

April 12, 2016

**SUBJECT:****Donation Program****ORIGINATING DEPARTMENT:****County Administration**

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**POLICY:**

The Citrus County Board of County Commissioners (the County) accepts donations. Staff will evaluate materials to determine how the donation will be most beneficial to the Division/Department.

The following criteria will be used in determining acceptance of materials:

- All donated items become the exclusive property of the County.
- The County will typically not accept donations on which the donor places restrictions, although exceptions may be granted by the County Administrator/designee.
- Donations are accepted with the understanding that if the receiving Division/Department cannot use them, it may surplus the items consistent with County policies and procedures.
- Donated materials shall not cause unbudgeted expenditures or significant ongoing maintenance responsibility for the County.
- The County reserves the right to deny any donation.

**PURPOSE:**

The donation program provides those in the community with various philanthropic interests the opportunity to give. It is not intended to compete with other non-profits or friend groups with which the County works; but, rather, to provide those that specifically are interested in County projects the opportunity to give.

**PROCEDURE:**

A. When donations valued over \$100 are received, the staff member who secured the donation must complete a "Receipt for Donated Goods Form," ("Receipt"), (Exhibit A). A copy of the completed Receipt should be turned in OMB with a journal voucher. The prospective Division/Department should retain a copy and the original should be given to the donor.

B. When donations valued under \$100 are received, the staff member who secured the donation must complete the Receipt. A copy of the completed Receipt must be turned in to OMB. The prospective Division/Department must retain a copy and the original should be given to the donor. No journal voucher is required.

### C. Receipt of Donations

1. The County may accept donations of materials, in-kind services and cash.

All donors shall be issued a Receipt incorporating specific information.

2. When receiving a Cash donation, a Receipt should not be used but a Cash receipt used under current cash receipting policies should be used.

### D. Receipt Guidelines

All Receipts must include:

- a. Verification that no goods or services were provided in exchange, in whole or in part, for the donation.
- b. A clear description of the goods or services donated.
- c. A Statement indicating that the donation is tax deductible to the extent allowed by law and that it is the responsibility of the donor to determine the fair market value of the contribution.
- d. A statement that the donation will be used for a specific project or purpose if the donation is so conditioned by the Donor.

### E. Determination of Value

The county does not determine the value of the materials or services donated. It is incumbent upon the Donor to provide the proper justification and fair market value of the donation. The IRS has regulations that determine the value for donated items; the donor must comply with any requirements of the IRS for validation.

### F. Donation Conditioned/County Approval

The County reserves the right to determine whether a donation made for a particular project or purpose is acceptable to the County. If the County does not agree to such conditions, the donation will be rejected.

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**FOOTNOTES & REFERENCES TO RELATED A.R.'s:** Receipt for Donated Goods Form is attached as Exhibit A.



Board of County Commissioners  
Citrus County  
110 North Apopka Avenue  
Inverness, Florida 34450  
(352) 341-6400

**THANK YOU FOR YOUR DONATION**

All items donated to Citrus County are tax deductible to the extent allowed by law at their *Fair Market Value*.

*Fair Market Value* is defined as "the price at which the property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts". (IRS Pub. 526, March 1998)

The Internal Revenue Code places the responsibility for estimating the *fair market value* upon the donor rather than the donee.

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

Name:

Date:  Employee Signature: \_\_\_\_\_

Items:

DONOR'S ESTIMATED VALUE:

Restriction:   
\_\_\_\_MUST BE APPROVED BY DIVISION/DEPARTMENT DIRECTOR OR COUNTYADMINISTRATOR/DESIGNEE PRIOR TO ACCEPTANCE

**FOR OFFICE USE ONLY:**  
Please keep one copy for the division, one copy for OMB backup, and the original to the donor.  
To enter a donation (only over \$100); complete a journal entry by debiting an inventory account and crediting a revenue account.