

Category: 200

Number: 201

Adopted: March 1, 2019

DONATIONS POLICY

1. **PURPOSE:** The purpose of this policy is to formulate a formal written County policy with respect to contributions and donations which are given to Gratiot County from time to time and are often collected by groups or County departments for a specific purpose.
2. **AUTHORITY:** Gratiot County Board of Commissioners.
3. **APPLICATION:** This policy/procedure applies to all employees, contractors, and elected officials of Gratiot County.
4. **RESPONSIBILITY:** The County Administrator will have the responsibility for overseeing and implementing this policy.
5. **DEFINITIONS:** Cash: Any monetary donation, including currency, coinage, checks, or commercial paper.

In-kind donations: For purposes of this policy, in-kind donations refer to normally billable goods (such as food, blankets, meeting spaces) or services (such as transportation, carpentry work, veterinary services).

6. POLICY:

- 6.1 The collection of cash and in-kind donations on behalf of the County of Gratiot obligates the County to ensure that donations in accordance with all applicable laws, regulations, and policies.
- 6.2 Cash donations or contributions for county authorized programs or projects shall be deposited with the County Treasurer into the proper donation account which is consistent with the purpose for which the funds were collected.
- 6.3 Deposits of cash donations shall be made consistent with Department procedures for other deposits made to the County Treasurer, at a minimum on a weekly basis.
- 6.4 In-kind donations will be logged in a ledger maintained within the Department. Inventories of in-kind donations will be maintained as received or used. Monthly inventory reconciliations and audits will be performed by the Department Head or his/her designee.
- 6.5 The Gratiot County Board of Commissioners strictly prohibit any group or person from collecting funds on behalf of the County of Gratiot or any of its departments, projects or services without prior approval of the Board of Commissioners.

6.6 Receipts are required to be used to collect cash and in-kind donations and the receipt forms shall be reviewed and approved by the Financial Administrator prior to any donations being collected. All receipts and receipt books shall be turned over to the Financial Administrator upon request for audit purposes.

7. ADMINISTRATIVE PROCEDURES:

7.1 The Financial Administrator shall maintain an inventory of blank donation receipts that will be sufficient for record keeping purposes of Departments receiving donations. These receipts shall be kept in a safe, secure place.

7.2 Records of receipt packet disbursement to Departments shall be maintained.

7.3 The County Treasurer shall be responsible for depositing the donations in the applicable account while ensuring proper documentation exists.

8. ADMINISTRATOR/LEGAL COUNSEL REVIEW: The Administrator has determined that this policy as submitted to the Board of Commissioners contains the necessary substance in order to carry out the purpose of the policy.

Approved as to Substance:

Gratiot County Administrator

Date of Approval/Adoption

