

<p style="text-align: center;">COUNTY OF SHASTA</p> <p style="text-align: center;">ADMINISTRATIVE MANUAL</p>		Number
		2-401
SECTION:	FINANCE AND BUDGET	ACCEPTANCE OF DONATIONS
INITIAL ISSUE DATE:	June 28, 2011	
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PURPOSE

To establish a procedure for the County to accept donations.

POLICY

A “donation” refers to any gift to the County, whether of money, any other type of property or other items having cash value, and whether made outright, conditionally, or in trust. Per Government Code (GC) 25355:

“The board may accept or reject any gift, bequest, or devise made to or in favor of the county, or to or in favor of the board in trust for any public purpose. The board may delegate to any county officer or employee the power to accept any gift, bequest, or devise made to or in favor of the county. The officer or employee shall file with the board each quarter a report that describes the source and value of each gift valued in excess of ten thousand dollars (\$10,000) or any other amount as determined by the board. The board may hold and dispose of the property and the income and increase thereof for those lawful uses and purposes as are prescribed in the terms of the gift, bequest, or devise. In accounting for or inventorying gifts, bequests, or devises, the officer or employee shall follow the appropriate procedures contained in the State Controller's manual entitled “Accounting Standards and Procedures for Counties.””

The Board of Supervisors (Board) hereby delegates authority to Department Heads to accept donations to the County totaling a value of \$5,000 or less. The Board also delegates to the County Executive Officer (CEO) the authority to accept or reject donations in any amount or sum. The CEO shall provide a written, itemized summary of all accepted donations which exceed a value of \$10,000 during the preceding quarter (this amount is cumulative by source for the fiscal year). The summary shall include the quarter amount, fiscal year amount, donor, and purpose(s) intended by the donor, if applicable, and be presented to the Board at the start of the next calendar year quarter, after a donation was received.

Pursuant to GC 25356, if the donor does not put any restrictions on the use of the donation, the donation and any income produced by the donation, may be put to any use that the Board directs. However, if the donor states specific lawful uses to be made of the donation or uses to which the donor does not want the donation to be expended or put, the County

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must comply with those restrictions on its use if the County accepts the donation; the same applies to any restrictions placed on use of any income produced by the donation.

Employees are prohibited from accepting any personal emolument, gratuity, reward, or personal donation of any kind for the performance of their job duties, excepting such as may be authorized by law. Every donation accepted on behalf of the County, whether cash or item, shall be properly accounted for according to the Shasta County Auditor-Controller Policies and Procedures and applicable law.

RESPONSIBLE DEPARTMENTS

County Counsel
County Administrative Office
Auditor-Controller