

**1. Open Session**

- 1.1 Call to Order & Roll Call
- 1.2 Call for Requests to Speak on an Agenda Item from the Audience
- 1.3 Introduction of Special Guests

**2. Approval/Review of Minutes**

- 2.1 Approval of Minutes from the April 28, 2026 Foundation Board Meeting (attached)

**3. Reports & Updates**

- 3.1 Special Report: Jessica Knight, Math, Engineering, Science, Achievement (MESA) Director

3.2 Knight Fuel Update

- This is the third year that the Foundation has sponsored the Knight Fuel Program.
- We have received another anonymous donation of \$25,000 to continue Knight Fuel in FY27.

**Knight Fuel 2025-26**

- # of Orders = 228
- # of Students Supported = 5,403
- Program Cost FYTD = \$30,205

 Shasta College | Foundation

**KNIGHT  
FUEL PROGRAM**

**REQUEST A FREE  
SNACK PACK!**



- 3.3 Foundation Sponsored Events Report (attachment)

**4. Discussion/Action Items**

- 4.1 Approval of the 2026-2027 Budget

***Motion: Approve the 2026-2027 Budget***

- 4.2 Approval of Board Policies (attached)

**New Policies:**

- #115 – Conflict of Interest
- #116 – Code of Ethics, Conduct & Confidentiality
- #125 – Whistleblower Protections
- #130 – Records Retention & Public Disclosure

***Motion: Approve Policy #115 – Conflict of Interest, #116 – Code of Ethics, Conduct & Confidentiality, #125 – Whistleblower Protections, and #130 – Records Retention & Public Disclosure***

- 4.3 Discussion of Raffles as a Foundation Fundraising activity

- 4.4 Discussion and approval of the Board Subcommittees

- 4.5 Approval/Ratification of Contracts & Grants (attached)

***Motion: Approve/ratify the recently executed contracts and grants.***

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**5. Public Comments from the Audience**

**6. Board Member Updates**

**7. Setting of Future Meeting Date**

7.1 Next Meeting

**8. Adjournment**

8.1 Adjourn the Meeting

***Motion: Adjourn the meeting***



## Shasta College Foundation

Minutes of the Foundation Board Meeting  
1401 California St., 5<sup>th</sup> Floor, Redding, CA 96001

Tuesday, April 28<sup>th</sup>, 2026, at 12:00 p.m.

**DRAFT**

### 1. OPEN SESSION

#### 1.1 *Call to Order & Roll Call*

The meeting was called to order at 12:00 p.m.

#### **Foundation Board Members Present**

- Ms. Star Alfaro, President
- Ms. Andree Blanchier, Executive Director (Ex-Officio Non-Voting Member)
- Mr. Joe Gibson
- Ms. Jennifer Hedman-Chase
- Ms. Michelle Hickok, Representative for the Shasta College Board of Trustees – arrived at 12:08 p.m.
- Dr. Frank Nigro, Superintendent/President (Ex-Officio Non-Voting Member)
- Ms. Mandy Trusas

#### **Special Guests:**

- Dr. Kevin O’Rorke, Associate Superintendent/CEO of North State Together (NST)
- Ms. Theresa Markword, Associate Vice President of Facilities and Capital Construction
- Mr. Ben Leavitt, CPA, CFE, Parter at CWDL (via Zoom)
- Ms. Ronke Olatunji, CFO of the Foundation (via Zoom)

#### 1.2 *Call for Request to Speak on an Agenda Item from the Audience*

There were no requests.

#### 1.3 *Introduction of Special Guests*

The Board welcomed the special guests.

### 2. DISCUSSION/ACTION ITEMS

#### 2.1 *Appointment new Board Director*

Board member Tiffany Blasingame resigned as of April 15, 2026. Per the Bylaws, the Foundation Board must have a minimum of seven (7) members. With this resignation, there are currently five (5) Board members.

The Board discussed approving the appointment of Dr. Kevin O’Rorke as a Board Member. Dr. O’Rorke brings valuable leadership experience and strong community partnerships and will be a valuable asset to the Board.

Dr. O’Rorke’s appointment increases the total number of Board members to be six (6) members. The Board will submit any names of potential Board members to the Executive Director.

**Motion: Appoint Dr. Kevin O’Rorke as a Director of the Foundation Board**

**Motion by Joe Gibson, second by Mandy Trusas**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Mandy Trusas**



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### **2.2 Presentation of the 2024-25 Shasta College Foundation Audit Report, Ben Leavitt, CWDL**

Mr. Leavitt presented the Foundation's annual audit, reviewing the statement of financial position and financial activity for the year ending June 30, 2025. He highlighted total assets, net assets, and the overall increase in net assets compared to the prior year, and referenced the supporting financial statements and notes included in the report. He noted that all requested financial information was provided and required no corrections or adjustments. The financial statements were validated as presented, and CWDL issued an unmodified opinion, the highest level of assurance that can be given.

### **2.3 Presentation of the Form 990 (2024), Ben Leavitt, CWDL, and approval of the Form 990 (2024) for filing (attached)**

Mr. Leavitt also presented an overview of the Foundation's Form 990, walking through key sections including reported assets, revenue, and expenses, and explaining how these figures reconcile with the audited financial statements. He discussed differences in presentation for tax reporting purposes and reviewed program-related expenditures, including amounts relevant to potential lobbying activities. He noted how these calculations help determine the allowable level of support the Foundation could provide toward a potential bond measure, based on current financial activity. Board members asked clarifying questions regarding investment performance, reporting differences between the audit and the Form 990, and policy, which were addressed during the discussion.

**Motion: Approve the Form 990 (2024) for filing**

**Motion by Jennifer Hedman-Chase, second by Joe Gibson**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O'Rorke, Mandy Trusas**

### **2.4 Discussion of Foundation Financials (July 1, 2025 – February 28, 2026) (attached)**

Ms. Blanchier provided a high-level overview of the Foundation's financial statements and reports, including the Statement of Activities, Statement of Functional Expenses, and Net Asset Roll Forward, all included in the meeting agenda. The reporting format has been updated to more closely align with the audit, allowing for improved tracking and monitoring throughout the year.

The Statement of Activities shows the different fund categories, including temporarily restricted, permanently restricted (endowments), and funds held for fiscal sponsorships, as well as those without donor restrictions. The revenues and expenses are tracking as expected for this point in the fiscal year, with timing differences related to multi-year grants and anticipated end-of-year sustainability fee collections. Expenses to date were lower, reflecting timing of reimbursements and program spending.

The Statement of Functional Expenses feeds into Form 990, which in part looks at fundraising. There has been improved classification of expense categories to align with Form 990 reporting and audit requirements. Working in Sage Intacct has been a significant improvement over the past practice of sorting through Excel data to identify reportable items.



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The Net Asset Roll Forward, developed by Ms. Olatunji, was presented as a comprehensive snapshot of fund activity, organized by fund type. Activity highlighted in the report include areas of active program fundraising and spending, including Athletics and Knight Fuel, as well as ongoing grant activity and scholarship funds. It was noted that unrestricted funds include an investment account that could be considered as a potential source of support for a future bond measure.

Ms. Alfaro commented on the significant improvements to the financial reports, noting the difference from prior formats was “night and day,” and expressed appreciation to Ms. Blanchier for her leadership.

### **2.5 Discussion of a contribution to the Campaign Committee for the Shasta College Bond Extension and approval of the contribution (attached)**

Ms. Markword presented an overview of the proposed bond measure, noting it would extend the existing bond on the tax rolls without introducing new taxes. The measure seeks approximately \$120 million and is being developed for the November 2026 ballot, pending approval of a resolution by the Board of Trustees in May 2026.

Securing bond funding is critical for leveraging state matching funds for capital projects, allowing the impact of bond dollars to stretch further. Examples from other districts were referenced to illustrate the potential impact of these matching funds.

Ms. Markword discussed plans to seek financial support through sponsorships and stakeholder partnerships, as well as anticipated changes in campaign costs due to increased use of digital outreach. Board members discussed potential levels of Foundation support and opportunities for community engagement, while noting they need to remain compliant with regulations related to campaigning. Board members expressed interest in volunteering to support future outreach and educational efforts as the process moves forward.

**Motion: Pending the Board of Trustee’s approval of the Shasta College Bond Extension campaign, approve the contribution of \$50,000 to the Campaign Committee in support of the Shasta College Bond Extension, with the agreement that any unused funds shall be returned to the Foundation by June 30, 2027**

**Motion by Mandy Trusas, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O’Rorke, Mandy Trusas**

### **2.6 Discussion of continuing the July 4<sup>th</sup> Celebration and approval of a \$6,000 budget to pay for the 2026 event**

Discussion was held regarding continuing the Foundation’s July 4th Celebration and approval of a \$6,000 budget for the 2026 event. Initial planning details were shared, including event timing, food coordination, and overall format.

Board members discussed prior attendance and opportunities to improve engagement and overall experience. Ideas included identifying and inviting community members who may



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support future initiatives, utilizing Facebook events to highlight event details, and offering indoor, rooftop and balcony options for viewing the fireworks. Use of building spaces, including the rooftop and 4<sup>th</sup> floor balcony, was discussed with consideration for safety and logistics.

The Board expressed general support for continuing the event with a more focused and intentional approach.

**Motion: Approve a budget of \$6,000 to pay for the July 4<sup>th</sup>, 2026 Celebration expenses**

**Motion by Michelle Hickok, second by Joe Gibson**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O'Rorke.**

**Mandy Trusas**

### **2.7 Approval of Resolution #SCF2025-26-01 recognizing Hiram Oilar's service to the Shasta College Foundation**

The resolution was approved as presented.

**Motion: Approve Resolution #SCF2025-26-01 recognizing Hiram Oilar's service to the Shasta College Foundation**

**Motion by Michelle Hickok, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O'Rorke,**

**Mandy Trusas**

### **2.8 Approval of Resolution #SCF2025-26-02 recognizing Mike Mari's service to the Shasta College Foundation**

The resolution was approved as presented.

**Motion: Approve Resolution #SCF2025-26-02 recognizing Mike Mari's service to the Shasta College Foundation**

**Motion by Michelle Hickok, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O'Rorke,**

**Mandy Trusas**

### **2.9 Approval of Resolution #SCF2025-26-03 recognizing Tiffany Blasingame's service to the Shasta College Foundation**

The resolution was approved as presented.

**Motion: Approve Resolution #SCF2025-26-03 recognizing Tiffany Blasingame's service to the Shasta College Foundation**

**Motion by Michelle Hickok, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Michelle Hickok, Kevin O'Rorke,**

**Mandy Trusas**



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### **2.10 Nomination and Election of a Vice President**

Ms. Hickok departed the meeting at 1:06 p.m.

Discussion was held regarding the selection of a new Vice President. Ms. Trusas was nominated and elected, and is well prepared to serve in the role, bringing prior experience as both a President and Vice President on other boards.

**Motion: Nominate and Elect Mandy Trusas to serve as the Vice President until the next election of Board officers.**

**Motion by Joe Gibson, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O'Rorke**

**Abstain: Mandy Trusas**

### **2.11 Approval of Policy #140 – Donation & Gift Acceptance Policy (attached) [AMENDED]**

Discussion was held regarding Policy #140 – Donation & Gift Acceptance. This is a new policy for the Foundation, intended to establish guidelines for accepting gifts and to align with District policies. The District Board Policy (BP) and Administrative Procedure (AP) have been revised and will proceed through the District's policy approval process. This policy defines the Foundation as the primary entity for receiving gifts on behalf of the District and outlines parameters for acceptable donations.

Key provisions discussed included considerations for accepting complex or non-liquid assets, such as property, which may require Board review prior to acceptance. The need for external expertise in evaluating such gifts and other complex gifts was noted. Clarification was also provided regarding the distinction between the Foundation and the District in gift acceptance practices. The District often receives unique in-kind donations, such as road base, steers, or glass blowing supplies. These in-kind gifts will continue to be accepted by the District. This policy represents a significant shift from past practices and will require communication and education for District staff.

**Motion: Approve Policy #140 – Donation & Gift Acceptance Policy**

**Motion by Joe Gibson, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O'Rorke, Mandy Trusas**

### **2.12 Approval/Ratification of Contracts & Grants (attached)**

Discussion was held regarding the approval and ratification of contracts and grants. The majority of these items relate to depository liability organizations for which the Foundation serves as fiscal sponsor. As their financial activity is incorporated into the Foundation's financial statements, the associated liabilities are also carried by the Foundation.

**Motion: Approve/ratify the recently executed contracts and grants**

**Motion by Joe Gibson, second by Mandy Trusas**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O'Rorke, Mandy Trusas**



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### 3. REPORTS & UPDATES

#### 3.1 2025-2026 Pay-It-Forward Projects (attached)

Pay-It-Forward (PIF) projects were presented and it was noted that \$15,600 of the available budget has been allocated to date. One project, a proposed mural on the 800 building, remains under consideration as more information is collected. If not approved, the remaining funds will roll over to the following year.

#### 3.2 Finish Line Scholars Grant

The Foundation has been awarded funding for the 2026–2027 academic year – this is the seventh consecutive year. Recent adjustments to the program were made following a five-year review based on donor feedback. The grant is funded through a \$100 million donation that is designated to fund a 20-year initiative through the Foundation for California Community Colleges. For FY27, the Foundation will receive \$300,000 – this is double the amount that was received in FY26. Funds will support scholarships and emergency aid for students nearing completion.

#### 3.3 Scholarship Update

Over \$500,000 in scholarships have been awarded to students in the 2025-2026 academic year. Implementation of a new scholarship system is underway and expected to launch in Fall 2026. Ongoing efforts include evaluating and improving application processes, reviewing scoring criteria, and consulting legal counsel regarding older endowments held by the District. The annual scholarship award ceremony is upcoming on May 14<sup>th</sup>, 2026 at 3:00 p.m. and will be held at Student Center Stage on the Redding Main Campus.

#### 3.4 Board Development

Board Development was briefly discussed and will be revisited at the June meeting.

### 4. APPROVAL/REVIEW OF MINUTES

#### 4.1 Approval of Minutes from the December 9, 2025 Foundation Board Meeting (attached)

The minutes were approved as presented.

**Motion: Approve the Minutes from the December 9, 2025 Foundation Board Meeting**

**Motion by Mandy Trusas, second by Joe Gibson**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O’Rorke, Mandy Trusas**

#### 4.2 Approval of Minutes from the February 6, 2026 Foundation Board Retreat (attached)

The minutes were approved as presented.

**Motion: Approve the Minutes from the February 6, 2026 Foundation Board Retreat**

**Motion by Mandy Trusas, second by Jennifer Hedman-Chase**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O’Rorke, Mandy Trusas**

### 5. PUBLIC COMMENTS FROM THE AUDIENCE

#### 5.1 Public Comments from the Audience

There were no public comments.



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### **6. BOARD MEMBER UPDATES**

#### **6.1 Board Member Updates**

Dr. Nigro shared that Ms. Blanchier was honored with the Going the Distance Award and recognized by her colleagues for her work supporting staff members working outside of the main campus.

### **7. SETTING OF FUTURE MEETING DATE**

#### **7.1 Next Meeting**

The next meeting was scheduled for Friday, June 12<sup>th</sup>, 2026 at noon.

### **8. ADJOURNMENT**

#### **8.1 Adjournment**

The meeting was adjourned at 1:45 p.m.

**Approve the Motion to Adjourn the Foundation Board Meeting**

**Motion by Jennifer Hedman-Chase, second by Mandy Trusas**

**Final Resolution: Motion Carries**

**Yea: Star Alfaro, Joe Gibson, Jennifer Hedman-Chase, Kevin O'Rorke Mandy Trusas**

## 2025–2026 Foundation Sponsored Events

*The events highlighted below reflect the Foundation's commitment to expanding opportunities and enriching the student experience.*

### **On-Campus Events:**

- Art Field Trip – Museum of Modern Art
- Art Field Trip – Cantor Arts Center
- Communication Class Celebration
- Communications Conference Rookie Speech Tournament Fall & Spring
- Creative Writing Festival
- ECE Dinner & Talk Fall & Spring
- Employee Softball League
- FFA Field Day
- Final Exam Jam Fall & Spring
- Flex Day Breakfast Fall & Spring
- GIS Day
- Gateway to College Southern Oregon University Field Trip
- Harvest Fest Sponsorship
- Library Grand Opening
- MESA LAMAT Research Program
- Math Camp
- Oceanography Trip
- Sine, Cosine and Sunshine Tutor Training
- Student Teacher Showcase Fall & Spring
- Supplemental Instruction Tutor Training
- Supplemental Instruction Sessions Fall & Spring
- TLC Tutor Retreat Fall & Spring
- TRIO ETS College Carnival
- TRIO Recognition Dinner
- Trimathelon

### **Community Events:**

- Festival Taste of Africa NorCal
- Juneteenth Celebration
- SCOACHE Graduation
- WES Camp Back to Camp Event



*Communication Class Celebration at Oasis Fun Center*

*“What I appreciated the most was the opportunity to learn more about the department, [and] having a counselor there to answer questions about the curriculum and financial aid was incredibly helpful and made the path forward feel much clearer.*

*Beyond the socializing and learning, it was truly an enjoyable time that provided much-needed mental break before diving back into these last couple weeks of the semester.”*

*-- Student Rigo S.*



### **4.3 Approval of Board Policies (PDFs)**

New Policies:

- #115 – Conflict of Interest
- #116 – Code of Ethics, Conduct & Confidentiality
- #125 – Whistleblower Protections
- #130 – Records Retention & Public Disclosure



# Shasta College

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Foundation

**POLICY#115**

**CONFLICT OF INTEREST**

**REVIEWED FOR ADOPTION: JUNE 12, 2026**



**SHASTA COLLEGE FOUNDATION**

POLICY#115: CONFLICT OF INTEREST

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## SHASTA COLLEGE FOUNDATION

POLICY#115: CONFLICT OF INTEREST

REVIEWED FOR ADOPTION: JUNE 12, 2026

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### ORGANIZATIONAL CONTEXT

The Shasta College Foundation (“Foundation”) is a 501(c)(3) nonprofit auxiliary organization of the Shasta-Tehama-Trinity Joint Community College District (“District”). The Foundation operates exclusively for charitable and educational purposes consistent with Internal Revenue Code §501(c)(3), California Education Code, Title 5 California Code of Regulations, California Community Colleges Chancellor’s Office Auxiliary Organizations, and federal and California law.<sup>1,2,3,4</sup>

As a charitable organization supporting a public educational institution, the Foundation is committed to maintaining standards of integrity, accountability, and ethical governance.

### PURPOSE

The purpose of this policy is to:

- protect the integrity and tax-exempt status of the Foundation;
- support compliance with conflict of interest laws and IRS governance requirements;
- establish procedures for disclosure, review, and management of conflicts of interest; and
- promote independent and ethical decision-making.

### SCOPE

This policy applies to Foundation directors, officers, committee members with delegated authority, employees with decision-making authority, and other individuals designated by the Board of Directors (collectively, “covered individuals”).

### DEFINITIONS

#### A. Conflict of Interest

A conflict of interest exists when an individual’s personal, financial, professional, or familial interests may influence, or reasonably appear to influence, their judgment or actions on behalf of the Foundation.

#### B. Financial Interest

A financial interest includes an ownership interest, investment interest, compensation arrangement, or other material financial or business interest involving an entity conducting business with the Foundation or District.

#### C. Interested Person

An interested person is any individual with an actual or potential conflict of interest.

#### D. Immediate Family

Immediate family includes spouse, domestic partner, parents, children, siblings, in-laws, or any person residing in the same household.



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### FIDUCIARY RESPONSIBILITIES

Covered individuals owe fiduciary duties of care, loyalty, and obedience to the Foundation consistent with nonprofit governance standards, including California Nonprofit Public Benefit Corporation Law.<sup>10</sup>

Covered individuals shall avoid outside activities, relationships, or financial interests that interfere with independent judgment on behalf of the Foundation.

Covered individuals shall not use their Foundation position for personal or improper advantage.

### AUXILIARY ORGANIZATION INDEPENDENCE STANDARDS

Consistent with California Education Code and Title 5 auxiliary organization requirements, the Foundation shall maintain independent fiduciary oversight and decision-making.<sup>1,2,3</sup>

Covered individuals shall disclose dual roles, institutional relationships, or overlapping interests that could affect independent judgment on behalf of the Foundation.

The Foundation shall maintain governance and operational practices consistent with auxiliary organization requirements.

Foundation decisions shall be made in the best interests of the Foundation, consistent with donor intent and fiduciary responsibilities.

### DISCLOSURE REQUIREMENTS

#### A. Annual Disclosure

All covered individuals shall annually:

- review this policy;
- complete the Foundation's Annual Conflict of Interest Disclosure and Certification Form attached as **Appendix A**; and
- disclose any actual or potential conflicts of interest.

#### B. Ongoing Disclosure

Covered individuals shall promptly disclose any actual or potential conflict of interest, including circumstances that could reasonably create the appearance of a conflict.

Disclosures shall provide sufficient information for informed review and decision-making.

### STATEMENTS OF ECONOMIC INTEREST (FORM 700)

In accordance with the Political Reform Act (Government Code §87200 et seq.)<sup>6</sup> and the District's Conflict of Interest Code (AP 2712)<sup>7</sup>, Foundation Board Directors and designated employees are required to file a Statement of Economic Interests (Form 700).



## SHASTA COLLEGE FOUNDATION

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Filing obligations shall be determined in accordance with the District's Conflict of Interest Code and designated filing categories.

### A. Filing Requirements

Covered individuals designated under the applicable Conflict of Interest Code shall file Form 700:

- upon assuming office;
- annually; and
- upon leaving office.

### B. Responsibility

The Foundation shall coordinate with the District regarding designated filers and filing compliance. Covered individuals are responsible for the timely and accurate completion of required filings. Failure to comply with Form 700 filing requirements may result in penalties under law.

### C. Relationship to Foundation Disclosure

The Form 700 filing requirement is separate from, and does not replace, the Foundation's internal Conflict of Interest Disclosure Form.

## CONFLICT REVIEW & RECUSAL PROCEDURES

### 1. Disclosure of Interest

The interested person shall disclose all material facts related to the actual or potential conflict of interest before discussion or consideration of the matter.

### 2. Determination

The Board of Directors or applicable committee shall determine whether a conflict of interest exists.

When a potential conflict involves the Executive Director, Board President, or committee chair responsible for oversight of the matter, the review and determination shall be handled by disinterested members of the Board of Directors or an appropriately designated committee.

### 3. Recusal

If a conflict exists, the interested person shall:

- refrain from participating in deliberations;
- refrain from voting;
- avoid influencing decision-making;
- leave the meeting during discussion and voting on the matter when requested or when appropriate to preserve independent deliberation.



## SHASTA COLLEGE FOUNDATION

POLICY#115: CONFLICT OF INTEREST

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#### 4. Documentation

Meeting minutes shall document:

- the disclosure;
- the determination regarding the conflict;
- the recusal;
- the final action taken.

### RELATED PARTY TRANSACTIONS

The Foundation shall review transactions involving a director, officer, key employee, immediate family member, or other related party to ensure the transaction is fair, reasonable, and in the best interests of the Foundation, and does not result in private inurement, impermissible private benefit, or an excess benefit transaction<sup>4,5</sup>.

A related party transaction may proceed only if:

- all material facts are fully disclosed;
- the interested person does not participate in discussion, deliberation, or voting;
- the transaction is reviewed and approved by disinterested Board members or an authorized committee;
- appropriate comparability information is considered when applicable;
- the Board of Directors or authorized committee reasonably determines the transaction is in the best interests of the Foundation after consideration of available alternatives; and
- the basis for approval is documented contemporaneously.

The Foundation shall maintain documentation sufficient to demonstrate adherence to IRS governance, disclosure, and reporting requirements, including documentation supporting the review and approval of related party transactions.

The Foundation shall comply with California laws governing self-dealing and nonprofit fiduciary conduct.

When required, the Foundation shall follow IRS reasonableness standards under Internal Revenue Code §4958 by using independent review, appropriate comparability information, and contemporaneous documentation.<sup>4</sup>

The Foundation shall not enter into any transaction that:

- violates law;
- creates an impermissible private benefit;
- results in an excess benefit transaction; or
- jeopardizes the Foundation's tax-exempt status.



## SHASTA COLLEGE FOUNDATION

POLICY#115: CONFLICT OF INTEREST

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Related party transactions shall be disclosed and reported as required by law and IRS Form 990 reporting requirements.<sup>5</sup>

### FINANCIAL INTEGRITY STANDARDS

#### A. Gifts, Benefits & Honoraria

Covered individuals shall not solicit or accept gifts, favors, services, entertainment, honoraria, or other benefits that could improperly influence Foundation decision-making or create the appearance of impropriety.

Covered individuals shall comply with laws and Foundation policies governing gift limitations and reporting requirements.<sup>7</sup>

#### B. Procurement & Contracting

No covered individual shall participate in the selection, award, or administration of a contract or transaction in which a conflict of interest exists, consistent with California Government Code §1090 et seq.<sup>9</sup>

Procurement activities involving federal funds shall comply with 2 CFR §200.318(c)(1).<sup>8</sup>

#### C. Investment & Financial Relationships

Conflicts involving financial service providers or investment relationships shall comply with **Foundation Policy #105 - Investments** and procurement procedures.

Covered individuals shall avoid financial relationships or arrangements that could impair independent judgment on behalf of the Foundation.

### POLICY VIOLATIONS & CORRECTIVE ACTION

The Board of Directors or designated committee may review alleged violations of this policy and take corrective or disciplinary action as appropriate. Corrective action may include counseling, corrective guidance, removal from responsibilities, censure, disciplinary action, or other appropriate measures.

Corrective action shall be determined based on the nature and severity of the violation.

### ADMINISTRATION & OVERSIGHT

The Board of Directors retains authority to interpret, amend, and enforce this policy.

The Executive Director is responsible for administration of this policy and coordination of annual disclosure procedures, including coordination with the District regarding disclosure and Form 700 filing requirements. The Foundation shall maintain records related to disclosures, recusals, certifications, and related party transaction reviews consistent with **Foundation Policy #130 – Record Retention & Public Disclosure**.



## SHASTA COLLEGE FOUNDATION

POLICY#115: CONFLICT OF INTEREST

REVIEWED FOR ADOPTION: JUNE 12, 2026

### CROSS REFERENCES

- Foundation Policy #105 – Investments
- Foundation Policy #130 – Record Retention & Public Disclosure

### RELATED DISTRICT POLICIES

- **Shasta College District BP/AP 2710 and AP 2712**  
**Title:** *Shasta-Tehama-Trinity Joint Community College District Board Policy and Administrative Procedure 2710 – Conflict of Interest; Administrative Procedure 2712 – Conflict of Interest Code*  
**Link:** <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVA9T26A433>

### LEGAL REFERENCES

- 1. California Education Code, Sections 72670-72682.**  
**Title:** *California Education Code, Title 3 – Postsecondary Education, Division 7 – Community Colleges, Part 45 – District and Governing Boards, Chapter 6 – Miscellaneous Provisions, Article 6 – Auxiliary Organizations, Sections 72670–72682: Auxiliary Organizations*  
**Link:** [https://california.public.law/codes/education\\_code\\_section\\_72670](https://california.public.law/codes/education_code_section_72670)
- 2. California Code of Regulations, Title 5, Sections 59250–59276**  
**Title:** *California Code of Regulations, Title 5 - Education, Division 6 - California Community Colleges, Chapter 10 – Community College Administration, Subchapter 4.5 – Auxiliary Organizations (Sections 59250–59276)*  
**Link:** <https://www.law.cornell.edu/regulations/california/5-CCR-59250>
- 3. California Community Colleges Chancellor’s Office – Auxiliary Organizations Manual (2020)**  
**Title:** *Auxiliary Organizations Manual: A Guide to Establishing, Operating, Accounting and Reporting for California Community College Auxiliary Organizations*  
**Link:** <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>
- 4. Internal Revenue Code, Section 501(c)(3) and §4958**  
**Title:** *Exemption from Tax on Corporations, Certain Trusts, Etc., U.S. Code, Title 26 – Internal Revenue Code, Subtitle A – Income Taxes, Chapter 1 – Normal Taxes and Surtaxes, Subchapter F – Exempt Organizations, Part I – General Rule, § 501 – Exemption from Tax on Corporations, Certain Trusts, Etc. (Section 501(c)(3))*  
**Link:**  
<https://uscode.house.gov/view.xhtml?hl=false&edition=prelim&path=%2Fprelim%40title26%2FsubtitleA%2Fchapter1%2FsubchapterF&req=granuleid%3AUSC-prelim-title26-chapter1-subchapterF&num=0&saved=L3ByZWxpbUB0aXRsZTI2L3N1YnRpdGxIQS9jaGFwdGVyMS9zdWJjaGFwdGVyRg%3D%3D%7CZ3JhbnVsZWlkOIVTQy1wcmVsaW0tdGI0bGUyNi1jaGFwdGVyMS1zdWJjaGFwdGVyRg%3D%3D%7C%7C%7C0%7Cfalse%7Cprelim>



## SHASTA COLLEGE FOUNDATION

POLICY#115: CONFLICT OF INTEREST

REVIEWED FOR ADOPTION: JUNE 12, 2026

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**5. IRS Form 990 – Governance, Management, and Disclosure (Part VI)**

**Title:** *Internal Revenue Service Form 990 – Return of Organization Exempt From Income Tax, Part VI – Governance, Management, and Disclosure*

**Link:** <https://www.irs.gov/forms-pubs/about-form-990>

**6. California Government Code §§87100–87210**

**Title:** *California Government Code, Title 9 – Political Reform, Chapter 7 – Conflicts of Interest (Statements of Economic Interests – Form 700)*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=87100.&lawCode=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=87100.&lawCode=GOV)

**7. California Government Code §89503**

**Title:** *California Government Code, Title 9 – Political Reform, Chapter 8 – Gifts and Honoraria, Section 89503 – Honoraria and Gift Limitations*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=89503.&lawCode=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=89503.&lawCode=GOV)

**8. 2 CFR §200.318(c)(1)**

**Title:** *Code of Federal Regulations, Title 2 – Grants and Agreements, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.318(c)(1) – General Procurement Standards and Conflict of Interest*

**Link:** <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/section-200.318>

**9. California Government Code §1090 et seq.**

**Title:** *California Government Code, Title 1, Division 4, Chapter 1 – Financial Interest in Contracts*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displayText.xhtml?lawCode=GOV&division=4.&title=1.&part=&chapter=1.&article=4](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=4.&title=1.&part=&chapter=1.&article=4)

**10. California Nonprofit Public Benefit Corporation Law**

**Title:** *California Corporations Code, Division 2 – Nonprofit Corporation Law, Part 2 – Nonprofit Public Benefit Corporations*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displayexpandedbranch.xhtml?tocCode=CORP&division=2.&title=1.&part=2.&chapter=&article=](https://leginfo.legislature.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=CORP&division=2.&title=1.&part=2.&chapter=&article=)



**APPENDIX A – ANNUAL DISCLOSURE & CERTIFICATION**

**SHASTA COLLEGE FOUNDATION  
 ANNUAL CONFLICT OF INTEREST DISCLOSURE & CERTIFICATION**

This form shall be completed:

- upon appointment or commencement of service;
- annually thereafter;
- whenever a material conflict arises; and
- whenever requested by the Foundation.

**I. IDENTIFYING INFORMATION**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Date: \_\_\_\_\_

**II. DISCLOSURE OF POTENTIAL CONFLICTS**

Do you or an immediate family member have a financial or business relationship with any entity that does business with the Foundation or District?

Yes  No - If yes, please explain:

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

**III. CERTIFICATION**

I certify that:

- I have received and reviewed the Foundation Conflict of Interest Policy;
- I understand my obligation to disclose actual or potential conflicts of interest;
- I have disclosed all known actual or potential conflicts to the best of my knowledge;
- I agree to comply with disclosure and recusal requirements; and
- I will promptly disclose any material changes that arise during the year.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



# Shasta College

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Foundation

**POLICY#116**

**CODE OF ETHICS, CONDUCT & CONFIDENTIALITY**

**REVIEWED FOR ADOPTION: JUNE 12, 2026**



**SHASTA COLLEGE FOUNDATION**

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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### ORGANIZATIONAL CONTEXT

The Shasta College Foundation (“Foundation”) is a 501(c)(3) nonprofit auxiliary organization of the Shasta-Tehama-Trinity Joint Community College District (“District”). The Foundation operates exclusively for charitable and educational purposes consistent with Internal Revenue Code §501(c)(3), California Education Code, Title 5 California Code of Regulations, California Community Colleges Chancellor’s Office auxiliary organization guidance, and federal and California law.<sup>1,2,3</sup>

As a charitable organization supporting a public educational institution, the Foundation is committed to maintaining standards of integrity, accountability, stewardship, and public trust.

### PURPOSE

The purpose of this policy is to:

- establish standards of ethical and professional conduct;
- promote integrity, accountability, and responsible governance;
- support respectful and effective organizational operations;
- protect confidential and sensitive information;
- ensure compliance with laws and Foundation policies;
- support public trust, transparency, and stewardship of Foundation resources.

### SCOPE

This policy applies to Foundation directors, officers, committee members, employees, volunteers, and other individuals designated by the Foundation (collectively, “covered individuals”).

Covered individuals are expected to conduct themselves in a manner consistent with the Foundation’s charitable mission and governance responsibilities.

### STANDARDS OF ETHICAL CONDUCT

Covered individuals shall:

- act honestly, ethically, professionally, and in good faith;
- support the charitable and educational mission of the Foundation;
- exercise independent judgment in Foundation matters;
- avoid conduct that undermines public confidence in the Foundation;
- comply with laws, Foundation policies, and fiduciary obligations;
- treat donors, students, employees, volunteers, and community members fairly and respectfully;
- avoid misuse of authority, position, or organizational resources; and
- conduct Foundation activities responsibly and with sound judgment.



## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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Covered individuals shall avoid conduct that is unlawful, fraudulent, discriminatory, harassing, retaliatory, or inconsistent with Foundation policy.

These standards are intended to align with District governance and ethics standards.<sup>6</sup>

### GOVERNANCE & ORGANIZATIONAL CONDUCT

Covered individuals shall conduct themselves consistent with nonprofit fiduciary obligations<sup>7</sup> and:

- support effective governance and responsible administration;
- recognize that authority rests with the Board of Directors acting collectively and not with individual directors acting independently;
- respect appropriate distinctions between governance and operations;
- maintain independence of judgment and act in the best interests of the Foundation;
- prepare for and participate in meetings and Foundation activities;
- engage in professional, respectful, and productive discussions;
- avoid conduct that disrupts Foundation operations or impairs effective governance.

Covered individuals shall support transparency and governance practices consistent with auxiliary organization requirements.

Disagreements regarding Foundation matters shall be addressed respectfully and professionally.

### COMMUNICATIONS & GOVERNANCE PRACTICES

Communications involving Foundation business shall be conducted responsibly and professionally.

Covered individuals shall:

- communicate respectfully with donors, students, employees, volunteers, District representatives, and members of the public;
- avoid communications that are misleading, defamatory, discriminatory, harassing, retaliatory, or disruptive;
- avoid using electronic or informal communications to circumvent established governance or decision-making processes, including restrictions regarding serial communications and deliberations;<sup>9</sup>
- comply with Foundation policies regarding records, confidentiality, and organizational communications; and
- conduct communications consistent with Foundation policy and District governance standards.<sup>8</sup>

Nothing in this policy is intended to restrict lawful reporting, protected communications, or rights protected under law.



## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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### CONFIDENTIALITY

Covered individuals may receive confidential, privileged, donor-related, personnel-related, student-related, financial, legal, or otherwise sensitive information.

Such information shall be protected from unauthorized disclosure, misuse, or inappropriate access.

Confidential information may include, but is not limited to:

- donor records and donor financial information;
- scholarship selection information;
- personnel information;
- student information;
- legal advice and attorney-client privileged communications;
- pending litigation matters;
- nonpublic financial information;
- information designated confidential by law or Foundation policy.

Confidential information shall not be disclosed or used for unauthorized purposes.

Nothing in this policy prohibits lawful whistleblower reporting or disclosures protected by applicable law.

Nothing in this policy prohibits an individual from reporting possible violations of law to governmental or regulatory agencies, cooperating with authorized investigations, or making disclosures protected under federal or state law.

### USE OF FOUNDATION RESOURCES

Foundation resources, property, records, funds, systems, equipment, and organizational assets shall be used responsibly and solely for authorized Foundation purposes.

Covered individuals shall not:

- misuse Foundation assets or resources;
- use Foundation property for unlawful or unauthorized purposes;
- use Foundation resources for personal gain or improper benefit;
- improperly use Foundation names, logos, systems, or organizational affiliations.

Use of Foundation resources shall comply with Foundation policies and authorized Foundation practices.



## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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### POLITICAL ACTIVITY

Consistent with the Foundation's status as a tax-exempt charitable organization under Internal Revenue Code §501(c)(3), Foundation resources shall not be used to participate or intervene in political campaigns on behalf of, or in opposition to, any candidate for public office.<sup>4</sup>

Nothing in this policy prohibits:

- lawful nonpartisan educational activities;
- legally permissible advocacy related to the Foundation mission; or
- individual political activity conducted in a personal capacity and not on behalf of the Foundation.

Covered individuals shall comply with laws governing political activity and Foundation resources.<sup>5</sup>

### COMPLIANCE & REPORTING RESPONSIBILITIES

Covered individuals shall comply with:

- federal and California law;
- Foundation governing documents;
- Board-adopted policies;
- operational procedures applicable to their responsibilities.

Individuals are expected to cooperate with authorized reviews, audits, investigations, and compliance processes.

Covered individuals may be required to complete the Annual Acknowledgment & Certification attached as **Appendix A**.

Concerns regarding suspected unlawful or improper conduct may be reported in accordance with the ***Foundation Policy #125 – Whistleblower Protection***.

### POLICY VIOLATIONS & CORRECTIVE ACTION

The Board of Directors or designated committee may review alleged violations of this policy and take corrective or disciplinary action as appropriate. Corrective action may include counseling, corrective guidance, removal from responsibilities, censure, disciplinary action, or other appropriate measures.

Corrective action shall be determined based on the nature and severity of the violation.

### ADMINISTRATION & OVERSIGHT

The Board of Directors retains authority to interpret, amend, and enforce this policy.

The Executive Director is responsible for administration of this policy and coordination of Annual Acknowledgment & Certification.



## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

### CROSS REFERENCES

- Foundation Policy #125 – Whistleblower Protection

### RELATED DISTRICT POLICIES

- **Shasta College District BP 2715 – Code of Ethics / Standards of Practice**
  - Title: *Shasta-Tehama-Trinity Joint Community College District, Board Policy 2715 – Code of Ethics / Standards of Practice*
  - Link: <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVA9V26A72E>
- **Shasta College District BP 2716 – Political Activity**
  - Title: *Shasta-Tehama-Trinity Joint Community College District, Board Policy 2716 – Political Activity*
  - Link: <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVA9X26A8B5>
- **Shasta College District BP 2720 – Communications Among Board Members**

Title: *Shasta-Tehama-Trinity Joint Community College District, Board Policy 2720 – Communication Among Board Members*

Link: <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVA9Z26ABFE>

### REFERENCES

1. **California Education Code, Sections 72670-72682.**

Title: *California Education Code, Title 3 – Postsecondary Education, Division 7 – Community Colleges, Part 45 – District and Governing Boards, Chapter 6 – Miscellaneous Provisions, Article 6 – Auxiliary Organizations, Sections 72670–72682: Auxiliary Organizations*

Link: [https://california.public.law/codes/education\\_code\\_section\\_72670](https://california.public.law/codes/education_code_section_72670)
2. **California Code of Regulations, Title 5, Sections 59250–59276**

Title: *California Code of Regulations, Title 5 - Education, Division 6 - California Community Colleges, Chapter 10 – Community College Administration, Subchapter 4.5 – Auxiliary Organizations (Sections 59250–59276)*

Link: <https://www.law.cornell.edu/regulations/california/5-CCR-59250>
3. **California Community Colleges Chancellor’s Office – Auxiliary Organizations Manual (2020)**

Title: *Auxiliary Organizations Manual: A Guide to Establishing, Operating, Accounting and Reporting for California Community College Auxiliary Organizations*

Link: <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>
4. **Internal Revenue Code, Section 501(c)(3)**

Title: *Exemption from Tax on Corporations, Certain Trusts, Etc., U.S. Code, Title 26 – Internal Revenue Code, Subtitle A – Income Taxes, Chapter 1 – Normal Taxes and Surtaxes, Subchapter F – Exempt Organizations, Part I – General Rule, § 501 – Exemption from Tax on Corporations, Certain Trusts, Etc. (Section 501(c)(3))*

Link: <https://uscode.house.gov/view.xhtml?hl=false&edition=prelim&path=%2Fprelim%40title26%2FsubtitleA%2Fchapter1%2FsubchapterF&req=granuleid%3AUSC-prelim-title26-chapter1->



## SHASTA COLLEGE FOUNDATION

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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**5. California Nonprofit Public Benefit Corporation Law**

**Title:** *California Corporations Code, Division 2 – Nonprofit Corporation Law, Part 2 – Nonprofit Public Benefit Corporations*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displayexpandedbranch.xhtml?tocCode=CORP&division=2.&title=1.&part=2.&chapter=&article=](https://leginfo.legislature.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=CORP&division=2.&title=1.&part=2.&chapter=&article=)

**6. Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice**

**Title:** *Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice*

**Link:** <https://www.case.org/resources/case-statement-ethics>

**7. Internal Revenue Service – Form 990 Governance Guidance.**

**Title:** *Internal Revenue Service Form 990 – Governance, Management, and Disclosure, Part VI*

**Link:** <https://www.irs.gov/forms-pubs/about-form-990>

**8. California Government Code, Section 54952.2.**

**Title:** *California Government Code, Title 5 – Local Agencies, Division 2 – Cities, Counties, and Other Agencies, Part 1 – Powers and Duties Common to Cities, Counties, and Other Agencies, Chapter 9 – The Ralph M. Brown Act, Section 54952.2 – Meetings and Serial Communications*

**Link:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=54952.2.&lawCode=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=54952.2.&lawCode=GOV)



**SHASTA COLLEGE FOUNDATION**

POLICY#116: CODE OF ETHICS, CONDUCT & CONFIDENTIALITY

REVIEWED FOR ADOPTION: JUNE 12, 2026

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**APPENDIX A – ANNUAL ACKNOWLEDGMENT & CERTIFICATION**

**SHASTA COLLEGE FOUNDATION  
ANNUAL ACKNOWLEDGMENT & CERTIFICATION**

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This form shall be completed:

- upon appointment or commencement of service;
  - annually thereafter; and
  - whenever requested by the Foundation.
- 

I certify that:

- I have received and reviewed the Shasta College Foundation Code of Ethics, Conduct & Confidentiality Policy.
- I understand my responsibilities under this policy.
- I agree to comply with the standards of conduct, confidentiality, and organizational expectations established by the Foundation.
- I understand that violations of this policy may result in corrective action consistent with Foundation policy.
- I will promptly report concerns regarding suspected unlawful or improper conduct in accordance with applicable Foundation policies.

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_



# Shasta College

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Foundation

**POLICY#125**

**WHISTLEBLOWER PROTECTION**

**REVIEWED FOR ADOPTION: JUNE 12, 2026**



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## SHASTA COLLEGE FOUNDATION

POLICY#125: WHISTLEBLOWER PROTECTION

REVIEWED FOR ADOPTION: JUNE 12, 2026

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### ORGANIZATIONAL CONTEXT

The Shasta College Foundation (“Foundation”) is a 501(c)(3) nonprofit auxiliary organization of the Shasta-Tehama-Trinity Joint Community College District (“District”). The Foundation operates exclusively for charitable and educational purposes consistent with Internal Revenue Code §501(c)(3), California Education Code, Title 5 California Code of Regulations, California Community Colleges Chancellor’s Office Auxiliary Organizations, and federal and California law.<sup>1,2</sup>

As a charitable organization supporting a public educational institution, the Foundation is committed to maintaining standards of integrity, accountability, and public trust.

### PURPOSE

The purpose of this policy is to encourage the good faith reporting of suspected misconduct involving the Foundation and to protect individuals from retaliation for making such reports. This policy supports compliance with whistleblower protection laws, IRS governance expectations, and auxiliary organization requirements.<sup>1,2,3,4</sup>

### SCOPE

This policy applies to Foundation directors, officers, employees, volunteers, committee members, contractors, consultants, and other individuals designated by the Foundation (collectively, “covered individuals”).

### REPORTING & NON-RETALIATION

Covered individuals are encouraged to report suspected unlawful, fraudulent, or materially improper conduct in good faith without fear of retaliation.<sup>5,6,8,11</sup>

The Foundation prohibits retaliation against any individual who, in good faith:

- reports suspected unlawful, fraudulent, or materially improper conduct;
- participates in an investigation; or
- refuses to participate in conduct reasonably believed to violate law or Foundation policy.<sup>5,6,8,9</sup>

Covered individuals who become aware of suspected misconduct are expected to report concerns promptly.<sup>1,5</sup>

Knowingly false or malicious reports may result in disciplinary or corrective action.<sup>9</sup>

Nothing in this policy prohibits individuals from reporting possible violations of law to governmental or regulatory agencies.

Retaliation may result in disciplinary or corrective action, up to and including termination of employment, removal from office, or termination of service or contractual relationships.<sup>7</sup>



## REPORTING PROCEDURES

Reports may be made verbally or in writing to:

- the Executive Director;
- the Board President; or
- the Superintendent/President; or
- another individual designated by the Foundation.

Reports may be made confidentially and, where appropriate, anonymously. A person is not required to report concerns to an individual who may be involved in the matter being reported.<sup>8,11</sup>

Reports involving the Executive Director, Board President, or other senior Foundation leadership may be directed to another disinterested officer, member of the Board of Directors, or legal counsel designated by the Foundation, as appropriate.

Additional confidentiality requirements are addressed in ***Foundation Policy #116 – Code of Ethics, Conduct & Confidentiality.***

## REVIEW & RESPONSE

Reports shall be reviewed promptly. The Foundation may conduct an internal or external review as circumstances warrant.<sup>11</sup>

Reviews shall be conducted in a fair, objective, and reasonably confidential manner. Individuals involved may be given an opportunity to respond as appropriate.<sup>10,11</sup>

The Foundation may coordinate reviews with the District where appropriate under auxiliary organization requirements or operational agreements.

Reports involving accounting, audit, internal control, or financial misconduct matters may be reviewed by Foundation leadership, auditors, legal counsel, or authorized Board representatives.

Covered individuals shall preserve records and other information reasonably related to a reported concern, investigation, audit, or review. The Foundation may suspend routine destruction of records as necessary to preserve relevant information.

Appropriate corrective action may be taken if allegations are substantiated.

## ADMINISTRATION & OVERSIGHT

The Board of Directors retains oversight responsibility for this policy.

Records related to reports and reviews shall be maintained consistent with ***Foundation Policy #130 – Record Retention & Public Disclosure.***



## SHASTA COLLEGE FOUNDATION

POLICY#125: WHISTLEBLOWER PROTECTION

REVIEWED FOR ADOPTION: JUNE 12, 2026

### CROSS REFERENCES

- Foundation Policy #116 – Code of Ethics, Conduct & Confidentiality
- Foundation Policy #130 – Record Retention & Public Disclosure

### RELATED DISTRICT POLICIES

- **Shasta College District BP/AP 7700 – Whistleblower Protection**  
**Title:** *Shasta-Tehama-Trinity Joint Community College District, Board Policy and Administrative Procedure 7700 – Whistleblower Protection*  
**Link:** <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVAQF28C86B>

### LEGAL REFERENCES

- 1. 26 U.S.C. § 6033**  
**Title:** *Internal Revenue Code, Title 26 – Internal Revenue Code, Subtitle F – Procedure and Administration, Chapter 61 – Information and Returns, Subchapter A – Returns and Records, Part III – Information Returns, Section 6033: Returns by Exempt Organizations*  
**Link:** <https://www.law.cornell.edu/uscode/text/26/6033>
- 2. California Education Code, Sections 72670-72682.**  
**Title:** *California Education Code, Title 3 – Postsecondary Education, Division 7 – Community Colleges, Part 45 – District and Governing Boards, Chapter 6 – Miscellaneous Provisions, Article 6 – Auxiliary Organizations, Sections 72670–72682: Auxiliary Organizations*  
**Link:** [https://california.public.law/codes/education\\_code\\_section\\_72670](https://california.public.law/codes/education_code_section_72670)
- 3. Internal Revenue Service, Instructions for Form 990**  
**Title:** *Internal Revenue Service, Instructions for IRS Form 990 – Governance, Management, and Disclosure*  
**Link:** <https://www.irs.gov/instructions/i990>
- 4. Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice**  
**Title:** *Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice*  
**Link:** <https://www.case.org/resources/case-statement-ethics>
- 5. California Labor Code, Section 1102.5**  
**Title:** *California Labor Code, Division 2 – Employment Regulation and Supervision, Part 3 – Privileges and Immunities, Chapter 5 – Political Affiliations, Section 1102.5: Whistleblower Protections*  
**Link:** [https://california.public.law/codes/ca\\_lab\\_code\\_section\\_1102.5](https://california.public.law/codes/ca_lab_code_section_1102.5)
- 6. California Government Code, Section 53296**  
**Title:** *California Government Code, Title 5 – Local Agencies, Division 2 – Cities, Counties, and Other Agencies, Part 1 – Powers and Duties Common to Cities, Counties, and Other Agencies, Chapter 2.8 – Whistleblower Protection, Section 53296*  
**Link:** [https://california.public.law/codes/ca\\_govt\\_code\\_section\\_53296](https://california.public.law/codes/ca_govt_code_section_53296)



## SHASTA COLLEGE FOUNDATION

POLICY#125: WHISTLEBLOWER PROTECTION

REVIEWED FOR ADOPTION: JUNE 12, 2026

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**7. California Labor Code, Section 98.6**

**Title:** *California Labor Code, Division 1 – Department of Industrial Relations, Chapter 4 – Duties and Powers of Labor Commissioner, Section 98.6: Retaliation Prohibited*

**Link:** [https://california.public.law/codes/ca\\_lab\\_code\\_section\\_98.6](https://california.public.law/codes/ca_lab_code_section_98.6)

**8. California Education Code, Sections 87160–87164**

**Title:** *California Education Code, Title 3 – Postsecondary Education, Division 7 – Community Colleges, Part 51 – Employees, Chapter 11 – Community College Whistleblower Protection, Sections 87160–87164*

**Link:** <https://law.justia.com/codes/california/2005/edc/87160-87164.html>

**9. Affordable Care Act, 29 U.S.C. § 218C**

**Title:** *United States Code, Title 29 – Labor, Chapter 5 – Labor Disputes, Section 218C: Protection for Employees*

**Link:** <https://www.law.cornell.edu/uscode/text/29/218c>

**10. California Community Colleges Chancellor’s Office – Auxiliary Organizations Manual (2020)**

**Title:** *Auxiliary Organizations Manual: A Guide to Establishing, Operating, Accounting and Reporting for California Community College Auxiliary Organizations*

**Link:** <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>



# Shasta College

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Foundation

## **POLICY#130**

**RECORD RETENTION & PUBLIC DISCLOSURE**

**REVIEWED FOR ADOPTION: JUNE 12, 2026**



**SHASTA COLLEGE FOUNDATION**

POLICY#130: RECORD RETENTION & PUBLIC DISCLOSURE

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## SHASTA COLLEGE FOUNDATION

POLICY#130: RECORD RETENTION & PUBLIC DISCLOSURE

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### ORGANIZATIONAL CONTEXT

The Shasta College Foundation (“Foundation”) is a 501(c)(3) nonprofit auxiliary organization of the Shasta-Tehama-Trinity Joint Community College District (“District”). The Foundation operates exclusively for charitable and educational purposes consistent with Internal Revenue Code §501(c)(3), California Education Code, Title 5 California Code of Regulations, California Community Colleges Chancellor’s Office Auxiliary Organizations, and federal and California law.<sup>1,2,3,4</sup>

As an auxiliary organization, the Foundation is subject to requirements governing nonprofit operations, financial accountability, records management, and public disclosure.<sup>1,2,3</sup>

The Foundation recognizes that effective records management supports governance, donor stewardship, legal compliance, audit readiness, and operational continuity while remaining practical and efficient for a small nonprofit organization.<sup>6,9,10</sup>

### PURPOSE

The purpose of this policy is to establish standards for the retention, protection, disclosure, and destruction of Foundation records in compliance with legal, audit, tax, and financial reporting requirements, including IRS requirements, Generally Accepted Accounting Principles (“GAAP”) and Financial Accounting Standards Board (“FASB”) standards, and related District policies and procedures.<sup>1,2,4,5,7,8</sup>

This Policy is intended to:

- ensure important records are retained appropriately;
- support compliance with audit, financial reporting, and IRS disclosure requirements;<sup>4,5,6,7,8</sup>
- preserve records related to donor intent and restricted gifts;<sup>6,9,10</sup>
- establish standards for lawful public inspection of records;<sup>3,4</sup>
- support operational continuity and sound governance; and
- promote efficient and consistent records management practices.

### SCOPE

This policy applies to Foundation directors, officers, employees, volunteers, committee members, contractors, consultants, and other individuals designated by the Foundation (collectively, “covered individuals”).

Records include paper records, electronic records, electronically stored information (“ESI”), emails, financial records, donor records, governance documents, contracts, and other operational records.<sup>1,2,11</sup>



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### RECORDS MANAGEMENT STANDARDS

The Foundation shall:

- Maintain records necessary for governance, financial reporting, donor stewardship, legal compliance, and operations;
- Retain records for the period required by law, audit standards, operational need, or sound business practices;<sup>1,2,4,5</sup>
- Maintain records in a manner appropriate to the Foundation’s size and resources;<sup>9,10</sup> and
- Securely destroy records after retention requirements have been met.

The Foundation may maintain records electronically provided records remain accessible, secure, and reproducible.<sup>11</sup>

### RECORDS RETENTION SCHEDULE

The Foundation shall maintain records consistent with Foundation operational, audit, and reporting requirements.<sup>1,2,4,5,7</sup>

Unless a longer period is required, records shall be retained as follows:

Record Category	Retention Period
Articles of Incorporation, Bylaws, IRS determination letters	Permanent
Board meeting and committee minutes	Permanent
Audit reports and annual financial statements	Permanent
Endowment agreements, planned gifts, estate gifts, investment records, and endowment administration records	Permanent
IRS Forms 990 and exemption application materials	Permanent
Payroll and employment tax records	Permanent
Personnel records	Permanent
General ledgers and year-end financial reports	10 years
Donor restricted gift documentation	Life of restriction + 7 years
Grant agreements and final reports	7 years after completion
Conflict of interest disclosures, ethics certifications, and governance acknowledgments	7 years after superseded or separation from service



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Record Category	Retention Period
Insurance policies and claims records	7 years after policy expiration
Litigation, investigation, and legal matter records	7 years after final resolution
Contribution records, donor acknowledgments, and charitable gift documentation	7 years
Scholarship award and selection records	7 years
Bank statements and reconciliations	7 years
Accounts payable/receivable records	7 years
Contracts after expiration	7 years
Routine correspondence and administrative records	3 years

The Foundation may retain records longer when needed for legal, operational, historical, audit, or donor stewardship purposes.

### DONOR & FINANCIAL RECORDS

The Foundation shall maintain records sufficient to document charitable contributions, donor restrictions, financial transactions, grants, and related audit and reporting purposes.<sup>4,5,6,7,8,9,10</sup>

Contribution acknowledgments and donor documentation shall be maintained consistent with IRS substantiation and recordkeeping requirements.<sup>4,5,6</sup>

Donor information shall be protected and disclosed only as required by law or authorized by the donor.<sup>3,6,10</sup>

### PUBLIC DISCLOSURE & FORM 990 AVAILABILITY

The Foundation shall comply with federal public inspection requirements governing nonprofit organizations, including making available:

- The Foundation's three most recent IRS Forms 990; and
- The Foundation's IRS exemption application and determination letter, as required by law.<sup>4,5,6</sup>

The Foundation may withhold or redact information exempt from disclosure under applicable law, including confidential donor information protected from public disclosure.<sup>3,4,6</sup>

In accordance with auxiliary organization and California nonprofit public benefit corporation requirements, the annual audited financial statements shall be available for public inspection, or to any person on request, within nine months after the fiscal year-end.<sup>9</sup>



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### ELECTRONIC RECORDS & LEGAL HOLDS

Electronic records shall be managed substantially consistent with paper records.<sup>1,2,11</sup>

The Foundation shall suspend destruction of records when litigation, audit, investigation, or legal preservation requirements are pending or reasonably anticipated.<sup>11</sup>

No person shall knowingly destroy or alter records subject to a legal hold.<sup>11</sup>

### DESTRUCTION OF RECORDS

Records that have satisfied applicable retention requirements may be destroyed in the ordinary course of business if no legal hold exists.<sup>1,2,11</sup>

Records containing confidential or sensitive information shall be destroyed securely.<sup>2</sup>

### VIOLATIONS

Intentional destruction or concealment of records in violation of legal preservation requirements is prohibited.<sup>11</sup>

Covered individuals who fail to comply with this policy may be subject to appropriate corrective action.

### ADMINISTRATION & OVERSIGHT

The Board of Directors retains oversight authority for this policy.

The Foundation may coordinate records retention and disclosure practices with District policies and administrative procedures where appropriate.<sup>1</sup>



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### RELATED DISTRICT POLICIES

- **Shasta College BP/AP 3310 – Records Retention and Destruction**  
Title: *Shasta-Tehama-Trinity Joint Community College District Board Policy and Administrative Procedure 3310 – Records Retention and Destruction*  
Link: <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVAAT26C95A>
- **Shasta College BP/AP 5040 – Student Records, Directory Information and Privacy**  
Title: *Board Policy and Administrative Procedure 5040 – Student Records, Directory Information and Privacy*  
Link: <https://go.boarddocs.com/ca/shasta/Board.nsf/goto?open&id=AWVAG62792A6>

### REFERENCES

1. **California Education Code, Sections 72670-72682.**  
Title: *California Education Code, Title 3 – Postsecondary Education, Division 7 – Community Colleges, Part 45 – District and Governing Boards, Chapter 6 – Miscellaneous Provisions, Article 6 – Auxiliary Organizations, Sections 72670–72682: Auxiliary Organizations*  
Link: [https://california.public.law/codes/education\\_code\\_section\\_72670](https://california.public.law/codes/education_code_section_72670)
2. **California Code of Regulations, Title 5, Sections 59020–59029**  
Title: *California Code of Regulations, Title 5 – Education, Division 6 – California Community Colleges, Chapter 10 – Community College Administration, Subchapter 2.5 – Retention and Destruction of Records, Sections 59020–59029*  
Link: <https://www.law.cornell.edu/regulations/california/5-CCR-59020>
3. **California Government Code, Sections 7920.000 et seq.**  
Title: *California Government Code – California Public Records Act, Sections 7920.000 et seq.*  
Link: [https://leginfo.legislature.ca.gov/faces/codes\\_displayexpandedbranch.xhtml?tocCode=GOV&division=10.&title=1.&part=&chapter=&article=](https://leginfo.legislature.ca.gov/faces/codes_displayexpandedbranch.xhtml?tocCode=GOV&division=10.&title=1.&part=&chapter=&article=)
4. **Internal Revenue Code Sections 501(c)(3), 6033, and 6104**  
Title: *Internal Revenue Code – Tax-Exempt Organizations, Public Inspection of Annual Returns and Applications for Exemption*  
Link: <https://www.law.cornell.edu/uscode/text/26/6033>
5. **Internal Revenue Service, Instructions for Form 990**  
Title: *Internal Revenue Service, Instructions for Form 990 Return of Organization Exempt From Income Tax – Governance, Management, and Disclosure*  
Link: <https://www.irs.gov/instructions/i990>
6. **IRS Publication 4221-PC**  
Title: *Internal Revenue Service Publication 4221-PC – Compliance Guide for 501(c)(3) Public Charities*  
Link: <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>
7. **Generally Accepted Accounting Principles (“GAAP”)**  
Title: *Generally Accepted Accounting Principles (GAAP) for Nonprofit Financial Reporting*  
Link: <https://fasab.gov/accounting-standards/>



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- 8. Financial Accounting Standards Board (“FASB”) Accounting Standards Codification**  
**Title:** *Financial Accounting Standards Board Accounting Standards Codification – Nonprofit Accounting and Financial Reporting Standards*  
**Link:** <https://asc.fasb.org>
- 9. California Community Colleges Chancellor’s Office – Auxiliary Organizations Manual (2020)**  
**Title:** *Auxiliary Organizations Manual: A Guide to Establishing, Operating, Accounting and Reporting for California Community College Auxiliary Organizations*  
**Link:** <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>
- 10. Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice**  
**Title:** *Council for Advancement and Support of Education (CASE), Statement of Ethics and Standards of Practice*  
**Link:** <https://www.case.org/resources/case-statement-ethics>
- 11. Federal Rules of Civil Procedure, Rules 16, 26, 33, 34, 37, and 45**  
**Title:** *Federal Rules Governing Electronically Stored Information, Discovery, Preservation, and Production of Records*  
**Link:** <https://www.law.cornell.edu/rules/frcp>

### 4.5 Contracts & Grants (April 25, 2026 – June 8, 2026)

CONTRACTS						
Partner	Classification (Program Support, G&A, Fundraising, Fiscal Sponsorship)	Description	Start Date	End Date	Est. Financials Revenue (Expense)	
SCAILE/California Competes	Fiscal Sponsorship	Subcontract in support of the two year Jobs First grant for the Unlocking Adult Economic Mobility- College	2/24/2026	3/31/2028	\$ (163,489.80)	
SCAILE/CivicLabs	Fiscal Sponsorship	Subcontract to facilitate a stakeholder lab at the NST annual summit	3/12/2026	3/13/2026	\$ (15,000.00)	
SCAILE/Troy Street Professional Services	Fiscal Sponsorship	Subcontract to provides support in Building Rural Community Systems Case Studies	3/1/2026	6/30/2026	\$ (10,000.00)	
SCAILE/Troy Street Professional Services	Fiscal Sponsorship	Subcontract for travel costs while providing support in Building Rural Community Systems Case Studies	3/1/2026	12/1/2027	\$ (33,000.00)	
Foundation/Shasta College - Community Ed	Program Support	MOU relating to the administration and operation of athletic camps offered through the District's Community Education Program in collaboration with the Shasta College Athletics Department.	5/29/2026	6/30/2027	20% of Gross Revenue	