

Truckee Tahoe Community Foundation welcomes the opportunity to work with you to meet your charitable objectives and to make your philanthropy strategic, simple and rewarding. Individuals, families, nonprofit organizations and corporations have created more than 200 charitable funds at the foundation. This publication describes the various funds at the foundation, as well as policies, procedures and benefits associated with establishing and maintaining a charitable fund.

GETTING STARTED

A. Creating a Fund

A fund at the foundation is created with an "Instrument of Gift" - an agreement between the foundation and the donor establishing the type of fund, fund purpose, fund advisors (if any) and other attributes. For gifts through estates or trusts, we can work with you and your legal advisors to provide appropriate language to include in estate documents.

B. Adding to a Fund

Once a fund is established, you and others may make contributions at any time, in any amount, using any of the following: cash, closely-held stock, partnership interests, publicly-traded securities, mutual funds, personal property, real estate and other assets. There is no minimum requirement for additional contributions. Contributions to the foundation represent irrevocable gifts subject to the legal and fiduciary control of our board of directors. Contributions by check should be made out to "Truckee Tahoe Community Foundation" with the fund name on the information line. If you are considering a gift in any form other than cash, contact us to discuss the best way to transfer it.

C. Charitable Deduction

As the foundation is classified as a public charity under Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code (IRC), contributions may entitle you to deduct the maximum amount on your tax returns. To ensure maximum tax benefits, donors typically contribute appreciated assets that have been held for longer than one year. When planning your charitable gifts, we recommend consulting a legal, tax or professional advisor, as eligibility for certain tax benefits may vary.

A contribution to the foundation is subject to the following general limitations:

- Individuals are eligible for an itemized deduction for cash contributions of up to 50 percent of their adjusted gross income (AGI) in the year in which the contribution is made.
- Deductions for contributions of other assets, including appreciated securities held for more than one year, are limited to 30 percent of AGI.
- Any excess amount beyond the AGI limitation may be carried forward and deducted in the five-year period after the year of the contribution.
- An individual's ability to claim itemized deductions may be subject to other limitations.
- Income that accrues to a charitable fund created at the foundation is not available to the donor as a charitable deduction.

- Contributions from an estate and any earnings related to the contribution are not part of the donor's taxable estate. When calculating a taxable gift or taxable estate, contributions to the foundation need not be included.

D. Gift Acceptance

Contributions of property that may not have immediate liquidity are accepted at the discretion of the foundation and subject to our due diligence process. Our staff will review gifts of appreciated property such as closely-held business interests, real estate and other assets. Any costs we incur to evaluate, acquire or sell a complex gift asset, such as real estate, partnership interest or closely-held stock will reduce the net proceeds credited to the fund created by the donor.

E. Planned Gifts and Legacy Society

A donor may name the foundation as the beneficiary of a bequest or other instrument to support an individual charitable fund. We have experience in facilitating gifts through bequests, charitable remainder trusts, charitable lead trusts, gifts of retirement plan assets, retained life estates in residential property and life insurance opportunities. We established our Legacy Society to recognize donors who have made gifts to TTCF through their estate plans. Given the complexity of the tax code and donor estate plans, we recommend consulting a tax or legal advisor to contribute these types of gifts.

TYPES OF FUNDS

The foundation was founded in 1998 through a \$1,000,000 donation from William Hewlett, founder of Hewlett Packard as a dynamic philanthropic vehicle by Tahoe Truckee community leaders. We offer a variety of funds that can be tailored to achieve your charitable goals and aspirations.

A. TTCF Priority Funds

These funds allow us to meet ever changing and pressing needs facing communities in the North Lake Tahoe Region.

- *Fund for the Common Good*: These are unrestricted funds from which the foundation has complete discretion in grantmaking.
- *Field of Interest Funds*: The donor specifies an interest area that may be defined as flexibly as the donor wishes. We make grants within this set interest area, which may be either topical, geographic or population specific (e.g., fund for Truckee or funds for youth) in scope.

B. Designated Funds

The donor specifies one or more nonprofit organizations to be supported.

C. Donor Advised Funds

These funds are a primary alternative to an individual creating a private foundation. The donor or person(s) appointed by the donor reserves the right to make periodic recommendations to the foundation concerning grant disbursements. Consistent with federal tax law requirements, we may accept or reject the recommendations of the donor in our sole and absolute discretion. During the lifetime of the donor, advisors to these funds may suggest grants made from principal as well as income. Donor advisors may name their children or others as successor advisors.

D. Community Benefit Funds

A committee, group or advisor not controlled by a donor makes periodic recommendations to the foundation concerning grant disbursements. These funds typically receive contributions from multiple

donors, whose contributions are pooled to support the fund's charitable purposes. Consistent with federal tax law requirements, we may accept or reject the recommendations of the fund's donors or committee members in our sole and absolute discretion. This type of fund is not considered a donor advised fund for purposes of the Pension Protection Act of 2006. The Queen of Hearts Women's Fund is an example of a Community Benefit Fund.

E. Nonprofit Agency Funds

Nonprofit organizations classified as public charities may create funds that are restricted for their benefit.

F. Scholarship Funds

Donors may create scholarship funds to support student education at qualified educational institutions. Such funds must have defined eligibility criteria for selection and may be treated as "discretionary scholarship funds," "restricted scholarship funds," or "committee advised scholarship funds."

- *Discretionary Scholarship Funds:* Donors designate broad fields, communities, professions or general scholarship purposes (e.g., vocational scholarships, medical school scholarships) to benefit from this type of scholarship fund.
- *Restricted Scholarship Funds:* Donors designate particular schools, school districts, colleges or universities to benefit from a restricted scholarship fund.
- *Committee Advised Scholarship Funds:* An advisory committee is established to screen applicants and award scholarships. This committee may consist of school personnel or other experts consistent with the fund purpose or criteria and may include the donor as long as no conflict of interest arises with respect to a particular applicant. The donor may not control the committee, which must consist of a majority of representatives who are unrelated to the donor. Our board of directors reviews and approves committee membership, scholarship criteria and process for these funds annually. In general, TTCF utilizes the Tahoe Truckee Community Scholarship Committee as its advisory committee to screen and award these scholarships.

G. Supporting Organizations

As another private foundation alternative, supporting organizations are defined by IRC Section 509(a)(3) as separate, nonprofit corporations that operate under the foundation's charitable umbrella. Supporting organizations ordinarily must have initial assets of at least \$3 million. We participate in the creation of "Type 1" supporting organizations and appoint the majority of each organization's corporate directors.

- *Operations:* We handle all administrative and operational activities.
- *Grantmaking:* Grantmaking is governed by that supporting organization's board of directors. However, the foundation facilitates each supporting organization's grantmaking activities.

SPENDING POLICY ON FUNDS

Our various charitable fund types are treated differently for purposes of determining the amount of grant disbursements that may be made in any given year.

A. Permanent Funds

We often create "endowments" or "permanent funds" that only spend a portion of their value each year in grants. The spending amount is annually determined by our board of directors. Currently, our spending policy is 3.5 percent of the value of a fund, calculated by using the average balance of the fund over the last 12 quarters; 2.5 percent is distributed for grants and 1 percent is used for administrative fees. The spending policy is subject to a minimum of 2 percent and a maximum of 7 percent of a fund's value in the last of the 12 quarters.

Applicable Funds: Unless otherwise specified in the documents creating a fund, the following are considered permanent funds subject to our spending policy

- TTCF Priorities Funds – the Fund for the Common Good and Field of Interest Funds
- Restricted Funds
- Restricted and Discretionary Scholarship Funds

B. Non-Permanent Funds

Unlike a permanent fund, non-permanent funds may spend their entire value out in the form of grants.

Applicable Funds: Unless otherwise specified in the documents creating a fund, the following are considered non-permanent funds

- Nonprofit Agency Funds
- Donor Advised Funds
- Community Benefit Funds
- Committee Advised Scholarship Funds
- Supporting Organizations

FUND INVESTMENTS

As the fiduciary for charitable funds, the foundation is responsible for ensuring its investment strategy aligns with the charitable purposes and philanthropic goals of a fund. To enhance efficiency and reduce the cost of operations, contributions to funds are pooled with donations from other donors for investment management and administrative purposes.

A. Investment Pool Selection

Upon creating a fund, we assign it to one of three investment pools. A donor may recommend that a fund be invested in one of the following pools.

- *Permanent Pool:* The permanent pool is invested for long-term growth and appreciation across multiple investment managers. The current asset allocation of this pool is 60 percent domestic and international equities, 30 percent fixed-income and 10 percent alternative investment strategies.
- *Short-Term Liquidity Pool:* This pool is designed for funds with short-term purposes or goals. Its holdings include money market, commercial paper and short-term bonds with a goal of principal preservation and income generation.
- *Cash Pool:* this pool is designed to facilitate grantmaking that will be disbursed within three months.

Note: If a fund has been inactive for more than two years, the foundation reserves the right to switch the fund's investment pool.

B. Investment Pool Oversight

The investment committee of the foundation's board of directors advises and monitors the performance of the managers within investment pools and compares them with benchmarks identified for each asset class or investment goal. The investment committee decides on the allocation of the foundation's investments among asset classes and investment managers and reviews investment performance. The Board of Directors of TTCF has the discretion to change allocations and investments at any time. The investment committee is advised by Brian Sharpes of UBS, who acts as the foundation's investment consultant.

C. "Separately-Managed Accounts" and Pools

For larger funds with balances of more than \$3 million, a donor may recommend an investment institution or advisor for the fund subject to an investment policy statement for the fund approved by the foundation.

D. Holdings in Business Enterprises

There are limitations on the ability of a donor advised fund at the foundation to hold ongoing interests in business enterprises (such as closely-held corporations) that may affect the management of them as fund investments. Generally, a donor advised fund's voting or profit interests in a business enterprise -- when combined with such interests of the donor or persons related to the donor -- may not exceed 20 percent. Further, the duration that we may hold such assets in a donor advised fund may be limited by law. Any potential gift of a business enterprise will be referred to the Foundation's counsel for an opinion on the possible application of Code section 4943.

E. Allocating Investment Returns

A fund's investment returns and expenses are represented by a percentage of participation in its investment pool. The percentage is determined by calculating a fund's average monthly balance (AMB) relative to the pool's total AMB over a certain period. Under the AMB concept, a fund receives an allocation of investment results and expenses for the month during which the fund participates in the pool.

ADMINISTRATIVE AND INVESTMENT FEES

We charge an administrative fee to each fund that is typically defined as an annual percentage of the value of a fund and then assessed on a quarterly basis. Some funds are assessed fees based on activity, such as grants or contributions. Our administrative fee supports all of the operations, community leadership and philanthropic services that we provide the Truckee Tahoe region. These fees are reflected in our "administrative fee schedule," which is reviewed and approved by our board of directors. We also incur investment management costs for our investment pools that are shared collectively by each fund, thus achieving economies of scale.

DONOR ADVISED FUNDS

We created our first donor fund in 1998 and have since become a leading administrator of such funds. An ideal alternative to a private foundation, a donor advised fund is a flexible philanthropic vehicle that can achieve a variety of charitable goals. With the enactment of the Pension Protection Act of 2006, donor advised funds are subject to the requirements under IRC Sections 4966 and 4967. The following are our procedures for administering donor advised funds.

A. Fund Advisor(s)

Upon establishing a donor advised fund, the founding donor or donors may name one or more fund advisors authorized to access information regarding the fund and make grant recommendations. These individuals are typically named in the Instrument of Gift when creating the fund. A founding donor is considered a fund advisor unless otherwise indicated in writing by the founding donor.

- *Grant Recommendations by Individuals Other than the Donor(s):* A fund's advisor may, in writing, designate another party to recommend grants to charitable organizations. These person(s) will possess full authority to recommend grants at any time and in any amount from the specified fund. These persons retain such authority until the fund's advisor provides written revocation.
- *Death or Incapacity of Donor(s):* There are a number of options for the treatment of a donor advised fund after the death or incapacity of the founding donor(s).

- *TTCF Priority Funds:* If the founding donor(s) has not appointed a successor when we are notified of the fund advisor's death or incapacity, the fund will become a permanent fund under the auspices of our TTCF Priorities Fund. This fund distributes grants in perpetuity to qualified charitable organizations addressing the most pressing charitable needs in communities located within the Tahoe Truckee region.
- *Specified Fund Purpose:* The founding donor(s) may designate the purpose of the fund after his or her death or incapacity in the instrument creating the fund or in a written communication delivered to the foundation. Donors may designate broad fields of interest or specific organizations to receive support from the fund.
- *Successor Advisors:* A fund's founding donor may designate successor advisors to a fund to take effect upon the death or incapacity of the founding donor or initial advisor. If a fund is created jointly, upon the death or incapacity of one of the donor advisor(s), the remaining donor advisor(s) retains the right to recommend grants and designate successors. Successor advisors assume the rights and duties associated with advising the fund. Unless otherwise specified, founding donors may designate up to one generation of successor advisors (including children, partners or other descendants, heirs or representatives).
Structure for Succession: The founding donor may appoint an individual or an advisory committee to act as successor advisor. Our staff can work with you to define the structure and role of a fund's advisory committee (e.g., limiting grants to a focused field such as education, creating a governance structure requiring majority vote of committee members, etc.).
- *Grants Limited to Spending Policy Amount:* Unless otherwise specified, upon the death or incapacity of the founding donor, grants from the fund become subject to our spending policy for permanent funds.
- *Verification of Status:* We may require that successor advisors provide written notification and proof of a donor advisor's death or incapacity before they may assume the rights and duties associated with advising the fund.
- *Donor Intent:* Each donor's charitable goals are documented in our permanent records to ensure the donor intent is preserved and successor advisors abide by the charitable purposes of the fund designated by the fund's founding donors.

B. Recommending Grants

Recommending grants from a donor advised fund is quick and easy. You may recommend grants through our Web site, by fax, email, or mail. You may begin recommending grants as soon as you have established a fund with a minimum balance of \$10,000.

- *Eligible Grant Recipients:* Grants may be recommended to any 501(c)(3) organization or verified charitable entity located within the United States or any nongovernmental organization outside of the United States having a verifiable charitable purpose. Qualified charities include charitable, religious and educational organizations, school districts, public libraries and other units of government. If you have any questions on a particular organization or whether a grant recommendation meets the necessary requirements, contact us and we will review the organization or recommendation and help you determine eligibility.
- *Due Diligence:* Our staff members perform due diligence on each organization recommended for support. We may review the organization's tax return filings, exemption application, mission statement, programs and activities, web site, list of officers and directors, current financial statements and other materials. If an organization cannot provide evidence of qualifying for charity status or concerns are raised about an organization's financial accountability, you will be notified

that a grant cannot be awarded. This process is an efficient way to ensure that you are supporting organizations that are qualified under the law and carrying out their stated missions.

- *General Grant Information:* The minimum amount for a recommended grant is \$100. We do not limit the number of grants that may be made from a fund. All grants are made payable on checks bearing the name Truckee Tahoe Community Foundation and are accompanied by an award letter referencing the fund name -- unless anonymity is requested. A copy of the award letter is sent to the fund's main contact as notification of the disbursement.
- *Timing of Grants:* Grant checks are processed on the 1st and 15th day of the month. Some grants (particularly new or small organizations, international grants and other non-standard grants) may take longer to process as a result of additional due diligence requirements. We will keep you apprised should we experience a delay in verifying the charitable nature of an organization.
- *Non-Standard Grant Situations:* The following grants have additional complexity and due diligence requirements.
 - *New or Unknown Organizations:* Grants recommended to recently-created public charities that are within an initial five-year ruling period for tax exemption or those that have not received prior grants from the foundation.
 - *Donor Affiliations:* Grants that recommend public charities whose board or staff include the donor or individuals related to the donor.
 - *Grants of \$100,000 or More:* Grant recommendations of \$100,000 or more require additional review by the foundation's executive staff and/or board members.
 - *Grants to International Charities:* We comply with federal standards when reviewing international grantees. We require that the international charity provide written confirmation that its activities are "equivalent" to those for public charities in the United States.
 - *Multiyear Grants:* The donor's fund must have sufficient resources at the time of the recommendation to make all required payments, which are then treated as a grant payable from the fund.
- *Grant Agreements:* In certain situations, we may enter into a grant agreement with a recommended public charity to document the purposes of the grant and the obligations of the charity receiving the grant.
- *Other Charitable Disbursements:* Other charitable disbursements are generally payments to vendors for goods and services that must further the charitable purposes of the fund (generally defined as "exchange transactions"). The Pension Protection Act of 2006 prohibits any disbursements to an entity that are not for a charitable purpose. Requests for other charitable disbursements will be reviewed on a case-by-case basis by our staff and must be accompanied by appropriate supporting documentation.
- *Grants from Permanent Pool:* If your fund is in the permanent pool and you are planning to distribute more than 80 percent of your fund's assets at any given time, please take note of our payout policy. Generally, 60 percent of the fund balance would be distributed within the typical processing time, and up to 40 percent of the remaining fund balance would be distributed two to six weeks later. This is to give time to account for market fluctuations and allocate other expenses such as investment manager fees. Because the foundation's assets are co-mingled and invested in different pools, a fund can exit the permanent pool only after these factors are accounted for.

C. Ineligible Disbursements

The following are examples of disbursements that are ineligible to be processed through a donor advised fund.

- *Grants to Individuals and Scholarship Grants:* Grant disbursements may not be made from donor advised funds to benefit specific individuals, for scholarships or other similar purposes. Subject to the limitations of the Pension Protection Act of 2006, funds that do not fall within the definition of donor advised funds (i.e., committee advised scholarship funds) may make certain grants to individuals, such as for scholarships and disaster relief.
- *Grants to Private Foundations:* We do not make grants to private non-operating foundations from donor advised funds. However, we may make grants from a donor advised fund to a private operating foundation, which has a distinct status under the Internal Revenue Code. For more information, contact our Donor Relations staff.
- *Personal Pledges:* Grants may not fulfill legally-binding personal pledges of financial support you have already made to a nonprofit organization. The IRS considers a legally-binding pledge to be a personal debt and payment of this debt by a foundation fund to be a personal benefit to the donor. Neither the foundation nor any other charity or foundation may fulfill a personal debt or obligation. If you have made a pledge to a charity and are unsure whether it is a legally-binding pledge, or if a charity is requesting that you enter into a legally-binding pledge agreement, contact our Donor Relations staff.
- *Grants Providing a Personal Benefit to the Donor:* Federal law prohibits the use of donor advised fund grants that provide anything more than an incidental benefit to the donor or related parties. Common examples of grants that provide a donor with personal benefits include gifts composed of charitable and non-charitable portions, such as purchases of membership to a museum or other organization; purchases of tickets or tables for charitable events; or purchasing rights to collegiate athletic events. In such instances, we cannot make grants from a donor advised fund toward the charitable or non-charitable portion of these gifts. Expense reimbursements to donors, advisors and related parties are also prohibited, even if the expenses were incurred to further a charitable purpose. Donor advised fund grants to pay a donor's church or synagogue membership dues, where the payment of such dues by the donor is required in order for the donor to retain membership status and the rights and privileges of such status, including the right to attend services during certain holidays, are also prohibited.
- *Political Activities:* Grants from donor advised funds cannot be made for lobbying purposes, to political action committees or to support political campaigns.
- *Non-charitable Disbursements:* Disbursements to any entity whose purpose is not charitable.

COMMUNITY BENEFIT FUNDS

Community benefit funds resemble donor advised funds in many ways, although they are comprised of multiple donors. Based on their structure, purposes and specific definitions in the Pension Protection Act of 2006, they are not classified as donor advised funds by the foundation. Community benefit funds are generally subject to the grantmaking standards and procedures defined in the previous section for donor advised funds.

DESIGNATED FUNDS

Grants from restricted funds are made annually to specified organizations. The foundation may vary the purpose of the fund to another charitable purpose if it is determined that an organization is no longer a charity, no longer fulfills the charitable purposes desired by the donor, or if the purposes are obsolete and the foundation determines that community needs have changed.

SCHOLARSHIP FUNDS

We are one of the largest providers of scholarship support in North Lake Tahoe. We have extensive guidelines, best practices and procedures to structure scholarship awards. When at all possible, TTCF works collaboratively with the Tahoe Truckee Community Scholarship Committee to award scholarships for local graduating seniors.

SUPPORTING ORGANIZATIONS

The board of directors of each supporting organization governs its activities and approves its grants and investments. The board of each supporting organization must meet at least once a year. Supporting organization grants are generally subject to the grantmaking standards and procedures defined in the previous section for donor advised funds.

FUND ADMINISTRATION

A. Financial Reporting

We provide quarterly statements on a fund's activities. Statements reflect a fund's revenues and expenses including investment income, market gains and losses, contributions, administration and grant management fees and investment managers' fees. The process to produce quarterly statements begins in the month following the end of the quarter: April, July, October and January. Our goal is to mail statements to fund contacts by the last business day of the month following each quarterly close (e.g., for quarter ending Dec. 31, 2010 statements would be mailed by Jan. 31, 2011).

B. Fund Inactivity

If a fund advisor does not recommend grants from a fund for two consecutive years, we will attempt to contact the fund advisor at least three times to obtain a grant recommendation. If a fund advisor does not respond, the fund may be closed and funds transferred to a TTCF Priorities Fund, a general fund to benefit the most pressing needs of the community.

C. Fund Closing

If your fund is in the permanent pool and you are planning to distribute more than 80 percent of your fund's assets at any given time, please take note of our payout policy. Generally, 60 percent of the fund balance would be distributed within the typical processing time, and up to 40 percent of the remaining fund balance would be distributed two to six weeks later. This is to give time to account for market fluctuations and allocate other expenses such as investment manager fees. Because the foundation's assets are co-mingled and invested in different pools, a fund can exit the permanent pool only after these factors are accounted for.

DONOR RELATIONS

As a donor of the Truckee Tahoe Community Foundation, you have access to the broad community expertise and experience of our staff. We offer personal service and community connections to help make your giving more strategic and rewarding. Learn about ways we can connect you to philanthropic opportunities and let us know how we may be of assistance.

A. Opportunities to Learn

We have acquired information on nonprofit organizations across the region working on a broad range of issues such as visual arts, youth development and affordable housing. No matter what is closest to your heart, chances are that we can help. It is likely that we know a group doing the very type of work you are interested in supporting. We can make an appropriate introduction and ensure that your charitable goals are fulfilled. For instance, you may:

- Attend a foundation event focused on a particular issue.
- Meet representatives from community nonprofit groups who have years of experience working in the trenches.
- Read about innovative and effective work of your local nonprofit groups in foundation publications and our web site.
- Request information summarizing a particular issue or a list of nonprofits addressing a specific issue.

B. Opportunities for Engagement

Because we work with nonprofit groups region-wide through our own grantmaking, special initiatives and other means, we can help you expand the reach of your charitable giving. We can recommend a grant to a new organization. We can help you focus your grantmaking around an issue area. We can help you leverage your grant dollars with other donors. We offer the following services to turn your philanthropic vision into a reality.

- Read about and meet with nonprofit organizations that work in a broad range of issue areas in the community.
- Request one-on-one consulting for you and your family to assist in developing your philanthropic plans. Our experienced staff will provide tools and assistance to facilitate the following
 - Define grantmaking mission and specific focus area(s)
 - Involve family members, holding annual family meetings or introduce children or others to a family's philanthropic goals
 - Analyze your past grants and develop a strategic grantmaking plan
 - Research nonprofit organizations
 - Create a grants budget for your annual grantmaking
 - Arrange site visits with nonprofit groups
 - Receive proposals from community groups working within your area(s) of interest. You may request that proposals be provided on a periodic and information-only basis from organizations applying to our community grants programs.

C. Special Events

Throughout the year, you may be invited to a number of exclusive events. You may learn about emerging issues, connect with community leaders and other donors, discover new approaches to making a difference or talk with the foundation's financial advisors.

CONFLICT OF **T**ERMS

In the event of any inconsistency between the terms of these guidelines and the foundation's Articles of Incorporation, Bylaws or other policy statements, the terms of the foundation's Articles of Incorporation, Bylaws or other policy statements will govern. This document may be amended from time to time by the foundation. Exceptions to the policies and procedures listed in these guidelines governing the process for accepting gifts, creating funds or other matters may be made only by written agreement with authorized

foundation staff. As the laws governing charitable funds are subject to change, any variation in law or the interpretation thereof may require us to take action not specified in these guidelines.

ONLINE RESOURCES

- . Truckee Tahoe Community Foundations www.ttcf.net
- . Council on Foundations www.cof.org
- . The Foundation Center www.fdncenter.org
- . Guidestar www.guidestar.org
- . National Center on Family Philanthropy www.ncfp.org

We are here to help you fulfill your philanthropic goals. Let us know what we can do to make your giving experience easier and more meaningful. For additional information about the foundation, call our Donor Relations team at (530) 587-1776

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