

## EXTERNAL COMMUNITY SPONSORSHIPS

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### **I. Purpose**

As a public institution, the College must spend taxpayer dollars appropriately, and only to directly support the mission and goals of the College. College funds generally should not be used to support non-profit and governmental organizations except when there is a direct exchange for a measurable good, service, or benefit that is similar to or of equal value.

### **II. Scope**

This policy applies to all external community sponsorships.

### **III. General**

The College may support activities and events hosted by non-profit and governmental organizations provided that:

1. Sponsorships are allowed under the Internal Revenue Publication 557 on Tax-Exempt Status (as amended or replaced from time to time), and (2) the sponsorship will be used so it serves the mission and goals of the College as set forth in the bylaws and strategic plan;
2. The total budget for sponsorships shall be subject to limitations of the approved College budget and distributed to eligible recipients;
3. Such sponsorships are summarized and reported to the Board of Trustees quarterly; and
4. Such sponsorships are not otherwise prohibited by law.

### **IV. Responsibility**

The responsibility for the interpretation and administration of this policy is delegated to the Associate Vice President of External Affairs, Development, and K-12 Operations or designee.

Adopted: 3/1//2002 (original: Cash Contribution to Others)

Revised: 12/21/2009, 1/19/2010, 12/17/18 (renamed: External Community Sponsorship), 9/20/21