

CLARK COUNTY SCHOOL DISTRICT REGULATION

R-3241

ACCEPTANCE OF GIFTS

- I. The Superintendent or designee, in accordance with state law, may accept, on behalf of the Clark County School District, any gift or bequest of money or property for a purpose deemed suitable and utilize the money or property for the purpose so designated. A gift is defined as a gratuitous transfer of property to a recipient for less than full market value.

A. Acceptability Criteria

A gift considered suitable must:

1. Be appropriately related to the District's educational programs, the District's strategic plan, the School Performance Plan, or other key supports needed for students.
2. Meet District standards for instructional materials or equipment.
3. Be of good quality, operable, and easily maintained.
4. Be acceptable to the receiving administrator and in compliance with all District policies, regulations, and state law.

B. Agreement by Donor

The donor must agree that:

1. The gift becomes the property of the District; however, the District may indicate the donor by a suitable marker or notation.
2. Monetary gifts designated for specific purposes must be agreeable with District standards.

C. Non-acceptance of Gifts

A gift shall not be accepted if it would:

1. Initiate a financial obligation that the District, within fiscal limitations, would be unable to meet or which is not agreeable to the District.

2. Create unreasonable inequality in programs or services provided for students.
3. Benefit a particular employee except as related to the employee's ability to provide an enhanced educational experience to students through use of resources made available through the gift.

D. Acceptance of Gifts

1. Upon receipt of any gift valued at less than \$1,000, and at the request of the donor, a Report of Gifts will be completed with a copy provided to the donor and a copy kept on file at the school or department.
2. Upon receipt of any gift valued at \$1,000 or more, a Report of Gifts will be completed with a copy provided to the donor, a copy kept on file at the school or department, and a copy submitted to the Accounting Department, along with a copy of the check and deposit slip.

II. Reasonable efforts must be made to use monetary gifts for the designated purpose. Administrators shall notify donors at the time of solicitation, or at the time of acceptance of a gift, that funds may be used for other student programs should the school not meet the ultimate fundraising goal, or should program plans change. At the time of the gift or solicitation, the receiving administrator must provide donors of monetary gifts of \$1,000 or more with the option to receive gift reimbursements when designated purposes change.

III. Monetary gifts to schools not designated for a specific purpose shall be deposited into the School Generated Fund.

IV. Monetary gifts to the District not designated for a specific purpose may, at the discretion of the Superintendent, be deposited in the Special Gift Fund which shall be used to finance projects not provided for by budgeted funds.

Expenditures from the Special Gift Fund are governed by the Board's Governance Policies.

V. The recipient(s) of gifts of supplies, clothing, or other materials must be clearly identified when items are solicited or received. Gifts that cannot be used as originally intended must be provided to another program that benefits District students. The appropriate administrator must notify donors of this practice at the time gifts of supplies, clothing, or other materials are solicited or received.

VI. The Board shall be informed of the acceptance of gifts of \$1,000 or more.

- VII. The Business and Finance Unit is responsible for developing and implementing procedures for receipt and evaluation of gifts.
- VIII. Acknowledgement of gifts may be made in accordance with Regulation 1232.

Legal Reference:	NRS Chapter 386 Local Administrative Organization
Review Responsibility:	Business and Finance Unit
Adopted:	3280:7/64
Revised:	3/26/81; 9/24/81; 10/12/93
Pol. Gov. Review:	6/28/01
Revised:	1/8/04; 2/14/13; 12/10/20