



## Donor Intention Policy

**Date:** September 3, 2014

**Issuing Authority:** Board of Directors

Energy Alabama honors the intentions of donors by spending restricted funds for the expenses that meet the donor's imposed restrictions. The CEO forwards all restricted grant and contribution letters to designated staff and/or board member(s). The designated staff member ensures that restricted revenue and expense transactions are segregated by code in the financial accounting system. Reports are generated by the financial system and sent to the donor as required. As part of the operations audit, the independent auditors review all grant and contribution related correspondence and review the financial transactions to ensure that any restrictions imposed are met.