Renville County Donation Acceptance Policy

Purpose

The donation program provides those in the community the opportunity to give to the County cash or property to be used for memorials, gifts and donations.

General Policies

1. The County shall encourage donations.
2. The County is able to accept donations of land, materials, and cash. Donations of land require Board approval and shall be consistent with other County policies. All donors of land, materials and cash shall be issued a receipt incorporating specific information.
3. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.
4. In cases where the donation is not consistent with the County's adopted policies, the Department Head will attempt to identify alternatives for the donor's consideration and approval.
5. Donations will not be considered private or proprietary assets.
6. All items purchased or accepted by donation will receive standard levels of maintenance during their normal life expectancy, at the discretion of the County.
7. The County reserves the right to deny any donation.
8. The Renville County Board of Commissioners shall revise this policy as necessary.

Procedures

A) Donation Procedures
   1. After any donation is received, the staff member who secured the donation must complete a "Receipt for Donation Form". The completed form should be turned in to the Administration Office with a copy of supporting documentation, if any. (The prospective Department should retain a copy and a copy should be given to the donor).
   2. Upon receipt of the form and after review from the Administration Office, the department will bring all donations valued at $500 or more, to the County Board of Commissioners for consideration. In accordance with Minnesota Statute 465.03, each acceptance of gifts must be approved by resolution adopted by a two-thirds majority vote of its members, expressing such terms in full. For donations under $500, the Board of Commissioners has delegated the authority of approval to Department Heads.
   3. The County's policy is to receive and approve cash donations before the purchase or program expenditure is made. When advance payment is not possible, the donor may make special arrangements to reimburse the County for a specific item already purchased.
   4. Approved cash donations shall be deposited with the Auditor-Treasurer's Office and coded to specified departments in the appropriate IFS donations account.
   5. Donations received via a drop box (e.g., Parks, Veterans) will be included with the department's deposits as donations, identified as such, and be properly coded. (A receipt form is not required for these donations).
   6. At year end, a detailed report showing the donations below the $500 threshold shall be submitted to the County Board for approval.

Adopted 5/9/2017

B) Receipt Guidelines

1. All receipts must include:
   a. Verification that no goods or services were provided in exchange, in whole or in part, for the donation.
   b. The cash receipt should reflect the amount of the cash donation.
   c. The land and materials receipt shall include a clear description of the land or goods donated. Do **NOT** affix a value to the materials or services donated. It is incumbent upon the donor to provide the proper justification and fair market value of the donation. In cases of land donations, the Assessor's Office will determine the value of the land, upon request from the donor.
2. The Administration Office, as well as the receiving department, will retain a copy of all donation receipts.