



POLICY

DONATIONS AND IN-KIND CONTRIBUTIONS

4008

A. Categories of Donations and In-Kind Contributions

- 1. Listed below are the categories in which donations and in-kind contributions shall be tracked:
 - a. Cash Donations
 - b. Administrative and Other Services
 - c. Equipment and Supplies
 - d. In-kind labor – voluntary

B. Accounting Treatment

- 1. At the time of contribution is made, the following information will be recorded:
 - a. Date and acquisition of service rendered
 - b. Type of material or service and its value (fair market less partial payment)
 - c. Name and signature of donor
 - d. Signature of acceptance by the Bullhook Community Health Center staff member
- 2. Rates for volunteer services shall be based upon the actual rate paid in the community for that service.
- 3. The Chief Financial Officer shall ensure that the appropriate financial journal entries are made regarding such donations, contributions, etc.

Cindy Smith DATE 2-16-17
 CHIEF EXECUTIVE OFFICER

Carol A. Raphael DATE 2-13-17
 CHAIR, BOARD OF DIRECTORS

Date first adopted	12/19/2012
Date Revised/QI Board approval	12/05/2012, 01/25/2017
New date adopted/Board of Directors approval	12/19/2012, 02/13/2017