

SANILAC COUNTY COMMUNITY MENTAL HEALTH AUTHORITY

ADMINISTRATIVE POLICY

NUMBER: BA083

NAME: CHARITABLE DONATIONS POLICY

INITIAL APPROVAL DATE:	03/29/1999	BY: Audit Committee
(LAST) REVISION DATE:	03/31/2008	BY: Chief Financial Officer
(LAST) REVIEW DATE:	04/17/2025	BY: Policy Committee
DISCONTINUED DATE:	N/A	REPLACED BY: N/A

I. PURPOSE

The purpose of this policy is to outline the process for the Agency to accept charitable donations.

II. APPLICATION

Populations: **None**
Programs: Direct - **None**
Contracted - **None**

III. POLICY

Sanilac County Community Mental Health Authority (Sanilac CMH) may accept charitable donations.

IV. DEFINITIONS

None

V. STANDARDS

- A. Agency Officers will notify the CFO of all grants, bequests, donations, or gifts from local non-governmental, charitable institutions or individuals.
- B. The CFO, in conjunction with the appropriate Agency Officer, will ensure the following:
 - 1. Only items that the Agency wants or can use will be accepted.
 - 2. Equipment items will be receipted and recorded in the inventory record as applicable.
 - 3. Cash items will be properly receipted, recorded and deposited.
 - 4. An appraisal of worth will not be provided on equipment donated.
 - 5. A letter of thanks will be sent to the donor.
- C. Local Match
 - 1. All donations will be assumed to be local match provided that none of the donations specify the use of the funds for any particular identified individual.

D. Particular Purpose

1. All donations designated for a particular purpose or program will be used consistent with the donor request.

E. Tax Deductible Contribution

1. Included in the letter of thanks to the donor will be a statement as to the following:
 - a. "Sanilac County Community Mental Health Authority, as a governmental non-profit service agency, qualifies to receive tax deductible contributions."

VI. ATTACHMENTS

None

VII. REFERENCES

None