

POLICY NAME DONATIONS

POLICY NUMBER 1.2.4

CATEGORIES

DATE PROPOSED: 10/18/2018

DATE OF VOTE: 10/18/2018

ACCEPT (Y/N): Y

All donations shall be recorded and kept with the Facility's records. If the donation is cash, the date, amount, donor, and any restrictions that apply to the funds should be recorded. If the donation is non-cash, the date, donor, and item should be recorded in the general ledger. A receipt that meets the Internal Revenue Service's requirements shall be provided to each donor by the facility's Senior Administrative Assistant.

COMMENTS: Supersedes Policy #28. Clarifies the Senior Administrative Assistant will provide the receipt to ensure proper understanding of IRS rules.