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## **GRANT-MAKING GUIDELINES FOR WILDIZE FOUNDATION®**

*A Colorado Not For Profit Corporation*

WildiZe Foundation® (“WildiZe”) was established by Ellen Weiss on June 15, 2000, and is dedicated to sustainable protection and conservation efforts with respect to the Earth’s diminishing wildlife, habitats and indigenous cultures of Africa; and increasing awareness, education and the exchange of ideas towards community based conservation endeavors in Africa.

WildiZe’s Board of Directors has adopted the following guidelines to assist its officers and staff in carrying out the purposes of WildiZe.

These guidelines apply specifically to grants to applicants, other than organizations classified as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986; provided, however, that these guidelines shall apply to grants to a private foundation. For purposes of these guidelines, a grant subject to these guidelines may sometimes be referred to herein as an “expenditure responsibility” grant.

*Please be aware that this is only a summary of the Grant Guidelines and if any conflict arises between the provisions of the Summary and the provisions of the complete Grant Guidelines, the provisions of the complete Grant Guidelines shall control.*

### **I. Pre-Grant Inquiry**

Any person or organization [other than an organization classified as tax-exempt under Section 501(c)(3), but including a 501(c)(3) organization classified as a private foundation] seeking a grant (“Applicant”) must give WildiZe reasonable assurance that the Applicant will use the grant for purposes consistent with the mission of WildiZe. Accordingly, prior to authorizing a grant, WildiZe shall conduct a limited inquiry concerning the Applicant.

The scope of the inquiry might be expected to vary from case to case depending upon the size and purpose of the grant, the period over which it is to be paid, and the prior experience that WildiZe has had with respect to the capacity of the Applicant to use the grant for the proper purposes.

## **A. Completion of General Information Form**

All Applicants of an expenditure responsibility grant shall complete a General Information Form (*See Attachment A*) that provides WildiZe with the following information:

- (1) Applicant's name, address, telephone number, facsimile number and e-mail address (*if any*);
- (2) Name of person to be contacted, and his or her title (*if any*);
- (3) Purpose for the grant request;

The purpose may include, but are not limited to, purchase of capital equipment for in field use only, specific program or series of programs, or general support for in-field African based programs of the Applicant organization, provided that neither the grant nor the income resulting from the grant may be used for non-charitable purposes.

- (4) Brief statement of the history of the Applicant;
- (5) Supplemental information about the Applicant:
  - (a) List of its officers and directors (*if any*)
  - (b) Audited financial statement (*receipts and disbursements, and balance sheet*) for the most recent fiscal year (*if applicable*); and
  - (c) Budget for current fiscal year.
- (6) History of compliance or noncompliance with the terms of previous grants (*if any*); and
- (7) Management, activities, and practices of the Applicant.

## **B. Execution of Grant Agreement**

WildiZe shall also require that an appropriate officer, director or trustee (*if any*) of the Applicant review and execute a written Grant Agreement (*See Attachment B*) specifying the terms of a grant, if authorized. If the Applicant is an individual, WildiZe shall require such individual to review and execute the Grant Agreement.

The combination of the General Information Form and the Grant Agreement are collectively referred to herein as the "Application."

## **II. Review and Response of Application**

An officer of WildiZe shall review each grant request on a preliminary basis. Among the intangible factors which will be considered are:

- (1) Efficiency and management ability of the Applicant;
- (2) Potential of the Applicant to become self sustaining; and
- (3) Reputation and proven effectiveness of the Applicant in the area for which the grant is sought.

WildiZe will acknowledge the receipt of the grant request, in writing, within thirty (30) days of WildiZe's receipt of the Application and, if necessary, WildiZe will request and obtain supplemental information from the Applicant. When WildiZe determines that the information is sufficient and complete ("Completion Date"), the WildiZe's Grant Review Committee will determine whether the request is consistent with the purposes and guidelines of WildiZe and whether WildiZe has available funds with which to make the grant. WildiZe will notify the Applicant of the Grant Review Committee's determination within sixty (60) days of the Completion Date.

### **III. Disbursement of Grant Funds**

If the Grant Review Committee authorizes an expenditure responsibility grant to a person or organization ("Grantee"), WildiZe shall notify the Grantee of the authorization and timing of the requested grant. WildiZe shall disburse the funds to the Grantee as follows:

- A. WildiZe shall wire the funds to a bank account held in the name of the Grantee or in the name of a designated representative of the Grantee; or
- B. WildiZe shall personally disburse the funds to the Grantee or a designated representative of the Grantee.

Any designated representative of the Grantee must be approved in advance *in writing* by an officer of WildiZe. WildiZe shall determine the method of disbursement on a case-by-case basis, based upon the surrounding facts and circumstances.

### **IV. Confirmation of Proper Use of Grant Funds**

After WildiZe has authorized and disbursed grant funds, WildiZe shall use all reasonable efforts to confirm that all the funds disbursed from WildiZe are used only for the purposes specified in the Grantee's Application. WildiZe must specifically authorize any other use for the grant funds prior to such use through the standard approval procedure.

Further, WildiZe shall use all reasonable efforts to confirm that Grantee shall not use any of the funds for the following purposes:

- (a) To carry on propaganda, or otherwise attempt, to influence legislation;

- (b) To influence the outcome of any specific public election, or to carry on, directly or indirectly, any voter registration drive; or
- (c) To undertake any activity for any purpose *other than* one for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (*but only if no part of its activities involve the provision of athletic facilities or equipment*), or for the prevention of cruelty to children or animals.

## **V. Collection of Unused Grant Funds**

WildiZe shall make all reasonable efforts to collect from Grantee any portion of the amount granted which is not used for the purposes of the grant as specified in the Application.

## **VI. Review of Books and Records**

In order to confirm the Grantee's proper use of grant funds, WildiZe shall periodically request and review at reasonable times all of Grantee's records of receipts and expenditures and the Grantee's books and records.

## **VII. Submission of Reports.**

WildiZe shall require reports from Grantee on the use of the funds, compliance with the terms of the grant, and the progress made by the Grantee toward achieving the purposes for which the grant was made.

WildiZe shall require that the Grantee make such reports as of the end of its annual accounting period within which the grant or any portion thereof is received and all such subsequent periods until the grant funds are expended in full or the grant is otherwise terminated.

WildiZe shall require that the reports be furnished to WildiZe within thirty (30) days after the close of the Grantee's annual accounting period for which such reports are made. Within a reasonable period of time after the close of its annual accounting period during which the use of the grant funds is completed, WildiZe shall require that the Grantee provide a final report with respect to all expenditures made from such funds (including salaries, travel, and supplies), and indicating the progress made toward the goals of the grant. WildiZe need not conduct any independent verification of such reports unless it has reason to doubt their accuracy or reliability.

## **VIII. Grant Violations**

### **A. Grants used for Improper Purposes**

In cases in which WildiZe determines that any part of a grant has been used for improper purposes:

WildiZe shall take all reasonable and appropriate steps either to recover the grant funds or to insure the restoration of the diverted funds and the dedication of the other grant funds held by the Grantee to the purposes being financed by the grant, except that if, in fact, some or all of the diverted funds are not so restored or recovered, then WildiZe must take all reasonable and appropriate steps to recover all of the grant funds; and

WildiZe shall withhold any further payments to the Grantee after WildiZe becomes aware that a diversion may have taken place (hereinafter referred to as “further payments”) until

- (1) Such funds are in fact so recovered or restored;
- (2) WildiZe has received the Grantee’s assurances that future diversions shall not occur, and
- (3) WildiZe has required the Grantee to take extraordinary precautions to prevent future diversions from occurring.

The phrase “all reasonable and appropriate steps” includes legal action where appropriate but need not include legal action if such action would in all probability not result in the satisfaction of execution of a judgment.

**B. Grantee’s failure to make reports**

If the Grantee fails to provide the required reports (*or provides inadequate reports*), WildiZe shall

- (1) Make all reasonable efforts to obtain the required report; and
- (2) Withhold all future payments on the grant and on any other grant to the Grantee until such report is furnished to WildiZe.

**IX. Reporting to the Internal Revenue Service**

**A. In general**

WildiZe shall provide the Internal Revenue Service with information on the expenditure responsibility grants on WildiZe’s annual information return for each taxable year with respect to each grant made during the taxable year.

WildiZe shall also provide the Internal Revenue Service with information on the expenditure responsibility grants for any amount or any report which is outstanding at *any time* during the taxable year.

WildiZe may satisfy the reporting requirements with respect to any expenditure grant by submitting the report received from the Grantee with WildiZe’s information return, if the information required is contained in the Grantee’s report.

**B. Contents of report to the Internal Revenue Service**

The report to the Internal Revenue Service shall provide the following information:

- (1) The name and address of the Grantee.
- (2) The date and amount of the grant.
- (3) The purpose of the grant.
- (4) The amounts expended by the Grantee (*based upon the most recent report received from the Grantee*).
- (5) Whether the Grantee has diverted any portion of the *funds (or the income therefrom in the case of an endowment grant)* from the purpose of the grant (*to the knowledge of WildiZe*).
- (6) The dates of any reports received from the Grantee.
- (7) The date and results of any verification of the Grantee's reports by WildiZe or by others at the direction of WildiZe.

**X. Record-keeping requirements**

In addition to filing the annual report of its grant-making activity, WildiZe shall make available to the Internal Revenue Service at WildiZe's principal office each of the following items:

- (1) A copy of the agreement covering each expenditure responsibility grant made during the taxable year.
- (2) A copy of each report received during the taxable year from each Grantee on any expenditure responsibility grant.
- (3) A copy of each report made by the personnel of WildiZe or independent auditors of any audits or other investigations made during the taxable year with respect to any expenditure responsibility grant.

**XI. Reports received after the close of WildiZe's accounting year.**

Data contained in reports which reports are received by WildiZe after the close of its accounting year but before the due date of its information return for that year, need not be reported on such return, but may be reported on WildiZe's information return for the year in which such reports are received from the Grantee.