

LAKE COUNTY BOARD OF DD/DEEPWOOD

BOARD POLICY

Reviewed and Adopted by the Board
Date: April 25, 2022

Signature on File
Elfriede Roman, Superintendent

I. SUBJECT: DONATIONS

II. PURPOSE:

To outline the terms and conditions to which Board donations are subject.

III. REFERENCES:

Ohio Revised Code 5126.05 County Board-Powers and Duties

Ohio Revised Code 5126.02 County or Multicounty Board of Developmental Disability Required

Ohio Revised Code 307.12 Resolution for Disposal of Unneeded, Obsolete or Unfit Personal Property

IV. DEFINITIONS:

Non-restricted donations. Those donations that are given and accepted by the Board without designating any specified use for the funds.

Restricted donations: Those donations given and accepted by the Board that specify particular disposition of the donation.

V. POLICY:

All donations made to the Lake County Board of DD/Deepwood are tax deductible under Section 170(c) of the IRS Code. All funds deposited by the Board become public funds and are subject to all statutory requirements.

All donations made out to the Lake County Board of DD/Deepwood under any designation e.g., "Deepwood Center," "Broadmoor School," "Lake County 169 Board," et al., for any program operated by the Board must, by law, be receipted into the County Board's books and transmitted to the Lake County Treasurer. Restricted donations specific to individuals served by the Board will be credited to the program area in which the individual is enrolled unless otherwise specified. Checks made out to any independent 501(c)(3) not-for-profit

DONATIONS

Organization, e.g., “Deepwood Special Olympics,” “Deepwood Foundation,” or “Deepwood Industries” are forwarded directly to those entities.

All departments shall notify the Superintendent’s office of all cash and in-kind donations so they can be included in the Board Meeting Agenda for action by the Board. In the case of a physical/inventory item, an In-Kind Donation Form, (found on the public drive in the “Forms” file) shall be completed by the Supervisor/Donor and forwarded to the Superintendent’s office as notification. If the item offered for donation is obsolete, broken, or it is apparent it has no utility for the individuals served or the Agency, the manager may defer the acceptance/rejection to the Operations Director or Procurement Director. In-kind donations that require repair, upkeep or financial commitment of the Board in excess of \$100 shall have that noted on the In-Kind Donation Form at the time of submittal. This information should also be noted on the donations list submitted to the Board for approval.

The department receiving the donation will send a thank you letter, per Administrative Procedure E-07 Handling of Donations.

All donations, both cash and in-kind, will be presented for approval and acceptance at the Board meeting.

The Board reserves the right to refuse any donation it deems unacceptable.

It is the prerogative of the Board and/or Superintendent to review and approve all spending proposals for donated funds.

Purchasing procedures and approval levels for donations are subject to the same terms and conditions as other purchases.

Donated property is not subject to the sealed bid process for disposal.

V. DISTRIBUTION:

- All Board Members
- All Management Staff
- All Staff (via Department Managers)
- LEADD President

VI. REVIEWED:

- 04/22, 04/20, 04/18, 04/17, 04/16, 04/15, 04/14, 04/13, 04/12, 04/10, 04/08, 10/07, 10/05, 08/03