


<b>CHAPTER</b> Fiscal Management	<b>CHAPTER</b> 06	<b>SECTION</b> 002	<b>SUBJECT</b> 10
<b>SECTION</b> Accounting		<b>DESCRIPTION</b> Contributions to the Agency	
<b>WRITTEN BY</b> Michael K. Vizena, M.B.A. Executive Director	<b>REVISED BY</b> Larry Smith, CFO	<b>AUTHORIZED BY</b>  Lauren Emmons, ACSW CEO	

**APPLICATION:**

<input checked="" type="checkbox"/> CMH Staff	<input type="checkbox"/> Board Members	<input type="checkbox"/> Provider Network	<input type="checkbox"/> Employment Services Providers
<input type="checkbox"/> Employment Services Provider Agencies	<input type="checkbox"/> Independent Contractors	<input type="checkbox"/> Students	<input type="checkbox"/> Interns
<input type="checkbox"/> Volunteers	<input type="checkbox"/> Persons Served		

**POLICY:**

Lapeer County Community Mental Health (LCCMH) accepts contributions of money, items, and/or in-kind services to support the programs, services, and activities for the persons served.

**STANDARDS:**

- A. Contributions to the agency include:
  - 1. Gifts of money, donations, sponsorships, and/or memorials;
  - 2. In-kind services such as advertising or professional expertise;
  - 3. Volunteer time.
- B. Contributions and gifts must be recorded by the Finance Department.
- C. Intent to solicit contributions on behalf of a program, activity, or special event must be approved by the Chief Executive Officer (CEO).

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- D. Compliance with these regulations is the responsibility of the supervisor of each program. The CEO and the Board of Directors reserve the right to review and question individual contributions to ensure their appropriateness to agency programs and services.
- E. LCCMH will ensure contributed materials and funds are protected against misappropriation.

**PROCEDURES:**

- A. In the case of contributed items or in-kind services, Supervisors will:
  - 1. Provide the CEO with complete donor information including name, address, phone number, a description/value of the contribution and how it will be used.
  - 2. When material contributions are received, donor identifying information, a description of the material, and its current location will be included.
    - a. Capital equipment with an estimated value in excess of \$5,000 will be tagged, and entered into the county's inventory system.
    - b. The Finance Department will forward the necessary donor information providing complete donor information and the value of the gift to the CEO.
- B. In the case of monetary contributions, Supervisors will:
  - 1. Provide the monetary contribution and donor information including name, address, and phone number to the Finance Department for processing.
  - 2. Finance staff will deposit funds as indicated by the contributor. Non-specified funds shall be credited to the established "Miscellaneous Donations Fund".
- C. All contributions will be acknowledged in a timely fashion to ensure that the donor is notified of receipt and of the appreciation of the agency.

LS:lr

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This Policy supersedes #07/110300  
and #05/03012 dated 5/8/2003  
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