

# Junior League of Reno, Inc. Policies & Procedures

*(Revised June, 2016 with newly adopted investment policy included)*

## Article I. Name

The name of this organization shall be the Junior League of Reno, Incorporated, hereinafter referred to as the “League” or “JLR.”

## Article II. Mission, Vision and Focus

***Our Mission:*** The Junior League of Reno, Inc., is an organization of women committed to promoting voluntarism, developing the potential of women and improving communities through the effective action and leadership of trained volunteers. Its purpose is exclusively educational and charitable.

***Our Vision:*** The Junior League of Reno creates a lasting impact on our community and enriches the quality of lives for women and children through innovative projects, effective advocacy, generous community grants and collaborative partnerships.

***Our Focus:*** To promote and support health and wellness for women and children in the greater Reno area. The focus area is Human Trafficking, Nutrition and Foster Care.

## Article III. Membership in the League

The Junior League of Reno, Inc. does not discriminate on the basis of race, religion or national origin. The League reaches out to women of all races, religions and national origins who demonstrate an interest in and commitment to voluntarism.

### Section I. Categories of Membership (Member Status)

The League shall admit only women over the age of twenty one (21) who comply with the requirements of the Association of Junior League’s International (AJLI) new member curriculum. No member shall at any time be a member of more than one Junior League unless there are extenuating circumstances with the Board of Directors approval.

Members must remain active until the end of the current fiscal League year. Any member who has completed their membership obligations and desires a status change must submit this in writing to Member Development no later than April 1. Status changes will be made effective in the upcoming or next League year. Additionally, active members may request flexibility with membership requirements in the event of life changes. All requests must be presented via the VP of Member Development to the Board of Directors.

The categories for membership (status) shall be as follows:

**New Member:** A new member who is in the process of completing the training and requirements to become an active member. New members are not eligible to hold office. New members are required to fulfill two (2) volunteer hours that directly connects to the League approved focus areas and two (2) volunteer hours applied to League approved fundraisers. Additionally, new members are required to purchase one (1) ticket to the active League sponsored fundraiser in the spring.

**Active:** A member who has completed new member training and demonstrates Active membership through volunteer service to the community and the League. Active member requirements include:

- Payment of annual dues by the deadline
- Eight (8) community service hours at a League approved event
- Attend five (5) general membership meetings per League year
- Placement and participation (attend monthly meetings) on a League committee
- Fulfill all fundraising requirements as outlined in this document

Active members can hold office and vote. Additionally, those seeking additional flexibility can select one of two (2) active membership statuses: Platinum and Diamond. Members with these statuses are still required to fulfill membership dues and other financial obligations as noted below.

**Flexible Status:** Those seeking additional flexibility can select one of two (2) active membership statuses: Platinum and Diamond. These statuses are still required to fulfill dues obligations. Both classes of flexible status are not eligible to be slated for a board position. If a Platinum or Diamond member is approved by the Board vote to fill a Board vacancy the member must change their status from Platinum or Diamond to Active. These two statuses are the only ones who can change their status.

- **Platinum:** This option is designed for an Active member who has successfully completed five (5) active years excluding leaves of absences and alternative membership placements. The member can choose one of the following options: a) all active requirements b) attend five (5) general membership meetings or c) placement on a committee. Platinum Active members are required to pay the fundraiser obligation.
- **Diamond:** This option is designed for an Active member who has successfully completed seven (7) active years (excluding leaves of absences and alternative membership placements). The member can choose one of the following options: a) attend five (5) general membership meetings or b) placement on an active or sustainer committee. Diamond members are not required to pay the fundraiser obligation.
- **Sustainer:** Sustaining members are those members who have fulfilled the Active membership requirements for a minimum of seven (7) years and who continue to support the League and the community financially by maintaining their membership in the League.
- **Sustainer Emeritus:** Sustainer Emeritus is granted to a Sustainer member who has reached eighty (80) years of age and has requested Emeritus status. Upon being granted this status, the member shall no longer have a dues requirement to the League.
- **Member of Distinction:** A League member who has achieved fifty (50) years of service in any Junior League shall be granted the status of Member of Distinction.
- **Honorary:** An Honorary member is elected by a two-thirds (2/3) vote of the League Executive Officers. An Honorary member is one who has justified membership through interest in voluntarism, commitment to community service and contribution to the League. An Honorary member can be a current League member or in more instances, will be a member of the community.

## **Section II. Admission to Membership**

Women who have an interest in developing their potential for voluntary community participation and willingness to acquire the skills, knowledge and experience that will enable them to perform effective voluntary services in the community will be eligible for membership in the League.

## **Section III. Privileges of Membership**

A member shall be considered in good standing if she fulfills all membership obligations to this League, as defined by the Bylaws, including, but not limited to, the timely payment of dues, fulfillment of membership class requirements and participation in League activities as defined in this document.

Only Active members in good standing may vote at meetings of the League, including the Sustainer Chair. Sustaining members, Sustainer Emeritus members and Honorary members are not voting members as defined in the Bylaws.

## **Section IV. Transfer, Inter-League, Seasonal, Non-Resident**

Any Active or Sustaining member in good standing of a League may transfer membership to another League. A member who transfers to another League shall be granted the status consistent with the specifications of membership categories of the receiving League.

- **Inter-League:** Active, and Sustaining members, who will be residing temporarily in the League radius and who so formally request, shall be granted the Inter-League privilege for a period not to exceed one (1) year. The period may be extended for one (1) additional year. An Inter-League member shall comply with the requirements of the League and shall be entitled to all privileges of membership except the right to vote or hold office. Inter-League members shall be listed as a member of and pay dues to the sending League, which shall have the final responsibility in all matters.
- **Seasonal Inter-League:** A Sustaining member who resides for a portion of the year near the member's League and a portion of the year near another League, and who so formally requests, shall be granted the seasonal Inter-League privilege. The Sustaining member shall be listed as a member of and shall pay dues to the sending League, which shall have the final responsibility for the member in all matters.
- **Non-Resident:** An Active or Sustaining member who is living at a distance from the League service area, so as to make fulfillment of all membership requirements impossible to meet. A non-resident member is responsible for paying annual dues but may not vote or hold office.

## **Section V. Disability Status**

This status provides an option for a member who is unable to fulfill certain obligations of Active membership because of physical limitations. A member seeking Disability status shall submit a written request to the Membership Development committee. Membership Development shall provide a report to the Board of Directors outlining appropriate modifications to the membership requirements. The Board of Directors shall vote on the status change.

## Section VI. Resignation

Any Active or Sustaining Member of the League, who is not in arrears financially, may resign at any time by giving written notice via the Secretary or Member Development VP to the Board of Directors. Any New Member may resign in good standing at any time prior to becoming an Active member, without incurring additional financial or fundraising requirements. This also applies to all members in any category of membership. Active members must fulfill all financial obligations for the League year if they wish to resign as a member in good standing.

Subsequently, a League Officer who fails to fulfill the duties of their assigned position may be removed by the President with a minimum two-thirds (2/3) vote of the Board of Directors. A member of any class who fails to fulfill the outlined member requirements, or alternative options, may be removed by the Board of Directors by a two-thirds (2/3) vote.

## Section VII. Reinstatement of Membership

A member, who resigned in good standing as defined in the Junior League of Reno's Bylaws, may be reinstated upon payment of the dues currently payable. An individual whose membership was terminated for non-fulfillment of her membership obligations may be reinstated by a two-thirds (2/3) vote of the Board of Directors upon paying a reinstatement fee of \$25.00 in addition to annual dues for the current year. Members who resigned not in good standing will not be permitted to rejoin the League unless all previous financial obligations are paid. Members who resigned due to code of conduct violations or incidents may not rejoin. An Active member who requests to reinstate their membership and had previously served less than seven years must serve the remaining years in order to become a Sustaining Member.

Any New Member wishing to reinstate will be required to repeat the New Member course in its entirety and fulfill all financial obligations, including dues and New Member fees. An Active Member seeking reinstatement may do so upon paying annual dues and a Sustaining member may be reinstated if the member has successfully completed seven (7) active years in the League, exclusive of leaves of absence, prior to resignation.

## Section VIII. Leaves of Absence

An Active member in good standing may submit in writing to Membership Development a request to go on a six month leave of absence (LOA) for general purpose; educational, emergency, medical or maternity. The Board of Directors will approve all requests. Extensions may be granted on a case-by-case basis. Those on a leave of absence are not required to fulfill member requirements, excluding annual dues and fundraising requirements. Any leave extension is at the discretion of the Executive Board. A LOA can be extended up to 12 months but if a member needs another leave they can resign in good standing. All leave requests and reinstatements must be submitted in writing to the Member Development VP. If a member of the Executive Board takes a leave she must designate, in writing to the BOD, who is her proxy and will assume those duties while she is on a LOA. She must also state her estimated return date. If the Executive Board member is unable to assign a proxy, the BOD will assign one for her. The Executive Board member taking leave will not have any input or authority while on leave. They will rely solely on their proxy until their official return.

- **General Leave:** An active member is entitled to a (6) six-month leave of absence for every fiscal year as an active member, not to exceed twelve (12) months.
- **Educational Leave:** An active member who is enrolled in an accredited college or university and taking a minimum of six (6) credits during a semester are entitled to forgo serving on a

committee during that semester. The member will not be relieved of other member requirements.

- **Emergency Leave:** An active member who has an emergency such as a family crisis or other extenuating circumstances may be granted a thirty (30) day leave. The leave may be extended up to three (6) months.
- **Medical Leave:** An active member may take medical leave for any major medical condition of the member or anyone under the member's primary care. The leave shall be granted for a six (6) month period with the ability to extend up to one (1) year. If the leave is requested to continue beyond one (1) year the member may resign in good standing.
- **Maternity Leave:** An active member can request maternity leave in the event of a new birth or adoption. The leave shall be granted for a maximum of six (6) months.

## **Article IV. Code of Conduct**

### **Section I. General Policy**

Staff and League members shall work to engage and participate in ways that ensure a healthy and respectful environment. Staff and Members are expected to conduct themselves in an ethical, professional and responsible manner that upholds the Bylaws and Policies and Procedures at all League sponsored activities. The League will not condone the activities of staff or members who achieve goals by violating the law or League policies. Those that violate this Code of Conduct will be subject to the guidelines specified below.

### **Section II. Addressing Code of Conduct Violations**

A League member or staff person accepts the responsibility to conform to all rules and regulations of the League. Failure to do so will justify appropriate disciplinary actions, including removal or probation.

- **First Offense:** The VP of Membership Development will review the offense with the member in a private meeting. The meeting and offense will be documented and placed in the member's file.
- **Second Offense:** In addition to "first offense" actions, the offense will also be reviewed with the Executive Board of Directors, where further steps may be taken to address the situation.
- **Third Offense:** The offense will be reviewed by the Executive Board of Directors, where the Officers will vote on whether to remove the member or seek a change in the member's classification based on the offense being discussed. This level of offense will also be reported to AJLL.

### **Section III. Immediate Suspension**

Some offenses are so serious that immediate suspension will be taken, even if it is the first offense. Immediate suspension is an action undertaken for offenses committed by a League member or staff person including, but not limited to: threatening or inflicting serious bodily harm to another member; possession of illegal weapons or drugs; theft of League property or monies; acts of vandalism causing damage to League property. Immediate suspension will result in immediate membership termination. Suspended members will not be allowed to reinstate their membership with the League where the offense was documented. The VP of Member Development will document and manage the suspension accordingly. An opportunity for the offending member to appeal a decision of suspension will be determined by the Executive Officers on a case-by-case basis depending on the severity of the offense and must be agreed by the Board of Directors with a 2/3 vote.

## **Section IV. Probation**

A member who has failed to fulfill all requirements or who is in violation of the Code of Conduct (see article IV section II) may be put on probation. The Membership Development committee along with the President will review and determine whether a member with an inadequate record will be placed on probation. The VP of Membership Development will notify the member under consideration, which will begin the Probation Review process. Probation will be evaluated over a three (3) month period. Probationary status is confidential. A member on probation may not be slated for office, attend League sponsored seminars or conferences or resign in good standing. If the member does not show improvement during the three (3) month period, removal from the League will commence. The review process shall remain confidential to protect the member in question.

## **Section V. Termination**

A League Officer who fails to fulfill the duties of their assigned position or who violates the Code of Conduct (see article IV section II) may be terminated by the President with a minimum two thirds (2/3) vote of the Board of Directors. A member of any category who fails to fulfill the outlined member requirements, or alternative options, may be terminated by the Board of Directors with a two thirds (2/3) vote.

## **Article V. Conflict of Interest**

The standard of behavior of the League is that all staff and members avoid conflicts of interest between the League and that of a personal or professional entity. Members and staff are to understand this policy is to protect the integrity of the League and maintain its reputation both internally and with the community served by the League. Upon or before election, hiring or appointment of an entity, staff and members will make a full, written disclosure of interests; relationships and holding that could potentially result in a conflict of interest. It is a requirement that all prospective League vendors and affiliates, with an estimated work requirement in excess of \$1,000, go through a three (3) bid process to ensure the integrity of the League's standards are upheld. This process will be evaluated and decided upon by the Board of Directors.

## **Article VI. Dues and Financial Requirements**

The Board of Directors, in its authority to govern and manage the League, shall set the amount for membership dues and other fees. Changes to dues and fees shall be subject to the approval of the membership by a 2/3 vote, and are defined in these League Policies and Procedures. League members are required to fulfill all financial requirements and no refunds will be given after a member has submitted payment for annual dues. Additionally, an increase in Association dues shall cause a corresponding increase in the dues of the League.

## **Section I. Annual Dues**

Annual dues, including AJLI fees and application fees, are outlined as follows:

- New Member: \$156.00 (\$104.00 Active Meeting Fee + \$52.00 New Member Training and Retreat Fee)
- Active (includes Platinum and Diamond): \$122.00 (\$104.00 Active Meeting Fee + \$18.00 Arrangements Meeting Fee)
- Sustainer: \$104.00
- Member of Distinction: None
- Honorary Member: None

## Section II. Payment of Dues

Annual dues shall be payable on March 15 for all Active and Sustaining members. New Members that join during the Fall recruitment class shall have dues payable no later than October 1.

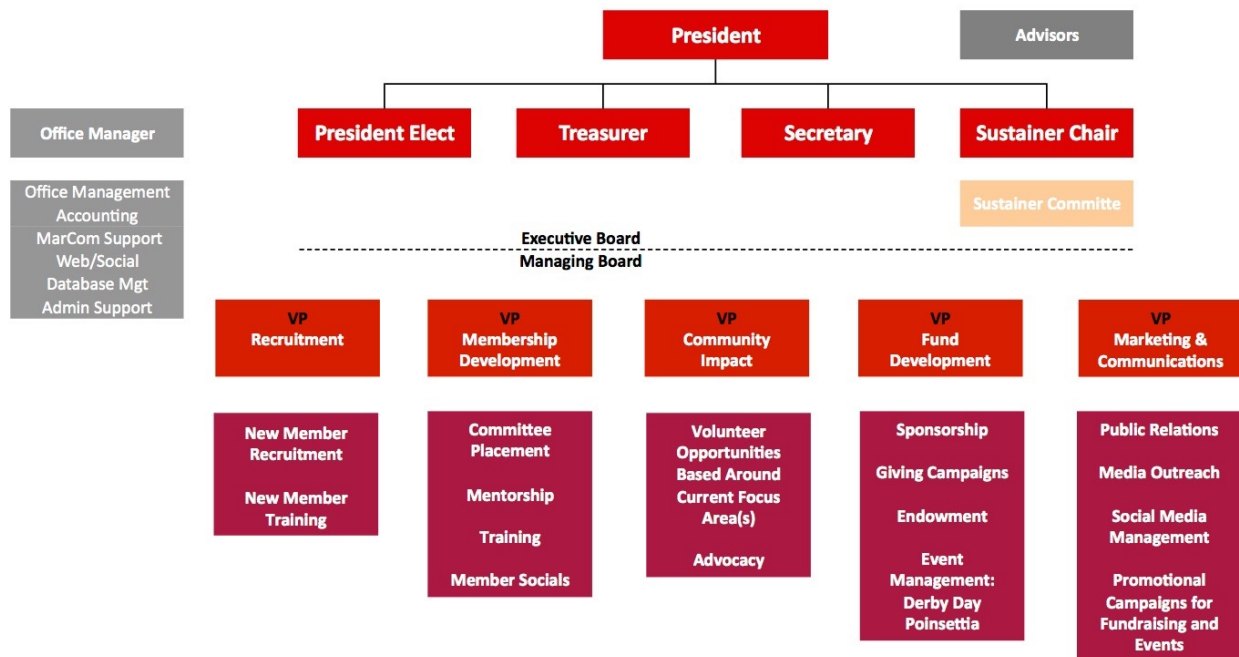
Dues that are not paid by April 15 will be considered delinquent unless the member has requested in writing to the Treasurer that they need an extension or payment plan. To ensure members' filings are kept private, this matter will be confidential and discussed only through the Treasurer and the President. The Treasurer will therefore provide a written contract with the member requesting alternative payment options to the Board of Directors who shall approve payment plans. The member and the League President will sign the contract. A late fee of \$25.00 will be added after the April 15<sup>th</sup> date.

## Section III. Fundraising Requirements

All Active members are required to contribute to the annual fundraisers by purchasing two (2) tickets total to the League approved spring fundraiser. New members are required to purchase one (1) ticket to the active League approved spring fundraiser. Sustaining members are encouraged to participate in all League fundraising events but do not have a fundraising requirement.

## Article VII. Executive Officers and Vice Presidents

### JLR Organizational Chart



The Executive Board of Directors shall include the President, President-Elect, Treasurer, Secretary and Sustainer Chair. The Executive Officers shall constitute the governance body that presides over the Vice Presidents otherwise referred to as the management body of the League. Officers of the governance and management bodies of the League are voting members and may be elected to serve a second term.

• **President:** The President shall be the Executive Officer of the League, shall preside at the meetings of the League and the Board of Directors; shall be an ex-officio member of all committees. The President, with guidance from the Board of Directors, will create other committees as needed. She shall, in collaboration with the Treasurer, sign all contracts and obligations authorized by the Board of Directors.

Responsibilities:

- Presides over the Board of Directors and the general membership
- Manages all general membership meetings
- Ex-officio member of all committees
- Sees that all orders and resolutions of the League and its Board are carried into effect
- Serves as the primary signer of checks, leases, contracts, and legal documents
- Presents a League report at the annual meeting
- Represents the League at all AJLI sponsored activities
- Serves as the primary spokesperson for the League at all public events
- Only votes in the event of a tie
- Responsible for the training and transition of the President-Elect
- Supports the Office Manager in all day-to-day operations
- Ensures that all financial programming and financial matters of the League are upheld
- Following her term as President, in the role as Past-President this position will have the option of no obligations (except financial) for this year only

• **President-Elect:** The President-Elect shall prepare to serve as President of the League and acquire training as needed. She shall manage the Bylaws, uphold the Strategic Plan and act as a liaison to the Community Advisory Council. The President-Elect will also serve on the Fund Development Committee to assist with Community Enrichment Grants.

Responsibilities:

- Serves as a voting member of the Board of Directors and membership
- Manages the League's Bylaws and Policies and Procedures and leads an ad hoc committee, as needed to discuss updates to either document
- Acts as a liaison to the Community Advisory Council and ensures all advisors meet on a quarterly basis (at the minimum)
- Upholds the three-year strategic plan and is instrumental in working with the President to update and develop changes to the strategic plan at the necessary time
- Attends and represents the League at AJLI sponsored activities
- Serves as the secondary spokesperson for the League at all public events
- Supports the direction of the League and helps build a yearly action plan that assists with succession planning
- Serves as an ad hoc committee member to all committees recognized by the League
- Serves as a secondary signer of checks, leases, and other documents requiring a League executive officer
- Ensures that all financial programming and financial matters of the League are upheld, in collaboration with the President

• **Secretary:** The Secretary is responsible for the keeping of all meeting minutes of the League. She is responsible for the custody of the seal of the League and the affixing of it. The Secretary shall be in general charge of the records of the League, other than financial records, and shall perform other duties as assigned by the League President.



Responsibilities:

- Serves as a voting member of the Board of Directors and membership
- Attends, records and distributes minutes from all general membership and board meetings and makes them available to the League membership
- Maintains the Leagues membership roll and submits a roster to AJLI prior to the annual fall deadline
- Keeps accurate records of membership dues and coordinates with the Treasurer to submit AJLI dues
- Manages, in conjunction with Membership Development, any transfers or memberships status changes and subsequently records these changes accordingly
- Maintains, in conjunction with the Communications committee, the website member database ensuring it is consistently updated

• **Treasurer:** The Treasurer shall serve as the custodian of all funds of the League, including the investments of the League. She oversees the books, accounts, and is responsible for the preparation of the League budget as well as serving as the primary manager of League fundraisers and donor campaigns.

Responsibilities:

- Serves as a voting member of the Board of Directors and membership
- Develops and presents the annual budget to the Board of Directors for approval
- Maintains League financials on a monthly basis and provides reporting to the Executive Board, Managing Board, Sustainers, and the general membership
- Protects the 501c(3) tax exempt status of the League
- Serves as a custodian of the funds outlined in the annual budget along with management of League sponsored fundraisers and programs involving funding
- Responsible for sending annual letters to the membership regarding dues renewals, late dues and other communications related to annual dues, in conjunction with the Office Manager
- Coordinates and finalizes, along with the Office Manager and League President, the annual financial audit and tax returns
- Maintains the Community Enrichment and Endowment Funds
- Sees that the annual audit / and or review is completed in a timely manner. Also responsible for providing all books, records, and files to their successor. Files and signs all IRS returns in a timely manner.
- Meets monthly with the JLR Office Manager to review all pertinent financial documents, payments and information. Oversees all League financial accounting.
- Manages Office Managers payments of monthly Junior League of Reno funds, bills, payments, etc.
- Oversees all fundraising monies in accordance with the handling procedures stated later in this document.
- Reviews Office Managers timesheets and submits to payroll company for timely processing

• **Sustainer Chair:** The Sustainer Chair will act as a liaison between sustainer members and the active membership. The Sustainer Chair is the only voting member of the sustaining membership / committee.

Responsibilities:

- Serves as a voting member of the Board of Directors and membership

- The Poinsettia Chair works closely with the Sustainer Chair and the Poinsettia Chair reports to the Fund Development VP
- Collaborates with Sustainers to ensure projects and programs are communicated effectively
- Acts as an advisor during the planning of Poinsettia luncheon, providing the event chair with guidance and support, and serving as a liaison to the Board of Directors, as needed
- Serves as a communications liaison for the sustainer membership and ensures continuous communication with all members

The **Vice Presidents** of the League shall serve as the management sector of the organization that oversees the delegation of committee level work. All Vice President roles serve as voting members of both the Board of Directors and the membership. Those roles shall include:

- **VP of Fund Development:** serves as the leader overseeing all fundraising activities, manages donor relationships and database, oversees the Community Enrichment Fund and provides recommendations to Board and duties as assigned as they relate to fund development.
- **VP of Community Impact:** serves as the leader overseeing volunteer opportunities, advocacy work, drives the implementation of Issue-based community impact, and ensures issue areas remain the focus through League projects.
- **VP of Communications:** serves as the leader overseeing community outreach opportunities and public relations; she will develop an annual media plan and work with members to assist in promotion of League events and projects.
- **VP of Membership Development:** serves as the leader overseeing the successful placement of members to committees, provides recommendations for incoming slate to board for approval and voting from members, ensures all members receive annual training opportunities and work with Office Manager to ensure membership requirements are upheld.
- **VP of New Member:** serves as the leader overseeing the recruitment, training and retention of new member; ensures new members receive the resources needed to be successful as a member.

## Section I. Eligibility and Tenure

The Executive Officers and Vice Presidents shall be slated and the slate in its entirety shall be approved by a 2/3 vote at the general membership meeting during the spring of each League year. All League approved positions shall serve one-year terms with the option to be elected to serve a second term via the annual slating process. Those members seeking an additional term must notify Membership Development no later than January 15.

The VP of Membership Development shall present a single slate of candidates to the Board by the February board meeting. All League approved positions shall serve one-year terms with the option to be elected to serve a second term.

## Section II. Confidentiality

Each member serving on the Board of Directors shall be required to sign and adhere to a strict Confidentiality Agreement. Breach of the Confidentiality Agreement shall be subject to probation, removal from the Board, and may result in removal from the League.

### **Section III. Meetings**

The regular meeting of the Board of Directors shall be open to the membership at any time. If there are sensitive topics to be discussed, the Board will place those items in a closed portion of the meeting agenda, called an executive session, to adhere to confidentiality policies. At the discretion of the Board of the Directors, guest attendees may be asked to sign a confidentiality agreement. The President may call special meetings. Special meetings may also be called at the written request of a minimum of three (3) Board of Directors.

### **Section IV. Voting and Quorum**

All Board of Directors, excluding the President of the League, shall be voting members at Board of Directors meetings and GMMs. Motions will be adopted by a two-thirds (2/3) vote at Board of Directors meetings and GMMs. The President only votes in the case of a tie.

Quorum will constitute one-third (1/5) of the active members in good standing at a GMM or a majority of board members at a Board of Directors meeting.

At General Membership Meetings, one-third (1/5) of the active membership will constitute a quorum and two-thirds (2/3) approval will be required to pass a vote. At sustainer meetings a quorum shall be 10 sustaining members. A majority of sustainers present and voting shall be present to pass the motion.

### **Section V. Resignation**

Any member of the Board of Directors of the League may resign from office at any time. Such resignation shall be made in writing to the Member Development VP and Executive Board, and shall take effect at the time specified therein.

### **Section VI. Removal**

A Board member may be removed from office if any financial requirements, Bylaws, Code of Conduct or Policies are violated as stated per the previous Code of Conduct section.

### **Section VII. Vacancies**

When a vacancy occurs in any Board of Directors position, the vacancy shall be filled by appointment upon a majority vote of the Board of Directors. Whenever possible, the vacancy shall illicit recommendation(s) from the Membership Development committee. When a vacancy occurs in the office of the President, the President-Elect shall fill the vacancy.

## **Article VIII. Committees**

The goal of Membership Development is to achieve quality placement for each member of the League. Placement on a League committee is a requirement of all active members, unless the member has been approved for alternative options, and provides an opportunity for all classes of members to receive training and professional development. Double committee placement is not encouraged and shall be approved by the Board of Directors.

### **Section I. Standing Committees**

All League committees are defined in this document. The approved committees of the League shall consist of the following:

- Fund Development
- Community Impact
- Communications
- New Member
- Membership Development
- Sustainer

The general roles and responsibilities of the League committees are outlined below. Vice Presidents will have the authority and ability to structure their committee as it applies to the committee's needs and goals. Additionally, all Vice President roles will serve as leaders who oversee and delegate committee level work. It is the responsibility of the Vice President to report back to the Board of Directors; however, the full committee will be responsible for implementing their section of the approved annual plan.

**Fund Development Committee:** This committee, led by the VP of Fund Development, will serve as the official fundraising arm of the League and will work with all members to ensure annual fundraising goals are met. Fundraising will include events, donor relations, sponsorship programs, giving campaigns, and any other program whose sole purpose is to raise funds for the League, excluding the Community Endowment Fund and Community Enrichment Grants, which will be managed by the Executive Officers.

**Fundraiser Responsibilities:**

- Takes the necessary steps to ensure League-approved fundraiser(s) operates profitably and in accordance with the League's Bylaws
- Provides monthly updates to the general membership about the status of the upcoming fundraiser(s)
- Handles event logistics for League-approved fundraiser(s)
- Works with Communications committee to develop annual marketing plan
- Selects and contracts event vendors and provides formal recommendation to VP of Fund Development who will seek approval from board
- Works with the office manager to ensure League members fulfill member obligations

**Sponsorship Responsibilities:**

- Develops an annual sponsorship plan and works off of a timeline to ensure sponsor packets and requests are fulfilled in a timely manner
- Works closely with the VP of Fund Development and Office Manager to ensure the donor database is updated annually
- Ensures post-event communications are mailed to all sponsors

**Donor Relations Responsibilities:**

- Identifies giving campaigns, donor partnerships and grant opportunities to extend fundraising scope beyond events
- Develops an annual plan, in conjunction with the VP of Fund Development, that ensures donor contributions are received and new relationships are built
- Identifies grant opportunities and provides to Office Manager to apply for the grants
- Develops annual recommendations related to the Endowment Fund; VP of Fund Development will provide recommendations to board for approval (an ad hoc committee can be formed, when necessary, to discuss and develop recommendations related to the fund)

**Community Impact Committee:** This committee, led by the VP of Community Impact, will serve as the organizer and manager of all League sponsored projects, programs and advocacy initiatives. The committee will focus on AJLI's Issue-based Community Impact (IBCI) process and will work closely with the Executive Board to ensure the plan is implemented accordingly.

**Community Impact Committee Responsibilities:**

- Researches community needs based on focus areas defined in the League Strategic Plan and makes recommendations to VP of Community Impact
- Organizes all League approved volunteer events and communicates to the membership all opportunities during the League year
- Ensures all service and outreach opportunities align with the League's Strategic Plan
- Implements new initiatives and projects that are within the League's focus areas
- Works closely with the Office Manager to ensure League volunteer hours and projects are recorded for annual report

**Advocacy Responsibilities:**

- Develops and implements a plan for advocacy initiatives that align with all member projects and programs
- Works closely with the Las Vegas SPAC to determine relevant statewide issues
- Provides training and education to members about annual advocacy efforts
- Engages in research and formulation of advocacy issues and legislative proposals
- Before sponsoring, taking part in, and/or having a public stance on any piece of legislation, the Advocacy committee, working under the Community Impact Committee, will get approval from the general membership.

**Communications Committee:** Led by the VP of Communications and responsible for maintaining the reputation of the League internally and within the community and acting as the League's communication arm.

**Responsibilities:**

- Coordinate and manage all media relations for the League with the support of the League President. Additionally, this committee will write, review and distribute all external communications.
- Develops an annual marketing plan that aligns with the League's strategic plan and vision
- Works in tandem with all League committees to ensure marketing needs are met
- Provides an annual training to League members on the topics of media relations, brand messaging and public image
- Serves as the primary committee that manages the reputation and brand of the League
- Develops an annual outreach plan that includes building community partnerships, participating in community events and serving as a leader to external advisory councils that support the League's mission
- Ensures all events and programs of the League are documented through photography, social media, and related history profiles
- Works with office manager to develop an annual social media editorial calendar
- Develops weekly e-blast communications to members and supports the sustainer Hot Flash newsletter

**New Member Committee:** The primary function of this committee, which is led by the VP of New Member, is to recruit and retain new members to the League. Additionally, this committee will develop and implement a training program for all new members.

**Responsibilities:**

- Develops meetings, trainings and social events around our new member calendar, which is: Accepting provisional members between June 1 and September 30, hosting a new member retreat in the fall, scheduling and hosting a new member / sustainer dinner in the fall (collaboratively with the sustainer chair), and moving the provisional new members to the fund development committee in January so they can assist with the planning and execution of the spring fundraiser. New members become active on June 1.
- Designs a training program for all new members that includes bylaws, League history, AJLI resources, mentors and leadership development
- Serves as a liaison to all new members and provides guidance to each member to help them transition into Active membership
- Ensures retention of new members by building a mentorship program involving Active and Sustaining members

**Membership Development Committee:** This is a slated committee, and the Board and general membership must vote all members on to this committee. Working in tandem with the President and led by the VP of Membership Development, this committee will promote and provide leadership development opportunities, place members on committees, slate a new set of Officers and Board Members, and develop an official League training and transition program.

**Structure:**

- Members on this committee are not eligible to be voted in as President-Elect or Sustainer Chair. If a member expresses interest in either of these positions, prior to the slated committee year, the member can resign and be placed on another committee. If the member expresses interest in the middle of the League year, they are not eligible to move forward with interviewing for either President-Elect or Sustainer Chair.
- This is a slated committee.

**Responsibilities:**

- Responsible for placing all Active members on a committee and ensuring those placements are representative of the League vision
- Handles all membership feedback and works closely with the Board of Directors to ensure all concerns are handled
- Provides counsel to all members and ensures they are meeting all member requirements and ensures member name tags are current and distributes them during general membership meetings
- Prepares and presents a slate of nominees for the Officers and Vice Presidents for the upcoming League year
- Works with the Office Manager to create absentee ballots for voting members one (1) week prior to a voting meeting
- Processes all leaves of absence, maintains and updates the placement list and ensures all slated positions are fulfilled
- Conducts exit interviews with all members who resign from the League
- Develops a training program for League members and implements a training program on at least a quarterly basis. Training opportunities must reflect the vision and mission of the League
- Develops an official timeline, that is transparent to membership, that includes information on running for office, slating committees, trainings, AJLI conference opportunities and more

**Sustainer Committee:** The sustainer committee promotes and supports the mission and membership of the Junior League of Reno. The committee can advise and support the membership as needed.

Membership on this committee is comprised of all Sustaining members. The purpose of this committee is to sustain and promote the mission and membership. The Sustainer Chair, who sits on the Executive Board, leads it. Sustaining members can be placed on other committees, and / or serve as a sustainer advisor to committees.

**Structure and Responsibilities:**

- Committee leadership comprises of the Chairman, Assistant Chairman
- The Sustainer Chair is the only sustaining member who can vote
- Members of the sustainer committee are non-voting League members
- Works with Membership Development Committee to slate and place sustaining members on Membership Development, Poinsettia, or other Sustainer approved committee
- Hosts monthly Sustainer meetings to ensure Sustaining members received accurate and timely JLR communications and updates
- Assigns a Sustaining member(s) to the Community Enrichment Fund committee
- Support JLR focus area projects and assigns members to sit on the Community Impact committee so all levels of membership are involved in JLR project work

**Section II. Ad Hoc Committees**

Ad hoc committees will be developed at the discretion of the Board of Directors. Such committees will vary and will be a secondary placement, and voluntary, for all active and sustaining members.

**Community Enrichment Fund:**

- VP of Fund Development will serve as a liaison to the CEF committee, attending meetings if/when necessary
- Committee will be led by a Sustainer member and will provide recommendations to the VP of Fund Development
- CEF committee will function as an ad hoc committee that meets from February to May to implement grant program and distribution of funds; committee members will include a Sustainer Chair, President-Elect and/or VP of Fund Development, VP of Community Impact and one (1) past President

**Article IX. League Staff**

The League may hire a paid staff member to serve as the Office Manager for the organization or additional staff as deemed necessary by the Board of Directors. The hiring and initial salary of staff is at the discretion of the Executive Officers and does not require a vote by membership. Voting by the Board of Directors is required for a salary increase, bonus or other financial change that would impact the current annual budget. The hiring of additional office support staff will be at the discretion of the Board of Directors and based upon the approval of additional budget.

The Office Manager will provide assistance with bulk mailings and other requests approved by the President. The Office Manager is *not expected* to do committee correspondence, agendas, and meeting minutes, make copies or do committee mailings. The Office Manager's duties and responsibilities should include, but are not limited to the following:

- Office Management to include day-to-day practices such as phone answering, filing and managing internal systems including monthly calendars, rhythm of business support and Board and general membership meeting support

- Accounting to include accounts payable and receivable, financial reporting, audit management and budget reconciliation. Also provides accounting support to the League Treasurer, auditors and tax preparer as needed.
- Event Assistance to include budget reconciliation, database management, bulk mailing assistance, distribution of sponsorship letters and tracking of sponsorships, and other duties as approved by the President and VP of Fund Development
- Communications to include newsletter distribution, email distribution, membership letters and assistance with social media accounts
- Grant Writing to include management of all grant related tasks with the direction of the Board of Directors
- Board Support and Transition Plan to include supporting incoming President with Board packets, training, retreat set-up and logistics and other administrative duties as assigned
- Provides a monthly report to the Board of Directors to ensure accountability and project management is effective
- Other support as outlined by the Board of Directors

### **Article X. League Office and Operations**

The League shall comply with all office and operational policies identified below. Such policies will ensure due diligence and security enforcement of League property and functions.

- League Office and Maintenance: All members are required to communicate with the Office Manager to reserve the office for meetings. Supplies at the office, including kitchen supplies, are available for the members to use. Members must clean up and take out all trash following a meeting to ensure office cleanliness.
- Filing System/Records Keeping: The Office Manager will assist the Board with storing electronic and paper records. Secure filing cabinets will be available to all Board members for storage purposes. Additionally, Board members are responsible for maintaining records to ensure the successful transition of leadership positions.
- League-approved Vendors: The Board of Directors will determine the approved list of vendors that members can use for League purposes. A list of vendors will be distributed during board transitioning and training. Approval of vendors shall comply with the conflict of interest policy.
- Purchasing Equipment and/or Supplies: The Office Manager shall purchase equipment and supplies with the approval of the League President. Committees that are in need of supplies will get approval from their Vice President who will receive approval from the President.
- Office Keys and Access: The Board of Directors and Officer Manager shall be the only persons to receive a key and access code to the League office. In addition, certain members of the Fundraiser committees may receive keys for a specific period of time to allow for planning and implementation of those fundraisers. Members that need to utilize the office may do so in the presence of a League board member and/or during the posted office hours of the League. A Board member is required to alarm the office upon leaving and should not give out the code to general membership. If a Board member or League employee loses a key, that person will be responsible for the fee incurred to produce a new key and will be required to pay any additional fees associated with it.
- Parking at Office: Per the League's property agreement, there are two (2) designated parking spaces that are identified with the suite number of the League office. Additional parking is available in the empty spaces surrounding the office. At no time may a member, of any status, park in spaces designated for other tenants.
- Storage Unit Access: Any Board or Fundraising members can obtain access, but must sign out the storage unit key with Office Manager or a Board Member and should return the key promptly by signing it back in.



- Opening Mail and Checks: The Office Manager is required to open all mail. Financial statements must be opened, reviewed and signed off by the President
- Computer Access: Outside of the Officer Manager, the Executive Officers will have access to League computers and server. Login information cannot be shared with other members. Members may use the public computer that is located in the main meeting area or private office. Wi-Fi is also available to members, and the password is available upon request from the Office Manager.
- Donor Database: The Office Manager in tandem with the VP of Fund Development will maintain this database in its entirety. The list shall never be sold or emailed to the full membership without the permission of the donors listed within the database. For purposes of this policy and to ensure donor confidentiality is maintained, only Board members will be granted access to the database.
- Name Tags: The Office Manager will maintain nametags for all dues paid members. If a member misplaces their nametag, such member will be required to cover the cost of a new nametag. Cost to be determined based on the approved vendor list.

## **Article XI. Email Policy for League Staff and Officers**

The purpose of this policy is to establish an understanding of the general terms and conditions under which employees and Board members of the League will use email. Email generated at the League and from League approved accounts is for the express purpose of conducting League business. The Board of Directors will each receive a League-approved email address to use during their board term.

### **Section I. Approved Signature Block**

All email from a League account must include the standard company signature block, which includes:

- Sender's Full Name and Title
- Junior League of Reno, Inc.
- Business Address
- Business Phone Number and Fax
- League Tag Line and League Logo

### **Section II. Prohibitions in Email**

Do not send or forward purported jokes, harassing email, pornographic email, email that will embarrass or have the potential to damage the reputation of the League or any of its members. The League reserves the right to monitor any employee's or Board Member's email that have the @jlr.org at any time, with or without permission.

## **Article XII. Fiscal Policies**

### **Section I. Fiscal Year Defined**

The League fiscal year will begin on June 1 and will end on May 31.

### **Section II. Bonding**

Board of Directors who handle any League funds must be bonded. This includes the League President, President-Elect, Treasurer, Secretary, VP of Fund Development and Office Manager.

### **Section III. Budget(s) of the League**

The annual budget of the General Fund will be presented by the Treasurer to be approved by the Board of Directors. The approved budget will be presented to the membership in the spring prior to the next League year. Budget recommendations and requests must be submitted to the Treasurer no later than February. This does not guarantee recommendations will be included in the budget for approval.

Budget extensions must be presented to the Board of Directors for approval. Additionally, the Board of Directors must notify all members regarding emergency expenditures as well as any changes to the Budgets. In the event of a budget shortfall, natural disaster, or other extenuating circumstances, the Board of Directors may impose budget cuts during the League year. The membership will be informed of any budget cuts at the next general membership meeting.

As standard practice, all purchases in excess of \$1,000.00 shall receive three (3) bids. In the event of a sole-source provider, documentation must be provided as to why three (3) bids were not obtained. Record of this process will be facilitated by the office manager and filed by the Secretary of the League.

### **Section IV. Audit**

The books of the League shall be audited/reviewed at a minimum of every-other-year by a certified public accountant. In the event of a major event or fiscal change, the Board of Directors may request an audit be conducted in off years. Additionally, the summary of the audit will be presented at a general membership meeting to provide full disclosure of recommendations.

### **Section V. League Accounts and Management of Funds**

- ***League Accounts:*** the Board of Directors shall approve all sub accounts identified in the general budget. The Treasurer will work with each Vice President during the League year to ensure funds are allocated and coded correctly.
- ***Voucher Signing:*** Vice Presidents are responsible for signing vouchers, along with an Executive Board of Directors member, that request disbursement of funds from the committee outlined. If reimbursement is not requested from a committee, the voucher must be approved and by signed by one of the Executive Board of Directors. A GL code must be noted on each voucher to be considered for reimbursement. At the end of the year, each Vice President is responsible for submitting an “Allocation of Funds” statement to the Treasurer and Secretary for recording.
- ***Checks and Drafts:*** the Executive Board of Directors shall sign all checks, drafts and other orders for payment of money, notes or other evidence of indebtedness issued in the name of the League.
- ***League Deposits:*** The official timeframe to complete deposits post a League approved event or program will be 24-hours for all cash deposits and one (1) business day for check deposits. All deposits will be made before close of business on the respective day of submission.
- ***Reconciliation of Accounts:*** the Office Manager and Treasurer will reconcile all League budget accounts on a monthly basis. This process will include reconciliation of all bank statements, vouchers and other entries in the League accounting system. All monthly bank statements and reports will then be provided to the Board of Directors for review.

## **Section VI. Expenditures**

When an Executive Officer or Vice President of the League entertains a non-member for purposes of furthering League business, the expenses are reimbursable if pre-approved in writing by the President and Treasurer. The following guidelines outline amount of expenditures and type. Additionally, no League member can use the League as a vehicle to promote his or her private businesses. If a League member wishes to obtain business from the League they are required to comply with the League bid process. Non-reimbursable expenditures are outlined in the League Policies and Procedures.

Additionally, all League purchases (not including approved travel for training) will be invoiced directly to the League office and not be sent to an individual member. To receive reimbursement/payment, an itemized receipt is required and must be submitted within 30 days of the expense. This League policy also states checks are cut twice per month and this information should be communicated with all members and vendors.

### **Non-reimbursable Expenditures**

- Gifts or other tokens of appreciation unless pre-approved by the President of the League
- Food or beverages, including alcohol, consumed during meetings or other League functions, excluding League approved conferences
- Expenses for personal telephone calls, charges for valet service and/or laundry and dry cleaning, entertainment, optional events or excursions and any other expenses unrelated to League business
- Photocopying if done outside of the League office
- Sales Tax

## **Section VII. Budget Extension**

Budget extensions will be submitted in writing via the “Budget Extension Checklist” to the Board of Directors.

## **Section VIII. Travel Policy**

All expenses incurred during travel are to be approved prior to such travel by the President and Treasurer. Travel expenses will be budgeted for the year prior and any additional expenses will require a vote by the Board of Directors.

Only members in good standing will be allowed to travel on behalf of the League. Travel to AJLI sponsored conferences is a requirement of the President and President-Elect. The incoming Sustainer Chair may attend annual conference. If budget allows, the President is also eligible to attend the Annual Conference. Any members who are interested in attending an AJLI conference must submit their request to Member Development for approval. Those members can be approved, but at their own expense. If budget allows, Board Members may be sent to ODI's or other AJLI sponsored conferences with Board approval.

Poinsettia Luncheon planning and buying travel expenses will be included in the Poinsettia Luncheon budget, and is subject to League travel policies and appropriate approvals.

Itemized receipts for all expenses incurred must be submitted within 30 days of date of travel. All requests for reimbursement, by any class of member, must be made on a League voucher form and

submitted to the appropriate Vice President and, if reimbursement is not requested from a committee, to the President and Treasurer of the League.

- **Per Diem Allowance:** The per diem allowance for food (if not included in conference) is the actual cost of three (3) meals per day plus an 18-percent gratuity and/or the actual cost of snacks and groceries purchased, not to exceed the current IRS stated rate. The purchase of wine and other alcoholic beverages will not be reimbursed. Receipts are required for reimbursement.
- **Lodging Guidelines:** Lodging will be reimbursed at the actual cost not to exceed the lowest rate at which such lodging is offered and available. Minimum double occupancy is required whenever possible. Personal expenses such as the mini bar and room service are not allowed on the lodging receipt.
- **Transportation Guidelines:** Only the actual cost of transportation necessary to arrive at and depart from one's destination will be reimbursed. Airplane fares, taxi fares, shuttle fares, etc. will be reimbursed at the actual cost, plus 20-percent gratuity paid. Travel by private automobile beyond a 50 miles radius from the League office, while engaged in League business, will be at the current Government Travel Regulations reimbursement rate. Travel by rental car will not be reimbursed unless pre-approved by the President and Treasurer.
- **Other Expenses:** Expenses incurred by childcare will be reimbursed at the actual cost not to exceed \$100.00 per day and must be pre-approved by the President and Treasurer. Sales tax is not reimbursed.

## Section IX. Cash Handling

The cash handling policies apply to all League members and for all League sponsored events and programs. No individual member may handle cash or transactions on behalf of the League without another member present. All money management process and handling shall be approved, reviewed and overseen by the Board of Directors in collaboration with the Treasurer and the committee requesting allocation of funds. Failure to follow the defined policies will result in the member(s) violating Code of Conduct and thus will begin a review process to determine corrective action. Additionally, all cash and checks shall be handled in a manner, which protects the League assets and members from potential loss or harm.

- All cash, checks and signed credit card slips collected from an event shall be immediately placed in a secure locked box during the event. The League will provide two (2) boxes to manage all cash and paper receipts. An Executive Board of Directors and the Vice President of the committee responsible will sign off on each box prior to leaving the event for the day. This will ensure two (2) slated League Officers confirm money transactions and eliminate potential loss or harm. Starting and ending amounts will be confirmed and recorded.
- A check may be requested from the League general fund to establish a change fund for the event but will be signed off and approved by the President and Treasurer. The change fund is for cash drawers and to allow attendees who pay with cash to receive change. The change fund will be counted and deposited back into the general fund after the event.
- After the event, the locked boxes containing all the cash, checks and signed credit card slips will be taken to a private area, not at the event location, for counting and deposit preparation.
- The deposits must be taken to the bank after preparation of the deposit following the event and no more than 24 hours after the event. No less than two (2) League Officers will take the deposit to the bank. If the deposit is more than \$2,000.00 an armed escort may be requested and charged to the event budget. Deposit bags may be obtained from the bank prior to the event.
- Under no circumstance shall cash, checks or charges be taken to a member's home. If necessary, the League office may be used for counting and deposit preparation.
- After the bank processes the deposits, the Office Manager must enter them into Quick Books.

- In regards to credit card machines, the League currently utilizes a Board Approved company for all League functions. The credit card machines are programmed with the appropriate checking account and the Board Approved Company completes the batch process after the machines are returned following the event. Board members, upon given approval, utilizing the card machines will be required to sign an agreement before their commitment to money handling begins.
- All Square machines will be held at the League office and will be managed directly by the Vice President of the respective committee managing the event. Machines will be monitored and all reporting and closing entries will be recorded in accordance with the cash handling policy.
- All other cash entries including membership dues, ticket obligations and related cash or checks will be submitted to the League office for processing by the Office Manager. The Office Manager will provide a receipt to all members who submit cash or check entry.

## **Section X. Loans**

No loans shall be contracted on behalf of the League and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the Board of Directors. Such authority may be general or confined to specific instances.

## **Section XI. Community Assistance Fund**

The Community Assistance Fund is a discretionary fund administered by the Executive Board of Directors. The purpose of the Community Assistance Fund is to help meet immediate and specific emergency needs of a critical human nature. These League initiated requests shall not exceed one thousand dollars (\$1,000.00) each to a maximum of two thousand dollars (\$2,000.00) per year.

An emergency is defined as a sudden, unexpected turn of events calling for immediate action. Items not eligible for consideration include; individual's projects, sectarian religious projects, travel, general operating expenses, League projects which have been previously funded, fund-raising, scholarships or tuition and no part of the net income or assets of the League shall, directly or indirectly, be distributed to or inured to the benefit of a member of the League or other individual.

The Executive Board of Directors may also communicate to AJLI Governance to inquire about the national League assistance program for potential eligibility.

## **Section XII. Investment Policy**

**INTRODUCTION:** This is the Statement of Investment Policy (the "Policy") governing the management of the invested assets of the Junior League of Reno.

**PURPOSE:** The purpose of this Policy is to establish a clear understanding of the philosophy and investment objectives for the investments of the Junior League of Reno. This Policy shall serve to provide guidance for the investment of assets, which include the restricted assets (the "Endowment") and unrestricted assets (the "Arlington Garden Fund") of the Junior League of Reno.

**RESPONSIBILITIES OF THE BOARD:** Board of the Junior League of Reno (the "Board") is charged with establishing and carrying out the Policy, reviewing it quarterly, recommending changes as circumstances dictate, monitoring and evaluating the performance of the investments, and employing or terminating Investment Managers/Investment Advisors. This Policy has been approved by the Board and may be amended from time to time as deemed appropriate. It is expected that the Board will review these guidelines annually, and the Board

will acknowledge its acceptance of responsibility as a fiduciary in Board Minutes. This policy may be revised when necessary to meet new conditions.

**RESPONSIBILITIES OF THE INVESTMENT ADVISOR:** The Investment Advisor shall meet with the Junior League of Reno Board of Directors annually to discuss their annual needs and vision. The Investment Advisor is responsible for establishing and implementing investment strategies within the guidelines set out by this Policy, including selecting investment managers, determining and rebalancing asset allocations, establishing appropriate benchmarks, and monitoring and reporting performance. In seeking to attain investment objectives, the Investment Advisor has been granted investment discretion. Assets shall be invested with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent investor, acting in like capacity and familiar with such matters, would use in the investment of a fund of similar character and goals.

The investment Advisor must also clearly disclose and detail all fees and expenses to the portfolio. These expenses include the gross advisory fee; trading costs and if such costs are paid separately or are part of the advisory fee, and underlying management fee of and funds that are used. Fees and expenses should be broken out separately and also as cumulative fee to the portfolio.

**INVESTMENT PHILOSOPHY & OBJECTIVES:** The primary investment objectives for the Junior League of Reno's portfolios are to provide for growth of principal and income, yet maintain the liquidity necessary to meet annual cash flow needs, and/or fund projects, as approved by League policies and procedures. Due to the fact that we are a nonprofit and fiduciary, the Junior League of Reno funds need to be invested with an emphasis on preservation of principal with moderate growth.

The investment priority is to emphasize total return; that is, the aggregate return from capital appreciation and dividend and interest income. The primary objectives in the investment management for assets shall be:

1. Preservation of Purchasing Power: To ideally achieve minimum net returns of 2-3% over inflation as measured by CPI.
2. Long-Term Growth of Capital: To emphasize long-term growth of principal consistent with the stated investment objectives.
3. Generate Current Income: To generate reasonable investment income (interest and dividends).
4. Avoidance of Excessive Risk: Risk control is an important element in the investment of assets.
  - Assets shall be so diversified as to minimize the risk of large losses.
  - Cash is to be employed productively at all times, by investment in short term cash equivalents to provide safety, liquidity, and return.
  - All investments shall adhere to such federal and state laws as now apply or may be applicable to investments in the future.

**INVESTMENT HORIZON:** The investment time horizon for the Endowment portfolio is greater than 10 years (Long-Term horizon) and shall be invested with an income with moderate growth investment objective.

The investment time horizon for the Arlington Garden Fund portfolio is approximately 5 years (Intermediate-Term horizon) and shall be invested with a conservative growth investment objective.

If an appropriate project arises in less than 5 years, and is approved per League policies and procedures, the Board is able to pull funds as needed to finance aforementioned project.

## **INVESTMENT GUIDELINES:**

### **ALLOWABLE ASSETS:**

- Cash Equivalents
- Fixed Income Securities
- Equity Securities
- Exchange Traded Funds (ETF's)
- Mutual Funds
- Bonds
- Fixed Annuities

### **PROHIBITED ASSETS:** Prohibited investments include but are not limited to the following:

- Commodities and Futures Contracts
- Private Placements
- Options, except covered calls for income purposes or buying puts for risk management.
- Limited Partnerships
- Venture-Capital Investments
- Interest Only (IO), Principal Only (PO), and Residual Tranche CMOs
- Derivative Investments
- Collectibles
- Subscription rights
- Subscription warrants

### **PROHIBITED TRANSACTIONS:**

Prohibited transactions include but are not limited to the following:

- Short Selling
- Margin Transactions

### **GUIDELINES FOR FIXED INCOME FOR FIXED INCOME INVESTMENT:**

- Funds may be invested only in investment grade bonds rated BBB (or equivalent or better).
- Funds may be invested only in commercial paper rated A1 (or equivalent) or better.
- Fixed income maturity restrictions for the Endowment Portfolio are as follows:
- Maximum maturity for any single security is 15 years.
- Weighted average portfolio maturity may not exceed 12 years.
- Fixed income maturity restrictions for Arlington Garden Fund Portfolio are as follows:
- Maximum maturity for any single security is 5 years.
- Weighted average portfolio maturity may not exceed 3 years.
- Money Market Funds selected shall contain securities whose credit rating at the absolute minimum would be rated investment grade by Standard and Poors and/or Moody's.

**LIQUIDITY:** To minimize the possibility of a loss occasioned by the sale of a security forced by the need to meet a required payment, the Board will periodically provide the Investment Advisor with an estimate of budgeted cash flow. The Board will notify the Investment Advisor in a timely manner, to allow sufficient time to build up necessary liquid reserves.

**COMMUNICATION & REPORTING:** Performance reports generated by the Investment Advisor shall be compiled at least quarterly and communicated to the Board for review. Consideration shall be given to the extent to which the investment results are consistent with the investment objectives, goals, and guidelines as set forth in this statement.

**EVALUATION:** The Board intends to evaluate the portfolio(s) over at least a five-year period, but reserves the right to terminate the Investment Manager for any reason including the following:

1. Investment performance, which is significantly less than anticipated given the discipline employed and the risk parameters established, or unacceptable justification of poor results.
2. Failure to adhere to any aspect of this statement of investment policy, including communication, reporting requirements, and compliance with the Policy.
3. Significant qualitative changes to the Investment Advisor and/or the Investment Advisor's Firm.

The Investment Advisor shall be reviewed with respect to performance, personnel, strategy, research capabilities, organizational and business matters and other qualitative and quantitative factors that may impact their ability to achieve desired investment results annually.

### **Article XIII. Privacy of Information**

The League is committed to protecting the privacy of its donors, Board of Directors, staff and stakeholders. In addition to this policy, the League's Confidentiality Policy binds the Board of Directors and staff.

#### **Section I. Collection of Personal Information**

Through its daily activities related to fund administration and grant making, the League gathers/has access to information that personally identifies individuals. That information is further protected by the League's Confidentiality Policy. This information is gathered in order to maintain complete and accurate records for League activities.

#### **Section II. Use of Personal Information**

The League uses the information it gathers for the following purposes:

- To send occasional invitations to League events
- To send occasional mailings, such as Annual Reports and newsletters
- To announce special events

#### **Section III. Control of Personal Information**

As a matter of policy the League does not sell or share personal information it gathers with third parties.

#### **Section IV. Security of Personal Information**

The League is committed to protecting the security of personal information. We use a variety of security technologies and procedures to help protect individuals' information from unauthorized access, use, or disclosure. The office facility is protected by an alarm system that is actively monitored. Passwords used by staff members are changed when staff members depart, and members do not have access to personal information stored on servers or individual workstations.



## Article XIV. Gift Acceptance

The purpose of this Gift Acceptance Policy Statement is to establish an understanding for the League, its Board of Directors, its members and employee(s), donors and professional advisors as to the general terms and conditions under which gifts may be accepted. This policy statement shall be supplementary to any other policies that may be considered with respect to particular gifts, and programs.

### Section I. General

All gifts are subject to approval by the Board of Directors in accordance with the current League policies and in accordance with applicable state and federal laws. Gifts to the League will generally be accepted **unless:**

- Acceptance of the gift may be seen as a conflict of interest;
- Acceptance of the gift may cause embarrassment;
- Acceptance of the gift conflicts with the League's charitable purposes;
- Acceptance of the gift exposes the League to uninsurable risk to long term illiquidity, or to expend resources independent of the gift; or
- The League cannot meet guidelines related to a restriction placed on the gift or on a request for recognition.

Contributions that are not identifiable as to the donor and/or the Fund to be credited may be held for up to five days before being deposited while such information is sought. Contributions not accepted by the League will be returned to the donor as soon as is practical.

The League will provide written acknowledgement at the time of acceptance of any contribution of cash or cash equivalents with a value of \$100 or more and will provide written acknowledgement within a reasonable amount of time for gifts requiring valuation.

Acknowledgement of a contribution to the League will include the amount of the contribution of any mutual funds of publicly traded stock, bonds, and other securities, and the average fair market value on the date when the contribution is made. The League does not value private securities. In cases of gifts of non-cash or cash equivalent gifts of \$500 or more, prior to making such a contribution the donor should obtain an independent appraisal prior to making such a contribution by a qualified appraiser that complies with applicable law and regulations and is acceptable to the League.

The League will accept contributions from individuals, companies, organizations, trusts and estates. Multiple donors may pool their contributions into a single fund. Anonymous donations will be reviewed by the Executive Board of Directors and will be appropriately processed.

Prior to accepting contributions from private foundations, the League shall verify the private foundation's nonprofit status to ensure it is in good standing with the IRS. Verification may be done through GuideStar or IRS Publication 78. Initial contributions made for the purpose of establishing a donor-advised fund must be accompanied by a completed New Fund Information Sheet, which can be delivered to the League via mail or fax.

Contributions of cash, mutual fund shares; stocks; bonds, other securities, including certain private and restricted stock; and illiquid assets, are eligible for contribution to the League.

Cash contributions must be denominated in US dollars, or any other currency, which is easily convertible to US dollars, and delivered by check, wire, or other form acceptable to the Board of Directors.

In general, the minimum size for a permanent endowed fund is \$10,000.00. A “step-up” fund may be established with an initial gift of \$1,000 and pledge to build the fund to the \$10,000.00 minimum fund level over five years. During the five-year build-up, all earnings will be compounded into the fund. Any fund with less than \$10,000 at the end of a five-year build-up will automatically roll into the General Unrestricted Fund. Exceptions may be made to the step-up period, but no grants will be made until the fund reaches \$10,000.

Fund advisors, if any, must be named in the original agreement and may extend for two generations. Thereafter, the donor-advised fund reverts to the unrestricted fund or an area of interest endowment permanently held at the League. Fund advisors may be added or removed if allowed by the fund agreement.

Gifted assets will be relocated from the custody of the donor or his/her broker to the League. All decisions on whether to hold or sell gifted assets rest with the League.

IRS rules require the League to retain the right to direct all distributions of spendable returns of donor-advised funds.

Grants from donor-advised funds may not be made to fulfill advisors’ personal pledges.

All property, excluding cash and publicly traded securities, valued at over \$5,000 must have an acceptable appraisal to support the deduction. Appraisal is at the donor’s expense. In some cases where the donor retains no interest in the gift, the League may elect to pay the appraisal costs.

## **Section II. Gifts of Marketable Securities**

- The League will govern the disposition of securities and will make all decisions regarding the sale or retention of securities. Typically, all gifts will be sold within 14 days of receipt.
- The value of a gift of securities is the mean between the high and low price per share on the date of the gift, multiplied by the number of shares gifted.

## **Section III. Gifts of Non-Marketable Securities and Liquid Assets**

- Non-marketable securities will be carried at value as long as audited financial statements are provided to the League to substantiate the value.
- In the absence of financial information that would enable determination of value, gifts of non-marketable securities including but not limited to closely held corporate stock, will be carried on the League’s books at a value of \$1.00.
- Securities that are assessable, or that could in any way create a liability for the League will not be accepted.
- Securities that by their nature may not be assigned will not be accepted.

### ***Gifts of Tangible Personal Property***

Gifts of tangible personal property will generally be accepted if the property is either usable by the League or can be quickly sold for an amount approximating the fair market value. All such gifts will be placed in the League’s books at a value of \$1.00 unless a valid independent appraisal is supplied.

Establishment of value is the responsibility and expense of the donor. If the value is presumed to be in excess of \$5,000 the donor must have a qualified appraisal done, with the appraisal summary on the back of the IRS Form 8283 filled in and signed by the appraiser and the League.

Gifts of art will generally be accepted; however, the decision whether the art is put to a related use rests with the League.

Gifts of vehicles will be valued by the League at the retail "Blue Book, or Gold Book if applicable: price, less any necessary repairs." The vehicle must be currently registered, insured, and in drivable condition with proof of title. The League will report the condition of the vehicle and range of value per the above methods to the donor.

In accepting gifts of tangible personal property, the League will take into consideration transportation costs, storage costs, costs associated with selling, maintenance, repair, and usefulness to the League.

The donor can receive a charitable deduction only for the cost basis for gifts of tangible personal property not related to the League's purpose.

### *Gifts of Real Property and Real Estate Related Assets*

The League will consider gifts of real property after the League has had the opportunity to assess the character of the property, its physical condition, its salability, to observe any apparent hazards or other liabilities, and has received a preliminary title report.

An appraisal of the property must be completed, at Donor's expense. The League will not accept property encumbered with debt.

A title insurance policy in favor of the League is required at Donor's expense with title in a form and upon terms acceptable to the League. In some cases where the donor retains no interest in the gift, the League may elect to pay the title insurance costs.

Upon acceptance of a gift of real property, the League will determine if the property is to be held or sold. If held, the League may choose to appoint a person or firm to manage the property.

The League will utilize nominee entities to take actual title to the Real Estate.

Real property shall be recorded at the current appraised value. A current appraisal is an appraisal of real estate by a qualified individual or firm in the business of rendering real estate appraisals and said appraisal shall not be more than 12 months old.

If there is no current appraisal, real property shall be recorded at the Fair Market Value as determined by the County Tax Assessors office for which the property is located in.

Real estate related assets shall be recorded in accordance with the above and shall be assessed a marketability allowance discount. A real estate related asset is ownership interest in a Limited Liability Corporation or a Promissory Note or other assets secured by real estate. Real estate related assets shall be assessed a discount to reflect the expected real estate market for the following 12 months (the marketability allowance discount).

Real estate related assets where there is not a majority interest shall be recorded in accordance with the above and shall be assessed a minority interest allowance discount to reflect the lack of control of the asset. Real estate related assets shall be valued at the lower of the invested value (plus any accrued earnings) or the Net Fair Market Value (adjust for minority interest).

Water rights shall have two classes composed of surface water rights and underground water rights. They shall be valued in addition to the land values for real property and real estate related assets. Surface

water rights shall be valued at the last known marketable rate per acre-foot or not be more than 12 months old. Underground water rights shall be valued at the last known marketable per acre-foot or not be more than 12 months old.

### *Gifts of Life Insurance*

Only life insurance policies in which the League is irrevocable owner and beneficiary will be recorded and reported. The donor must relinquish all incidents of ownership in the policy. A donor may contribute an existing life insurance policy or recommend that the Foundation purchase a new policy (from an agent and insurance company recommended by the donor). Fund assets, or on-going donor contributions endorsed by enforceable pledges to provide for the payment of all premiums, shall be used to pay annual premiums.

### *Charitable Remainder Trusts*

The League will generally not act as trustee of a charitable remainder trust; however, each donor's gift will be individually considered.

### *Pooled Income Funds*

The League will generally accept a Pooled Income Fund if the initial contribution is at least \$50,000 with subsequent contributions of \$1,000 or more.

## **Article XV. Fundraisers**

Fund Development is an established component of the Junior League of Reno that receives contributions from several sources. The objective is to raise money from several sources including individuals, corporations, and foundations. Funds are generally raised through annual campaigns, fundraising events, and other appeals.

### **Section I. Contracts and Other Writings**

Except as otherwise provided by resolution of the Board or board policy, all contracts, deeds, leases, mortgages, grants, and the President and Treasurer shall execute other agreements of the League on its behalf.

As the League is legally responsible for all donor fundraising undertaken on its behalf, and the League, as well as donor(s), can face serious penalties if careful procedures are not established and followed, written solicitations to foundations and corporations, must be cleared through the League to ensure that any promises made or required reports fall within the League's ability to provide service.

*Cancellation clauses:* Sponsors and donors must submit cancellation of support no later than one (1) month in advance of the League approved event being discussed.

*Contract Review and Signatures:* Vendor contracts will be brought to the Board of Directors from the VP of Fund Development for final approval. Signatures from the President and one (1) other Executive Officer are required of all contracts.

*Identifying Fundraisers and Voting on Fundraisers:* The Board of Directors and membership will vote on all future and current League-approved fundraisers.

*No fundraising for other non-profits:* It is the policy of the League that the organization cannot fundraise for any other nonprofit. All fundraising activities will be in support of the League only.

*Member Requirements:* All requirements for members are outlined in the prior “Membership” section of this document.

## **Section II. Approval of Events**

Before undertaking public fundraising events, the VP of Fund Development will submit a written proposal and attain approval (no less than 120 days of the pending event) from the Board of Directors and membership, particularly as relates to use of the Fund and/or League’s name and use of the League’s charitable tax ID. The VP of Fund Development will then proceed according to the League’s guidelines. The Board of Directors must approve the League’s name in advertising and promotion in advance. All fundraising materials should make clear, where applicable, that the League is raising on behalf of rather than funds.

Any changes to League events must be presented via the VP of Fund Development to the Board of Directors for approval and vote. This includes (but is not limited to) changes to the budget, ticket prices, and event location.

## **Section III. Responsibilities of the League**

The League’s responsibilities will include the following:

- Management of such money and property as it may accept into the component fund from Donor(s), other contributors and sources;
- Application of income and principal to charitable uses, all in accordance with the governing documents of the League; and
- Provision of appropriate acknowledgements to Donor(s)

## **Section IV. Responsibilities of Fund Development**

The Board of Directors, with oversight by the VP of Fund Development will retain responsibility for all public fundraising events and matters related to them including:

- Payment of all costs and expenses
- Compliance with all non-profit donation and fundraising guidelines
- Reporting and other performing requirements of every kind such as licensing, tax payment, and liability insurance covering the League
- Any other practices required of the League

## **Section V. Payment of Expenses**

The League Treasurer and VP of Fund Development will be responsible for all expenses and shall maintain appropriate financial controls and records related to fundraising events. In the annual proposal, the VP of Fund Development will include event budget information, which is to be received no later than six (6) months leading into an event. The Treasurer will retain accounting records with back up regarding the event income and expenses and will provide such information to the League if requested.

## **Section VI. Designation of Checks and Receipt of Cash**

Checks should be made payable to Junior League of Reno, Inc. The net proceeds from event fundraising should be deposited to the appropriate League Fund in a timely manner following the conclusion of the event. Policies require that all funds be deposited within 24 hours during a weekday event and 48 hours

during a weekend event. All funds shall be securely stored in the League office should a financial institute not be available to make such deposit.

## **Section VII. Tax Requirements and Acknowledgements**

Donor(s) who provide a gift that is wholly charitable in the amount of \$250 or more will receive a written acknowledgement from the League in order to claim a tax deduction for the contribution. If the net proceeds from the event are deposited, the Fund Development Committee may provide a list of donors with the amount/portion of the net proceeds that is to be credited to a particular donor. To do so the VP of Fund Development will need to provide the donor's complete name and address and the date and amount of the contribution.

Contributions of services, while appreciated, are not generally deductible. Contributions of personal or real property must be received directly to the League in order to be acknowledged. Property contributed for silent auctions is not acceptable for gift receipt purposes. Raffle tickets are not tax-deductible. This must be stated clearly on the face of the distributed tickets. Rummage sale purchases are not tax deductible.

## **Section VIII. Liability Insurance and Liability for Losses**

The Association of Junior Leagues International, Inc. liability insurance will not cover any fund, activity, or events. The Junior League of Reno will need to secure its own policy that names the vendor or partner as additionally insured, and evidence of such coverage must be received, reviewed and approved by the Junior League of Reno. The Junior League of Reno will be responsible for all losses incurred by the events. The Association of Junior Leagues International, Inc. will not be held responsible for such losses.

## **Section IX. Solicitations of Contributions Act**

The following information must be available at all fundraising events:

- a) The name of the charitable organization and the state in which it does business
- b) A description of the purpose for solicitation: The \_\_\_\_\_ Fund is a component fund at the League. Funds are being raised for \_\_\_\_\_.

Since the League will accept for deposit in the Fund only those gifts from donors that are wholly charitable or the Net Proceeds of the event, the League is cautioned from providing confusing information to the Donors, such as the value of the benefit received by the donor for his or her contribution.

## **Article XVI. Parliamentary Authority**

Robert's Rules of Order Newly Revised shall be the Parliamentary Authority for all matters not specifically covered by these Bylaws and Policies and Procedures.

## **Article XVII. Meetings**

### **Section I. General Membership Meetings**

General Membership Meetings (GMMs) are held monthly. Notice stating the date, location, and time of the meeting shall be e-mailed no less than seven (7) days before the date of the meeting.

## **Section II. Annual Meeting**

The annual meeting shall be held in May and the President will give a yearly review.

## **Section III. Special Meetings**

The President calls special Meetings at any time. A written notice stating the location, date, time, and purpose of the meeting shall be e-mailed by the President seven (7) days after receipt of a request for a special meeting and at least ten (10) days before the date set for the Special meeting. No business other than business directly related to the League or the special meeting.

## **Section IV. Attendance**

Active members shall attend five (5) General Membership Meetings during the fiscal year. Absences will be reviewed by Membership Development and discussed with the Board of Directors.

## **Article XVIII. Voting**

### **Section I. Voting Process**

Motions will be adopted by a two-thirds (2/3) vote at Board of Directors and general membership meetings.

Quorum will constitute one-third (1/3) of the active members in good standing at a general membership meeting or a majority of board members at a Board of Directors meeting.

At sustainer meetings a quorum shall be 10 sustaining members. A majority of sustainers present and voting shall be present to pass the motion.

### **Section II. Absentee Ballots**

Notice of a vote must be emailed to membership no later than seven (7) days prior to the scheduled meeting. Absentee ballots are available through the Junior League of Reno office and required to be submitted to the Junior League Office at the start of the voting meeting. Absentee ballots maybe submitted in person to the Junior League office or to the office via email.

## **Article XIX. Social Media Policy**

This policy governs the publication of and commentary on social media by employees, Board members, and volunteers of the League. For the purposes of this policy, social media means any facility for online publication and commentary, including without limitation blogs, wiki's, and social networking sites such as Facebook, LinkedIn, Twitter, Flickr, and YouTube. This policy is in addition to and complements any existing or future policies regarding the use of technology, computers, e-mail and the Internet.

League employees are free to publish or comment via social media in accordance with this policy. League employees are subject to this policy to the extent they identify themselves as a League employee (other than as an incidental mention of place of employment in a personal blog on topics unrelated to League).

Before engaging in work-related social media, employees must obtain the permission of the President and the League marketing chair. Publication and commentary on social media carries similar obligations

to any other kind of publication or commentary. All uses of social media must follow the same ethical standards that League employees must otherwise follow.

## **Section I. Developing Social Media Accounts**

Assistance in setting up social media accounts and their settings can be obtained from the Vice President of Communications. Social media identities, logon ID's and user names may not use the League's name without prior approval from the President. All accounts will also be provided to the Office Manager.

## **Section II. Confidentiality and Intellectual Property**

League policies state it is unacceptable to publish confidential information. Confidential information includes, but is not limited to, unpublished details about our software, details of current projects, future product ship dates, financial information, research, and trade secrets. We must respect the wishes of our customers regarding the confidentiality of current projects. We must also be mindful of the competitiveness of our industry.

## **Section III. Protect the Privacy of the League and its Members**

Privacy settings on social media platforms should be set to allow anyone to see profile information similar to what would be on the League website. Other privacy settings that might allow others to post information or see information that is personal should be set to limit access. Be mindful of posting information that you would not want the public to see.

## **Section IV. Transparency and Social Media**

Do not blog anonymously, using pseudonyms or false screen names. The League is committed to transparency and honesty. Use your real name, be clear who you are, and identify that you work for the League. Do not say anything that is dishonest, untrue, or misleading. If you have a vested interest in something you are discussing, point it out. But also be prudent about protecting yourself and the privacy of the League. What you publish will be around for a long time, so consider the content carefully and also be cautious about disclosing personal details.

## **Section V. Copyright Laws**

It is critical that you show proper respect for the laws governing copyright and fair use or fair dealing of copyrighted material owned by others, including the League's own copyrights and brands. You should never quote more than short excerpts of someone else's work, and always attribute such work to the original author/source. It is good general practice to link to others' work rather than reproduce it.

## **Section VI. Respect and Ethics**

The public in general, and League's employees and customers/clients specifically, represent a diverse set of customs, values and points of view. Don't say anything contradictory or in conflict with the League website. Don't be afraid to be yourself, but do so respectfully. This includes not only the obvious (no ethnic slurs, offensive comments, defamatory comments, personal insults, obscenity, etc.) but also proper consideration of privacy and of topics that may be considered objectionable or inflammatory -



such as politics and religion. Use your best judgment and be sure to make it clear that the views and opinions expressed are yours alone and do not represent the official views of League.

## **Section VII. Protection of League Advisors and Donors**

League advisors and donors should not be cited or obviously referenced without their approval. Never identify an advisor or donor by name without permission and never discuss confidential details of a customer engagement. It is acceptable to discuss general details about kinds of projects and to use non-identifying pseudonyms for a League partner so long as the information provided does not violate any non-disclosure agreements that may be in place with the partner or make it easy for someone to identify the partner. Additionally, your blog is not the place to "conduct business" with a League advisor or donor.

## **Section VIII. Controversial Issues**

If you see misrepresentations made about the League in the media, you may point that out and notify the League's President immediately. Always do so with respect and with the facts. If you speak about others, make sure what you say is factual and that it does not disparage that party. Avoid arguments. Don't try to settle scores or goad competitors or others into inflammatory debates. Make sure what you are saying is factually correct.

## **Section IX. Correction of Misinformation**

If you make an error, be up front about your mistake and correct it quickly. If you choose to modify an earlier post, make it clear that you have done so. If someone accuses you of an improper post (such as their copyrighted material or a defamatory comment about them), remove it immediately and notify the League President immediately.

## **Section X. Disclaimers and Enforcement of Policy**

Many social media users include a prominent disclaimer saying who they work for, but that they're not speaking officially. This is good practice and is encouraged. However, it may not be legally binding. Policy violations will be subject to disciplinary action, up to and including termination for cause. If you have questions about the terms of this policy, direct them to the League President.

## **Article XX. Capitalization Policy**

The Capitalization Policy provides direction to capitalization of property acquired and owned by the League for accounting, auditing and financial reporting purposes. The policy applies to any item(s) valued at more than \$1,000. For additional information refer to Policies and Procedures.

Capital property at the League is both tangible and intangible personal property having a useful life of three years or more and an acquisition cost of \$1,000 or more per unit. All property meeting this definition should be recorded on the League's property inventory. The list of inventory should be reconciled on an annual timeline and be presented to the Board of Directors prior to the May meeting.

## **Section I. Computers**

All computer system packages valued at \$1,000 or more are to be recorded on the equipment inventory. PC system packages consist of a central processing unit (CPU), system software, and all accessories necessary to make the property operable. The value of computer monitors purchased with PC systems should be capitalized as part of the PC system. Monitors purchased as replacements or upgrades to existing systems are to be accounted for in the manner outlined below under 'Repairs, Replacements, and Upgrades.

## **Section II. Software**

Software is intangible property and is considered property under this policy. The value of preloaded computer software may be included in the cost of equipment recorded on the League's inventory when the cost of this software is not separately identified on the sales invoice. Software purchased separately – after the equipment has been received and made operable – should be added to the value of equipment listed on the inventory excepting if the cost of the software is greater than \$1,000 in which case it should be recorded separately

## **Section III. Accessory Equipment**

The cost of an accessory purchased separately – after the equipment has been received and made operable – should be added to the value of an item of capital equipment listed on the inventory. When an accessory meets all the criteria of capital equipment (i.e., property having a useful life of three or more years and an acquisition cost of \$1,000 or more), it should be treated as a separate item of capital property and assigned a Foundation control number and recorded on the Foundation's property inventory.

## **Section IV. Donated Equipment**

Equipment donated to the League by a third party is covered by this policy. For capitalization purposes, the recorded value and life of the donated property should be the fair market value of the property at the date of the gift. Generally, the fair market value of such an item of property is the price at which the item or a comparable item would be sold at retail, taking into consideration the age and condition of the property on the date of the gift.

## **Section V. Capitalized Leases**

Equipment leased for a period of more than three years to the League by a third party is covered by this policy. For capitalization and inventory purposes, the recorded value of the leased equipment should be the fair market value of the equipment at the date of the lease. Generally, the fair market value of such an item of property is the purchase price at which the item or a comparable item would be sold at retail, taking into consideration the age and condition of the property on the date of the lease.

## **Section VI. Capitalized Loans**

Notes Payable for a period of more than (1) one year to the League by a third party is covered by this policy. For capitalization and inventory purposes, the recorded value of the note should be the principle market value of the note at the date of the note. Generally, the fair market value of such an item of property is the loan amount at which the note on the property, on the date of the note is made.

## **Section VII. Repairs, Replacement and Upgrades**

Property repair, replacement, and upgrade costs will be capitalized only when these costs are \$1,000 or more and they extend the useful life of the original piece of property by one year or more. When these costs are capitalized, the asset value and useful life of the original piece of property – as recorded on the League's property inventory – should be updated to reflect the new value and remaining useful life of the asset.

### **Article XXI. Document Retention**

The document retention policy establishes standards for document integrity, retention, and destruction of sensitive materials.

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. A mass of records also makes it more difficult to find pertinent records.

From time to time, the League 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. 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.

#### **Section I. Minimum Retention Periods for Specific Categories**

**Corporate Documents.** Corporate records include the League's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

**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 League's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

**Employment Records/Personnel Records.** State and federal statutes require the League to keep certain recruitment, employment and personnel information. The League should also keep personnel files that reflect performance reviews and any complaints brought against the League or individual employees under applicable state and federal statutes. The League 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.

**Board and Board Committee Materials.** Meeting minutes should be retained in perpetuity in the League's minute book or digitally/electronically. The League should keep a clean copy of all other Board and Board Committee materials for no less than three years. Additionally, all committee reports should be saved to the central digital repository.

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

**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.

**Marketing and Sales Documents.** The League 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.

**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 League and are protected as a trade secret where the League:

- Derives independent economic value from the secrecy of the information; and
- Has taken affirmative steps to keep the information confidential
- The League should keep all documents designated as containing trade secret information for at least the life of the trade secret.

**Contracts.** Final, execution copies of all contracts entered into by the League should be retained. The League 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.

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

**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.

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

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

## **Section II. Electronic Mail**

E-mail that needs to be saved should be either:

- 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 XXII. Suspected Misconduct, Dishonesty, Fraud and Whistle-Blower Protection**

The League is committed to the highest possible standards of ethical, moral, and legal conduct. Consistent with this commitment, this policy aims to provide an avenue for employees, Board members,

consultants, and volunteers to raise concerns about suspected misconduct, dishonesty, and fraud and to provide reassurance that they will be protected from reprisals or victimization for whistle-blowing in good faith.

## **Section I. Reporting Concerns**

Every employee, Board member, consultant, and volunteer is responsible for reporting concerns relating to suspected misconduct, dishonesty, or fraud. Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates misconduct, dishonesty, or fraud. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

To report concerns:

- Put concerns in writing
- Place them in a sealed envelope
- Send them to the President

If the misconduct implicates the President, or if the reporting individual is not comfortable speaking with or not satisfied with the response of the President, the issue can be reported to the Membership Development VP.

## **Section II. Investigating Concerns**

Following the receipt of any complaints submitted, the League's Officers shall investigate each matter so reported and take corrective and disciplinary actions where appropriate. The Officers may enlist committee members, employees of the League and/or outside legal, accounting, or other advisors as appropriate to conduct any investigation of complaints regarding financial reporting, accounting, internal accounting controls, auditing matters, or any other form of misconduct, dishonesty, or fraud. In conducting any investigation, the Officers shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

The complainant will receive follow-up on their concern within two weeks:

- Acknowledging that the concern was received;
- Indicating how the complaint will be processed;
- Giving an estimate of the time that it will take for a final response;
- Telling them whether initial inquiries have been made; and
- Telling them whether further investigations will follow, and if not, why.

Subject to legal constraints, the complainant will receive information about the outcome of any investigations. The Officers shall retain as a part of the records of the Committee any such complaints or concerns for a period of at least seven years.

## **Section III. Safeguards**

No employee, Board member, consultant, or volunteer who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequences. An employee, who retaliates against someone who has reported a violation in good faith, is subject to discipline up to and including

termination of employment. This policy is intended to encourage and enable employees, Board members, consultants, and volunteers to raise concerns within the organization prior to seeking resolution outside the organization.

Additionally, no employee shall be adversely affected because they refuse to carry out a directive, which, in fact, constitutes corporate fraud or is a violation of state or federal law.

#### **Section IV. Confidentiality and Anonymity**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and with the law. Every reasonable effort will be made to protect the complainant's identity.

Employees, Board members, consultants, and volunteers are encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

#### **Section V. Definitions**

For purposes of this policy, the definition of misconduct, dishonesty, and fraud includes but is not limited to:

- Acts which are inconsistent with League Policies and Procedures
- Theft or other misappropriation of League assets
- Misstatements or other irregularities in League records
- Incorrect financial reporting
- Misuse of League resources
- Illegal activities
- Forgery or alteration of documents
- Any other form of fraud

#### **Article XXIII. Public Disclosure**

In accordance with Federal and State Law, and in the interest of public disclosure, the League will make available to the public the following documents, which will be available at the League office.

Annual Report  
Audited Financial Statements  
Articles of Incorporation  
By-Laws  
IRS form 990  
IRS form 1023  
Policy Statements

The League will make the form 990-T (Exempt Organization Business Income Tax Return) available to the public for any years in which it files the form.

## **Section I. Notice of Availability**

Notice of the availability of these documents will be made in League publications including the annual report and on the League website.

### **Article XXIV. Transparency and Accountability Disclosure of Financial Information**

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

- Indicate which documents and materials produced by the League are presumptively open to staff and/or the public
- Indicate which documents and materials produced by the League are presumptively closed to staff and/or the public
- Specify the procedures whereby the open/closed status of documents and materials can be altered.

## **Section I. Financial and IRS documents**

The League 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.

## **Section II. Means and Conditions of Disclosure**

The League shall make “Widely Available” the aforementioned documents on its Internet website: [www.jlreno.org](http://www.jlreno.org) 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 League 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 League 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 7 days for mailed requests.

## **Section III. IRS Annual Information Returns (Form 990)**

The League shall submit the Form 990 to its board of directors 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 board of director’s via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

#### **Section IV. League Officers and Board Members**

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

#### **Section V. 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 League except the authorized governmental agencies.
- c) Within the League, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- d) Staff records shall be made available to the board when requested.

#### **Section VI. 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 League except the authorized governmental agencies.
- c) Within the League, 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.

### **Article XXV. Indemnification**

#### **Section I. Scope**

Except as prohibited by Chapter 78 of the Nevada Revised Statutes, every member of the League Board of Directors shall be entitled as a matter of right to be indemnified by the League in connection with any actual or threatened claim, action, suit or proceedings, civil, criminal, administrative, investigative or other, whether brought by or in the right of the League or otherwise, in which he or she may be involved, as a party or otherwise, by reason of such person being or having been a member of the League Board of Directors or by reason of the fact that such person is or was serving at the request of the League as a director, officer, employee, fiduciary or other representative of the League or another corporation, partnership, joint venture, trust, employee benefit plan or other entity, that no such right of indemnification shall exist with respect to an action brought by a member of the League Board of Directors against the League other than in a suit for indemnification. Such indemnification shall include the right to have expenses incurred in connection with an action paid in advance by the League prior to final disposition of such action, subject to such conditions as may be prescribed by law, and any liability incurred in connection with an action paid. As used herein "expense" shall include, among other things, fees and expenses of counsel and "liability" shall include, among other things, amounts of judgment, excise taxes, fines and penalties, and amounts paid in settlement.



## Section II. Liability

To the fullest extent that Chapter 78 of the Nevada Revised Statutes permits elimination or limitation of the liability of directors and officers, no member of the League Board of Directors shall be personally liable for monetary damages as such for any action taken, or any failure to take any action, as a director or officer. Any amendment or repeal of this Article, which has the effect of increasing director or officer liability shall operate prospectively only, and shall not affect any action taken, or any failure to act, prior to its adoption.

## Section III. Insurance

The League may purchase and maintain insurance to protect itself and any person eligible to be indemnified hereunder against any liability or expense asserted or incurred by such person in connection with any action, whether or not the League would have the power to indemnify such person against such liability or expense by law or under the provisions of this Section 2. The League may make other financial arrangements, which may include, among other things, a trust fund, program of self-insurance, grant of a security interest or other lien on any assets of the League, or establishment of a letter of credit, guaranty or surety (as set forth in Chapter 28 of the 1987 Statutes of Nevada), to ensure the payment of such sums as may become necessary to effect indemnification as provided herein.

## Section IV. Non-exclusive

The right of indemnification provided herein (i) shall not be deemed exclusive of any other right, whether now existing or hereafter created, to which those seeking indemnification hereunder may otherwise be entitled, (ii) shall be deemed to create contractual rights in favor of persons entitled to indemnification hereunder, (iii) shall continue as to persons who have ceased to have the status pursuant to which they were entitled or were designated as entitled to indemnification hereunder and shall inure to the benefit of the heirs and legal representative of persons entitled to indemnification hereunder, and (iv) shall be applicable to actions, suits or proceedings commenced after the adoption of this Section 2, whether arising from acts or omissions occurring before or after the adoption hereof. The right of indemnification provided for herein may not be amended, modified or repealed so as to limit in any way the indemnification provided for herein with respect to any acts of omissions occurring prior to the adoption of any such amendment or repeal.

## Section V. Other Types of Indemnification

- **Mandatory Indemnification.** The League shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the League against reasonable expenses incurred by him or her in connection with the proceedings.
- **Permissible Indemnification.** The League shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the League, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.
- **Indemnification of Officers, Agents and Employees.** A Board of Directors who is not a director is entitled to mandatory indemnification under this article to the same

extent as a director. The League may also indemnify and advance expenses to an employee or agent of the League who is not a director, consistent with Nevada law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

#### **Article XXVI. Dissolution**

In the event of dissolution of the League, the assets remaining after payment of, or provision for payment of, all debts and liabilities shall be distributed to such corporations as the League Officers and Directors shall determine, which are organized and operated exclusively for charitable purposes and which have established their status as a tax exempt organization under 501 (c) (3) of the U. S. Internal Revenue Code.

#### **Article XXVII. Amendments**

These Policies and Procedures may be amended by a two-thirds (2/3) vote at any general membership meeting or special meeting provided that the proposed amendments have been emailed to each active member at least seven (7) days prior to the date of the voting meeting. The Board of Directors can implement a complete substitution of the Bylaws and Policies and Procedures without the approval of the board and membership.