



**Responsible Office:** Office of the Chief of Staff

**BOARD POLICY 3280**  
**GIFTS, GRANTS and DONATIONS**

**PURPOSE**

The Board of Trustees recognizes the importance of acquiring alternative sources of funding for the District's educational and operational programs. The Board of Trustees encourages cooperation with individuals, governmental and non-governmental organizations, and private foundation sources who desire to provide resource and assistance to the Washoe County School District. This policy seeks to ensure that adequate fiscal responsibility and controls are maintained for the purchase and/or acquisition of materials and equipment when using alternative funds.

**POLICY**

1. This policy, and its associated governing documents, shall establish the procedures related to seeking and receiving gifts, grants and donations for the District.
  - a. These procedures do not extend to funds obtained and administered by groups outside the District, such as parent and community groups, private nonprofit organizations and foundations, or individuals. Funds from these sources must comply with the fund raising procedures developed by the Office of Business and Financial Services.
2. Acceptance of Gifts or Bequests
  - a. In order to accept gifts or bequests, such donation must benefit the District and be consistent with the following principles:
    - i. The District's mission, vision, goals and core beliefs;
    - ii. The District's instructional strategies and priorities;
    - iii. Maintain equity in funding uses;
    - iv. Not violate management and/or bargaining unit rights and responsibilities;
    - v. Not carry any conditions that would divert a school or District efforts away from the District's primary mission.

- b. The Board of Trustees and its designees may accept gifts or bequests of money or property deemed suitable by the Board. The Board reserves the right to refuse a gift or bequest for any reason.
- c. All gifts or bequests of property for the benefit of the District shall, when not otherwise directed by the grantor, become the property of the District.
- d. Funds or other property accepted, or the income therefrom, may be expended:
  - i. For any purpose designated by the donor that is in keeping with the lawful purposes of the District and the school(s) that are to benefit from the donation; or
  - ii. For any legal purpose if the donor designated no specific purpose.
- e. In accordance with state law, all gifts or bequests shall be included among the total receipts of the District which are reported in the annual financial statement.
  - i. Gifts in the amount of \$100,000 or more from the same donor in a twelve-month period shall be accepted and approved by the Board of Trustees and reported to the State of Nevada on an annual basis.

### 3. Grants

- a. The Board of Trustees encourages the submission of grant applications for purposes which support the mission, goals, and objectives of the District. Grant development assists the District, its schools and departments, to obtain competitive funding from governmental agencies, private companies, organizations, and foundations for various educational and operational programs.
- b. The grant process includes five phases: Preparation; development; approval and funding; execution; and monitoring.
- c. Grant applications for amounts over \$25,000 must be submitted to the Board of Trustees for approval.
  - i. When possible within the time constraints of the specific grant application, such approval shall be obtained from the Board of Trustees prior to the application being submitted to the granting agency. In such cases, if the Board of Trustees does not approve a grant application, the application previously sent to the granting agency shall be withdrawn.

4. Donations

- a. The Board of Trustees and its designees may make donations of money or property for educational purposes deemed suitable by the Board and in accordance with state law.
- b. Such donation of money may include the purchase of tickets to community dinners or other events for the professional growth and education of members of the Board of Trustees or District staff. No additional sponsorship or other donation to the event sponsors shall be made.

**DEFINITIONS**

1. A Grant is an agreement with a foundation, government agency, corporation, or other external source that provides funds for a particular purpose over a definite period of time to fulfill the goals and desires of the funding source.
2. Gifts are anything voluntarily transferred by one individual to another without compensation.
3. A Bequest is a gift by will or testament.
4. A Donation is the act or instance of presenting something as a gift or contribution.

**DESIRED OUTCOMES**

1. The District, through the implementation of this policy, seeks to develop alternative sources of funding and grants to support the strategic plan and District priorities and initiatives, with an emphasis on partnerships from both public and private sectors.

**IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS**

1. This policy reflects the goals of the District's Strategic Plan.
2. This policy aligns with the District's governing documents, to include:
  - a. Administrative Regulation 3272.1, Grants of Money and Donations of Property
  - b. Administrative Regulation 3272.2, Purchase of Tickets for Community Events
3. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), to include:
  - a. Chapter 281, General Provisions (Title 23, Public Officers and Employees)
    - i. NRS 281.558 – 281.581, Statement of Financial Disclosure

- b. Chapter 332, Purchasing: Local Governments
  - i. NRS 332.185, Sale of personal property of public entity; public auctions; donation of surplus personal property by school district to charter school; chapter inapplicable to transactions regarding real property
- c. Chapter 372, Sales and Use Taxes
  - i. NRS 372.3261, Requirements for organization created for religious, charitable or educational purposes.
- d. Chapter 386, Local Administrative Organization
  - i. NRS 386.390, Acceptance of Gifts
- e. Chapter 387, Financial Support of School System
  - i. NRS 387.045, Restrictions on use of money for public schools

**REVIEW AND REPORTING**

1. This document shall be reviewed as part of the bi-annual review and reporting process, following each regular session of the Nevada Legislature. The Board of Trustees shall receive notification of any required changes to the policy as well as an audit of the accompanying governing documents.
2. Administrative regulations, and/or other associated documents, will be developed as necessary to implement this policy.

**REVISION HISTORY**

Date	Revision	Modification
5/2/2005	1.0	Adopted
5/12/2015	2.0	Revised: to combine Board Policy 3272, Donations, and Board Policy 3280.1, Grant Applications