

**Maine Community College System
Financial Procedures Manual**

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SUBJECT: GENERAL ACCOUNTING

Effective: June 26, 2012

Section: 215 Entertainment

Entertainment

1. Purpose

The purpose of this procedure is to ensure that MCCS resources are used consistently with MCCS' enabling law and statutory mission, and to otherwise comply with Maine law governing the expenditure of public funds.

2. Scope

This procedure applies to the System Office, each college and each center of the MCCS (hereinafter collectively "MCCS"). This procedure does not purport to apply to any independent foundation affiliated with MCCS which is subject to its own governance.

3. Definition

For purposes of applying this procedure and 5 M.R.S.A. §12021 et seq., "entertainment," regardless of whether the event occurs on or off MCCS property, includes but is not limited to payment for movie, theater and concert tickets; athletic event tickets (unless for coaches if the purpose is related to recruiting student athletes); clowns, jugglers and magicians; and comedians, storytellers and the like. Entertainment does not include guest lecturers, invited speakers, employment training programs, and programs that are part of an academic program. Likewise, it does not include meals which are governed separately under *MCCS Financial Procedures 214* and *215*.

4. Prohibited

Except as provided in *section 5* below, MCCS does not pay for entertainment.

5. Permitted

MCCS pays for entertainment that is periodic, limited, at fair market value, and mission related, such as music for a graduation, inauguration or other special event. MCCS also permits its student organizations to pay, consistent with other rules of the college, for entertainment from their student activity or other student-raised funds.

6. Budgeting and Accounting

The System Office, Center for Career Development and each college shall for each upcoming fiscal year:

- A. Develop and maintain a separate budget for, and accounting of, all entertainment costs. Neither the System Office, Center for Career Development nor a college may exceed its entertainment budget once it is approved below by the MCCC Board of Trustees; and
- B. Submit to the MCCC Board of Trustees such budgets for the Board's annual approval, and such accountings for the Board's periodic review.