

**Subject:** Project Expenditure Allocation with Mixed Revenue Sources

**Board Policy Reference:** CD (LOCAL)

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### **Expenditure Allocation**

The nature, size and scope of projects undertaken by Temple College may periodically result in multiple funding sources. When funds are comingled, it is important to determine how the expenditures are allocated to the various funding sources. This identification of funds will provide clarity in the event that a project is completed and unspent funds remain.

### **Application**

Absent any restrictions, qualifications or limitations imposed by a funding entity, the standard allocation of expended funds shall be as follows:

- Grant Proceeds
- Bond Proceeds
- Donations
- Temple College Restricted Funds
- Temple College Unrestricted Funds