

## Flathead County Donation Policy:

**Purpose:** The donation program provides the opportunity for citizens to give money, or other assets to Flathead County government for the intended purpose of the donor. Unless a statute provides otherwise, Flathead County Board of Commissioners (Commissioners) on behalf of Flathead County are given the right to accept donations.

Donations to county programs must be consistent with established goals and objectives and recommendation of acceptance or denial should take place by the department head/elected official.

Donations other than money will be considered “gifts for public improvements” for the enjoyment of the public. They will not be considered private or proprietary assets.

Flathead County does not guarantee replacement of any donated item. Once a donated item has been accepted, it becomes the property of Flathead County. Departments are free to use and dispose of the item in any manner without donor approval.

Flathead County reserves the right to deny any donation.

Monetary donations of \$1,000 or more, an asset with an estimated value of \$1,000 or more, or **any** donation of land requires approval by the Commissioners. Acceptance of donations with values less than \$1,000 is delegated by the Commissioners to the department head/elected official for which the donation is intended. Acknowledgement of that donation (less than \$1,000) will be up to each department, unless requested by the donor.

Any donation valued equal to or greater than \$1,000 must be forwarded to the Commissioner’s office for consideration before deposit. Once accepted, the donor will be provided with;

- A letter acknowledging the receipt and expressing gratitude along with reference to Flathead County’s Employer Identification Number (EIN). Non-cash donations will not be valued. Acknowledging the receipt will be a coordinated effort between the Commissioner’s office and the finance department.
- Donors IRS Form 8283 Noncash Charitable Contributions (for donated property) will be signed by Finance Director or designee if provided by the donor.
- Donors are advised that donation records are public data and open for public inspection and audit purposes.
- After acceptance, monetary donations will be deposited and receipted through the central treasury in the same manner as other revenues in accordance with normal accounting procedures.

Donations will be tracked by coding all donation receipts to activity 365000. In the case of donations toward an emergency, a separate activity code may be established and communicated by the finance department.