

POLICY TITLE: CASH CONTRIBUTIONS TO OTHERS

I. Purpose

As a public institution, the College must spend taxpayer dollars appropriately, and only for the purpose of directly supporting the mission and goals of the College. College funds generally should not be used to support other non-profit organizations except when there is a direct exchange for goods or services, or if the Board of Trustees has authorized a contribution pursuant to the provisions set forth below.

II. Scope

This policy applies to the Board of Trustees and all College employees.

III. General

Except as set forth below, college payments to other non-profit organizations should be made only in direct exchange for a measurable service or benefit for similar or equal value.

Notwithstanding the foregoing paragraph, the College may, from time to time, make contributions, in the form of charitable sponsorships, fundraiser tickets, or payments in support of similar activities, to other non-profit organizations , provided that:

- Recipients (1) are non-profit organizations exempt within the meaning of Section 501(c)(3) of the Internal Revenue Code (as may be amended or replaced from time to time), and (2) will use such contributions in a manner that serves the mission and goals of the College as set forth in the bylaws and strategic plan;
- The Board of Trustees, for every applicable fiscal year, establishes a maximum amount that may be contributed to eligible recipients in a sum not to exceed the approved budgeted amount;
- Such contributions are funded through the College's budget and accounted for using the audit procedures required by the Community College Act, bylaws, and policies;
- Such contributions are summarized and reported to the Board of Trustees on a quarterly basis; and
- Such contributions are not otherwise prohibited by law.
- The contribution directly supports the mission and goals of the College as set forth in the bylaws and strategic plan.

IV. Responsibility

The Board of Trustees delegates to the College President the responsibility for ensuring that procedures are in place to carry out this policy.

Adopted: 3/1//2002
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