

LAST REVIEWED:

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AUTHORITY: BOCC

COUNTY MANAGER: _____

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SUBJECT: GIFTS AND MINOR DONATION POLICY

I. PURPOSE:

To provide guidelines and an efficient and effective process for accepting gifts and minor monetary donations in a responsible, transparent, and accountable manner that is consistent with the County's goals.

II. POLICY AND PROCEDURES:

Donation Defined

A gift or donation is defined as any item of value given to the County by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes. Donation should not be confused with grants. Grants, contracts, and cooperative agreements are externally funded activities in which a formal written agreement is entered into by the County and by the sponsor. Additionally, although various revenues (such as specific event revenue) may be designated for a specific use, these revenues are not considered donations. A sponsored project may be thought of as a transaction in which there is a specified statement of work with a related, reciprocal transfer of something of value.

Types of Donations

Donations may be offered in the form of cash, and real or personal property. Designated donations means those donations specified for a particular County department, location, or purpose. Undesignated donations means those donations that are given to the County for an unspecified use.

Consistency with County Interests

Designated donations may only be accepted when they have a purpose consistent with the County's goals and objectives and are in the best interest of Douglas County. The County must always consider the public trust and comply with all applicable laws when accepting donations.

Acceptance of Undesignated Donations of Cash or Tangible Items:

With the exception of Library donations to the Gift Fund that are governed by NRS 379.026, all other donations to the County, including offers to employees related to the County, shall immediately be submitted for consideration of acceptance. Based on the value of the donation offered as outlined below, appropriate County staff shall review every

donation and determine if the benefits to be derived warrant acceptance of the donation as they relate to Board of County Commissioner goals and objectives. The following lists the threshold amounts and applicable donation acceptance procedure on behalf of the County.

- A. Individual donations of cash or items valued at \$5,000 or below may be accepted by a Department Director or in the case of Elected Officials by the elected official or their designated representative and no further reporting is needed.
- B. Donations of cash or items valued more than \$5,000 and up to \$10,000 may be accepted with approval by the County Manager with authority to augment these funds in accounts designated by the County's Finance Department. These donations should be presented to the County's Internal Review Committee.
- C. Donations of cash or items valued at more than \$10,000 must be accepted by or reported to the Board of County Commissioners. Donations valued at more than \$10,000 shall be accepted by a written agreement consistent with these guidelines and approved by the Board. Donations should be presented to the Internal Review Committee prior to scheduling for presentation to the Board, either at time of the donation or at a minimum, in an annual report to the Board.
- D. De minimus donations/gifts (donations or gifts valued at less than \$100 during a calendar year from a single donor) for gratuitous purposes (e.g. holiday gift baskets, etc.) to any employee, division, department, Agency, office of the County shall be made available to benefit all employees within the receiving division, department, agency, or office, and do not require any formal acceptance process/acknowledgement by the County under this policy.

Acceptance of Designated Donations of Cash or Tangible Items

Based on the value of the donation offer as outlined above, appropriate County staff will review the conditions of any designated donation and determine if the benefits to be derived warrant acceptance of the donation based on the donations "public good" and the goals and objectives of the County. Acceptance shall also take into account the potential and extent of the County's obligation to maintain, match, or supplement the donation.

Acknowledgement of Donations

- A. A Donation Acceptance Form is required to be completed by the receiving Department Director or Elected Official and/or the County Manager's office for all donations provided to the County (attached)
- B. Acknowledgement of the donation should be in writing and be the responsibility of the Department Director or Elected Official who is the beneficiary of the donation. Undesignated donations shall be acknowledged by the County Manager's office. A copy of the acknowledgement document should be forwarded to the donor (s).
- C. The Donor Acceptance Form including the donor names and donation amounts are public information subject to disclosure under the Nevada Public Records Law.
- D. Every donation received by the staff for the preceding year will be compiled into a report by the Finance Department that will be forwarded to the Board of County Commissioners every January for the preceding year.

Declined Donations

Douglas County reserves the right to decline any donation if, upon review, acceptance of the donation offer is determined by the County to not be in the best interests of the County.

Distribution of Donation

- A. Tangible items will be distributed to appropriate County departments for use or, at the discretion of the Department Director, Elected Official or County Manager (or designee), disposed in an appropriate manner according to this policy.
- B. Donations of cash for designated donations will be deposited into the appropriate account for the designated County department as assigned by the Finance Department or as recommended by the receiving department. In order to spend the funds, the receiving department will need to request a budget augment to the appropriate expense account in order to spend the donation in accordance with donor's wishes. A copy of the donor acknowledgement form and deposit receipt shall be submitted with the appropriate augment request.
- C. Donations of cash for undesignated donations less than \$25,001 shall be designated to the County's General Fund donation account. Undesignated donations in an amount greater than \$25,001 will be distributed at the direction of the Board of County Commissioners.

Donation Record Keeping:

A copy of each Donation Acceptance Form for accepted donations shall be forwarded to the Finance Department for record keeping and the designated department for which the donation was assigned.

III. RESPONSIBILITY:

- Department Director or Elected Official: Accepts donations from \$0 to \$5,000, completes Donation Acceptance Form and forwards the original to the Finance Department.
- Receiving Department: Submits request for budget augment to increase revenues and expenditures in order to spend the donated funds in accordance with the donor's wishes and submits to the Finance Department. Prepares Revenue Summary form for deposit of donated funds to County Treasurer. Attaches copy of donation acceptance form and any other pertinent supporting documents prior to submission to County Treasurer. Obtain appropriate revenue account code from Finance Department to properly record monies as donated funds in the general ledger. If needed, prepares an agenda request for submission to the Internal Review Committee.
- County Manager: Accepts donations from \$5,000 to \$10,000 and completes Donation Acceptance Form and forwards copy to designated department for which the donation was assigned with the original sent to the Finance Department for filing.
- Finance Department: Establishes an account number for donation. Creates separate account numbers for donation was warranted.

- County Treasurer: Deposits cash/checks to the appropriate account. Uses copy of the Donation Acceptance Form as a receipt.
- Finance Department: Maintains a list of donations received including donor, type of donation, amount and purpose. Every January prepares and submits a report of donations for the preceding year for submission to the Board of County Commissioners.

Attachment: Donation Acceptance Form