The Nebraska law clearly is to the effect that where funds are collected or dedicated to a particular purpose, then such funds must be used for that purpose. To use such funds for other purposes would be a violation of Creighton's trusteeship in the management of the funds it holds in trust.

More specifically, Creighton's exemption for federal tax purposes is based upon its being an educational institution.

The funds of Creighton cannot and legally should not be diverted to other causes, no matter how worthy they are and even though such causes would be definitely of a worthwhile and charitable variety.

In view of the above, it goes without saying that this opinion means that Creighton is not in a position to rightfully make donations which might be made by business corporations which would be for the good of the City of Omaha or corporations which were working for the betterment of the City of Omaha.