

The board of trustees delegates the authority to the superintendent/president to accept any gifts, donations, bequests, and devices offered to the district, student organizations, or any other affiliate organization of the district that are determined to be of educational value to the district, and to reject any gifts that are not of educational value.

Once a determination has been made to accept a gift, the receipt of such a gift shall be processed through the Institutional Advancement Office of the district and, when legally permitted, will be routed through the MiraCosta College Foundation. Should the foundation cease to exist for any reason, all of the assets of the foundation will inure to the district.

Depositing gifts with the MiraCosta College Foundation shall afford the donor the ability to take an approved charitable deduction to an authorized IRS 501(c)3 organization.

Gifts donated directly to the district may also qualify for tax deductions as outlined by the Internal Revenue Service. Only in extremely unusual circumstances, with the approval of the superintendent/president, will gifts be deposited in a district trust account.

The board of trustees reserves the right to refuse to accept any gift in accordance with its policies and procedures that does not contribute toward the goals of the district and/or foundation, or the ownership of which would have the potential to deplete resources of the district or the foundation.

Neither the foundation nor the district shall assume any responsibility for appraising the value of gifts made to the district or the foundation.

Acceptance of a gift shall not be considered endorsement by the foundation or district of a product, enterprise, or entity.

In no event shall the district or the foundation accept a donation from any donor who engages in practices or policies that do not align with Board Policy 3410: Nondiscrimination.