PREAMBLE

The District has been greatly enriched by the generous gifts of past and present donors. Similar support from future donors is critical to the District, as such gifts significantly contribute to the District's ability to fulfill its mission.

POLICY

It is the policy of the District to administer donations and gifts in an appropriate manner, consistent with RSMo §321.220(11) and §321.600(11) and Internal Revenue Service regulations under Public Law 98-369 (the Tax Reform Act of 1984).

PURPOSE

The purpose of this Policy is to:

1. Clarify who may solicit donations on behalf of the District;
2. Outline when donations and gifts will be accepted on behalf of the District;
3. Define roles and responsibilities of the parties involved in the donation process;
4. Establish gift valuation criteria;
5. Identify the circumstances under which a donation receipt will be issued
6. Provide a method to identify and track assets that become the property of the District;
7. Ensure that the District operates in accordance with generally accepted accounting principles, including employee taxable benefits relating to asset disposal; and
8. Provide a basis for insurance coverage.

RESPONSIBILITIES

It is the responsibility of all **employees** to safeguard the District from the unauthorized receipt of donations and gifts.

It is the responsibility of the **Board of Directors** to approve the receipt of all donations and gifts with a fair market value over $500.00. It is the responsibility of the **District Manager** or **Fire Chief** to approve the receipt of all donations and gifts with a fair market value up to $500.00.

It is the responsibility of the **Board Secretary** to send detailed letters to donors acknowledging gifts in accordance with IRS regulations and Donor Relations Policy 818.

It is the responsibility of the **District Manager** and **Treasurer** to ensure new District assets are documented according to this Policy.

The **District Manager** is also responsible for:

1. Coordinating the solicitation of donations through prospect clearance;
2. Coordinating the efforts of the District to assess a gift's acceptability;
3. Administering all donations (e.g., receiving, valuing, recording, depositing, balancing & preparing all required reports for such donation or gift);
4. Directing donations to the appropriate funds; and
5. Obtaining sufficient insurance coverage.

DEFINITION FOR THIS POLICY

Gift—voluntary transfer of property without valuable consideration and no benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value.

PRACTICES

Fundraising

Professional and successful fundraising requires organization and discipline to ensure that a prospect is approached for a single, approved project at the right point in the donation cycle and not continually and concurrently solicited by various District personnel. Therefore, while Directors and employees are encouraged to cultivate potential donors, no person shall solicit donations on behalf of the District unless authorized to do so by the District Manager or Fire Chief.

Gift Acceptance

The District Manager or Fire Chief will work with all donors and recipients to ensure that the terms and conditions for all gifts can be satisfied. The District Manager or Fire Chief will ensure relevant Directors and employees are consulted prior to gift acceptance concerning donor stipulations, fund matching possibilities, ongoing costs including insurance coverage, and other implications.

While the District will make every effort to accept all gifts, the District retains the right to refuse the offer of any gift. Such a refusal may be the result of difficulties in administering the gift in accordance with the donor's wishes, special storage requirements, the inability to obtain a cost-effective appraisal, environmental issues associated with the gift, potential legal repercussions, or other factors that may deem the gift unacceptable.

The District Manager or Fire Chief will recommend acceptance of gifts with a fair market value over $500.00 to the Board of Directors for final approval or denial. When it is necessary to decline a gift, alternative donations will be suggested whenever possible.

Gifts are accepted with the understanding that they become the property of the District upon receipt, and that the District may make all necessary decisions as to their retention, location, treatment, and other considerations relating to their use and disposition. Gifts which prove not to be needed by the District may be disposed, or otherwise used for the District's benefit and goodwill, in accordance with established policies and procedures.

Gifts offered with conditions must have the conditions documented in writing for approval of the conditions.

Gifts of money to purchase specific items are welcome for consideration.

The District Manager or Fire Chief shall complete *Donation Record Form 812-1* for each donation. Descriptions of the gift (especially in the absence of an itemized list or a qualified appraisal) must include sufficient detail to permit the preparation of the donated item’s "fair market value" (the “fair market value is for internal District use and should not be provided to the donor with acknowledgement of the gift).

Any donor-supplied list of gifts and a copy of the acknowledgment sent to donor must be attached to *Donation Record Form 812-1*.

All donated goods shall be inspected at time of receipt to ensure goods are in an acceptable condition and quantities, unit of measure, item numbers, item description, etc. are recorded. *Receiving Detail Form 824-2* should be completed if a packing or shipping list is unavailable for multiple donated goods, e.g., donations from Missouri State Agency for Surplus Property, Rural Forest Fire Equipment Center, etc.

Gift Return
When a gift is accepted, but an event occurs or information becomes available which constitutes a significant and continuing challenge to the District's reputation or operation, the District will seek legal counsel to resolve any potential gift return issues within the law.

Gift Value
When the District provides something of value in return for a donation, the "fair market value" of the benefit received will be deducted from the original amount of the donation received.

Gifts-in-Kind
A gift-in-kind is a gift of property other than cash and can be real property (e.g., real estate, securities), personal property (e.g., art, jewelry), or intangible property (e.g., patents, license). However, a gift-of-service is not a gift-in-kind that is eligible for a receipt. Gifts-in-kind may be retained by the District and used for purposes consistent with its objectives or may be liquidated, if not contrary to the donor's explicit wishes.

The District accepts gifts of securities; however, securities received as donations will be liquidated upon receipt unless the Board, by a majority vote, decides to keep the securities.

Directors and employees must coordinate with the District Manager to consider, recommend, and process gifts-in-kind. This coordination will ensure the value of the gift is added to the financial records of the District, sufficient insurance coverage is obtained, and the donor's gift is acknowledged in accordance with this Policy.

The District will consider donations made by will, gift annuity, life income agreement, living trust or life insurance. The District Manager will coordinate providing guidance to individuals who are considering a planned gift. Prospective donors are always encouraged to retain their own independent legal and financial counsel.

Gift Acknowledgement
An acknowledgement shall be issued by the Treasurer with the date ownership of a gift is transferred to the District. A copy of the acknowledgment sent to donor must be attached to *Donation Record Form 812-1*.

Gifts will qualify for current calendar year acknowledgement if they are post marked in the current year or officially received by the District in the current year.

The District shall not provide a detailed reconstruction of the contents of a gift at a later date unless an itemized appraisal or an itemized list was supplied at the time of donation.

The District is a charitable organization for the purposes of charitable deductions according to 26 U.S.C. §170(c); therefore, the District Manager or Fire Chief is authorized to sign *IRS Form 8283* on behalf of the District.

REPORTING PRACTICES

If the District becomes a Medicare and Medicaid Service Provider, as required by CFR §424.516(e), the District must report to the Centers for Medicare and Medicaid Services (CMS) or its contractor within ninety (90) days if there has been a donation of an ambulance.

RELATED POLICIES

Medicare Enrollment Information 724
Disposal of Assets 806
Fixed Assets and Inventory 848
Excess Funds Investment 878
Financial Reporting 896

STATUTORY REFERENCES

RSMo §§321.220(11) and 321.600(11)
26 U.S.C. §170(c)
Public Law 98-369 (the Tax Reform Act of 1984)
CFR §424.516(e)

REVISION HISTORY

Revision Date	Author	Revision Details
July 6, 2021	Monte Olsen	Initial version
July 14, 2021	Monte Olsen	Added “Financial Reporting 896” as a related policy
March 19, 2026	Monte Olsen	Removed non-existent “Donor Relations 818”’; added footer; grammatical and formatting corrections; added hyperlinks to all related policies, statutes, and forms; assigned responsibility for issuing gift acknowledgement; removed the ambiguity of overall responsibility for policy compliance by changing “or” to “and”