

LCCS POLICY 290 Donation Account

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| Original Issue Date: | 6/15/1988 |
| Revision Dates: | 3/30/1994, 7/12/1994, 2/12/1999, 7/9/2003, 9/30/20 |
| Revision Number: | 5 |
| Current Effective Date: | 9/30/20 |
| Obsolete/Combined Date: | |
| Reason for Obsoleting/Combining: | |
| See new Policy #: | |

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| Scope: | All service delivery personnel & Fiscal personnel |
| Responsibility: | All service delivery supervisors and their managers, Accounting Supervisor, Director of Administrative Services |
| Purpose: | To establish policy and procedure governing the use of LCCS' Donation Account |
| Legal Cite: | O.R.C. §§ 5153.115153.16, 5153.30 |

POLICY STATEMENT

A donation account shall be maintained for funds donated to Lucas County Children Services. The donated funds shall be used in accordance with the conditions established by the donor and maintained in accordance with ORC regulations. In the absence of conditions established by the donor, the donated funds shall be used to meet the special and emergency needs of children and families for which operating funds are not available.

PROCEDURE - including required timeframes and documentation

ALLOWABLE EXPENDITURES:

- **Funds can be used for the special needs of children and families served by LCCS, which are not otherwise provided for with normal operating funds, and cannot be paid for out of the child's personal custodial account.** This type of expenditure includes, but is not limited to school pictures (other than for graduation), recreational fees, athletic uniforms, camp, special events, etc.
- **Funds can be used for emergency needs** where operating funds or vouchers cannot be obtained in the time needed.
- **Funds can be used for other needs.** The Executive Director must approve requests for funds not meeting the above criteria.

METHOD OF ACCESS TO DONATION FUNDS:

Service Delivery Staff:

- Should obtain and complete a “Request for Funds” form (LCCS #4695) to obtain either a **check** for the payment for merchandise or services, or a **voucher** to an LCCS approved vendor for the purchase of merchandise. A checkmark needs to be made in the boxes indicating that it is a donation request, and whether a check or voucher is desired.
- For a **check** to be issued, appropriate documentation must accompany each request. This would include receipts, invoices, etc.
- In situations when no documentation is obtainable in advance of the need for funds, a **voucher** can be issued to an LCCS approved vendor. On the Request for Funds form the Service Delivery Staff should indicate the store choice, maximum dollars allowable, and person who will make the purchase.
- Shall route the Request for Funds to respective supervisor and manager for approval signatures-

Fiscal staff:

Will review the request for appropriateness of purpose and amount, and initials the form upon completion. Requests, which are questionable as to purpose or amount, should be forwarded to the Accounting Supervisor, who upon review may forward to the Director of Administrative Services for a ruling. If the Director of Administrative Services fails to approve the request, the Manager or appropriate Division Director may appeal to the Executive Director for a final decision.

Upon receipt of a completed and approved Request for Funds form:

For vouchers:

- The Accounts Payable/Receivable Clerk will prepare (within two (2) working days of receipt of an approved request) a voucher form. The voucher will list the type of authorized purchases, stipulate a maximum amount of purchase, and request that the vendor bill LCCS for the purchases made. After being billed for the described purchase of merchandise, LCCS will promptly remit payment to the authorized vendor; not to exceed the amount listed on the voucher. The distribution of copies of the voucher is as follows:
 - **Blue copy** – to be presented to the store in exchange for merchandise
 - **White copy** – to be attached to the Request for Funds form for fiscal record and matched with vendor billing for payment.
- Accounts Payable/Receivable Clerk will prepare a check or voucher for the appropriate amount within two (2) working days of receiving an approved request.
- The Accounts Payable/Receivable Clerk will record the voucher number, vendor name, caseworker and amount of each voucher into a subsidiary ledger. All unpaid vouchers will be filed in numerical sequence until paid. This file will be reviewed monthly for any outstanding unpaid vouchers, which are beyond 60 days
- When the voucher is paid, the check number, date of check and amount paid will be entered in the top right hand of each voucher and filed in a “Paid” file in numerical sequence by check number.

For Checks:

- If adequate documentation (receipts, invoices etc.) is submitted with the Request for Funds form, and the expenditure follows all other guidelines, the Accounts Payable/Receivable Clerk prepares a check for the appropriate amount within two (2) working days of receipt of the request.
- The Accounts Payable/Receivable Clerk will also issue a check to the LCCS approved vendor when the store receipt(s) matches the Donation Account voucher(s) prepared by the Accounts Payable/Receivable Clerk .
- The Accounts Payable/Receivable Clerk records the check number, date of check and amount in the upper right hand corner of the Request for Funds Form and files it in a “Paid” file in numerical sequence by check number.
- The Accounts Payable/Receivable Clerk must obtain the signature of 2 of the authorized signers on the account for each check.

DONOR SPECIFIED FUNDS

The Accounts Payable/Receivable Clerk will maintain separate records that provide details of the expenditure and balance of any donated funds for which the donor has established conditions.

INVESTMENT OF FUNDS

- A cash balance will be maintained in a checking account in an amount that would be sufficient to meet estimated expenditures. Efforts will be made to maintain a balance of \$900,000 in the account with expenditures paid from interest earned on the invested funds.
- The Accounting Supervisor in consultation with the Director of Administrative Services shall invest the remainder in accordance with the Ohio Revised Code.
- The Accounting Supervisor will maintain separate records providing details of each of the investments and a summary of the investment activity.

BOARD RESOLUTION

- A resolution will put in front of the board of Trustees for acceptance during the first board meeting of the new year for all cash donations received in the previous year.

BANK RECONCILIATION AND MONTHLY REPORTING

- The Accounts Payable/Receivable Clerk will prepare and submit to the Director of Administrative Services a monthly summary of cash and investment activity. The Director of Administrative Services will review and sign the report, which will be presented at each regular meeting of the Board of Trustees.
- The Accounts Payable/Receivable Clerk will reconcile the bank statement each month, initialing it upon its completion, and submit it to the Accounting Supervisor.
- The Accounting Supervisor will review and initial the monthly bank reconciliation.

CASE PRACTICE GUIDES

RELATED POLICIES and FORMS

LCCS Policy 111 (Issuance of Vouchers or Checks for Caregiver Needs)

LCCS Form #4695 (Request for Funds)