



Washoe County Regional Parks and Open Space Department

Policies and Procedures

Title/Topic: Donations	Number:
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I PURPOSE

The purpose of this policy is to ensure that all employees of the Regional Parks and Open Space Department are aware of, and adhere to, Washoe County Code section 15.140 to 15.160 inclusive which are established for the purpose of providing procedural guidelines for uniformly handling grants, cash contributions and donations of money or property.

II PERSONS AFFECTED

All permanent employees of the Regional Parks and Open Space Department.

III POLICY

It is the policy of the Department to seek and accept external financial support of Department programs and facilities when gifts are appropriate and pertinent to the particular use for which they have been given. It is specifically prohibited in NRS 613.110 and Washoe County Code 5.336 for an employee to accept cash or material gifts (including tips, tokens or gratuities) for themselves or any other employee of Washoe County. Please see individual policies and procedures for sponsorships and grants.

A donation is a voluntary gift, either unsolicited or solicited, of cash or material items, for which no personal benefits are granted to the donor and where there is no business relationship that is established or exists.

Donations are not fees charged for any type of service rendered and differ from a miscellaneous receipt because they are outside of the established fees and charges and can be for any amount, funding all or a portion of program or facility costs.

Cash or material items that are accepted by the Board of County Commissioners as donations or gifts are typically non-refundable unless specifically instructed by the Board; they become the property of Washoe County and may be used, maintained, and disposed of at the discretion of Washoe County and established inventory control policies.

It should be noted that the accounting and acceptance procedures for “sponsorships” and non-federal, non-state institutions that provide external funding sources to Washoe County are managed as donations.

Examples include the Wilbur D. May Foundation, Robert Z. Hawkins Foundation and similar foundations.

IV PROCEDURES

- 1) Staff will establish, with Management's approval, that gifts of cash or material items are acceptable and pertinent to a particular program or facility and, if necessary, prepare letters or applications of request or coordinate with potential donors as may be necessary. Large donations of cash, vehicles or buildings may require formal agreements.
- 2) Upon receipt of a cash donation, other than the Wilbur D. May Arboretum, staff will:
 - A) Take a copy of the check, or money order and adhere to established cash handling procedures by depositing funds as appropriate. Complete any facility specific information forms such as Bartley Brick form, etc.
 - B) Complete the Washoe County Property Donations form
 - C) Attach a copy of the SAP transmittal confirmation, check or money order, along with any letter, e-mail or other transmittal information (maintain a copy for your files)
 - D) Forward the completed Property Donation form to the Fiscal Compliance Officer
- 3) Upon receipt of a material item donation, staff will:
 - A) Take possession of the item, along with any appraisal of value, warranty, operation or ownership documentation. Please note, it is important to understand what potential maintenance costs are associated with accepting a material item.
 - B) Complete the Washoe County Property Donations form
 - C) Attach a copy of the letter, e-mail or other transmittal information and any appraisal of value, warranty, operation or ownership documentations (maintain a copy for your files)
 - D) Forward the completed Property Donation form to the Fiscal Compliance Officer
- 4) Upon receipt of the completed property donation form, the Fiscal Compliance Officer will coordinate with staff on thank you correspondence, recognitions and completion of a staff report to the Board of County Commissioners. In accordance with Washoe County Code 15.140 1(d) the Board of County Commissioners have sole authority to receive donations of personal property where the personal property has a value, singly or in the aggregate, of \$3,000 or greater.
- 5) Fiscal Compliance Officer will distribute copies of the Property Donation form and appropriate attachments to the other County Departments (Purchasing, Facility Management, Comptroller, Risk Management) as necessary.
- 6) Because the Wilbur D. May Arboretum is unique in it's function as an outdoor living museum and memorial facility, there is a variation of procedures in section 2 above:
 - A) Take a copy of the check, or money order and adhere to established cash handling procedures by depositing funds as appropriate
 - B) Complete the Wilbur D. May Arboretum Donation Record form
 - C) Enter the donation into the Arboretum Donor Data Base
 - D) Arboretum to send thank you correspondence and coordinate with donors on implementation
 - E) The Fiscal Compliance Officer will coordinate with Arboretum staff for access to donor data base information and complete staff report to Board of County Commissioners for acceptance of gifts.

7) Large donations of cash, vehicles or buildings requiring agreements are managed essentially in the same manner as stated above *after* the agreement has been drafted, reviewed and approved by the District Attorney's Office, Risk Management and Finance. These will require case-by-case handling and should be coordinated with Management Staff and the Fiscal Compliance Officer.

8) It is important that each donation clearly identify on the Property Donation or Wilbur D. May Donation Record the purpose for which the donation is being made and any restrictions for the use of the funding. With minor exceptions, all donation funding is deposited, expended and monitored in an independent "internal order" account which is restricted for expenditure for the donation's purpose. Staff reports to the Board of County Commissioners will establish specific conditions, if any exist, for a donation. In the case of real property donations, restrictive language can be inserted directly into the Grant, Bargain and Sale, Quitclaim, or gift Deed and recorded, or a separate revocable or non-revocable deed restriction document can be recorded after the deed transferring property title is recorded. Agreements for large donations will specify the purpose and scope of the donation and may contain any restrictive clauses necessary.

9) Donations of items such as facility or recreational equipment must be of commercial grade, of a design and color that is appropriate to the facility and must meet the specifications for manufacture and installation contained the Park Planning Green Book. Placement of plaques or acknowledgements must conform to policies established for signs and markers.

V RESPONSIBILITIES

It is the responsibility of all staff of the Regional Parks and Open Space Department to accept only gifts appropriate to an established Department program or facility, to coordinate with management and supervisors when seeking donations or coordinating with potential donors and ensure that the proper cash handling and acceptance policies are adhered to. It is staff's responsibility to implement the program or improvements for which the gift was made in a timely manner in accordance with the terms and conditions of the gift.

It is the responsibility of the Fiscal Compliance Officer to ensure that all grants and donations are properly accepted by the Board of County Commissioners, that the appropriate budget augmentations are implemented and monitored, and to maintain an accurate record of donations.

Annual spending plans will be created by the respective facility supervisors for which donations have been received.

VI ATTACHMENTS

- 1) Washoe County Code 15.140 to 15.160
- 2) Washoe Comptroller's form Wcppedons.dot, Washoe County Property Donations form. This form can be found on the Washoe County intranet.
- 3) Wilbur D. May Arboretum Donation Record
- 4) NRS 613.110 and Washoe County Code 5.337, prohibition of personal gifts, tips, tokens or gratuities