

# **CORPORATE BYLAWS**

## **of**

## **Okidoki Foundation**

### **ARTICLE 1**

#### **Company Formation**

- 1.01 **FORMATION.** This Corporation is formed pursuant to [Chapter 82 of the Nevada Revised Statutes](#) (“NRS”) and the laws of the State of Nevada.
- 1.02 **CORPORATE ARTICLES COMPLIANCE.** The Board of Directors (the “Board”) acknowledges and agrees that they caused the Corporation’s Articles of Incorporation (the “Articles”) to be filed with the Nevada Secretary of State and all filing fees have been paid and satisfied.
- 1.03 **REGISTERED OFFICE & REGISTERED AGENT.** Per NRS Section 82.193, the Board agrees that the Corporation’s registered agent for service of process is located in the State of Nevada, as stated in the Articles. The Corporation may change its registered agent by resolution of the Board and filing a statement with the Secretary of State setting forth the change. Pursuant to the NRS Section 82.181, the Board is obligated to maintain and update the corporate records on file with the Corporation’s registered agent.
- 1.04 **OTHER OFFICES.** The Corporation may have other offices as selected by the Board per NRS Section 82.131.
- 1.05 **CORPORATE SEAL.** Pursuant to NRS Section 82.126, the Board may decline to adopt a corporate seal with the form and inscription of their choosing.
- 1.06 **PURPOSE.** This Organization shall be a nonprofit corporation. The Organization is a nonstock corporation that shall be organized and operated exclusively for charitable purposes and other programs and projects as are described in §§ 170(c)(2)(B), 501(c)(3), 2055(a)(2), and 2522(a)(2) of the Internal Revenue Code of 1986, as amended (the “Code”), or corresponding provisions of any subsequent federal tax laws. The Organization principally exists to (a) raise awareness about social issues and promote charities who are trying to solve those issues by developing video games that showcase such issues; (b) solicit and receive funds for the accomplishment of the above purposes; and (c) pursue any other purpose permitted to be pursued by a charity (or, by a private foundation should this organization ever become a private foundation), as that term is defined in 26 USC §§ 501(a) and (c)(3) and associated regulations, as each may from time to time be amended.
- 1.07 **ADOPTION OF BYLAWS.** Pursuant to NRS Section 82.201, the Board has caused the adoption of these corporate bylaws (“Bylaws”) on behalf of the Corporation.

## **ARTICLE 2**

### **Board of Directors**

- 2.01 INITIAL MEETING OF THE BOARD.** Per NRS Chapter 82, the Board has conducted and completed the initial organizational meeting of the Corporation.
- 2.02 POWERS AND NUMBERS.** Pursuant to NRS Section 82.206 and 82.201, the management of all the Corporation's affairs, property, and interests shall be managed by or under the direction of the Board. Per NRS Section 82.206, the Board of the Corporation shall be comprised of the number of directors listed in the Articles, unless expressly altered by these Bylaws. Consistent with NRS Section 82.206, the Board consists of at least one (1) natural person who need not be a resident of the State of Nevada.
- 2.03 DIRECTOR LIABILITY.** Each director is required, individually and collectively, to act in good faith, with reasonable and prudent care, and in the best interest of the Corporation. If a director acts in accordance with NRS Section 82.221, then they shall be immune from liability arising from official acts on behalf of the Corporation. Directors are presumed to act in compliance with NRS Section 82.221. Directors who fail to comply with NRS Section 82.221 shall be personally liable to the Corporation for any improper distributions and as otherwise described in NRS Chapter 82 and these Bylaws.
- 2.04 CLASSES OF DIRECTORS.** Until such time as the Articles are accordingly amended, the Corporation does not have classes of directors.
- 2.05 CHANGE OF NUMBER.** The number of directors may be changed at any time by amendment of these Bylaws, pursuant to the process outlined in Article 10 of these Bylaws. A decrease in number does not have the effect of shortening the term of any incumbent director. In the event the established number of directors is decreased, the directors shall hold their positions until the next board meeting occurs and new directors are elected and qualified.
- 2.06 ELECTION & REMOVAL OF DIRECTORS.** Pursuant to NRS Section 82.286 & 82.296, Directors are to be voted on and elected at each annual board meeting for a term of one (1) year. A director shall hold office until their successors are duly elected and qualified at the following annual Board meeting, unless a special meeting is expressly called to remove a director and/or fill a vacancy. If a director is elected, but is not yet qualified to hold office, then the previous director shall holdover until such time that the newly elected director is so qualified.
- 2.07 VACANCIES.** Per NRS Section 82.296, all vacancies in the Board may be filled by the affirmative vote of a majority of the remaining directors, *provided* that any such director who fills a vacancy is qualified to be a director and shall only hold the office until a new director is elected by the directors at the next board meeting. Any director who fills a vacancy on the Board shall not be considered unqualified or disqualified solely by virtue of being an interim director.
- 2.08 REGULAR MEETINGS.** Pursuant to NRS Section 82.266, the meetings of the Board or any committee may be held at the Corporation's principal office or at any other place designated by the Board or its committee, including by means of remote communication which allows all persons participating in the meeting to hear each other at the same time. The annual meeting of the Board will be held pursuant to sections 2.11 and 2.12 below.

- 2.09 **SPECIAL MEETINGS.** Pursuant to NRS Section 82.336, special meetings of the Board may be held at any place and at any time, including by means of remote communication which allows all persons participating in the meeting to hear each other at the same time, and may be called by the Chairman of the Board, the President, Vice President, Secretary, or Treasurer, or at least two (2) Directors. Any special meeting of the Board must be preceded by at least forty-eight (48) hours' notice of the date, time, place, and purpose of the meeting, unless these Bylaws require otherwise.
- 2.10 **ACTION BY DIRECTORS WITHOUT A MEETING.** Pursuant to NRS Section 82.326, any action which may be taken at a meeting of the Board, or its committee, may be taken without a meeting, *provided* all directors or committee members unanimously agree and sign a consent that sets forth the action taken by the Board. The signed consent is to be filed with the minutes of the proceeding.
- 2.11 **NOTICE OF MEETINGS.** Pursuant to NRS Section 82.281, the regular meetings of the Board shall be held without notice of the date, time, place, or purpose of the meeting, provided the meeting of the Board follows the adjournment of the annual board meeting. Notice may be given personally, by facsimile, by mail, or in any other lawful manner, so long as the method for notice comports with Article 8 of these Bylaws. Oral notification is sufficient only if a written record of the notice is included in the Corporation's minute book. Notice is effective at the earliest of:
- (a) Receipt;
  - (b) Delivery to the proper address or telephone number of the director(s) as shown in the Corporation's records; or
  - (c) Five (5) days after its deposit in the United States mail, as evidenced by the postmark, if correctly addressed and mailed with first-class postage prepaid.
- 2.12 **WAIVER OF NOTICE.** Pursuant to NRS Section 82.341, a director waives the notice requirement if that director attends or participates in the meeting, unless a director attends for the express purpose of promptly objecting to the transaction of any business because the meeting was not lawfully called or convened. Under NRS Section 82.341, a director may waive notice by a signed writing, delivered to the Corporation for inclusion in the minutes before or after the meeting.
- 2.13 **QUORUM.** Per NRS Section 82.291, a majority of the entire Board constitutes a quorum, and a quorum is necessary at all meetings to constitute a quorum to transact business.
- 2.14 **REGISTERING DISSENT.** Subject to NRS Chapter 82, a director who is present at a meeting at which an action on a corporate matter is taken is presumed to have assented to such action, unless the director expressly dissents to the action. A valid dissent must be entered in the meeting's minutes, filed with the meeting's acting Secretary before its adjournment, or forwarded by registered mail to the Corporation's Secretary within twenty-four (24) hours after the meeting's adjournment. These options for dissent do not apply to a director who voted in favor of the action or failed to express such dissent at the meeting.
- 2.15 **EXECUTIVE AND OTHER COMMITTEES.** Per NRS Section 82.206, the Board may create committees to delegate certain powers to act on behalf of the Board, provided the Board passes a resolution indicating such creation or delegation. Notwithstanding the power to create committees, no committee may amend these Bylaws. The Board may delegate to a committee the power to

appoint directors to fill vacancies on the Board. All committees must record regular minutes of their meetings and keep the minute book at the corporation's office. The creation or appointment of a committee does not relieve the Board or its members from their standard of care described in Section 2.03 of these Bylaws or in NRS Section 82.221.

2.16 **COMPENSATION.** Consistent with NRS Section 82.226, the Board may adopt a resolution which results in directors being paid a reasonable compensation for their services rendered as directors of the Corporation. Directors may also be paid a fixed sum and expenses, if any, for attendance at each regular or special meeting of such Board. Nothing contained in these Bylaws precludes a director from receiving compensation for serving the Corporation in any other capacity, including any services rendered as an officer or employee. If the Board accordingly passes a resolution, then committee members may be allowed like compensation for attending committee meetings.

2.17 **INDEMNIFICATION.** Provided the director complies with the standard of care described in Section 2.03 of these Bylaws and NRS Section 82.541, the Corporation shall indemnify any director made a party to a proceeding, brought or threatened, as a consequence of the director acting in their official capacity. In the event a director is entitled to indemnification by the Corporation, the director shall be indemnified pursuant to the process outlined in NRS Section 82.541 and 82.131.

## **ARTICLE 3**

### **Stock**

*[Not Applicable – This section has been intentionally omitted.]*

## **ARTICLE 4**

### **Shareholders' Meetings**

*[Not Applicable – This section has been intentionally omitted.]*

## **ARTICLE 5**

### **Officers**

5.01 **DESIGNATIONS.** Consistent with NRS Section 82.211, the Corporation shall have a President, a Secretary, and a Treasurer, who will be elected by the directors at their first meeting after the annual board meeting. The Corporation may also have one or more Vice Presidents (one shall serve as Executive Vice-President) and Assistant Secretaries and Assistant Treasurers as the Board may designate. An elected officer will hold office for one year or until a successor is elected and qualified. For the sake of clarity and the avoidance of doubt, the same person may hold any two or more offices concurrently, except the offices of President, Vice President, and Secretary shall be held by at least two separate individuals. All officers may be removed at any time, with or without cause, pursuant to NRS Section 82.211.

**5.02 THE PRESIDENT.** Pursuant to NRS Section 82.211, the President shall preside over all meetings of directors, shall have general supervision of the Corporation's affairs, and perform all other duties as are incident to the office or are properly required by a resolution passed by the Board.

**5.03 VICE PRESIDENT.** During the absence or disability of the President, the Executive Vice President may exercise all functions of the President. Each Vice-President shall have such powers and fulfill such duties as may be assigned by a resolution of the Board.

**5.04 SECRETARY AND ASSISTANT SECRETARIES.** Per NRS Section 82.211, the Secretary must:

- (a) Issue notices for all meetings and actions of the Board;
- (b) Accept all requests for special meetings of the Board;
- (c) Accept all notices of proxy appointments and revocations;
- (d) Keep the minutes of all meetings;
- (e) Accept delivery of any dissent announced at any meeting of the Board;
- (f) Have charge of the corporate seal and books; and
- (g) Make reports and perform duties as are incident to the office, or are properly required of them by the Board.

The Assistant Secretary, or Assistant Secretaries (in the order designated by the Board), will perform all of the duties of the Secretary during the absence or disability of the Secretary, and at other times may perform such duties as are directed by the President or the Board.

**5.05 THE TREASURER.** Pursuant to NRS Section 82.211, the Treasurer shall:

- (a) Have custody of all the Corporation's monies and securities and keep regular books of account;
- (b) Disburse the Corporation's funds in payment of the just demands against the Corporation or as may be ordered by the Board, taking proper vouchers for such disbursements; and
- (c) Provide the Board with an account of all his or her transactions as Treasurer and of the financial conditions of the office properly required of him or her by the Board.

If selected, the Assistant Treasurer, or Assistant Treasurers (in the order designated by the Board), must perform the duties of the Treasurer in the absence or disability of the Treasurer, and at other times may perform such other duties as are directed by the President or the Board.

**5.06 DELEGATION.** In the absence or inability to act of any officer and of any person authorized to act in their place, the Board may delegate the officer's powers or duties to any other officer, director, or other person, subject to Section 5.01 of these Bylaws. Vacancies in any office arising from any cause may be filled by the Board, subject to Section 5.01 of these Bylaws, at any regular or special board meeting.

**5.07 OTHER OFFICERS.** Per NRS Section 82.211, the Board may appoint other officers and agents as they deem necessary or expedient. The term, powers, and duties of such officers will be determined by the Board and described in the resolution authorizing the appointment.

5.08 **SALARIES.** Officers' salaries will be fixed from time to time by the Board. Officers are not prevented from receiving a salary by reason of the fact that he or she is also a director of the Corporation.

5.09 **INDEMNIFICATION.** Subject to NRS Section 82.541, officers shall be indemnified by the Corporation, so long as the officer acted in a manner substantially similar to and consistent with the standard of care described in NRS Section 82.541. Any officer indemnification shall be limited to proceedings that are directly related to or have arisen out of the officer's acts on behalf of the Corporation.

## **ARTICLE 6**

### **Capital & Finance**

6.01 **RESERVES.** The Board may, in their absolute discretion, set aside out of the Corporation's earned net surplus as they deem expedient for reserves, while maintaining any corporate property, or any other purpose, before making any distribution of earned surplus, subject to Chapter 82 NRS and 501(c)(3) of the IRS.

6.02 **DEPOSITORIES.** The Corporation's monies must be deposited in the Corporation's name in a bank or trust company or trust companies designated by resolution of the Board. Corporate monies may be drawn out only by check or other order for payment signed by such persons and in such manner as may be determined by resolution of the Board.

## **ARTICLE 7**

### **Books and Records**

7.01 **MEETING MINUTES.** Per NRS Section 82.281 and these Bylaws, the Corporation must keep a complete and accurate accounting and minutes of the proceedings of its Board.

7.02 **LEGIBILITY OF RECORDS.** Any books, records, and minutes may be in any form, provided such form is capable of being converted into written form within a reasonable time.

7.03 **RIGHT TO INSPECT.** Subject to NRS Section 82.181 & 82.186, any director has the right, upon written request delivered to the Corporation, to inspect and copy during usual business hours the following documents:

- (a) The Articles of Incorporation (initial, restated, and as amended);
- (b) These Bylaws, and any amendments;
- (c) Minutes of any proceedings;
- (d) Annual statements of affairs;
- (e) Any voting trust agreements;
- (f) All official written notice communications to the Board from the last three (3) years;
- (g) Accounting records of the Corporation.

The Corporation elects to assume any obligations that may be related to this Article of these bylaws which would otherwise attach to the registered agent of the Corporation. The Corporation

acknowledges and agrees that any obligation to produce corporate documents under this Article of the Bylaws shall attach to the Secretary as part of the duties described in Section 5.04 of these Bylaws.

## **ARTICLE 8**

### **Notices**

- 8.01 **MAILING OF NOTICE.** Except as may otherwise be required by law, any notice to any director may be delivered personally or by mail. If mailed, the notice will be deemed to have been delivered on the close of business of the third business day following the day when deposited in the United States mail with postage prepaid and addressed to the recipient's last known address in the records of the Corporation.
- 8.02 **E-NOTICE PERMITTED.** Any communications required by the Statutes, these Bylaws, or other laws may be made by digital or electronic transmission to the recipient's known electronic address or number as known to the Corporation at the time of notice.
- 8.03 **DUTY TO NOTIFY.** All directors, officers, employees, and representatives of the Corporation are required to notify the Corporation of any changes to the individual's contact information. Pursuant to the obligations under this Section of these Bylaws, the individual must notify the Corporation that electronic transmissions of notice are impracticable, impossible, frustrated, or otherwise improper and ineffective.

## **ARTICLE 9**

### **Special Corporate Acts**

- 9.01 **EXECUTION OF WRITTEN INSTRUMENTS.** All contracts, deeds, documents, and instruments that acquire, transfer, exchange, sell, or dispose of any assets of the Corporation must be executed by the President to bind the Corporation. This Section does not apply to any checks, money orders, notes, or other financial instruments for direct payment of corporate funds which are subject to Section 9.02 of these Bylaws.
- 9.02 **SIGNING OF CHECKS OR NOTES.** All authorizations to distribute, pay, or immediately draw upon the financial resources of the Corporation must be signed by the Treasurer, or can be signed by the Vice President and President, including any expense reimbursement or compensation payments to directors, officers, employees, representatives, service providers, or contractors of the Corporation.
- 9.03 **SPECIAL SIGNING POWERS.** To duly bind the Corporation to an agreement or instrument in the event the President holds an interest which exists outside of the capacity of being President, then any agreement involving such interest must be signed by an officer pursuant to either Article 5 or Section 9.02 of these Bylaws.

**9.04 MERGERS & CONVERSIONS.** Following the approval from the Board, in order for any consolidation, merger, conversion, or other organizational restructuring to be effective, it must follow the respective process(es) set out in Chapter 92A of the NRS.

**9.05 DISSOLUTION.** If the Organization is dissolved, all of its property remaining after payment and discharge of its obligations shall be transferred and conveyed, subject to any contractual or legal requirement, to one or more other organizations that have been selected by the Board of Directors, that are organized and operated for purposes substantially the same as those of the Organization, and that are described in IRS Code §§ 170(c)(2)(B), 501(c)(3), 2055(a)(2), and 2522(a)(2), or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Code §§ 170(c)(2)(B), 501(c)(3), 2055(a)(2), and 2522(a)(2) of the Code, as the Board shall determine. Any such property not so transferred shall be disposed of by court of the appropriate jurisdiction in the county where the registered office of the Organization is then located, exclusively for such tax-exempt purposes or to such tax-exempt organizations as such Court shall determine.

## **ARTICLE 10**

### **DOCUMENT RETENTION POLICY**

**10.01 PURPOSE.** The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of Corporation records.

**10.02 GENERAL GUIDELINES.**

- (a) Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed.
- (b) A mass of records also makes it more difficult to find pertinent records. From time to time, the Corporation may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below.
- (c) While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

**10.03 EXCEPTION FOR LITIGATION RELEVANT DOCUMENTS.** The Corporation expects all officers, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, and employees should note the following general exception to any stated destruction schedule: If you believe, or the Corporation informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in



litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

#### **10.04 MINIMUM RETENTION PERIODS FOR SPECIFIC CATEGORIES.**

**(a) Corporate Documents**

Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Tax Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request as set forth in these bylaws.

**(b) Tax Records**

Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

**(c) Employment Records/Personnel Records**

State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

**(d) Board and Committee Materials**

Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Committee materials should be kept for no less than three years by the corporation.

**(e) Press Releases/Public Filings**

The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

**(f) Legal Files**

Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

**(g) Marketing and Sales Documents**

The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy

may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

**(h) Development/Intellectual Property and Trade Secrets**

Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation derives independent economic value from the secrecy of the information; and has taken affirmative steps to keep the information confidential. The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.

**(i) Contracts**

Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

**(j) Correspondence**

Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

**(k) Banking and Accounting**

Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

**(l) Insurance**

Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

**(m) Audit Records**

External audit reports should be kept permanently. Internal audit reports should be kept for three years.

10.05 **ELECTRONIC MAIL.** E-mail that needs to be saved should either be printed in hard copy and kept in the appropriate file; or downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

## **ARTICLE 11 TRANSPARENCY AND ACCOUNTABILITY**

[See [Appendix A](#)]

## **ARTICLE 12 CONFLICT OF INTEREST**

[See [Appendix B](#)]

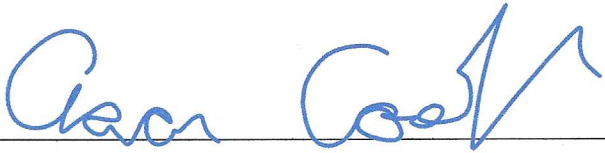
## **ARTICLE 13 AMENDMENTS**

- 13.01 **BY DIRECTORS.** Subject to NRS Chapter 82, the Board has the power to make, alter, amend, and repeal the Corporation's Bylaws. Any alteration, amendment, or repeal of the Bylaws, may be changed or repealed by the holders of a majority of the vote at any board meeting.
- 13.02 **EMERGENCY BYLAWS.** Consistent with NRS Chapter 82, the Board may adopt emergency Bylaws, which operate during any emergency in the Corporation's conduct of business resulting from an attack on the United States or a nuclear or atomic disaster.
- 13.03 **COMPLIANCE WITH STATE LAW.** Any amendment to the Corporation's Articles or these Bylaws shall be consistent with the Statutes.

*[SIGNATURE PAGE TO FOLLOW]*

*SIGNATURE PAGE FOR*  
*CORPORATE BYLAWS OF OKIDOKI FOUNDATION*

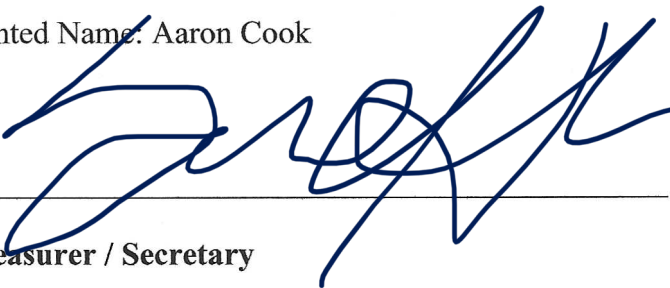
These Bylaws are adopted by resolution of the Corporation's Board of Directors on this 25<sup>th</sup> day of September, 2022.



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**President**

Printed Name: Aaron Cook



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**Treasurer / Secretary**

Printed Name: Sarah Hunsucker



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**Director**

Printed Name: Lee Boeckmann

## **APPENDIX A.**

### **TRANSPARENCY AND ACCOUNTABILITY POLICY**

#### **1.01 PURPOSE.**

By making full and accurate information about its mission, activities, finances, and governance publicly available, the Corporation practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follows:

#### **1.02 FINANCIAL AND IRS DOCUMENTS.**

The Corporation shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge.

#### **1.03 MEANS AND CONDITIONS OF DISCLOSURE.**

The Corporation shall make “Widely Available” the aforementioned documents on its internet website to be viewed and inspected by the general public.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) The Corporation shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- (d) The Corporation shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 21 days for mailed requests.

#### **1.04 IRS ANNUAL INFORMATION RETURNS (Form 990).**

The Corporation shall submit the Form 990 to its governing body prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the corporation’s Form 990 shall be submitted to each member of the governing body via (hard copy or email) at least 3 days before the Form 990 is filed with the IRS.

#### **1.05 BOARD.**

- (a)** All deliberations shall be open to the public except where a motion is passed to make any specific portion confidential.
- (b)** All board minutes shall be open to the public once accepted by the board, except where a motion is passed to make any specific portion confidential.
- (c)** All papers and materials considered by the governing body shall be open to the public following the meeting at which they are considered, except where a motion is passed to make any specific paper or material confidential.

#### **1.06 STAFF RECORDS.**

- (a)** All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- (b)** No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.
- (c)** Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member.
- (d)** Staff records shall be made available to the board when requested.

#### **1.07 DONOR RECORDS.**

- (a)** All donor records shall be available for consultation by the members and donors concerned or by their legal representatives
- (b)** No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
- (c)** Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;
- (d)** donor records shall be made available to the board when requested.

## APPENDIX B.

### CONFLICT OF INTEREST POLICY

**1.01 PURPOSE.** The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

**1.02 DEFINITIONS.**

- (a) Interested Person.** Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
- (b) Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
  - (1)** An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
  - (2)** A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
  - (3)** A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under 1.03(2), a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

**1.03 PROCEDURES.**

**1. Duty to Disclose.**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

**2. Determining Whether a Conflict of Interest Exists.**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

### **3. Procedures for Addressing the Conflict of Interest.**

- a) An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b) The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c) After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

### **4. Violations of the Conflicts of Interest Policy.**

- a) If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b) If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

## **1.04 RECORDS OF PROCEEDINGS.**

1. The minutes of the governing board and all committees with board delegated powers shall contain:  
The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
2. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

## **1.05 COMPENSATION.**

1. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.



2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
3. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **1.05 ANNUAL STATEMENTS.**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

1. Has received a copy of the conflicts of interest policy,
2. Has read and understands the policy,
3. Has agreed to comply with the policy, and
4. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

#### **1.07 PERIODIC REVIEWS**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

1. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
2. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

#### **1.08 USE OF OUTSIDE EXPERTS.**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.