

#### Donations and Surplus Programs:

4.19.1 Acceptance and use of any donation (money, goods, or services) shall be consistent with the nature of the County's Services and Programs, Strategic Goals, and internal controls and subject to the approval of the Board of Commissioners or CAO pursuant to Appendix 6.D and shall be submitted utilizing the Work Order/(RFA) process.

4.19.2 Service Areas, anticipating receipt of donations (or expecting to solicit donations through fundraising efforts) and expecting to use or expend donations (other than receiving monetary donations as a general revenue) on an ongoing basis, shall develop a Donation Plan to be submitted to the CAO.

4.19.3 The Plan shall define and establish the estimated useful life of the asset, a funding plan for any ongoing costs and/or replacement costs, use, and disposition of the asset. All donation activity shall be appropriately tracked within the County's financial system.

4.19.4 Unless otherwise approved through a Donation Plan, consistent with Appendix 6.D, or permitted within Board of Commissioners approved policy, donations for a restricted purpose shall not be accepted.

4.19.5 Donations from service providers currently doing business with the County, having done business with the County in the last 12 months or likely to do business with the County in the next 12 months are specifically prohibited. Infrequent and de minimis items that are generally made available to a broader audience and therefore not an influential factor in decision making processes (e.g. product samples, conference trinkets, holiday greetings) shall not be considered donations.

4.19.6 Donations as Recognition/Appreciation – Services Areas (not individuals) may receive donated goods as recognition/appreciation to the extent such is infrequent and de minimis. Example 1, perishable/consumable items such a food in recognition of service or working lunches (e.g. pizza, desserts, *flowers/plants*, etc.) Example 2, token items of appreciation generally valued under \$100 (e.g. service area plaques, photos, inspirational decorations).

4.19.7 Once approved for acceptance the Service Area receiving the donation shall acknowledge and express thanks to the donor(s) on behalf of the County.

4.19.8 Monetary Donations - Unless otherwise approved as part of a Donation Plan or approved consistent with the thresholds in Appendix 6.D, monetary donations shall be considered and treated as all other revenue, offsetting existing expenditures, and not carried over into a subsequent fiscal year.

4.19.8.1 All monetary donations must be handled in accordance with the Treasurer's Receipting Policy.

4.19.9 Service Areas expecting to receive monetary donations as a revenue to offset existing expenditures on a regular basis shall include estimates of donation revenue in the annual budget process.

4.19.10 Goods Acquired through Government Surplus Programs or through Donation: Eligible Service Areas may participate in Government Surplus Property Grants, such as the Federal 1033 Program or may receive donated goods subject to the following requirements:

4.19.10.1 All donated goods, or goods to be purchased with monetary donations, which have been pre-approved through the County's Capital Improvement Plan (CIP) and/or Annual Budget/Operational Plan shall be received or purchased with the appropriate review and approval consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

4.19.10.2 In determining review/approval levels, only the estimated replacement value (what it would cost the county to replace the donated good with a new good) shall be applicable. Replacement value shall be determined by acquiring a quote(s) for a new equivalent good.

4.19.10.3 Regardless of value, donated goods and services, and goods and services resulting from a monetary donation, in consideration of being acquired shall undergo the appropriate review/approval consistent with county policy and operational support standards, which includes, but is not limited to the following:

4.19.10.3.1 Technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services.

4.19.10.3.2 Facility items (e.g. furniture, appliances, etc.) shall be reviewed in advance by Facilities Management.

4.19.10.3.3 Vehicle shall be reviewed in advance by Transportation.

4.19.10.3.4 Personnel/staffing related plans shall be reviewed in advance by Human Resources.

4.19.10.3.5 Services/service agreements shall be reviewed in advance by Project Management.

4.19.10.4 When submitting a Work Order/RFA for final approval to accept a donation or make a purchase resulting from a monetary donation, evidence of the reviews outlined above shall be provided.

4.19.10.5 In cases where a monetary donation will be utilized to fund a good or service, such good or service shall be acquired by the support area above most closely relating to the nature of the good or service on behalf of the requesting Service Area.

4.19.11 Service Areas may acquire surplus or donated goods valued up to \$500 considered to be general operating goods for the nature of work performed by that Service Area.

4.19.12 In cases where a good becomes available through a governmental surplus or supplies program (e.g. 1033 DOD program) that has not been approved through an existing plan, exceeds the value of \$500, and is identified as needed, the item shall be reserved for 14 days and submitted for consideration, consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

4.19.13 The Service Area shall maintain and furnish the CAO with access to all agreements, records, and property inventories for all items related to this *County donation policy*.

## Donations and Surplus Programs:

4.19.1 Acceptance and use of any donation (money, goods, *(insert comma)* or services) shall be consistent with the nature of the County's Services and Programs, Strategic Goals and internal controls and subject to the approval of the Board of Commissioners or CAO pursuant to Appendix 6.D and shall be submitted utilizing the Work Order/(RFA) process.

4.19.2 Service Areas, *(insert comma)* anticipating receipt of donations (or expecting to solicit donations through fundraising efforts), *(delete comma)* and expecting to use or expend donations (other than receiving monetary donations as a general revenue), *(delete comma)* on an ongoing basis, *(insert comma)* shall develop a Donation Plan to be submitted to the CAO.

4.19.3 The Plan shall *define and establish the estimated useful life of the asset, (insert)* include the *an (insert)* appropriate financial structure to support *(delete)- evidence and record (insert)* the transactions *donation(s), expenditure(s), and/or use(s) and disposition(s) of the asset (insert).* ~~within or beyond a given fiscal year. (delete)~~

4.19.4 Unless otherwise approved through a Donation Plan, consistent with Appendix 6.D, or permitted within Board of Commissioners approved policy, donations *of 1) money (delete)* for a restricted purpose, *2) goods or 3) services, (delete)* shall not be accepted.

4.19.5 Donations from service providers currently doing business with the County, having done business with the County in the last 12 months or likely to do business with the County in the next 12 months are Policy #211 specifically prohibited. Infrequent and de minimis that are generally made available to a broader audience and therefore not an influential factor in decision making processes (e.g. product samples, conference trinkets, holiday greetings) shall not be considered donations.

4.19.6 Donations as Recognition/Appreciation – Services Areas (not individuals) may receive donated goods as recognition/appreciation to the extent such is infrequent and de minimis, *(delete comma, insert period)* Example 1, perishable/consumable items such a food in recognition of service or working lunches (e.g. pizza, desserts, *flowers/plants ???,* etc.) Example 2, token items of appreciation generally valued under \$100 (e.g. service area plaques, photos, inspirational decorations).

4.19.7 Once approved for acceptance the Service Area receiving the donation shall acknowledge and express thanks to the donor(s) on behalf of the County.

4.19.8 Monetary Donations - Unless otherwise approved as part of a Donation Plan or approved consistent with the thresholds in Appendix 6.D, monetary donations shall be considered and treated as all other revenue, offsetting existing expenditures, and not carried over into a subsequent fiscal year.

*(Space)*

4.19.98.1 *(renumber)* All monetary donations must be handled in accordance with the Treasurer's Receiving Policy. Service Areas shall not accept any donation that places restrictions on how ~~whether~~ *(delete)* the ~~money (delete)~~ *monetary donation(s) (insert)* is to be received and/or utilized.

*Renumber subsequent*

4.19.10 Service Areas expecting to receive monetary donations as a revenue to offset existing expenditures on a regular basis shall include estimates of donation revenue in the annual budget process.

4.19.11 Goods Acquired through Government Surplus Programs or through Donation: Eligible Service Areas may participate in Government Surplus Property Grants, such as the Federal 1033 Program or may receive donated goods subject to the following requirements:

4.19.11.1 All goods which have been **???** pre- approved through the County's Capital Improvement Plan (CIP) and/or Annual Budget/Operational Plan may be acquired, with **an ???** appropriate **second ???** review or approval at the time the items are available.

*Does the above text suggest that there will be two approval stages necessary???????*

*Review vs. approval = two different actions*

4.19.11.2 In determining review/approval levels, the estimated replacement value of an item shall **be established by approved methods or means ((insert). ~~the temporary ownership cost shall not be used (delete).~~**

4.19.11.3 Notwithstanding the value of an item, any items in consideration to be acquired shall undergo the appropriate review/approval consistent with county policy and operational support standards prior to acquisition. **Example 1, technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services. (delete)**

**Not Deleted, Reformatted/Renumbered Text Relative to "Examples"**

**4.19.11.3.1 Technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services.**

**~~4.19.11.4 Example 2, facility items (e.g. furniture, appliances, etc.) shall be reviewed in advance by Facilities Management. Example 3, vehicles shall be reviewed in advance by Transportation. (delete)~~**

**4.19.11.3.2 Facility items (e.g. furniture, appliances, etc.) shall be reviewed in advance by Facilities Management.**

**4.19.11.3.3 Vehicles shall be reviewed in advance by Transportation.**

**Re-number subsequent**

4.19.11.5 **Pursuant to Policy #211 (insert)**, Service Areas may acquire surplus or donated goods valued up to \$500 **~~and Policy #211 (delete) and (insert)~~** considered to be general operating goods for the nature of work performed by that Service Area.

~~4.19.11.5.1~~ In cases where a good becomes available that has not been approved through an existing plan, exceeds the value of \$500 and is identified as needed, the item may be **reserved** for 14 days and submitted for consideration, consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

**What does "reserved" mean???**

~~4.19.11.5.2~~ The Service Area shall maintain and furnish the CAO with access to all agreements, records, and property inventories for all items related to this **County donation policy program**.

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4.19.3 The Plan shall define and establish the estimated useful life of the asset and an appropriate financial structure to evidence and record the donation(s), related expenditure(s) thereto, use(s)/application(s) (and disposition(s) of the asset(s) upon expiration of its useful life, if applicable).

4.19.4 Unless otherwise approved through a Donation Plan, consistent with Appendix 6.D, or permitted within Board of Commissioners approved policy, donations for a restricted purpose shall not be accepted.

4.19.5 Donations from service providers currently doing business with the County, having done business with the County in the last 12 months or likely to do business with the County in the next 12 months are Policy #211 specifically prohibited. Infrequent and de minimis that are generally made available to a broader audience and therefore not an influential factor in decision making processes (e.g., product samples, conference trinkets, holiday greetings) shall not be considered donations.

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4.19.8 Monetary Donations - Unless otherwise approved as part of a Donation Plan or approved consistent with the thresholds in Appendix 6.D, monetary donations shall be considered and treated as all other revenue, offsetting existing expenditures, and not carried over into a subsequent fiscal year.

**4.19.8.1** All monetary donations must be handled in accordance with the Treasurer's Receipting Policy. Service Areas shall not accept any donation that places restrictions on how the monetary donation(s) is to be receipted and/or utilized.

4.19.9 Service Areas expecting to receive monetary donations as a revenue to offset existing expenditures on a regular basis shall include estimates of donation revenue in the annual budget process.

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4.19.10.1 All goods which have been **???** *pre-* approved through the County's Capital Improvement Plan (CIP) and/or Annual Budget/Operational Plan may be acquired, with **an ???** appropriate **second ???** review or approval at the time the items are available.

*Does the above text suggest that there will be two approval stages necessary???????*

*Review vs. approval = two different actions*

*Review can result in denial, approval, no action-*

*Approval is one of three intended results of review.*

4.19.10.2 In determining review/approval levels, the estimated replacement value of an item shall be established by approved methods or means.

4.19.10.3 Notwithstanding the value of an item, any items in consideration to be acquired shall undergo the appropriate review/approval consistent with county policy and operational support standards prior to acquisition.

4.19.10.3.1 Technology items (e.g. laptops, portable electronic devices, printers, software, etc.) shall be reviewed in advance by Information Services.

4.19.10.3.2 Facility items (e.g., furniture, appliances, etc.) shall be reviewed in advance by Facilities Management.

4.19.10.3.3 Vehicles shall be reviewed in advance by Transportation.

4.19.10.4 Pursuant to Policy #211, Service Areas may acquire surplus or donated goods valued up to \$500 and considered to be general operating goods for the nature of work performed by that Service Area.

~~4.19.10.4.1~~ In cases where a good becomes available that has not been approved through an existing plan, exceeds the value of \$500 and is identified as needed, the item may be **reserved** for 14 days and submitted for consideration, consistent with the value thresholds in Appendix 6.D (operational/capital purchases).

***What does "reserved" mean??? How? With or by whom?***

~~4.19.10.4.2~~ The Service Area shall maintain and furnish the CAO with access to all agreements, records, and property inventor**ies** for all items related to this County donation policy.