

	FORM
	Community Savings Account Distribution Recommendation

PO Box 296, Pierre, SD 57501
605.224.1025 | 800.888.1842 | Fax 605.224.5364
www.sdcommunityfoundation.org

Date: _____ **Fund #:** _____

The undersigned Donor or Authorized Representative is hereby recommending the following grants be awarded by the South Dakota Community Foundation:

Nonprofit Name: _____ **TAX ID#** _____ **AMOUNT \$** _____

Explain the proposed charitable purpose of the grant (*refer to charitable purpose document*):

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Mail check/s to:

Name: _____
Address: _____
City: _____ State: _____ Zip Code: _____

The undersigned recognizes the South Dakota Community Foundation's "Procedures and Guidelines for Operation of Advised Funds" which were last amended January 25, 2007 (Procedures). Furthermore, the undersigned recognizes that distributions can only be made to organizations described in section 170(b)(1)(A), to the South Dakota Community Foundation, or to another fund within the South Dakota Community Foundation. The undersigned also finds the recommended to be deserving nonprofit or charitable entities and that the grant will be used for charitable purposes consistent with the Foundation's purposes. The undersigned also understands that the Foundation's Board of Directors has ultimate authority over all distributions made from the above-mentioned fund. If for any reason the grant is later to be determined inconsistent with the Foundation's purposes, the donor or authorized representative may lose the privilege to make award recommendations.

Name of Authorized Representative

Signature of Authorized Representative

Contact Phone Number

Contact e-mail

Revision Record

Revision	Description	Revision Date
01	Removed Fund Name field	6/7/21

Review Record

Review Date	Reviewer's Initials

EXPENDITURE RESPONSIBILITY

COMMUNITY SAVINGS ACCOUNTS

IS THE GRANT RECIPIENT AN IRS
VERIFIED 501C3 NONPROFIT, CHURCH,
SCHOOL OR UNIT OF GOVERNMENT?

YES

NO FURTHER ACTION
REQUIRED

NO

IS THE PURPOSE OF THE GRANT
CHARITABLE AS DEFINED BY THE IRS?
(REFER TO CHARITABLE PURPOSE
OVERVIEW DOCUMENT)

YES

USE EXPENDITURE RESPONSIBILITY
SDCF REQUIRES THE FOLLOWING:

- CSA provides grant application to SDCF

SDCF STAFF REVIEWS GRANT APPLICATION FOR IRS
CHARITABLE PURPOSE. IF DEEMED CHARITABLE:

- Grant Acceptance Policy form signed by grantee
- Grant check is distributed
- After grant completion, grantee submits Final Evaluation and Statement of Expenditures form to SDCF

NO

GRANT CANNOT BE MADE.

What is Charitable Purpose?

Charitable purpose is what sets a 501(c)(3) organization apart from other types of nonprofits. In order to qualify for 501(c)(3) tax-exempt status, organizations must exist exclusively for one or more of the following charitable purposes, as defined by the IRS, and broken down below.

What is the difference?

Nonprofit Organizations

Nonprofit status is a concept of state law. Nonprofit corporation status is granted by the Secretary of State. There are several kinds of nonprofits, not all are tax-exempt.

Charitable Organizations

Charitable organizations are a type of nonprofit. Their charitable purpose sets them apart from other nonprofits. Designated by the IRS through section 501(c)(3) of federal code. Such organizations are tax-exempt. Must meet the IRS definition of charitable to qualify.

Charitable (Generally)

The catch-all category. Covers organizations that do not fit into one of the other categories.

1. Relief of the poor, distressed or underprivileged
2. Advancement of religion
3. Advancement of education or science
4. Erecting or maintaining public buildings/monuments/works
5. Lessening the burdens of government
6. Lessening neighborhood tensions
7. Eliminating prejudice and discrimination
8. Defending human rights secured by law
9. Combatting community deterioration and juvenile delinquency

Examples: Community Foundations, St. Jude's, NAACP

Religious

Basic guidelines:

1. Beliefs must be truly and sincerely held; and
2. Practices/rituals not illegal or contrary to public policy
3. Regularly scheduled, publicized service with regular attendance.

Examples: churches, ministries, missions, church-related charities, seminaries

Testing for Public Safety

Not simply promoting public safety, activities must include testing products for use by the general public.

Examples: Underwriter's Laboratory or Consumer Reports

Fostering amateur sports competition

A rare designation. Competition on higher level than amateur athletics such as Post baseball or YMCA swimming, etc.

Examples: USA Cycling or USA Volleyball - competitions that feed into the Olympics.

Literary

Reserved for nonprofit bookstores or publishing activities.

Examples: religious publishing houses/college bookstores

Scientific

Scientific research done in the public interest. Results must be made available to the public.

Examples: University studies published in medical journals.

Educational

One of the more commonly used categories, with a wide range of possibilities. Two requirements to qualify:

1. Instruction or training of individuals for the purpose of improving or developing their capabilities; or
2. Instruction of the public on subjects useful to individuals and beneficial to the community

Examples: Primary or secondary school, college, tech school. Public discussion groups, forums, lectures, etc. Museums and zoos. Also, some alumni associations, children's sports leagues and nonprofit daycares

Prevention of cruelty to animals or children

To provide for the general safety of children or animals.

Examples: ASPCA, World Wildlife Fund, humane societies, and endangered species habit groups. For children, APSAC, local Child Protection Teams, etc.

Watch out for...

Examples of nonprofits that may appear charitable but are not:

- Volunteer Fire Department-501 (c)(4)
- Rotary Club-501(c)(4)
- Labor and ag unions-501(c)(5)
- Chamber of Commerce-501(c)(6)
- Economic Dev. Corporation - 501(c)(6)
- Fraternities/sororities-501(c)(7)
- Country Clubs-501(c)(7)
- Cemeteries-501(c)(13)
- Legion, Post, etc.-501(c)(19)

Community Savings Account Grant Application

GENERAL INFORMATION	
Date of Application:	EIN#: (if applicable)
Name of Organization:	
Mailing Address:	
Physical Address:	
Phone #:	Fax#:
Website:	Organization E-Mail:
Contact Name:	
Contact Phone:	E-Mail:
Organization's Mission:	
PROJECT INFORMATION	
Project Summary:	
Amount Requested:	Total Project Budget:





FORM

Expenditure Responsibility Guidelines & Grant Acceptance Agreement

Any grant made to a nonverified organization from a Community Savings Account fund at the South Dakota Community Foundation (SDCF) will be subject to the terms herein this Grant Acceptance Agreement.

Grantee Name: _____

Description of project: _____

Expenditure Responsibility Guidelines

- Expenditure of Grant Funds:** The funds awarded may be spent only in accordance with the goals and objectives stated in the grant application and as approved by the SDCF. The grantee agrees to repay to SDCF any portion of the grant not used for the originally stated purpose of the grant. The grantee agrees not to use any portion of grant funds for political or lobbying activity.
- Ownership of Grant-funded Property:** Equipment or property purchased with grant funds shall be the property of the grantee organization unless the organization should go out of existence. In that case, ownership of the equipment or property shall revert to the SDCF unless ownership is transferred to another nonprofit organization.
- Maintenance of Supporting Records:** The grantee is responsible for maintaining adequate supporting records, including a record of all receipts and expenditures relating to the grant.
- Separate Account Maintenance:** The grantee is responsible for maintaining separate accounting records for grant funds received from the SDCF. Grant funds shall not be commingled with other noncharitable funds.
- Extension or Reversion of Grant Funds:** The grantee will return to the SDCF any funds not spent by the close of the grant period, except in the case of prior written approval from the SDCF for an extension of the grant period for substantive causes.
- Review of Grant Activity:** The Grantee will furnish the SDCF with a closing grant evaluation and a detailed statement of expenditures.
- Limit of Commitment:** Unless otherwise stipulated in this agreement, the SDCF has no obligation to provide other or additional support to the grantee.
- Evaluation and Reporting:** A final evaluation and statement of expenditures must be submitted to the SDCF within 60 DAYS of the date of project completion. Failure to provide timely reporting will result in the grantee being ineligible for future grants unless and until the final evaluation and statement of expenditures is submitted.

Signature – By signing this agreement, grantee promises to abide by the above guidelines.

Authorized Representative Name (print):	Signature:	Date:
Position/Title:	Grantee Organization:	
Office Use: Date received: _____ Approved: Y / N Charitable Purpose: _____		

**Expenditure Responsibility
Final Evaluation & Expenditure Report**

CSA Name: _____

Grantee Name: _____

Return to South Dakota Community Foundation, PO Box 296, Pierre, SD 57501

Grant Objectives

Were the goals described in the original grant application accomplished?

☐ Yes

☐ No

If no, why not?

Grant Outcomes

Were there any unexpected outcomes?

☐ Yes

☐ No

If so, what were they?

Please provide itemized details of how grant funds were spent or attach invoices and/or receipts. Attach additional pages if more space is needed.

****Please remember that the Grant Acceptance Agreement signed when the grant was approved requires the grantee to maintain receipts and records of expenditures relating to the grant.****

EXPENDITURE RESPONSIBILITY FINAL EVALUATION & EXPENSE REPORT | REV. 10/04/2021

**Request for Grant
Extension or Amendment**

Grant Extensions or Amendments

If a CSA grantee is unable to complete the designated project within 12-months following the award of funds, or there is a change in the originally identified purpose of the project, a request for grant extension or amendment must be completed and sent to the South Dakota Community Foundation for approval.

Community Savings Account: _____

Grantee Name: _____

Grantee Responsible Person: _____ Title: _____

Grantee Email: _____ Grantee Phone: _____

Grant Amount: _____ Overall Project Budget: _____

Reason extension is needed: _____

If extension, expected new completion date: _____

If change in purpose, please explain why funds cannot be used for original purpose: _____

If change in purpose, expected new completion date: _____

SDCF will review requests and may request additional documentation, budget information or other items. *If a request for extension or change is not approved by SDCF, a return of funds, in whole or part, may be required.*