



## Policy: Coordination of Donations

**ChildNet Number:** CN 015.012  
**Original Approved Date:** May 10, 2010  
**Policy Revised Date(s):** June 16, 2010  
**Policy Sunset Date:**  
**COA Standard(s):** None

### Statement of Policy:

ChildNet accepts donations of gifts, services, and monies in an ethical and fiscally responsible manner that respects the rights and privacy of the donors and ensures that donations are used for their intended purpose.

**Board Chair's Signature:**

**Date:**

11/30/10



## **Procedure: Coordination of Donations**

**ChildNet Number: CN 015.012**

**Original Approved Date: May 10, 2010**

**Procedure Revised Date(s): June 16, 2010; March 12, 2014, February 21, 2018, April 25, 2018**

**Procedure Sunset Date:**

**COA Standard(s): None**

### **Definitions:**

**Donation** – For purposes of this policy, donations are in-kind and monetary contributions made to ChildNet. These donations do **not** include goods, services, or monies generated as a result of a financial campaign, endowment drive, solicitation, bequest or similar fundraising activity governed by CN 015.011 Fundraising.

**Fair Market Value** – An estimate of the market value of a property (land, good, or service) based on what a knowledgeable, willing, and unpressured buyer would probably pay to a knowledgeable, willing, and unpressured seller in the market.

**In-Kind Contributions** – Goods, services or other non-monetary gifts that are donated for the purpose of supporting children and families.

### **Statement of Procedure:**

#### **Procedures:**

- I. Requesting donated goods, services or money:
  - A. Donations from public entities, private individuals, foundations, and corporations are to be coordinated through ChildNet's Director of Community Relations. Any ChildNet staff member who receives in-kind donations must ask the donor to complete an in-kind donation form. The form should be provided to the Director of Community Relations within 24 hours of receipt of the donations so it can be accounted for and documented, as required.
  - B. In-kind contributions may be made to support specific events/activities intended to benefit the children and families that ChildNet serves.
  - C. ChildNet staff members may request donated goods or funds to benefit the children and/or families served by ChildNet. In these situations, the following is to occur:



1. The ChildNet staff member is to submit the request in writing to the Director of Community Relations for consideration.
  2. The Community Relations Department is to obtain approval to seek out donated funds or goods in support of the request from the Director of Community Relations or a member of ChildNet's Executive Management.
- D. All cash and in-kind contributions will be accounted for and recorded using a donor management database. The database is to include the following information: the donor, the donated item(s), fair market value of goods/services, actual cash value of monetary donations, and a description of the programs, activities, or specific ChildNet children and/or families that the donation is intended for. A report generated from the database, summarizing all cash and in-kind donations, will be provided to the Director of Finance on a quarterly basis by the Director of Community Relations.
- E. Upon receipt of any cash donation, the Community Relations Department is to document the specific contribution on the Cash Receipt Log (see Cash Receipt Log Form) and forward this form, along with the monetary donation, to the Finance Department within two (2) business days.
- F. Reconciliation of all cash and in-kind contributions will occur on a quarterly basis by the Finance Department who maintains the accounting (see CN 010.009 for specific accounting procedures).
- G. The Community Relations Department is to develop, and provide donors with, written correspondence of donation acknowledgment and appreciation. This correspondence is to include appropriate reference to Internal Revenue Service substantiation and disclosure requirements for charitable contributions.
- H. Donated goods that are not provided to clients immediately are to be stored in a secured location until provided to the clients.
- I. The Community Relations Department is to maintain an inventory of all donated goods temporarily stored, and ensure that items are responsibly provided to ChildNet clients for their intended use.

## II. Donor Rights

- A. ChildNet's Community Relations Department is to acknowledge cash and in-kind donors with thank you letters and receipts.
- B. ChildNet is to provide donors with an accurate description of:
  1. ChildNet's identity and purpose



2. ChildNet's programs and services
  3. The need(s) for which the donation(s) will serve
- C. ChildNet is to disclose agency financial information to potential and current donors in accordance with all current federal, state, and local laws and regulations, upon request.
- D. ChildNet is to provide donors with information regarding how the funds or donated goods are to be utilized without material omissions, misstatements of fact, or misrepresentation of the use of requested funds.
- E. ChildNet is to protect the confidentiality of all privileged information related to donor /client relationships
- F. Donor personal information is not shared with outside agencies or persons.
- G. If requested, donor names are confidential and personal information is kept in secured locations.
- H. Donor names may be included in collateral materials, unless donor requests anonymity.
- I. Donors have the right to request their name be removed from mailing lists and can be kept anonymous.
- J. Relationships with individuals representing organizations of interest to the donor will be professional in nature.

President's Signature: \_\_\_\_\_

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