L A S V E G A S H A W A I I A N C I V I C C L U B

***Kulia E Loa'a Ka Na'auao* -- Strive to obtain wisdom**

7260 West Azure Drive Suite 140-1052, Las Vegas, NV 89130

Las Vegas Hawaiian Civic Club Grant Allocation Policy
(Updated October 10, 2026)

1. PURPOSE: to identify the allocation of grant and/or donation monies if/when the Las Vegas Hawaiian Civic Club (LVHCC) receives such funds from external organizations; whether through specific LVHCC grant requests or LVHCC is identified as a beneficiary of an organization. Such organizations include those either within the Association of Hawaiian Civic Clubs (AHCC) network or other non-AHCC affiliated organizations.

2. BACKGROUND: Due to the volunteer nature of the LVHCC Board of Directors, per the LVHCC Bylaws and the U.S. Internal Revenue Service (IRS) approval of LVHCC as a 501(c)(4) non-profit, monies generated by LVHCC projects and at events are allocated for specific purposes (i.e., scholarships, Mainland Council and AHCC annual Per Capita fees, and annual Budget Estimate funding lines). As volunteers in a non-profit, no monies received, including from grants or donations, may be allocated to pay Board or LVHCC Members. To do so would violate the IRS Code and risk LVHCC losing its 501(c)(4) status.

3. THEREFORE: until revision of the LVHCC Policy & Procedures manual is complete, this letter stands as LVHCC Policy. Specifically, any and all grants requested by LVHCC or bestowed by AHCC affiliated or non-affiliated organizations on LVHCC in the amount of $600.01 or higher will have the follow allocations occur:

- 10% of funds received will be retained by LVHCC for planning, project proposal development, and administrative aspects
    - This percentage does not include any logistical aspects as logistics funding requirements are unique to each LVHCC event or project and therefore funded by the received monies as approved by the LVHCC Membership
- 90% of funds received will be utilized for the purpose they were requested for (grants) or as identified by donating organizations (donations)

4. Any/all grant or donation monies received by LVHCC of $600.01 or more and disbursed to organizations from LVHCC for projects, events, etc. will be annotated by the receiving organization on an IRS Form 1099. This is to support preparation and filing of annual taxes to properly document income other than wages, salaries, and tips.

5. Should there be extenuating circumstances related to specific fundraising and/or donations, the Board may vote to suspend this policy with a 2/3 approval motion occurring. Example: a natural or man-made disaster occurs with all funds raised/donated provided for support to victims of the event (e.g., the 2023 Maui fires).

6. All donations made to LVHCC as a beneficiary in the amount of $600.01 or more will have an Executive Board review conducted to identify how the amount is to be allocated. This recommendation will then be presented to the Board for acceptance and/or discussion. Once the allocation is finalized, the Pelekikena or designated representative will present the allocation recommendation to the Membership during a next General Membership Meeting for approval.

7. Prior to LVHCC Directors & Officers writing/submitting grant applications a motion at a Board meeting shall occur approving such an action to ensure only approved submissions occur. Further, the Pelekikena signs all contracts, grant applications, and like documents only after an additional motion to approve submission of the contract or applications has occurred by a majority vote of the Board.

8. This policy does not supersede existing policy, procedures, or the LVHCC Bylaws for budget development, audits, or end of year reports.

9. The LVHCC Executive Board will annually review this policy. Once integrated into the LVHCC Policy & Procedure Manual, this standalone letter is superseded.

/s/
KALANI HEU
Pelekikena
Las Vegas Hawaiian Civic Club

1st Review: December 7, 2022 (Completed)
2nd Review: December 6, 2023 (Completed)
3rd Review: November 5, 2024 (Completed)
4th Review: October 10, 2026