

PROCEDURES FOR THE ACCEPTANCE, EXPENDITURE AND REPORTING OF GIFTS, DONATIONS AND BEQUESTS TO THE EMERGENCY MEDICAL SERVICES DIVISION

These procedures, developed in accordance with Chapter 2.80 of the King County Code, govern the acceptance, expenditure and reporting of gifts, donations and bequests to the Emergency Medical Services (EMS) Division.

ACCEPTANCE OF GIFTS, DONATIONS AND BEQUESTS

1. Acknowledgement and Deposit

Upon receipt of a gift, donation or bequest ("donation"), the EMS Division shall:

- a. Log the date of receipt, donor's name, donation amount, and terms and date of acknowledgement.
- b. Prepare a cash transmittal directing the Office of Finance to deposit funds into one of the following accounts, depending on the donor's terms:

<u>Fund</u>	<u>Account No.</u>	<u>Account Title</u>
698	06204	General Donations/So. King County Medic I
	06206	General Donations/EMS

Donations conditioned on expenditure for items or programs not related to EMS activities shall be returned to the donor.

- c. Prepare and send an acknowledgement of the donation to the donor or designee. This acknowledgement shall specify in general terms the intended use of the donation.

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2. Expenditurea. Expenditures under \$5,000

Expenditures of less than \$5,000 may be authorized by the EMS Division Manager without formal appropriation by the County Council. All such expenditures shall be in conformance with the expenditure guidelines set forth in c. below.

b. Expenditures over \$5,000

The EMS Division Manager shall submit proposals for expenditures over \$5,000 to the County Executive and County Council for approval via the normal County appropriation process.

c. Expenditure Guidelines

Gift, donation and bequest funds may be used for the following classes of expenditures, provided such use is legally compliant with the donor's terms and furthers the purpose of the EMS Program - - to reduce death and disability from out-of-hospital medical emergencies.

1. Capital Expenditures

Capital expenditures include but are not limited to expenditures for items such as paramedic vehicles, medical equipment, communications equipment and real property.

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2. Education and Training

Education and training expenditures include but are not limited to expenditures for paramedic training, seminars on the use of equipment, special medical training and continuing education of emergency medical personnel.

3. Program Development and Evaluation

Program development and evaluation expenditures include, but are not limited to, expenditures for EMS Division activities related to improvement and enhancement of existing emergency medical services, and development of new services.

Examples include field surveys, evaluations of emergency medical procedures and programs, and development of methods for allocating resources and defining service delivery areas.

d. Reporting

The EMS Division Manager shall report all receipts and expenditures of gift, donation or bequest funds to the Executive and County Council at the end of each fiscal year.

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