



# MARICOPA COUNTY INTERNAL POLICY

Policy Title: <b>RECEIVING DONATIONS</b>	Policy Number:	A2508
	Current Adoption Date:	07-22-2020
	Current Implementation Date:	07-22-2020
Approved by: <b>BOARD OF SUPERVISORS</b>	Board Agenda Number:	C-18-21-005-X-00
	Original Adoption Date:	9-21-2005

## **I. PURPOSE**

The purpose of this policy is to serve as the framework for Departments and Special Districts to follow when accepting cash and non-cash Donations.

## **II. APPLICATION**

This policy applies to all employees of Maricopa County elected offices and appointed departments as well as the Flood Control District of Maricopa County and the Maricopa County Library District (Special Districts); however, certain types of leave are granted only to certain types of employees. The Board of Supervisors is authorized to jointly adopt policies applying to the Special Districts under the Intergovernmental Agreement, C-06-18-393-6-00, approved on April 11, 2018.

## **III. DEFINITIONS**

- A. Appointing Authority:** An elected official, the single administrative or executive head of a Department/Special District, or the designated representative authorized to act in this capacity.
- B. Board Agenda:** Refers to a presentation, discussion, or action item presented to the Board of Supervisors or Board of Directors for informational purposes or for action that supports Maricopa County's mission statement, vision statement, strategic priorities and strategic goals.
- C. Department:** Refers to the department, office or agency under budgetary responsibility of the Board of Supervisors. The elected official or department director of the Department shall act as the agent of the County for purposes of this policy.
- D. Donation:** The receipt of a gift; a free contribution; something voluntarily transferred by one person or entity to a Maricopa County Department or Special District without compensation.
- E. Special District:** Flood Control District of Maricopa County, Maricopa County Library District, Maricopa County Stadium District.

## **IV. POLICY**

Maricopa County and Special Districts receive a significant number of Donations from various sources including corporate entities and private citizens. The following policy statements will ensure that these Donations are managed to their optimum potential and properly accounted for.

- A.** The Board of Supervisors/Special District Board of Directors must formally accept all cash and non-cash Donations except donated non-cash items that are disposed of by the receiving Department/Special District.

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- B. Departments/Special Districts may receive individual cash Donations not exceeding \$250 and individual non-cash Donations (except vehicle type Donations discussed further in IV. E, below) not exceeding \$1,000 in value without preparing a Board Agenda. However, Departments/Special Districts must submit an itemized listing of all Donations, which meet these criteria to the Office of the Clerk of the Board by the 5<sup>th</sup> working day of every month to be included in the approval process at the next Formal Board meeting. Please review Attachment A for an example of the required information. All other Donations must be individually noted on a separate Board Agenda.
- C. Any Department/Special District that maintains a budgeted Donation Fund may request an annual waiver to this policy utilizing the Board of Supervisors agenda process. An approval of the waiver will require the Department/Special District to provide an annual report, no later than August 1st, of all Donations received during the previous fiscal year to the Board of Supervisors, the Clerk of the Board, and the Budget Office. Please review Attachment A for an example of the required information.
- D. Any Department/Special District that is grant-funded and utilizing Donations to support the mission and goals of grant funded programs and activities, and Donations used to support the non-cash “in-kind” matching requirements of a grant, may request an annual waiver to this policy utilizing the Board of Supervisors agenda process. Examples of these Donations would include but not be limited to cash Donations and supplies for classrooms, food boxes, building space, volunteer time, etc. An approval of the waiver will require the Department/Special District to provide an annual report, no later than August 1st, of all Donations received during the previous fiscal year to the Board of Supervisors, the Clerk of the Board, and the Budget Office. Please review Attachment A for an example of the required information.
- E. The Department/Special District must report all non-cash Donations that are equal to or exceed the capitalization level of \$5,000 (for equipment/machinery) and have a useful life of at least one-year to the Department of Finance. This is accomplished by submitting the appropriate capital asset acquisition form with a copy of the approved Board Agenda to the Department of Finance within 10 working days of the Board Agenda being approved.
- F. The Board of Supervisors/Special District Board of Directors must individually approve all vehicle Donations via an individual Board Agenda. Vehicles are defined as follows:
  1. Anything that requires a license plate.
  2. Any vehicle or piece of equipment that the operator must ride on to operate.
  3. Any towed equipment that has an engine.

Anything that meets one or more of the criteria above is considered an addition to the fleet and is assigned a County ID number and will be tracked in the Maricopa County Equipment Services Fleet System. All of these vehicles will require safety inspections, regularly scheduled maintenance and repair during their life expectancy, which is all managed by Equipment Services. In the event the vehicle has a value of \$5,000 or more, Equipment Services will prepare the appropriate capital asset acquisition form and attach a copy of the approved Board Agenda and submit it to the Department of Finance within 10 working days of receiving the vehicle and appropriate paperwork from the using Department.

**V. GUIDELINES**

**A. Department of Finance Responsibility**

Review and approve capital asset documents when they are submitted by the Department/Special District through the enterprise financial system and have an approved Board Agenda attached as defined in the Capital Asset Manual located on the [intranet](#).

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**B. Office of the Clerk of the Board Responsibilities**

1. Create a monthly Board Agenda entry to have the Board of Supervisors/Special District Board of Directors accept cash and non-cash Donations that meet the criteria described in section IV. B. In addition, the Clerk may create a corresponding Donation recognition agenda item to be placed on the same agenda as the monthly Board Agenda.
2. Create an annual Board Agenda entry for the 1<sup>st</sup> meeting in August for IV. C and D.
3. Receive and retain on file the itemized listings of cash and non-cash Donations received by Departments/Special Districts as described in section IV. B. (Monthly report by the 5<sup>th</sup> working day) and/or IV. C and D (annual report). These listings are to support the monthly Board Agenda created by the Office of the Clerk of the Board as described in B. 1) above.

**C. Budget Office Responsibilities**

1. Review and recommend approval of Board Agendas when they comply with this policy.
2. Review and recommend approval of adjustments to Department's/Special District's budget as necessary.

**D. Equipment Services Responsibilities**

1. Review and recommend approval of Board Agendas when they comply with this policy. Equipment Services will review items directly associated with vehicle (non-cash) Donations as described in section IV. E.
2. Assign vehicle ID numbers as needed, enter asset in enterprise financial system, and upload a copy of the approved Board Agenda within 10 working days of receiving the vehicle.
3. Inspect potential vehicle Donations provided by Department/Special District prior to being submitted on a Board Agenda. After the inspection, Equipment Services will advise the Department/Special District whether or not to proceed with the formal agenda process.

**E. Department/Special District Responsibilities**

Each Department/Special District will ensure the following activities are completed as defined below:

1. Prepare a Board Agenda to request Board approval to accept cash and non-cash Donations. It is the Department's/Special District's responsibility to specifically define any and all restrictions regarding the use and disposition of the donated asset(s). Please note, it must be in the overall best interests of the County/Special Districts to accept a Donation. In addition, it is the direct responsibility of the Department/Special District to ensure the compliance with any restriction placed upon the donated asset.
2. Maintain an itemized listing of all cash and non-cash Donations that meet the criteria in section IV. B. This itemized listing must be submitted to the Office of the Clerk of the Board by the 5<sup>th</sup> working day of the month to be included in the approval process at the next Formal Board meeting. Please review Attachment A for an example of the required information. Please note, you can utilize an alternate form, however all of the fields on Attachment A must be included.
3. Deposit all cash Donations into the County enterprise financial and Treasurer systems utilizing a cash receipt transmittal and following effective cash management practices.

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4. Submit a capital asset acquisition form for all non-cash Donations (excluding vehicle non-cash Donations described in section IV. E) with a value of \$5,000 or more and a useful life of one year or more. Enter asset in enterprise financial system and upload a copy of the approved Board Agenda within 10 working days of the Board Agenda being approved.
5. Prior to submitting a Board Agenda, the Department/Special District will provide all potential vehicle Donations to Equipment Services for inspection. After the inspection, Equipment Services will advise the Department/Special District whether or not to proceed with the formal agenda process.
6. For non-cash donations, the Department/Special District shall only accept items that are necessary to support or supplement existing programs or services. Non-cash donations that do not meet this criteria shall either be returned to the donor or itemized for disposal. Disposed donations do not need to be formally accepted by the Board of Supervisors.

**VI. RELATED DOCUMENTS**

- A. Capital Asset Manual is located on the [intranet](#).
- B. Agendas 9/21/2005 C-18-06-016-6-00 (County); C-18-06-017-6-00 (Library); C-18-06-018-6-00 (Flood); C-18-06-019-6-00 (Stadium)



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Revision History

<b>Version</b>	<b>Revision Date</b>	<b>Description of Revision</b>
1	9-21-2005	Initial version
2	12-18-2017	Reviewed by the Department of Finance and revised to reflect consistent terminology, updated reference to County financial system and County organizational structure.
3	07-22-2020	Revised to be approved by Board of Supervisors instead of County Manager and to allow departments to return or dispose of non-cash donations when items do not meet the needs of their operation without BOS acceptance of items. Clarified process for submitting agenda items. Clarified that donations of vehicles and equipment shall be reviewed and inspected by Equipment Services and those that require a title and registration shall be approved by BOS. Updated Application section and removed references to specific financial system to make them generic. (C-18-21-005-X-00)