

## Board of Trustees Douglas County School District

## FINANCES

### BUILDING AND SITES FUND

The Board of Trustees recognizes the need for a dedicated fund to support the acquisition, construction, expansion, and improvement of school facilities and sites within the District. The buildings and sites fund shall be established and maintained as provided in NRS 387.177 and other applicable statutes.

Money dedicated to the acquisition, construction, expansion, repair, or improvement of school buildings and sites shall be deposited in the buildings and sites fund or other authorized capital-projects funds, as required by law. Expenditures from the buildings and sites fund shall be made only for purposes authorized by Nevada law and in accordance with the District's approved budgets, capital improvement plans, and applicable bond or tax measures. The Board shall approve the budgets and major projects supported by the buildings and sites fund and shall allocate the use of money in a manner that is consistent with statutory requirements and Board-adopted priorities.

The Superintendent or designee shall provide the Board with periodic reports on the financial status and planned uses of the building and sites fund, including balances, revenues, and expenditures.

#### References:

NRS 387.177 (County school district buildings and sites fund: Creation; composition; expenditures);  
NRS 387.180 (Deposit of money in county school district fund or buildings and sites fund);  
NRS 387.205 (Required and authorized uses of money in county school district fund); NRS 387.328 et seq. (Fund for Capital Projects).

Date Adopted: 8/12/80

Revised: 3/26/2026