

Board Expense Reimbursement, Common Facilities, and Discounts Policy Governance Resolution 2026-8

WHEREAS, Article VIII, Section 10 of the Restated Bylaws of Tahoe Donner Association states that “Directors, officers and members of committees shall not be entitled to monetary compensation for their services, as such. However, this limitation on compensation does not preclude a director, officer, or committee member from being reimbursed for such actual expenses incurred by the director in the performance of his or her duties as may be determined by resolution of the Board of Directors to be just and reasonable”; and

WHEREAS, California Corporations Code section 7231.5 provides that “‘Volunteer’ means the rendering of services without compensation. ‘Compensation’ means remuneration whether by way of salary, fee, or other consideration for services rendered. However, the payment of per diem, mileage, or other reimbursement expenses to a director or executive officer does not affect that person’s status as a volunteer within the meaning of this section”; and

WHEREAS, Article XIII, Section 1(b) of the Restated Bylaws of Tahoe Donner Association states that “Every director shall have an absolute right at any reasonable time to inspect all books, records, documents and minutes of the Association and the physical properties owned by the Association”; and

WHEREAS, under the Association’s Governing Documents, including Article II, Section 1(a) of the First Restated Declaration of Covenants and Restrictions, the Board’s oversight and regulatory responsibilities extend to all Association Common Facilities, including both Private Amenities and Public Amenities, and include responsibility for determining whether and under what conditions Common Facilities may be made available for public use; and

WHEREAS, the Board finds that a Director’s fiduciary duty, including the duty to make reasonable inquiry, requires Directors to remain reasonably informed regarding the condition, operation, use, safety, maintenance, and Member experience of Association Common Facilities, including both Private Amenities and Public Amenities. This familiarity supports the Board’s inspection, oversight, regulatory, and informed decision-making responsibilities, and may require Directors to access and use Common Facilities under actual operating conditions; and

WHEREAS, Article VIII, Section 10 of the Restated Bylaws of Tahoe Donner Association further states that “Directors shall also be entitled to reasonable Common Facility user privileges without the usual fees or charges in order to promote the circulation and visibility of directors within the community and to encourage their awareness of the condition of Association properties and the concerns of Member users”; and

WHEREAS, the Common Facility access, use, rental equipment, and discounts authorized in this Policy are incident to Board service and intended to facilitate Directors' fiduciary oversight, operational familiarity, inspection, and Member engagement responsibilities, and are not intended as compensation for services rendered; and

WHEREAS, the purpose of this Resolution is to further the business purposes of Tahoe Donner Association; provide clear guidance to the Board and Association staff regarding allowable Director expense reimbursements, Common Facility access and use, and discounts; and promote clarity and transparency to Members regarding these Board governance matters; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of Tahoe Donner Association hereby adopts the following Board Expense Reimbursement, Common Facilities, and Discounts Policy:

*
**

I. EXPENSE REIMBURSEMENTS

A. General Standard

Except as otherwise provided by this Policy, Director reimbursements shall follow the Association's then-current reimbursement procedures for employees, including any applicable limits established under those procedures.

The Association shall reimburse a Director only for actual expenses that are reasonable, necessary, properly documented, and incurred for an authorized Association business purpose.

This Policy is not intended to address every possible reimbursement scenario, and reimbursement requests shall be interpreted and administered consistent with the business purposes of the Association, applicable Association procedures, and sound financial controls.

Directors shall exercise reasonable and cost-conscious judgment, consistent with the Board of Directors Code of Conduct, when incurring reimbursable expenses.

B. Reimbursable Mileage Expenses

Directors may be reimbursed for reasonable mileage expenses incurred to attend Board meetings, committee meetings, other formally noticed Association meetings, or to conduct other authorized Association business outside Tahoe Donner, subject to any mileage thresholds, conditions, or other limits established under the then-current reimbursement procedures for employees.

C. Other Reimbursable Expenses

Expenses other than mileage reimbursement are reimbursable only if incurred for an authorized Association business purpose.

De minimis non-mileage expenses may be reimbursed without advance authorization. The maximum amount eligible for *de minimis* reimbursement shall be established under those employee reimbursement procedures.

Non-*de minimis* non-mileage expenses must be authorized in advance by the Treasurer, or, if the expense would be incurred by the Treasurer, by the President.

D. Non-Reimbursable Expenses

Directors are responsible for their own personal expenses and may not seek reimbursement for expenses incurred for personal purposes or by family members, personal guests, tenants, or other third parties.

E. Reimbursement Request Documentation

All Director reimbursement requests must be submitted directly to the General Manager and/or Director of Finance and Accounting and properly documented and processed under the Association's then-current reimbursement procedures for employees.

A Director requesting reimbursement shall provide adequate records sufficient to substantiate each expenditure, including receipts or other supporting documentation required under the Association's then-current reimbursement procedures for employees, as established by the General Manager. Reimbursement requests must be submitted within thirty (30) days after the expense is incurred.

F. Authorization, Review, and Approval

Mileage reimbursement requests under Section I.B and *de minimis* non-mileage reimbursement requests under Section I.C may be processed without Treasurer or President approval unless referred for review by the General Manager and/or Director of Finance and Accounting.

All other Director reimbursement requests are subject to approval by the Treasurer, or, if the reimbursement request is submitted by the Treasurer, by the President.

The General Manager and/or Director of Finance and Accounting shall refer any Director reimbursement request that may be improper or otherwise inconsistent with this Policy to the Treasurer, or, if the reimbursement request is submitted by the Treasurer, to the President.

In the absence or disability of the Treasurer, the Vice Treasurer, if elected, shall exercise the Treasurer's authority under this Policy. If no Vice Treasurer has been elected, the Vice President shall exercise the Treasurer's authority. In the absence or disability of the President, the Vice President shall exercise the President's authority under this Policy.

G. Denial or Reduction of Reimbursement

The Association may deny or reduce reimbursement for expenses that are unreasonable, excessive, inadequately documented, unauthorized, non-business-related, or inconsistent with this Policy or applicable Association procedures.

II. COMMON FACILITY ACCESS AND USE

For purposes of this Policy, "Public Amenities" and "Private Amenities" are defined by the Association's Amenity Access Rule.

Directors retain all recreational Common Facility access and use rights and benefits ordinarily provided to Members of the Association, including access to the Private Amenities at no charge.

To facilitate Directors' inspection rights, fiduciary oversight responsibilities, operational familiarity, and Member engagement responsibilities, Directors shall have reasonable recreational access to and use of the Public Amenities without fees or charges, except as provided by this Policy.

For all other Common Facilities, including administrative, employee-only, storage, back-of-house, and other non-public operational or administrative areas, Director access shall generally be limited to the exercise of inspection rights in accordance with Article XIII, Section 1(b) of the Restated Bylaws and the procedures specified in Section V of this Policy.

III. COMMON FACILITY DISCOUNTS

Directors retain all Common Facility discounts ordinarily provided to Members of the Association. Except as provided in this Policy, Directors shall pay the same prices, rates, or charges available to Members for retail products, lessons, instruction, programs, camps, or other fee-based services and products.

To facilitate Directors' inspection rights, fiduciary oversight responsibilities, operational familiarity, and Member engagement responsibilities, Directors shall receive food and beverage discounts at the same rates as those made available to Association employees under the Association's then-current employee discount program, as amended from time to time, except that such Director discounts shall not be subject to employee blackout dates.

As reasonably necessary for a Director's own access to or use of Common Facilities under this Policy, and subject to operational rules, availability, and administrative requirements, Directors may receive complimentary rental equipment.

IV. CONDITIONS AND LIMITATIONS

Director conduct under this Policy, including the exercise of inspection rights, use of Common Facilities, and interactions with Association staff, shall be governed by the Board of Directors Code of Conduct.

Director Common Facility access and use rights and Director discounts under this Policy:

- Are subject to the Association's then-current operational rules, capacity restrictions, reservation procedures, and other applicable administrative requirements.
- Are personal to the Director and may not be transferred, assigned, or extended to any other person.
- Shall terminate immediately upon the Director's cessation of service on the Board.

Director discounts may not be combined with other offers, sale pricing, coupons, promotions, special pricing, *prix fixe* menus, holiday menus, or other non-regular menu pricing.

Director discounts may not be combined with applicable Club discounts. When both a Director discount and a Club discount are available, the Club discount shall apply.

The General Manager shall refer any Director conduct under this Policy that may be improper or otherwise inconsistent with this Policy or the Board of Directors Code of Conduct to the President, or, if the conduct involves the President, to the Vice President.

V. ADMINISTRATIVE REQUIREMENTS

The Association shall issue each Director a Photo ID Card to serve as a credential for exercising Director Common Facility access and use rights and obtaining Director discounts under this Policy. Directors shall present the Photo ID Card upon request by staff when exercising such rights or obtaining such discounts. During a Director's Board service, the Director Photo ID Card shall not count against the total number of Member Photo ID Cards allotted to the Director's Residential Parcel.

The General Manager shall administer this Policy and shall implement such administrative and operational measures as are reasonably necessary and convenient to carry out this Policy.

This administration shall include facilitating Director access to, inspection of, and, where appropriate, use of Common Facilities as reasonably necessary to support Directors' inspection, oversight, operational familiarity, and Member engagement responsibilities.

If such facilitation reasonably requires staff support or coordination, such support shall be coordinated through the General Manager or a staff member designated by the General Manager and shall not unduly interfere with Association operations.

For administrative, employee-only, storage, back-of-house, and other non-public operational or administrative areas, Director access should ordinarily occur during normal operating hours. It should also ordinarily be coordinated in advance through the General Manager or a staff member designated by the General Manager so that appropriate staff support is available and Association operations are not unduly disrupted.

VI. APPROVAL

Approval of the Board Expense Reimbursement, Common Facilities, and Discounts Policy and any changes, amendments, or modifications thereafter, may only be accomplished at a properly noticed meeting of the Board, with reasonable time allowed for Member Comment.

ACCEPTED AND DATED: June 26, 2026, by the Board of Directors of Tahoe Donner Association

Benjamin Levine, Director and President

Don Koenes, Director and Treasurer

Denise Gauny, Director and Vice President

Jay Wertheim, Director and Vice Treasurer

Courtney Murrell, Director and Secretary

CERTIFICATE OF SECRETARY

I certify that I am the duly qualified and acting secretary of the Tahoe Donner Association, a California Nonprofit Mutual Benefit corporation. The foregoing is a true and correct copy of the Resolution duly adopted by the Board of Directors at a duly noticed Board meeting held on June 26, 2026 and entered in the minutes of such meeting. The Resolution, as of this date, has not been modified or appealed and is, as of now, in full force and effect.

DATED: _____

COURTNEY MURRELL, Secretary