed on the gift by the donor and/or the County Board of Education

An evaluation of the cost of accepting a donation shall be made, and only those donations determined to be cost effective to the County Superintendent of Schools will be accepted.

Determination of value of a donation is the responsibility of the donor. If establishment of the value is an acceptable condition of the donation of personal property, the County Superintendent of Schools will have the item(s) appropriately appraised by an independent appraiser. The appraised value will be referenced in the official action.

DONATION OF MONEY OR PERSONAL PROPERTY

A donation of money or personal property of two thousand five hundred dollars (\$2,500) or more in value shall be placed on the agenda of the County Board of Education for acceptance. A donation of money or personal property of less than two thousand five hundred dollars (\$2,500) shall be accepted by the County Superintendent of Schools. At the discretion of the County Superintendent of Schools, a donation of money or personal property of less than two thousand five hundred dollars (\$2,500) in value may be placed on the agenda of the County Board of Education for review of the donor's conditions and acceptance.

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For donations involving a trust agreement, County Counsel will need to be involved. Contact the Director, Internal Business Services Section, to begin the process.

Procedure for Acceptance

1. If an employee or an officer receives a donation on behalf of the County Superintendent of Schools and/or the County Board of Education, the County Superintendent of Schools shall be notified.
2. The County Superintendent of Schools or his/her designee shall determine whether the donation should be placed on the agenda of the County Board of Education for acceptance.
3. The County Superintendent of Schools or his/her designee shall determine whether to review the conditions of the donation with County Counsel.
4. The County Superintendent of Schools or the County Board of Education shall accept the donation and establish conditions, if any, for the donation. The donor or his/her representative may be invited to the meeting of the County Board of Education to be acknowledged for the donation.
5. Written acknowledgment of the acceptance of the donation shall be prepared for signature of the County Superintendent of Schools and mailed to the donor with an excerpt of the County Board of Education action, if any. A press release may be in order to give proper recognition to the donor.
6. If a donation is not accepted, the donor shall be thanked for the offer, notified of the reason the donation was not accepted, and the donation shall be returned.

In the event a donation is unreturnable to the donor, the donation may be disposed of pursuant to Administrative Regulation No. 3440.

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7. After acceptance, the check or money should be turned in to the Internal Business Services Section/Accounts Receivable, and a receipt obtained.
8. If the funds are to be used in a particular program, the program manager shall attach a memorandum to the check with the program number and name for the use of the financial coordinator.
9. Personal property valued in excess of five hundred (\$500) should be recorded in the San Diego County Office of Education property records.
10. If a donor stipulates that an accounting must be made to the donor of how the donation has been spent, contact the Director, Internal Business Services, to set up the process.
11. If the donation is made and accepted with restrictions or conditions, should the County Board of Education or the County Superintendent of Schools thereafter determine that the use of the donation is impractical, difficult or impossible to accomplish, whether due to changed circumstances or for any other reason, the donor will be contacted to determine whether he/she will consent in writing to the removal of the restrictions or conditions to the use of the donation or to some alternative use of the donation. If the donor does not consent to removal of the restrictions or conditions or to some alternative use of the donation, the donation will be returned to the donor.

DONATION OF REAL PROPERTY

In the event real property is proposed to be donated to the County Board of Education, the acceptance should be placed on the Board agenda. County Counsel should review the conditions of the proposed donation, escrow instructions, and other documents executed by the parties to complete the transfer of real property to the County Board of Education. Acknowledgment of the acceptance of the donation shall be the same as for donation of personal property above.

After completion of the property acquisition, the value of the real property should be recorded in the San Diego County Office of Education property records, the deed recorded with the County Recorder.

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CONDITIONS OR RESTRICTIONS ON ACCEPTANCE OF DONATIONS

Care and judgment should be exercised by employees and officers in accepting donations. When gifts have conditions associated with them which might be considered inappropriate for the office of the County Superintendent of Schools or the County Board of Education, the proposed donation should be discussed with an assistant superintendent before beginning the procedure to accept the donation.

Board Policy No.: 3230

Derivation: Former Administrative Regulation No. 3231, Adopted 7/25/90. Amended and Renumbered 3230, 9/13/95. Amended 11/12/97.

**Legal Reference: Education Code
1793, 1834, 35160, 35160.1**