



Responsible Office: Office of Accountability

BOARD POLICY 3540
GIFTS, BEQUESTS, AND DONATIONS

PURPOSE

The Board of Trustees (Board) recognizes the importance of acquiring community partnerships and support in the form of alternative sources of funding for the District's educational and operational programs. Cooperation and partnership with individuals and external entities who desire to provide resources and other assistance to the Washoe County School District (District) is encouraged within the parameters established by the Board. The District seeks to ensure that adequate fiscal responsibility and controls are maintained relative to funding sources and/or acquisition of materials, equipment, property, or in-kind services. This policy, and its associated governing documents, shall establish the procedures related to seeking and receiving gifts, bequests, and donations on behalf of the District.

DEFINITIONS

1. "Bequest" is a gift by will or testament.
2. "Donation" is the act or instance of presenting something as a contribution and donation of goods or services rather than money.
3. "Gifts" are anything voluntarily transferred by one individual to another without compensation including donations of funds or property, including in-kind services.
4. "Property" includes equipment, supplies, materials, and real property.

POLICY

1. The Board or the Superintendent, on behalf of the Board, may accept gifts of money or property extended to the District. The Superintendent may delegate to District employees the authority to accept gifts of money or property on behalf of the District in accordance with established regulations and practice, including ethical standards.
 - a. Trustees, to avoid ethical considerations as elected officials, may refer offers of gifts, bequests, or donations to the Superintendent.

2. Gifts accepted by the District:
 - a. Must be beneficial and consistent with the following principles:
 - i. The District's mission, vision, goals and core beliefs;
 - ii. The District's instructional strategies and priorities; and
 - iii. Maintain equity in funding uses.
 - b. Shall not:
 - i. Violate management and/or bargaining unit rights and responsibilities;
 - ii. Carry any conditions that would divert a school or District efforts away from the District's primary mission;
 - iii. Promote bullying, harassment, or discrimination; the use of violence, drugs, tobacco, or alcohol; or the violation of any law or District Policy;
 - iv. Imply endorsement of any business or product or unduly commercialize or politicize the school environment; or
 - v. Involve the creation of a program or service of which the District would be unable to sustain when the monetary gift is exhausted.
3. The District reserves the right to refuse a gift for any reason. A gift shall be rejected if it could directly or indirectly impair its authority to make decisions in the best interest of the District, its students, and employees or its ability or commitment to provide equitable educational opportunities. This includes, but is not limited to:
 - a. A gift of property or in-kind services rather than money in order to circumvent a District purchasing, business, capital projects (e.g., remodeling, construction) or other procedure;
 - b. A gift of money from an entity representing a business or organization that would be restricted pursuant to District policy (e.g., establishments that are legally accessible only to individuals 21 and over); or
 - c. A gift of in-kind services made outside the provisions of the policy and regulations related to volunteers (e.g., instruction).
4. The Superintendent may accept the terms and conditions of any such gift as appropriate and shall have the discretion to accept or deny the gift on the basis of those terms and conditions. This includes, but is not limited to:

- a. Books and instructional materials, which must meet regular District criteria for selection of instructional materials.
 - b. Changes to any District facilities or properties, which are subject to District procedures related to capital projects and facilities maintenance.
 - c. Property, to include vehicles and equipment, which may be subject to local ordinance, state, or federal laws and regulations related to health and safety; and which may be subject to the District's Risk Management procedures related to liability and insurance.
 - d. In-kind donations that could result in circumvention of District policy (e.g., donation in lieu of paying facility rental).
5. Funds or other property accepted, or the income therefrom, may be expended:
- a. 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
 - b. For any legal purpose if the donor designated no specific purpose.
6. General Provisions
- a. In accordance with state law, all gifts shall be included among the total receipts of the District that are reported in the annual financial statement. Monetary gifts or property valued at \$100,000 or more from the same donor in a twelve-month period shall be accepted and approved by the Board and reported to the State of Nevada on an annual basis.
 - b. Gifts made for the benefit of the District shall become the property of the District. This includes gifted funds designated for the purchase of property.
 - c. For information related to a gift to an employee in recognition of their service to the District but which is not intended for use during the course of scope of the employee's duties.
7. The Board hereby directs the Superintendent to adopt an Administrative Regulation to implement and maintain the purpose of this Board Policy. The Superintendent shall include in the Administrative Regulation the following provisions:
- a. Procedures for accepting gifts, bequests, or donations of money;
 - b. Procedures for the review and approval of gifts, bequests, or donations of equipment, supplies, or property;

- c. Procedures for parent support, boosters, or student group gifts to the District or a school.

LEGAL REQUIREMENTS AND ASSOCIATED DOCUMENTS

- 1. This Board Policy reflects the goals of the District’s Strategic Plan and aligns/complies with the District’s governing documents, to include:
 - a. Board Policy 4505, Standards of Professional Conduct.
- 2. This Board 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), and specifically NRS 281.558 – 281.581, Statement of Financial Disclosure;
 - b. Chapter 332, Purchasing: Local Governments, and specifically 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, and specifically NRS 372.3261, Requirements for organization created for religious, charitable or educational purposes;
 - d. Chapter 386, Local Administrative Organization, and specifically NRS 386.390, Acceptance of Gifts; and
 - e. Chapter 387, Financial Support of School System, and specifically NRS 387.045, Restrictions on use of money for public schools.

REVISION HISTORY

Date	Revision	Modification
12/10/2019	1.0	Adopted: Removed from Board Policy 3280, Gifts, Grants and Donations
10/26/2021	2.0	Revised: Updated format pursuant to Board Policy 9070