

# **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:	03/16/2023	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 (SCCMHA) 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 insure 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