

## Cass County Donation Acceptance Policy

### **Purpose**

The donation program provides the opportunity for citizens to give money, in kind services or other assets to Cass County government for the intended purpose of the donor.

### **General Policies**

1. Donations to county programs must be consistent with established goals and objectives.
2. If the donation is not consistent with goals and objectives, staff will identify alternatives acceptable to the donor.
3. 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.
4. All items purchased with donated funds or donated will receive standard levels of maintenance during the normal useful life of the item.
5. Cass County does not guarantee replacement of any donated item worn or damaged beyond repair if replacement is not cost effective.
6. Cass County reserves the right to deny any donation.

### **Procedures**

1. Donations in excess of \$500 and donations of land require approval by the Cass County Board in compliance with Minnesota statutes. Approval of donations of \$500 or less is delegated by the Cass County Board to the Auditor-Treasurer.
2. Upon receipt of any asset donated, the donor will be provided with a receipt for donation form by the department working with the donor, and a copy provided to the Auditor-Treasurer’s Office. No donor receipt will be provided for donated services unless requested by the donor. The receipt forms to be used are attached and included with this policy.
3. Donor receipts will be issued in conformance with IRS regulations. Donors are advised that donation records are public data and open for public inspection and audit purposes.
4. Monetary donations will be deposited and receipted through the central treasury in the same manner as other revenues in accordance with normal accounting procedures.

# CASS COUNTY RECEIPT FOR DONATED ITEMS

"Donations for Public Improvements"

(One copy to Auditor-Treasurer's Office, one copy for Department, and one copy for donor )

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

\_\_\_\_\_ No goods or services were provided in exchange, in whole or in part, for the donation.

\_\_\_\_\_ If land, goods, or services donated, please describe:

\_\_\_\_\_  
\_\_\_\_\_

Donor's IRS Form 8283 Noncash Charitable Contributions (for donated property) will be signed by the County's Chief Finance Officer or designee if provided by the donor. Donation is tax-deductible to the extent allowable by law. It is the responsibility of the donor to determine fair market value of this donation.

Please check where appropriate:

\_\_\_\_\_ This donation is to be used at the County's discretion; or

\_\_\_\_\_ This donation is to be used specifically for the following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Person completing this form: \_\_\_\_\_

Signature of Donor: \_\_\_\_\_

**Donation is tax deductible to the extent allowable by law.**

Approved by department: \_\_\_\_\_

*(Attach additional documentation specific to item donated.)*

# CASS COUNTY RECEIPT FOR MONETARY DONATION

*(One copy to Auditor-Treasurer's Office, one copy for Department, and one copy for donor )*

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Amount of donation: \$ \_\_\_\_\_

Please check where appropriate:

\_\_\_\_\_ This donation is to be used at the County's discretion; or

\_\_\_\_\_ This donation is to be used specifically for the following purpose:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Person completing this form: \_\_\_\_\_

Signature of Donor: \_\_\_\_\_

**Donation is tax deductible to the extent allowable by law.**

Approved by department: \_\_\_\_\_

*(Attach additional documentation specific to item donated.)*