



**TAHOE DONNER ASSOCIATION
BOARD OF DIRECTORS**

COMMITTEE RESOLUTION 2017-1

**TAHOE DONNER GIVING FUND
GRANT MAKING POLICY 2017-03**

PURPOSE

This policy formalizes the process and goals for grants made from the Tahoe Donner Giving Fund (TDGF), an affiliate fund of the Tahoe Truckee Community Foundation (TTCF).

As an affiliate fund of the Tahoe Truckee Community Foundation, Tahoe Donner Association is bound by the agreements between TTCF and the Tahoe Donner Association. TDGF operates under TTCF's IRS Code 501(c)(3) public charity status. Therefore, all grants made by TDGF must be in compliance with TTCF's rules and approved by the TTCF Board of Directors. This policy is meant to comply with all TTCF rules, and to the extent there is any difference, the TTCF rules shall govern.

TDGF Grants are made from funds in the TDGF fund at the Tahoe Truckee Community Foundation. These funds are raised from Tahoe Donner members and other sources. As a non-endowed Field of Interest Fund, TDGF is required to maintain a minimum balance of \$10,000 and pay agreed to administrative fees. All funds over and above that amount are available for grant making in a given year. The grant making amount varies based on fund raising success. Each year the Tahoe Donner Giving Fund Operating and Grant Committee recommends for Tahoe Donner Board approval amounts for both scholarships and non-profit organization grants. As a rule of thumb, the Committee seeks to distribute 25% of available funds in scholarships and 75% in non-profit organization grants.

TDGF is specifically prohibited from making grants that are in anyway interpreted to be 'self-dealing' as defined by the IRS Code. TDGF may not make a grant outside of the processes described below.

TDGF may make three types of grants:

1. **Scholarships:** Graduating high school seniors from the Tahoe Truckee Unified School District planning to attend a post-secondary program with a desired 3.0 grade point average (on a 4.0 scale or equivalent) and a demonstrated financial need are eligible for scholarships to 4- or 2-year institutions of higher learning or for technical training. Continuing annual support for a scholarship recipient is a desired outcome if fundraising allows and if the recipient continues to meet eligibility requirements.

The number and amount of scholarships to be granted in any year shall be recommended by the Tahoe Donner Giving Fund Operating and Grant Committee and approved by the Tahoe Donner Board of Directors.

All applications for scholarships are processed through the scholarship grant program of the Tahoe Truckee Community Foundation. Representatives of the Tahoe Donner Giving Fund Operating and Grant Committee participate in the TTCF process and recommend grants consistent with that year's plan to the Tahoe Donner Board of Directors. Approved grants are forwarded to TTCF for their Board of Director's approval. All grants are administered by TTCF with funds disbursed once it is verified the recipient is attending the institution.

Additionally, if and when TTCF develops a scholarship program for adults seeking assistance in making a career change, TDGF may elect to participate in such a program pending approval of the Tahoe Donner Board of Directors.

2. **Grants to Non-profit Organizations:** Non-profit organizations that apply to the Tahoe Truckee Community Foundation's Open Competitive Grant process are eligible to receive a TDGF Grant. TTCF administers this process (applications, eligibility criteria, due diligence, and facilitated selection process). Representatives of the Tahoe Donner Giving Fund Operating and Grant Committee participate in the TTCF process and recommend grant recipients and amounts to the Tahoe Donner Board of Directors. After approval, the recommendations are sent to the TTCF Board of Directors for approval. TTCF distributes the funds for these grants at the recommendation of TDGF.

These grants should represent a reasonable distribution across the stated area of interests for TDGF:

1. Health and Human Services
2. Environment, Conservation and Animal Welfare
3. Education and Youth Development
4. Arts and Culture

Grants are often made in conjunction with other TTCF affiliates, but as funds available to grant grow, it is desirable to be able to fulfill a non-profit's full request. The Committee considers past grants, the distribution across areas of interest, and fulfilling the desire to have an impact on the greater Truckee/North Tahoe community when making grant recommendations.

3. **Pass-through Grants:** A contributor to TDGF may direct that some or all of their contribution be passed through to an eligible non-profit. To be eligible, the non-profit must maintain an IRS 501(c)(3) status and meet any other eligibility rules specified by TTCF. TTCF shall determine if an organization is a public charity eligible to receive tax deductible charitable contributions.

APPROVAL

Approval of the TDGF Grant Making Policy and any changes, amendments or modifications thereafter, may only be accomplished at a properly noticed meeting of the of the Tahoe Donner Board.

ACCEPTED AND DATED: September 23, 2017

JEFFREY CONNORS, President

JEFF SCHWERDTFEGER, Vice President

JEFF BONZON, Treasurer

JENNIFER JENNINGS, Secretary

DARIUS BROOKS, Director