



## **MASTER GARDENER FOUNDATION OF KITSAP COUNTY POLICY REGARDING DONATIONS AND GRANTS**

### **POLICY**

It is the policy of the Foundation that the value of goods, services and funds received by the Foundation or the Master Gardener Program from other donors for the benefit of a specific activity shall be used to supplement, rather than replace or cover the cost of, any existing Foundation funding commitment for that activity.

### **DONATION-RELATED GUIDELINES AND EXAMPLES**

#### **I. Donations of Goods and Services**

During the year, any goods or services that are donated to a Master Gardener Program activity, eliminating the need to pay for them with Foundation funds, the allocated Foundation funds may be used for other expenses approved by the Horticulture Coordinator and the MGFKC Board

#### **II. Purpose-Specific Cash Grants and Donations**

If an individual, organization or company will donate funds to the Foundation for a specific purpose (e.g., \$100 for a picnic table at a certain garden), which may or may not have been identified in the Horticulture Coordinator's funding request. The Foundation will consult with the Horticulture Coordinator before accepting donations for specific Master Gardener Program purposes.

If the Foundation accepts the donation, it will make the donated funds available for the specified purpose until the deadline set by the donor or the end of the following calendar year, whichever comes first. The value of the donation will be added to the activity's allocation and may be drawn down any time prior to the end of the following year.

#### **III. Activity-Specific (but not Purpose-Specific) Cash Grants and Donations**

If an individual, organization or company donates funds to the Foundation for an activity, without identifying the purpose to which the funds must be applied

If the Foundation accepts the donation, it would make those funds available for the specified activity until the deadline set by the donor or the end of the following calendar year, whichever comes first. The value of the donation will be added to the activity's allocation and may be drawn down at any time prior to the end of the following year.

#### **IV. Reversion of Unspent Surpluses**

Reimbursements will be covered first by funds specifically earmarked for the expense in question, then by an activity's general Foundation allocation and, if both those accounts have been exhausted, by the activity's surplus account.

If an activity has not drawn down a surplus account by the end of the year after it was created, the funds normally will revert to the Foundation's general account.

Grants and donations that involve extraordinarily large sums relative to the immediate needs of the activity, or provide for time frames that exceed these general guidelines, will be handled on a case-by-case basis.

Exhibits:

MGFKC Donation Form