

SOLANO COUNTY SHERIFF'S OFFICE

Animal Care Facility Procedure

1.034

Chapter: Office Operations

Subject: Donations

Date Issued: March 14, 2018

Reference: County Code Chapter 11; Internal Revenue Code section 170(c)(1); Internal Revenue Service Publication 557.

I. PURPOSE

The purpose of this procedure is to provide guidance related to the receipt, use, and accounting of contributions and donations to the Animal Care Facility.

II. PROCEDURE

- A. The Animal Care Facility is a tax exempt organization under the umbrella of the Internal Revenue Code Section 170(c)(1) status of the County of Solano, and is authorized to accept donations made for a public purpose related to providing necessary care for and enriching the lives of animals within the community and in the County's care.
- B. Donations received by the Animal Care Facility are used solely for animal enrichment to ensure the animals in the facility's care obtain a more pleasant quality of life while in the shelter environment, to raise public awareness on the benefits of spay and neutering pets, and to provide assistance to low income pet owners in certain aspects of pet care.
 - 1. Animal enrichment is defined, for the purposes of this procedure, as enhancing the quality of captive animal care by identifying and providing the environmental stimuli necessary for optimal psychological and physiological well-being for the various animals within the shelter environment.
 - 2. Animal enrichment can take various forms, including but not limited to:
 - a. Providing added care to shelter animals in the form of:
 - 1) Varied diet or meeting special medical dietary needs.
 - 2) Bedding materials important to provide comfort and security.
 - 3) Veterinary treatment outside the facility's capabilities.
 - 4) Providing grooming important to supporting good health.

- 5) Safe, comforting and stimulating toys.
- 6) Providing socializing and behavioral training.
- b. Providing low-income community assistance in pet care, including:
 - 1) Supporting a "Pet Food Pantry" to aid pet owner's ability to provide sufficient food to pets.
 - 2) Supporting community awareness of and provision of spay or neutering of pets to reduce the unwanted pet population.
 - 3) Providing vaccination assistance to assist with disease control.
 - 4) Providing education on licensing and rabies regulations.
 - 5) Assisting foster programs to reduce the euthanasia rate and to allow animals to recover from injuries and illness in a non-shelter environment.

C. Receiving Donations

- 1. Monetary Donations
 - a. Monetary donations may be obtained in a variety of methods. These include:
 - 1) In person donations received by office staff.
 - 2) Donations received by mail.
 - 3) Internet submission of funds.
 - 4) General solicitation of funds, such as donation boxes wherein donations for multiple purposes may be comingled and the donors may not be specifically identified, when approved by the Director of Administrative Services.
 - 5) Bequeath of funds as part of an estate or gift in trust.
 - b. Contributions with donor imposed restrictions or constraints, such as bequeath of funds as part of an estate, may be accepted only when authorized by the Animal Care Facility manager. The exception to this rule is donations to the Spay/Neuter Assistance Program (SNAP), which may be accepted at any time by office staff.
 - c. Monetary donations shall be receipted as outlined in the donation accounting procedure, below.
 - d. Alternative controls sufficient to ensure the overall integrity of the donation process may be implemented on an as needed basis by the Animal Care Facility manager.

2. Non-Monetary Donations
 - a. All non-monetary donations must be assessed for appropriateness of use, and accepted or refused based on the ability to use and/or store the items.
 - b. Acceptable non-monetary donations are items that may be utilized for the non-medical care and enrichment of the animals of Solano County. Examples of items accepted for donation include, but are not limited to:
 - 1) Dog, cat, and rabbit food in amounts that can be reasonably stored at the facility.
 - 2) Safe, sturdy and acceptable animal toys.
 - 3) Blankets, comforters, towels and other bedding materials.
 - 4) Grooming items.
 - 5) Collars, harnesses and leashes.
 - 6) Cat litter.
 - 7) Cages, carriers, and live animal traps.
 - 8) Commonly used non-medicinal medical supplies.
 - 9) Newspapers and materials used for small animal bedding or shavings.
 - 10) Sealed, unopened packages of formula for various newborn or infant animals.
 - 11) Other items as deemed appropriate by a supervisor or manager.
 - c. Unacceptable non-monetary donation items are those not used for the care and well-being of the animals, or that may present potential dangers to the animals in the shelter's care. Examples include, but are not limited to:
 - 1) Carpet, sheets and pillow cases.
 - 2) Knitted or crocheted items.
 - 3) Medication.
 - 4) Magazines.
 - 5) Rawhide products.
 - 6) Items past an expiration date.
 - 7) Materials in sufficient amounts that the facility is incapable of proper storage.
 - 8) Any item deemed potentially hazardous or not useful to the needs of the shelter.
 - d. Any time staff is unsure of the usefulness, appropriateness or the physical amount of a non-monetary donation, it shall be refused until such time as a supervisor or manager can assess the property.

3. A tax receipt shall be provided for all monetary donations provided in person, and by mail or within a donation box where the identity and contact information of the donor can be determined. Receipts will be provided upon request for any non-monetary donation.
 - a. This receipt shall contain the County's name, the County's Federal Tax ID number, the amount of the monetary donation, a statement that no goods or services were provided by the County in return for the contribution, if that was the case, and a description and good faith estimate of the value of goods or services, if any, that the County provided in return for the contribution.
 - b. The receipt must have a space for the date and be signed by a supervisor or manager of the facility.

D. Use of Monetary Donations to the Animal Care Facility

1. Funds donated to the facility shall be used to offset animal enrichment expenses that benefit the animals of Solano County and shall be used at the discretion of the Animal Care Facility manager.
2. Funds shall not be used to pay salaries, circumvent County procurement regulations, or to replace planned budgetary expenditures, and shall be utilized in accordance with state and federal restrictions.
3. Funds received for the purposes of supporting the Spay/Neuter Assistance Program (SNAP) shall be used specifically for that program.
4. When contributions with donor imposed restrictions or constraints are accepted, the Animal Care Facility manager will implement processes and controls sufficient to ensure that those specific donations are used as intended. At a minimum, a subsidiary ledger, such as a spreadsheet, will be used to record and account for revenue and expenses associated with restricted donations.

E. Use of Non-Monetary Donations

1. Non-monetary items donated to the shelter are intended for use in the daily care of animals. They shall not be transferred to staff for personal or non-official use.
2. Non-monetary items are not specifically inventoried and tracked, as they are used at the discretion of supervisory staff.
3. Animal food donations may be used for care of both shelter animals and for animals in need within the community.

4. Assistance to pet owners in providing food for animals in the community is provided from a Pet Food Pantry established to act as an animal food bank in coordination with local community partners including, but not limited to:
 - a. Homeless shelters
 - b. Food provision services.
 - c. Food banks
 - d. Church organizations
 - e. Domestic violence shelters and support groups

F. Donation Accounting Procedures for Monetary Donations

1. Recording and receipting donations.
 - a. Donations received In person, excluding donations placed in donation boxes, will be receipted in Chameleon at the time received. This includes in-person donations made in cash, by check, credit card and by debit card.
 - b. Donations received by mail will be receipted at the time received. A Chameleon generated receipt and information regarding the County tax ID number will be forwarded to the donor, when known, by mail.
 - c. Donations made via the internet are provided a printable receipt by the automated donation system and are processed by a contracted agency. This receipt contains the County tax ID number.
 - d. Donation boxes are emptied of funds on a routine basis and receipted as anonymous donations unless donor information is included in the envelope placed in the box. These funds are counted and confirmed by the office supervisor and the Outreach Coordinator, then immediately processed for deposit. Any donations specified for a rescue will be stored in a secure location, to protect from loss
2. At the close of business, donations received by cash or check will be secured with other funds received after deposits were completed in an office safe to prevent loss. Pursuant to requirements of County Code section 11-13, funds exceeding \$500 shall not be stored overnight unless approved in writing by the Auditor's Office.
3. Deposit of donated funds
 - a. All cash monetary donations made to the shelter will be deposited with the County Treasury and applied to the deferred donation account (0001-0010578) within one business day of receipt, whenever possible.

- b. All monetary donations made via debit or credit cards transactions, will be applied to the Animal Care Facility deferred donation account (0001-0010578) on the daily activity journal voucher at the end of the County business day.
 - c. Monetary donations made online are not processed through Chameleon at the time made, but are deposited with the Auditor's Office by a contracted service. These deposits must be rectified by the office supervisor as follows:
 - 1) A deposit statement is received from the Auditor's Office outlining the deposits made.
 - 2) A transaction summary report is printed from the contracted service provider's system outlining funds received.
 - 3) Donations to the animal shelter are identified on the report, verified on the deposit statement, and a Chameleon entry is generated that notes the reference number (transaction/confirmation number) received from Datapointe, which is unique to each donation on the transaction summary report.
 - 4) Online donations are included in the daily closing journal voucher that ensures the donations are placed into the correct corresponding account.
 - a) Debit 0001-0012579 (Animal Care unclaimed deposits)
 - b) Credit 0001-0010578 (Animal Care deferred donations)
 - c) A description or summary of the received funds will be included on the journal voucher. This information may include, but is not limited to, receipt number, person ID number if known, and intended use of the funds.
4. Expenditures of donated funds
- a. When expending donated funds, the office supervisor will charge the expense to the applicable sub-object. For example, if the funds are used to offset veterinary services, the invoice(s) would be coded to the sub-object specific to veterinary services.
 - b. A journal voucher is then prepared to transfer deferred donation money to cover the payment of the expense as follows:
 - 1) Debit 0001-0010578 (Animal Care deferred donations)

- 2) Credit 2851-0009704 (Animal Care donations and contributions)
 - 3) A description or summary of the use of the funds will be included on the journal voucher. This information may include, but is not limited to, animal ID number, event name, event description, person ID number if funds used have restricted use.
 - 4) When the donation fund is used to refund medical expenses to a foster or customer, the corresponding sub-object must be included. This is generally used in conjunction with a Vendor Claim.
5. All applicable accounting documentation (e.g., deposits, journal vouchers, invoices, etc.) will be submitted to Sheriff's Office fiscal staff for processing.
 6. Because all donated funds are comingled, spreadsheets shall be maintained by the office supervisor for all funds received for designated purposes or that have restrictions placed on their use as a condition of donation.
 - a. Such restrictions include funds for the Spay/Neuter Assistance Program or those donated as part of a trust or bequeath.
 - b. These spreadsheets shall track all deposits and expenditures for the specific program or purpose.
 - c. In addition, the tracking of these funds is accomplished by ensuring their receipt or use is specified by placing a summary of receipt or use on each related journal voucher.

By order of



ANGELICA RUSSELL

Director of Administrative Services