

PROCEDURE

2181

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TITLE:	Rental Revenue, Performance Scholarships
NUMBER:	2181
AUTHORIZED BY THE PRESIDENT	February 8, 2005

RCW 288.10.703 and .704 provide authorization for the college to rent its athletic or performing arts facilities for athletics or performing arts events. Gate receipts may also be used for such scholarships after accounting for expenses. One or more accounting techniques may be used to determine related expenses (and/or excess revenue) as appropriate. The following procedures shall apply:

1. When allocating use of college facilities, top priority shall always be given to activities specifically related to the college's mission. Renting is less a preference than scheduling for college instruction and activities (see policy #2180).
2. Prior to charging admission or renting a college facility, the responsible college personnel must receive the approval of the appropriate vice president/dean, and the designated Business Office official. This requirement is intended to assure that proper facility scheduling, ticketing, cash handling and approved rates are used.
3. The designated Business Office official will determine the acceptable accounting procedures to be used to account for expenses. For example, when identified, actual direct expenses may be charged. On the other hand, in certain situations, it may be more appropriate to use the college's self-support program expense rate.
4. Revenue and expenses will be credited to the local fund account for that activity (e.g. athletics, music or drama). Scholarships will be awarded from that account.
5. The college president will determine the amount of excess revenue, as well as the number and value of scholarships to be awarded while taking into account league or governing body policies, gender and even equity and other considerations.

