

CHESTER COUNTY  
CHARITABLE CONTRIBUTIONS

This policy supersedes any policy or resolution as of this date \_\_\_\_\_.

The county legislative body may appropriate general funds for the financial aid of any non-profit charitable organization or any nonprofit civic organization having federal tax exempt status under Section 501(c)(4) of the Internal Revenue Code. A nonprofit organization requesting assistance must submit financial reports to the county clerk and these are available for public inspection. To satisfy this requirement, nonprofits may submit a copy of their annual audit or an annual report detailing all receipts and expenditures in a form prescribed by the comptroller (See Attached) . The county legislative body is mandated to provide guidelines for the expenditure of these funds. Notice must be given in a newspaper of general circulation in the county of the intent to make an appropriation to a nonprofit but not charitable organization before the appropriation is made. T.C.A. 5-9-109.

Any organization which provides services to the county will only require the annual report from the comptroller. Example: Chester County Rescue Squad

All contributions will be reported in the correct line item pertaining to the disbursement. Example: Senior Citizens Assistance 56300-316 No cost centers. Report as it is.