

PURPOSE:

To establish policy by which the County will provide donations to community partners as approved by the Board of County Supervisors (BOCS) in the annual adopted budget.

SCOPE:

This policy applies to all County agencies that provide or seek to provide donations through the budget process to outside partners. It does not apply to the School Board or the Service Authority.

DEFINITIONS:

Community Partner (CP) - A nonprofit 501(c)(3) partner that provides specific services and

- a) Has been in existence for at least three years, unless an ad hoc group is formed to address a specific issue and will disband at the end of the project (i.e. one-time funding);
- b) Has an identifiable Executive Director;
- c) Has an identifiable Board of Directors; and
- d) Such institution or association is not controlled in whole or in part by any church or sectarian society per Virginia Code 15.2-953.

Host Agency - A department or agency that manages the relationship between the community partner and the County to include proposed donation levels and budget, performance measures and financial reporting.

Memorandum of Understanding (MOU) - A written agreement between the County and the community partner specifying the amount and type of County donations provided and the services and outcomes accounted for by the community partner.

POLICY:

- (1) The County will transfer approved budget donations to community partners in a manner to provide sufficient operating flexibility while ensuring adequate policy and fiscal control.
- (2) In-kind services are defined as non-monetary services provided to community partners. The County will not provide new or expanded in-kind services to any community partner.
- (3) When a donation is provided to a community partner:
 - a) Host Agency will:
 - Treat community partner donation requests like County agency requests; requests compete with all other County agency requests.
 - Continue to prioritize community partner donation requests among their own requests.

- Determine the appropriate community partners that support the department/agency goals, to include increased diligence in collecting, analyzing and presenting outcome information.
- Ensure that a current Memorandum of Understanding (MOU) is in place for each community partner receiving cash donations of \$1,000 or more.
- Review past performance, goals and donation levels annually. Revise MOUs in accordance with the adopted budget.
- Submit draft MOUs no later than September 15 of each fiscal year.
- Obtain required financial certifications, as noted in (4) below
- Submit all required budget forms to include cash requests.
- Retain all financial and program files related to community partner funding for five years.

b) Office of Management and Budget will:

- Serve as the clearinghouse for information on donations to community partners.
- Assign community partners to host agencies as needed.
- Make the donation recommendation in County Executive's proposed budget, after receiving input from host agency.
- Review draft MOUs prior to execution and retain a final copy of all MOUs.

c) Department of Finance will review required financial certifications.

d) Community Partner will submit all financial and programmatic reporting.

(4) Financial Reporting (unless otherwise detailed in the MOU):

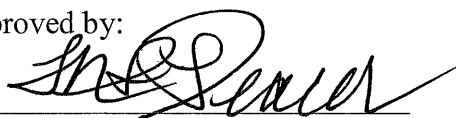
- On an annual basis community partners will submit a copy of the community partner's current IRS Form 990* and the most current reviewed, compiled or audited financial statements created for the partner, in accordance with County Code 2.1.

*An IRS Form 990 is considered current if it is not more than 3 years old. The IRS requires all 501(c)(3) partners to file a Form 990 at least every 3 years to retain their status.

Attachments

- (1) MOU Template with Attachment A
- (2) Form 4A - Community Partner Base Budget Review
- (3) Form 4B - Community Partner Supplemental
- (4) Host assignment letter

Approved by:



Melissa S. Peacor, County Executive

Date:

6-12-14