

COUNTY OF VENTURA	2005 ADMINISTRATIVE POLICY MANUAL		FINANCIAL MANAGEMENT CHAPTER VII (B) Property Control
Originating Agency: CEO	Last Issued	Revised	<u>Policy No. Chapter VII (B) - 9</u>
Policy: BOS	1998	2005	DONATED CASH OR ASSETS
Procedure: CEO	1998	2005	
Forms (if any): N/A	N/A	N/A	
Policy Change Requires:		[x] CEO Consultation with Board of Supervisors [] CEO Approval	
Procedure/Forms Change Requires:		[x] CEO Approval	

POLICY

The County shall comply with California Government Code sections 25355 and 25356, which governs the acceptance of gifts, bequests or devices and their disposal, and the use of unrestricted gifts and the disposition of proceeds.

GC 25355: Acceptance of Gifts, Bequests or Devises; Disposal

The board may accept or reject any gift, bequest, or devise made to or in favor of the county, or to or in favor of the board in trust for any public purpose. The board may delegate to any county officer or employee the power to accept any gift, bequest, or devise made to or in favor of the county. The officer or employee shall file with the board each quarter a report that describes the source and value of each gift valued in excess of ten thousand dollars (\$10,000) or any other amount as determined by the board. The board may hold and dispose of the property and the income and increase thereof for those lawful uses and purposes as are prescribed in the terms of the gift, bequest or devise. In accounting for or inventorying gifts, bequests, or devises, the officer or employee shall follow the appropriate procedures contained in the State Controller's manual entitled "Accounting Standards and Procedures for Counties."

GC 25356: Use of Unrestricted Gifts; Disposition of Proceeds

If any gift, bequest, or devise is unaccompanied by any provision prescribing or limiting the uses and purposes to which the property received, or the income or increase thereof, may be put, it may be put to any uses and purposes which the board prescribes, and the proceeds or income therefrom shall be paid into the general fund of the county.

PROCEDURE

1. Whenever the head of any County agency or department is informed that an asset (including cash) is available to the County by donation, bequest or device, he/she shall obtain written approval from the County Executive Office before taking possession if the asset value is \$10,000 or less; or
2. Obtain approval from the Board of Supervisors if the asset value is more than \$10,000.

3. Prior to the acceptance of donated cash, a written description of the donation is to be submitted to the County Executive Office. The description should include the source, amount and the intended use.
4. Prior to the acceptance of a donated asset, a written request is to be submitted to the County Executive Office with copies sent to the County Purchasing Agent. The request is to include the following:
 - A. Description of the asset, its original cost, and current replacement cost.
 - B. Justification and planned use.
 - C. Estimated remaining life.
 - D. Estimated life cycle cost, including one-time refurbishing cost, maintenance contracts, additional staffing requirements, insurance and any other associated costs.
 - E. List of other similar equipment owned by the agency/department.
 - F. Any associated impacts on revenue earned by the agency/department, or associated cost-avoidance.
 - G. Source of appropriations to be used for any cost related to the acquisition.
 - H. If the asset is a vehicle (including a seized vehicle), it must be inspected by GSA/Fleet Services prior to operation. The condition of the vehicle will be checked for safe operation. The County Fleet Manager will assess the dollar value of the vehicle and determine the economic feasibility of placing the vehicle into the Fleet. If the vehicle is for fire protection purposes, the vehicle will be inspected by Fire Protection District Vehicle Maintenance staff.
5. If after review, the County Executive Office supports the acquisition, the item is a fixed asset (valued at \$5,000 or more) and the value of the asset is \$10,000 or less, it will recommend to the requesting agency or department that the donated fixed asset be acquired and added to the Ventura County Financial Management System (VCFMS). If the County Executive Office supports the acquisition and the value of the asset is more than \$10,000 it will recommend approval of the acquisition to the Board of Supervisors.
4. After the Board of Supervisors approves the acceptance of a donated asset, copies of the Board Order approving acceptance will be sent by the department preparing the Board letter to the owner department (if different), County Purchasing Agent, Auditor-Controller's Office, and GSA/Inventory Control. If the cost basis of the donated asset is greater than \$5,000, GSA/Inventory Control will tag the fixed asset. The owner department must submit input documents to the Auditor-Controller's Office to record the fixed asset on the Department's Fixed Asset Inventory. (See definition of owner department in the Lease-Purchase of Fixed Assets policy.) The cost basis will be at fair market value at the date accepted by the Board as determined by the Procurement (or the appropriate)

Department. Any improvements to the donated fixed asset will be added to the cost basis of the fixed asset at historical cost.

5. If a department experiences frequent donations of cash or assets with a value not exceeding \$5,000, the department may coordinate with the County Executive Office to obtain authority from the Board of Supervisors to accept such gifts, bequests or devices for specified purposes.
6. Computer assets must be added to the Information Technology Asset Management System.

NOTE: For art objects, see Section VII (B) , Policy 12 - "Acquisition of Art."