

FEE, NON-FEE, or DONOR RESTRICTED?

According to Andy Nielsen, State Auditor:

Donor Restricted Contributions:

- are solicited contributions that are outside of the “normal” annual county operations.
- are required to have documentation of a designated purpose for the use of the funds.

Examples:

1. Contributions to construct a fair stand may be reported as “donor restricted” if:
 - it has a specific purpose
 - it is not part of the county’s normal annual operations
 - it has documentation describing project/event. Documentation is not necessary for each contributor.
2. Contributions for state fair generally will not be reported as “donor restricted” because they are part of the normal annual county operations.

Annual county activities are considered normal operations.

A one-time event is not an annual operating expenditure.

Fee or Non-Fee:

If people are charged a fee to participate in an activity, the fee money is receipted into the Fee Fund and all expenses associated with that activity are charged to the Fee Fund.

Examples:

1. Contributions and donations should be receipted into the county’s operating fund (OOU) if they are part of the county’s normal annual operations and if the recipients were not charged a fee, i.e. trophies and awards.
2. Expenses incurred for fairs, Ak-Sar-Ben, camps, etc., which are covered by fees, should be charged against the Fee Fund, such as ear tags, ribbons, camping trip expense, etc.