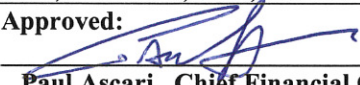
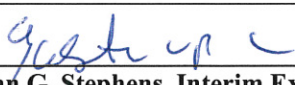




**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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Policy # 2017	Donations
Origination Date: March 2004	
Revision Date: January 31, 2011	
Reviewed Date: March 2005; March 15, 2006; June 22, 2007; Sept 2008; Nov 19 2009; July 2, 2012; July 21, 2013, October 7, 2014, October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board (including its subsidiary organizations) to acknowledge any donations to the agency and to maintain a record of donations received.

PROCEDURE:

- 1) Monetary donations are forwarded to Accounting for deposit and acknowledgement. The funds are deposited in the general checking account and credited in the general ledger to a donation account established for the program area that received the donation.
- 2) Non-monetary donations are maintained at the program sites. A memo is sent from the program to Accounting to inform Accounting of the donation.
- 3) A letter of thanks is written, signed by the Chief Financial Officer and mailed to the donor. Letters for monetary donations include the amount of the donation. Accounting staff do not assign a dollar value to a non-monetary donation. Receipt of the item or service is acknowledged in the letter. A copy of each donation letter is kept on file.
- 4) A record of each donation is maintained on a spreadsheet. This record includes the name and address of the donor, a description of the donation, the amount of the donation if the donation was cash, the date it was given, the agency program contact, the date of the acknowledgement letter, and the intended purpose of the donation (if known).