

**EXHIBIT A**  
**GIFTS OF PERSONAL PROPERTY OR SERVICE/GIFTS IN KIND**

**CLASSIFICATION OF GIFT:**

- Personal Property, Service or Both
- Tangible Personal Property (books, hardware, equipment, etc.)
- Intangible Personal Property (stock, licenses, patents, copyrights, computer software)
- Service (offer of services; offer to pay expenses of an event, etc.)

**TERMS OF THE GIFT:**

- Outright Gift of Property
- Services
- Both

**OFFER TO USE EQUIPMENT?**

\_\_\_\_\_

**WHAT ARE THE DETAILS ASSOCIATED WITH THE GIFT/SERVICE/USE OF GIFT?**

\_\_\_\_\_  
\_\_\_\_\_

**WHAT DOES THE DONOR WANT IN RETURN?**

\_\_\_\_\_  
\_\_\_\_\_

**ANALYSIS OF THE GIFT:** The analysis should recognize the importance of philanthropy by a donor specifically interested in meeting a need of EGSC balanced with the needs/cost/implications of accepting or refusing the gift. Factors to review (ATTACH ANY SUPPORTING DOCUMENTS/STATEMENTS)

1. Is the gift needed by the College and related to the mission of the College? \_\_\_\_\_  
\_\_\_\_\_
2. What is the value of the gift? Donor estimates for EGSC. Any gift over \$500/EGSC completes IRS form 8283 IF donor wants charitable contribution. \_\_\_\_\_  
\_\_\_\_\_
3. Is the gift marketable? \_\_\_\_\_
4. Will the College have to expend funds to accept/use/maintain/store the gift? If so, what are the initial costs? \_\_\_\_\_ Recurring costs? \_\_\_\_\_  
\_\_\_\_\_
5. What liability is associated with the receipt/use/storage/disposition (at the end of its useful life) of the gift? \_\_\_\_\_  
\_\_\_\_\_

6. Are there restrictions on the use or disposal of the gift? \_\_\_\_\_  
\_\_\_\_\_
7. Did EGSC solicit the donor? \_\_\_\_\_  
Which department? \_\_\_\_\_  
Is this a first-time donor? \_\_\_\_\_  
Is this a repeat donor? \_\_\_\_\_  
Last contribution date and for what purpose/fund? \_\_\_\_\_  
(this information will be documented in the donor/management software)
8. What sponsorship level, if any, does this qualify for? \_\_\_\_\_
9. Can EGSC publicize the gift? \_\_\_\_\_
10. If this is a donation associated with physical additions or improvements to the campus, does it comply with all BOR policies (building construction standards, bidding and awarding of contracts, etc.)? \_\_\_\_\_
11. Does receipt of the gift or its contents present a conflict of interest? \_\_\_\_\_
12. See: IRS FORM 8283: Noncash Charitable Contributions/EGSC completes upon receipt of gift  
SUBMITTED BY: \_\_\_\_\_

It is the responsibility of the Department of Institutional Advancement to keep the records of all gifts in kind for the college and the EGSC Foundation. Anyone that is soliciting gifts for any purpose should be aware of this should they receive an offer of a gift in kind or solicit a gift in kind from any entity—individual, business, organization, etc.

The GIFTS OF PERSONAL PROPERTY OR SERVICE/GIFTS IN KIND form should be completed and forwarded to the Director of Institutional Advancement prior to accepting the gift. The determination of acceptance/rejection will be handled in an expedient manner.