

Great Rivers Behavioral Health Administration Services Organization

Policy Title:	In Kind Donations & Services	Policy No. 2001.00
Category:	Fiscal	Date Adopted: 01/10/2020 Date Revised: Date Reviewed:
Reference:	Budgeting Accounting and Reporting System Revised Code of Washington	

POLICY:

- 1.1. Great Rivers Behavioral Health Administration Services Organization ("Great Rivers BH-ASO") shall accept in kind donations and services from individuals, Counties or other parties if they serve to meet the mission of Great Rivers BH-ASO, as long as there is no conflict of interest.

PROCEDURE:

- 1.2. Great Rivers BH-ASO shall accept in kind donations and services as authorized by the Chief Executive Director. The Chief Executive Director will work with the Fiscal Manager when an in kind donation or service has been received or reported. The Great Rivers BH-ASO Fiscal Manager or designee shall record the transaction in the official Great Rivers BH-ASO accounting records.
- 1.3. In kind, donations and services shall be recorded at fair market value.
- 1.4. Great Rivers BH-ASO shall acknowledge all in kind donations and services but shall not assign any value to the donor. Relevant donor administration and tax information will be shared with donor and tax authorities as needed.
- 1.5. In kind, donations and services shall be reported on the Great Rivers BH-ASO Financial Statements in accordance with GAAP, GAFFR, HCA and or BARS standards.

ATTACHMENTS

None

POLICY SIGNATURE

DocuSigned by:

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Edna J. Fund, Chair
 Great Rivers BH-ASO Governing Board

4/14/2020

Date