

ATTACHMENT 1

ARTICLES OF INCORPORATION

FILED

Secretary of State
State of California

4685430

Filing Number

01/14/2021

Filing Date

ARTICLES OF INCORPORATION

ARTICLE I — NAME

The name of this Corporation is **Fellner Family Foundation** ("Corporation").

ARTICLE II — BUSINESS ADDRESS

The initial street and mailing address of this Corporation is:

Address: 27870 Tamara Dr
Yorba Linda, CA 92887-5842

ARTICLE III — SERVICE OF PROCESS

The name and address in the State of California of this Corporation's initial agent for service of process is:

Name: Richard W. Fellner
Address: 27870 Tamara Dr
Yorba Linda, CA 92887-5842

ARTICLE IV — PURPOSE STATEMENT

- A. This Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for **charitable** purposes.
- B. The specific purpose of this Corporation is to, without limitation, engage in what the Catholic Church calls charitable "corporal works of mercy", namely, feeding the hungry, giving drink to the thirsty, clothing the naked, sheltering the homeless, visiting the sick, visiting the imprisoned, and burying the dead. Additionally, this Corporation may engage in any activities that are reasonably related to or in furtherance of its stated charitable purposes, or in any other charitable activities.
- C. This Corporation is organized and operated exclusively for **charitable** purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or corresponding section of any future federal tax code ("the "Code").

ARTICLE V — EXEMPTION PROVISIONS

- A. The property of this Corporation is irrevocably dedicated to charitable purposes. No part of the net income or assets of this Corporation shall ever inure to the benefit of any of its directors or officers, or to the benefit of any private person, except that this Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article IV hereof.

Certified Copy

I hereby certify that the following transcript of 3 page(s) is a full, true, and correct copy of the original record in the custody of the California Secretary of State's office.

Certification Date 1/29/2021

James Schwab
Acting Secretary of State

- B. No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this Corporation shall not participate in or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.
- C. Notwithstanding any other provision of these articles of incorporation, this Corporation shall not carry on any activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

ARTICLE VI — PRIVATE FOUNDATION PROVISIONS

Notwithstanding any other provision of these articles of incorporation or other governing instrument of this Corporation, during such period or periods, of time, if any, as this Corporation is treated as a "private foundation" as defined in Section 509(a) of the Code:

1. The Corporation will distribute its income for each tax year at a time and in a manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Code.
2. The Corporation will not engage in any act of "self-dealing" as defined in section 4941(d) of the Code.
3. The Corporation will not retain any "excess business holdings" as defined in section 4943(c) of the Code.
4. The Corporation will not make any investments in a manner as to subject it to tax under section 4944 of the Code.
5. The Corporation will not make any "taxable expenditures" as defined in section 4945 of the Code.

ARTICLE VII — MEMBERSHIP

This Corporation shall have no members.

ARTICLE VIII — PERSONAL LIABILITY

No officer or director of this Corporation shall be personally liable for the debts or obligations of this Corporation to the fullest extent permissible under California law, nor shall any of the personal property of the officers or directors be subject to the payment of the debts or obligations of this Corporation.

ARTICLE IX- DISSOLUTION

Upon the dissolution or winding up of this Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation, shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for

charitable purposes and which has established its tax-exempt status under Section 501(c)(3) of the Code.

Date: January 14, 2021

Richard W. Fellner

Richard W. Fellner, Incorporator

ATTACHMENT 2

BYLAWS



BYLAWS OF FELLNER FAMILY FOUNDATION

A California Nonprofit Public Benefit Corporation



FEBRUARY 2, 2021
FELLNER FAMILY FOUNDATION

Table of Contents

ARTICLE 1 - NAME	1
ARTICLE 2 - OFFICES	1
Section 2.1 Principal Office	1
Section 2.2 Other Offices	1
ARTICLE 3 – PURPOSES	1
Section 3.1 General Purposes.....	1
Section 3.2 Specific Purposes	1
ARTICLE 4 – FEDERAL GOVERNMENT REQUIREMENTS AND RESTRICTIONS	1
Section 4.1 Exemption Requirements.....	1
Section 4.2 Private Operating Foundation Provisions	2
Section 4.3 Private Nonoperating Foundation Provisions	3
Section 4.4 IRS Form 990-PF	3
Section 4.5 Dissolution.....	3
ARTICLE 5 – STATE GOVERNMENT REQUIREMENTS	4
Section 5.1 Statement of Information	4
Section 5.2 Registry of Charitable Trusts	4
Section 5.3 Annual Information Return	4
ARTICLE 6– MEMBERSHIPS	4
ARTICLE 7 – BOARD OF DIRECTORS	4
Section 7.1 General Responsibility and Powers	4
Section 7.2 Duties of the Board	4
Section 7.3 Number and Qualifications of Directors	5
Section 7.4 Terms; Election of Successors.....	5
Section 7.5 Vacancies.....	5
Section 7.6 Regular Meetings.....	6
Section 7.7 Special Meetings.....	6
Section 7.8 Notice of Meetings	6
Section 7.9 Place of Board Meetings	7
Section 7.10 Quorum and Action of the Board	7
Section 7.11 Waiver of Notice	8

Section 7.12 Adjournment	8
Section 7.13 Notice of Adjournment	8
Section 7.14 Conduct of Meetings	8
Section 7.15 Written Action Without a Meeting.....	8
Section 7.16 Emergency Bylaws	9
Section 7.17 Committees	10
Section 7.18 Non-Liability of Directors	11
Section 7.19 Fees and Compensation of Directors	11
ARTICLE 8 - OFFICERS	11
Section 8.1 Officers	11
Section 8.2 Terms; Election of Officers	12
Section 8.3 Other Officers	12
Section 8.4 Multiple Offices	12
Section 8.5 Resignation of Officers.....	12
Section 8.6 Removal of Officers	12
Section 8.7 Vacancies in Offices	12
Section 8.8 Duties of President	12
Section 8.9 Duties of Secretary.....	13
Section 8.10 Duties of Chief Financial Officer	13
Section 8.11 Compensation of Officers.....	14
ARTICLE 9 – STANDARD OF CARE.....	14
Section 9.1 General.....	14
Section 9.2 Loans to Directors and Officers	15
Section 9.3 Conflict of Interest	15
ARTICLE 10 – INDEMNIFICATION	16
ARTICLE 11 – CORPORATE RECORDS, REPORTS, AND SEAL	16
Section 11.1 Minute Book	16
Section 11.2 Books and Records of Account	16
Section 11.3 Articles of Incorporation and Bylaws.....	16
Section 11.4 Annual Report.....	17
Section 11.5 Director’s Rights of Inspection	17
Section 11.6 Corporate Seal	17
ARTICLE 12 – EXECUTION OF INSTRUMENTS, DEPOSITS, CONTRIBUTIONS.....	17

Section 12.1 Execution of Instruments	17
Section 12.2 Checks and Notes.....	17
Section 12.3 Deposits.....	17
Section 12.4 Gifts	17
Section 12.5 Contributions	17
<i>ARTICLE 13 – CONSTRUCTION AND DEFINITIONS.....</i>	18
<i>ARTICLE 14 - AMENDMENTS</i>	18
<i>CERTIFICATE OF SECRETARY</i>	19

ARTICLE 1 - NAME

The name of this Corporation is Fellner Family Foundation (the "Corporation").

ARTICLE 2 - OFFICES

Section 2.1 Principal Office

The principal office for the transaction of the business of the Corporation may be established at any place or places within or without the State of California by resolution of the Board.

Section 2.2 Other Offices

The Board may at any time establish branch or subordinate offices at any place or places where the Corporation is qualified to transact business.

ARTICLE 3 – PURPOSES

Section 3.1 General Purposes

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Corporation Law of California ("California Nonprofit Corporation Law") for **charitable** purposes.

Specifically, this Corporation is a private foundation as defined in Section 509(a) of the Internal Revenue Code of 1986, as amended. The intent is that, at least initially, this foundation be a private operating foundation.

Section 3.2 Specific Purposes

The specific purpose of the Corporation shall include without limitation, engaging in what the Catholic Church calls corporal works of mercy, namely; feeding the hungry, giving drink to the thirsty, clothing the naked, sheltering the homeless, visiting the sick, visiting the imprisoned, and burying the dead. Additionally, this Corporation may engage in any activities that are reasonably related to or in furtherance of its stated charitable purposes, or in any other charitable activities.

ARTICLE 4 – FEDERAL GOVERNMENT REQUIREMENTS AND RESTRICTIONS

Section 4.1 Exemption Requirements

At all times, the following shall operate as conditions restricting the operations and activities of the Corporation:

1. The property of this Corporation is irrevocably dedicated to charitable purposes and no part of the net income or assets of this Corporation shall ever inure to the benefit of any of its directors or officers, or to the benefit of any private person, except that this Corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 3 hereof.
2. No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this Corporation

shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of, or in opposition to, any candidate for public office.

3. The Corporation shall not, except in any insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes described in Article III. The Corporation may not carry on any activity for the profit of its Officers, Directors or other private persons or distribute any gains, profits or dividends to its Officers, Directors or other persons as such. Furthermore, nothing in Article 3 shall be construed as allowing the Corporation to engage in any activity not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or (ii) by a corporation, contributions to which are deductible under section 170(c)(2) of the Code.

Section 4.2 Private Operating Foundation Provisions

The Corporation intends to qualify as a private operating foundation. A private operating foundation is a private foundation whose officers and directors, or other volunteers, actively conduct its own charitable exempt programs and activities. The distributions of an operating foundation may be used internally to finance their own charitable programs and activities, while a nonoperating foundation must make its distributions outside the organization, usually as grants.

The Corporation must meet the following:

1. If the Corporation qualifies as an operating foundation, the Internal Revenue Code requires that it prove, on a yearly basis, or based on an aggregate of three out of four years that they meet two financial tests: *Income Test* and the *Endowment Test*.

To meet the *Income Test*, the foundation must either spend 85 percent of its income on direct charitable expenditures for its own programs (i.e., not grants) or 85 percent of the five percent minimum distribution requirement applicable to foundations, whichever is less.

The *Endowment Test* is met when the foundation expends at least two-thirds of its minimum investment return directly for the active conduct of its exempt activities (compared to 85 percent in the *Income Test*).

2. The Corporation will not engage in any act of "self-dealing" as defined in section 4941(d) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
3. The Corporation will not retain any "excess business holdings" as defined in section 4943(c) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
4. The Corporation will not make any investments in a manner as to subject it to tax under section 4944 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

5. The Corporation will not make any “taxable expenditures” as defined in section 4945 of the Internal Revenue Code, or the corresponding section of any future federal tax code.

However, in the event that the Corporation does not qualify as an operating foundation, then it is considered a nonoperating private foundation, and must meet the provisions of Section 4.3 below.

Section 4.3 Private Nonoperating Foundation Provisions

4.3.1 Internal Revenue Code Restrictions

For private foundations, the Internal Revenue Code (IRC) requires that:

1. The Corporation will distribute its income for each tax year at a time and in a manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Internal Revenue Code, or the corresponding section of any future federal tax code.
2. The Corporation will meet #2 - #5 in Section 4.2 above

4.3.2 Annual Excise Tax

The IRS levies an excise tax equal to 1.39% of a private nonoperating foundation’s net investment income, including interest, dividends, capital gains, rents and royalties, reduced by applicable expenses. Quarterly estimated tax payments must be made by the foundation if this tax equals or exceeds \$500 a year.

4.3.3 Minimum Annual Distribution

A private nonoperating foundation is required by the IRS to distribute a minimum of 5% of average net investments each year. This is true even in years where the foundation experiences no additional income or investment return. Distributions that satisfy the 5% criteria include gifts and grants to charities and administrative costs associated with such activity. Also, qualifying distributions in excess of 5% can roll forward to help offset the distribution requirement of the next year.

Section 4.4 IRS Form 990-PF

The Corporation, being a private foundation, must complete and file Form 990-PF each year with the IRS, regardless of size or revenue base. The 990-PF form is not so much a tax return as an information return. Form 990 must be filed by the 15th day of the 5th month after the Corporation’s accounting period ends -- May 15th.

Section 4.5 Dissolution

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all liabilities and obligations of the Corporation, distribute all assets of the Corporation for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE 5 – STATE GOVERNMENT REQUIREMENTS

Section 5.1 Statement of Information

The Statement of Information (Form SI-100) is to be filed with the Secretary of State within 90 days of filing the initial Articles of Incorporation, and then every two years thereafter.

Section 5.2 Registry of Charitable Trusts

The Corporation will be holding assets for charitable purposes in California. Therefore, the Corporation must register with the Attorney General's Registry of Charitable Trusts by filing the initial Registration Form (Form CT-1) within 30 days of initially receiving assets. The Corporation's registration is renewed by filing an Annual Registration Renewal Free Report (Form RRF-1) within four months and 15 days after the end of the Corporation's accounting period (April 15 for this Corporation).

Section 5.3 Annual Information Return

As a tax-exempt organization in California, the Corporation must file an annual information return (Form 990) on or before the 15th day of the fifth month following the close of the Corporation's annual tax accounting period (i.e., May 15 for this Corporation).

ARTICLE 6– MEMBERSHIPS

The Corporation shall have no members within the meaning of section 5056 of the California Nonprofit Corporation Law. Note: A "member" in a nonprofit corporation is equivalent to a shareholder in a for-profit corporation.

ARTICLE 7 – BOARD OF DIRECTORS

Section 7.1 General Responsibility and Powers

Subject to the provisions of the Articles of Incorporation of the Corporation (the "Articles of Incorporation"), California Nonprofit Corporation Law and any other applicable laws, the business and affairs of the Corporation shall be governed, and all corporate powers shall be exercised, by or under the direction of a Board of Directors (hereinafter referred to as the "Board"). The Board may delegate the management of the activities of the Corporation to any person or persons, management company or committee however composed, provided that the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

The Board's role is to establish the mission, goals, policies, and strategic direction of the Corporation. Decisions like approving the budget, setting governance policies, working to ensure sufficient resources, and determining the strategy to achieve the mission are all Board responsibilities.

Section 7.2 Duties of the Board

The specific duties of the Board are to:

- (a) Perform any and all duties imposed on them collectively or individually by law or by these Bylaws of the Corporation;

- (b) Elect and remove, and except as otherwise provided in the Bylaws, prescribe the duties of all officers of the Corporation;
- (c) Supervise all officers of the Corporation to assure that their duties are performed properly;
- (d) Meet at such times and places as required by these Bylaws; and
- (e) Provide home or business addresses, phone numbers and email addresses to the Secretary of the Corporation so that they may be properly notified of all meetings.

Section 7.3 Number and Qualifications of Directors

The Board is composed of individuals referred to as Directors ("Directors").

7.3.1 Number

The authorized number of Directors of the Corporation shall be five (5). This number may be changed by resolution of the board, but at no time shall the number of directors be less than three (3).

7.3.2 Qualifications

Directors shall be adult natural persons; no other qualifications are required. It is the intent, at least initially, that the directors on the board be Fellner family members.

Section 7.4 Terms; Election of Successors

Directors shall be elected at each annual meeting of the Board for a term of three (3) years. Each Director, including a Director elected to fill a vacancy, shall hold office until the expiration of the term for which he or she was elected and until the election and qualification of a successor, or until that Director's earlier resignation or removal in accordance with these Bylaws and California Nonprofit Corporation Law. Directors may be re-elected and may serve any number of consecutive terms. By resolution, the Board may arrange for terms to be staggered.

Section 7.5 Vacancies

7.5.1 Events Causing Vacancy

A vacancy or vacancies on the Board shall be deemed to exist on the occurrence of the following: (i) the death, resignation, or removal of any Director; (ii) whenever the number of authorized Directors is increased; or (iii) the failure of the Board, at any meeting at which any Director or Directors are to be elected, to elect the full authorized number of Directors.

7.5.2 Removal

The Board may by resolution declare vacant the office of a Director who has been declared of unsound mind by an order of court, or convicted of a felony, or found by final order or judgment of any court to have breached a duty under California Nonprofit Corporation Law.

Directors may be removed without cause by affirmative vote of a majority of the remaining Directors.

7.5.3 No Removal on Reduction of Number of Directors

No reduction of the authorized number of Directors shall have the effect of removing any Director before that Director's term of office expires unless the reduction also provides for the

removal of that specified Director in accordance with these Bylaws and California Nonprofit Corporation Law.

7.5.4 Resignations

Except as provided in this Section 7.5.4, any Director may resign by giving written notice to the President, the Secretary, or the Board. Such a written resignation will be effective on the later of (i) the date it is delivered or (ii) the time specified in the written notice that the resignation is to become effective. No Director may resign if the Corporation would then be left without a duly elected Director or Directors in charge of its affairs, except upon notice to the California Attorney General (the "Attorney General").

7.5.5 Election to Fill Vacancies

If there is a vacancy on the Board, including a vacancy created by the removal of a Director, the Board may fill such vacancy by electing an additional director as soon as practicable after the vacancy occurs. If the number of Directors then in office is less than a quorum, additional directors may be elected to fill such vacancies by (i) the unanimous written consent of the Directors then in office, (ii) the affirmative vote of a majority of the Directors in office at a meeting held according to notice or waivers complying with section 5211 of the California Nonprofit Corporation Law, or (iii) a sole remaining Director.

Section 7.6 Regular Meetings

Each year, the Board shall hold at least one meeting, at a time and place fixed by the Board, for the purposes of election of Directors, appointment of Officers, review and approval of the corporate budget and transaction of other business. This meeting is sometimes referred to in these Bylaws as the "annual meeting." Other regular meetings of the Board may be held at such time and place as the Board may fix from time to time by resolution.

Section 7.7 Special Meetings

Special meetings of the Board for any purpose may be called at any time by the President, or the Secretary, or any two Directors.

Section 7.8 Notice of Meetings

7.8.1 Manner of Giving Notice

Except when the time and place of a regular meeting is set by the Board by resolution in advance (as permitted by Section 7.6), notice of the time and place of all regular and special meetings shall be given to each Director by one of the following methods:

- (a) Personal delivery of oral or written notice;
- (b) First-class mail, postage paid;
- (c) Telephone, including a voice messaging system or other system or technology designed to record and communicate messages; or
- (d) Electronic mail ("e-mail"), text message or other means of electronic transmission if the recipient has consented to accept notices in this manner.

All such notices shall be given or sent to the Director's address, phone number, or e-mail address as shown on the records of the Corporation. Any oral notice given personally or by telephone may be communicated directly to the Director or to a person who would reasonably

be expected to promptly communicate such notice to the Director. Notice of regular meetings may be given in the form of a calendar or schedule that sets forth the date, time and place of more than one regular meeting.

7.8.2 Time Requirements

Notices sent by first-class mail shall be deposited into a United States mail box at least four days before the time set for the meeting. Notices given by personal delivery, telephone, voice messaging system or other system or technology designed to record and communicate messages, e-mail or other electronic transmission shall be delivered at least 48 hours before the time set for the meeting.

7.8.3 Notice Contents

The notice shall state the time and place for the meeting, except that if the meeting is scheduled to be held at the principal office of the Corporation, the notice shall be valid even if no place is specified. The notice need not specify the purpose of the meeting unless required to elsewhere in these Bylaws.

Section 7.9 Place of Board Meetings

Regular and special meetings of the Board may be held at any place within or outside the state that has been designated in the notice of the meeting, or, if not stated in the notice or, if there is no notice, designated by resolution of the Board. If the place of a regular or special meeting is not designated in the notice or fixed by a resolution of the Board, it shall be held at the principal office of the Corporation.

7.9.1 Meetings by Telephone or Other Similar Communication Equipment

Any meeting may be held by conference telephone or other communications equipment permitted by California Nonprofit Corporation Law, as long as all Directors participating in the meeting can communicate with one another and all other requirements of California Nonprofit Corporation Law are satisfied. All such Directors shall be deemed to be present in person at such meeting.

Section 7.10 Quorum and Action of the Board

Section 7.10.1 Quorum

A majority of Directors then in office (but no fewer than two Directors or one-fifth of the authorized number in Section 7.3.1, whichever is greater) shall constitute a quorum for the transaction of business, except to adjourn as provided in Section 7.12.

Section 7.10.2 Minimum Vote Requirements for Valid Board Action

Every act taken or decision made by a vote of the majority of the Directors present at a meeting duly held at which a quorum is present is the act of the Board, unless a greater number is expressly required by California Nonprofit Corporation Law, the Articles of Incorporation or these Bylaws. Votes shall be tallied by the Secretary. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of Directors from the meeting, if any action taken is approved by at least a majority of the required quorum for that meeting.

Section 7.10.3 When a Greater Vote is Required for Valid Board Action

The following actions shall require a vote by a majority of all Directors then in office in order to be effective:

- (a) Approval of contracts or transactions in which a Director has a direct or indirect material financial interest as described in Section 9.1 (provided that the vote of any interested Director(s) is not counted);
- (b) Creation of, and appointment to, Committees (but not advisory committees) as described in Section 7.17.1; and
- (c) Removal of a Director without cause as described in Section 7.5.2

Section 7.11 Waiver of Notice

The transactions of any meeting of the Board, however called and noticed or wherever held, shall be as valid as though taken at a meeting duly held after regular call and notice, if (i) a quorum is present, and (ii) either before or after the meeting, each of the Directors who is not present at the meeting signs a written waiver of notice, a consent to holding the meeting, or an approval of the minutes. The waiver of notice or consent does not need to specify the purpose of the meeting. All waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Also, notice of a meeting is not required to be given to any Director who attends the meeting without protesting before or at its commencement about the lack of adequate notice. Directors can protest the lack of notice only by presenting a written protest to the Secretary either in person or by first-class mail addressed to the Secretary at the principal office of the Corporation as contained on the records of the Corporation as of the date of the protest.

Section 7.12 Adjournment

A majority of the Directors present, whether or not constituting a quorum, may adjourn any meeting to another time and place.

Section 7.13 Notice of Adjournment

Notice of the time and place of holding an adjourned meeting need not be given, unless the meeting is adjourned for more than 24 hours, in which case personal notice of the time and place shall be given before the time of the adjourned meeting to the Directors who were not present at the time of the adjournment.

Section 7.14 Conduct of Meetings

Meetings of the Board shall be presided over by the President or, if the President is absent, by a director at the meeting, chosen by a majority of the Directors present at the meeting. The Secretary shall act as secretary of all meetings of the Board, provided that, if the Secretary is absent, the presiding officer shall appoint another person to act as secretary of the meeting. Meetings shall be governed by rules of procedure as may be determined by the Board from time to time, insofar as such rules are not inconsistent with or in conflict with these Bylaws, with the Articles, or with any provisions of law applicable to the Corporation.

Section 7.15 Written Action Without a Meeting

Any action required or permitted to be taken by the Board may be taken without a meeting, if all members of the Board, individually or collectively, consent in writing to the action. For the purposes of this Section 7.15 only, "all members of the Board" shall not include any "interested

Director” as defined in section 5233 of the California Nonprofit Corporation Law. Such written consent shall have the same force and effect as a unanimous vote of the Board taken at a meeting. Such written consent or consents shall be filed with the minutes of the proceedings of the Board.

Written consent may be transmitted by first-class mail, messenger, courier, e-mail or any other reasonable method satisfactory to the President.

Section 7.16 Emergency Bylaws

7.16.1 When Applicable

Notwithstanding anything to the contrary herein, Section 7.16 applies solely during an emergency, which is the limited period of time during which a quorum cannot be readily convened for action as a result of the following events or circumstances until the event or circumstance has subsided or ended and a quorum can be readily convened in accordance with the notice and quorum requirements in Sections 7.8 and 7.10:

- (a) A natural catastrophe, including, but not limited to, a hurricane, tornado, storm, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought, or, regardless of cause, any fire, flood, or explosion;
- (b) An attack on this state or nation by an enemy of the United States of America, or on receipt by this state of a warning from the federal government indicating that an enemy attack is probable or imminent;
- (c) An act of terrorism or other manmade disaster that results in extraordinary levels of casualties or damage or disruption severely affecting the infrastructure, environment, economy, government function, or population, including, but not limited to, mass evacuations; or
- (d) A state of emergency proclaimed by the governor of the state in which one or more Directors are resident, or by the President of the United States.

Section 7.16.2 Emergency Actions

In anticipation of or during an emergency, the Board may take either or both of the following actions necessary to conduct the Corporation’s ordinary business operations and affairs:

- (a) Modify lines of succession to accommodate the incapacity of any director, officer, employee, or agent resulting from the emergency; and
- (b) Relocate the principal office or authorize the officers to do so.

During an emergency, the Board may take either or both of the following actions necessary to conduct the Corporation’s ordinary business operations and affairs:

- (a) Give notice to a Director or Directors in any practicable manner under the circumstances when notice of a meeting of the Board cannot be given to that Director or Directors in the manner prescribed by Section 7.8; and
- (b) Deem that one or more officers present at a board meeting is a Director, in order of rank and within the same rank in order of seniority, as necessary to achieve a quorum.

During an emergency, the Board may not take any action that is not in the Corporation’s ordinary course of business. Any actions taken in good faith during an emergency under this

section bind the Corporation and may not be used to impose liability on a director, officer, employee, or agent. All provisions of the regular Bylaws consistent with these emergency Bylaws shall remain effective during the emergency.

Section 7.17 Committees

7.17.1 Committees of Directors

The Board may, by resolution adopted by a majority of the Directors then in office, create one or more Board Committees ("Committees"), including an executive committee, each consisting of two or more Directors, to serve at the discretion of the Board. Any Committee, to the extent provided in the resolution of the Board, may be given the authority of the Board except that no Committee may:

- (a) approve any action for which the California Nonprofit Public Benefit Corporation Law also requires approval of the members or approval of a majority of all members;
- (b) fill vacancies on the Board or in any Committee which has the authority of the Board;
- (c) fix compensation of the Directors for serving on the Board or on any Committee;
- (d) amend or repeal Bylaws or adopt new Bylaws;
- (e) amend or repeal any resolution of the Board which by its express terms is not so amendable or repealable;
- (f) appoint any other Committees or the members of these Committees;
- (g) expend corporate funds to support a nominee for Director after more persons have been nominated than can be elected; or
- (h) approve any transaction (i) between the Corporation and one or more of its Directors or (ii) between the Corporation and any entity in which one or more of its Directors have a material financial interest unless the conditions of Section 9.1.2.2 are satisfied.

7.17.2 Meetings and Action of Board Committees

Meetings and action of Committees shall be governed by, and held and taken in accordance with, the provisions of Article 7 concerning meetings of Directors, with such changes in the context of Article 7 as are necessary to substitute the Committee and its members for the Board and its members, except that the time for regular meetings of Committees may be determined by resolution of the Board, and special meetings of Committees may also be called by resolution of the Board. Minutes shall be kept of each meeting of any Committee and shall be filed with the corporate records. The Committee shall report to the Board from time to time as the Board may require. The Board may adopt rules for the governance of any Committee not inconsistent with the provisions by these Bylaws. In the absence of rules adopted by the Board, the Committee may adopt such rules.

7.17.3 Quorum Rules for Board Committees

A majority of the Committee members shall constitute a quorum for the transaction of Committee business, except to adjourn. A majority of the Committee members present, whether or not constituting a quorum, may adjourn any meeting to another time and place. Every act taken or decision made by a majority of the Committee members present at a meeting duly held at which a quorum is present shall be regarded as an act of the Committee,

subject to the provisions of the California Nonprofit Corporation Law relating to actions that require a majority vote of the entire Board. A meeting at which a quorum is initially present may continue to transact business, notwithstanding the withdrawal of Committee members, if any action taken is approved by at least a majority of the required quorum for that meeting.

7.17.4 Revocation of Delegated Authority

The Board may, at any time, revoke or modify any or all of the authority that the Board has delegated to a Committee, increase or decrease (but not below two) the number of members of a Committee, and fill vacancies in a Committee from the members of the Board.

Section 7.18 Non-Liability of Directors

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the Corporation. In addition, a person who serves without compensation as a Director or Officer of this Corporation is not personally civilly liable for an act or omission by that person if the act or omission was in good faith, was within the scope of the person's responsibilities as a Director or Officer of the Corporation, and did not constitute willful or reckless misconduct.

Section 7.19 Fees and Compensation of Directors

The Corporation shall not pay any compensation to Directors for services rendered to the Corporation as Directors, except that Directors may be reimbursed for expenses incurred in the performance of their duties to the Corporation, in reasonable amounts as approved by the Board.

Also, Directors may not be compensated for rendering services to the Corporation in a capacity other than as Directors, unless such compensation is reasonable and further provided that not more than 49% of the persons serving as Directors may be "interested persons" which, for purposes of this Section 7.19 only, means:

- (a) any person currently being compensated by the Corporation for services rendered to it within the previous 12 months, whether as a full or part-time Officer or other employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as Director; and
- (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

ARTICLE 8 - OFFICERS

Section 8.1 Officers

The officers of the Corporation ("Officers") shall be a President, a Secretary, and a Chief Financial Officer (CFO). With the exception of the President, these persons may, but need not be, selected from among the Directors. Officers shall be adults; no other qualifications are required.

The Board shall have the power to designate additional Officers, including a Vice President, who also need not be Directors, with such duties, powers, titles and privileges as the Board may fix, including such Officers as may be appointed in accordance with Section 8.3.

The board shall meet as often as necessary to ensure the business operations run smoothly.

Section 8.2 Terms; Election of Officers

The Officers, except those appointed in accordance with Section 8.3, shall be elected annually by the Board, and each shall serve for a term of one (1) year at the discretion of the Board until his or her successor shall be elected, or his or her earlier resignation, removal or disqualification from service. Officers may be re-elected and may serve any number of consecutive terms.

Section 8.3 Other Officers

The Board may empower the President to appoint or remove such other Officers as the business of the Corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in these Bylaws or as the Board from time to time may determine.

Section 8.4 Multiple Offices

Any number of offices may be held by the same person except that the Secretary and the CFO may not serve concurrently as the President.

Section 8.5 Resignation of Officers

Any Officer may resign at any time by giving written notice or electronic communication to the Corporation. Any resignation shall take effect at the date of the receipt of that notice or at any later time specified in that notice; and, unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any of the Corporation under any contract to which the Officer is a party.

Section 8.6 Removal of Officers

Subject to the rights, if any, of an Officer under any contract of employment, any Officer may be removed, with or without cause, (i) by a resolution approved by affirmative vote of a majority of the Directors present, at any regular or special meeting of the Board, or at the annual meeting of the Corporation, or (ii) by an Officer on whom such power of removal may be conferred by the Board.

Section 8.7 Vacancies in Offices

A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these Bylaws for regular appointments to that office, provided that such vacancies shall be filled as they occur and not on an annual basis. In the event of a vacancy in any office other than the President or one appointed in accordance with Section 8.3, such vacancy shall be filled temporarily by appointment by the President and the appointee shall remain in office for 60 days, or until the next regular meeting of the Board, whichever comes first. Thereafter, the position can be filled only by action of the Board.

Section 8.8 Duties of President

The President of the Corporation ("President") shall attend to the following:

8.8.1 Chief Executive Officer

The President shall be the chief executive officer (CEO).

8.8.2 Daily Operations

The President shall (a) be responsible for the governance of the Corporation, (b) supervise, direct and control all of the Corporation's daily operations, and (c) have general active management of the business of this Corporation.

8.8.3 Long-Range Policy and External Communication

The President shall be responsible for long-range policy, direction, growth and external communication.

8.8.4 Preside at Board Meetings

The President shall preside at all meetings of the Board of Directors.

8.8.5 Carry Out Board Resolutions

The President shall see that orders and resolutions of the Board are carried into effect.

8.8.6 Execute Documents

The President shall sign and deliver in the name of the Corporation deeds, mortgages, bonds, contracts, or other instruments pertaining to the business of the Corporation, except in cases in which the authority to sign and deliver is required by law to be exercised by another person or is expressly delegated by these Bylaws or by the Board to another officer or agent of this Corporation

8.8.7 Other Duties

The President shall perform such other duties as may from time to time be prescribed by the Board or by these Bylaws.

Section 8.9 Duties of Secretary.

The secretary of the Corporation (the "Secretary") shall attend to the following:

8.9.1 Articles of Incorporation and Bylaws

The Secretary shall certify and keep or cause to be kept at the principal office of the Corporation the original or a copy of the Articles and these Bylaws as amended to date.

8.9.2 Minute Book

The Secretary shall keep or cause to be kept a minute book as described in Section 11.1.

8.9.3 Notices

The Secretary shall give, or cause to be given, notice of all meetings of the Board in accordance with these Bylaws.

8.9.4 Corporate Records

Upon request, the Secretary shall exhibit or cause to be exhibited at all reasonable times to any Director, or to his or her agent or attorney, these Bylaws and the minute book.

8.9.5 Corporate Seal and Other Duties

The Secretary shall keep or cause to be kept the seal of the Corporation, if any, in safe custody, and shall have such other powers and perform such other duties incident to the office of Secretary as may be prescribed by the Board or these Bylaws.

Section 8.10 Duties of Chief Financial Officer

The chief financial officer of the Corporation (the "CFO") shall attend to the following:

8.10.1 Books of Account

The CFO shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements. The books of account shall be open to inspection by any Director at all reasonable times.

8.10.2 Financial Reports

The CFO shall prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.

8.10.3 Deposit and Disbursement of Money and Valuables

The CFO shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositories as may be designated by the Board; shall disburse, or cause to be disbursed, the funds of the Corporation as may be ordered by the Board; shall render, or cause to be rendered to the President and Directors, whenever they request it, an account of all of his or her transactions as CFO and of the financial condition of the Corporation; and shall have other powers and perform such other duties incident to the office of CFO as may be prescribed by the Board or these Bylaws.

8.10.4 Bond

If required by the Board, the CFO shall give the Corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of his office and for restoration to the Corporation of all its books, papers, vouchers, money, and other property of every kind in his possession or under his control on his death, resignation, retirement, or removal from office.

8.10.5 Other Duties

The CFO shall have such other powers and perform such other duties incident to the office of CFO as may be prescribed by the Board or these Bylaws.

Section 8.11 Compensation of Officers

The Corporation shall not pay any compensation to Officers for services rendered to the Corporation as Officers, except that Officers may be reimbursed for expenses incurred in the performance of their duties to the Corporation, in reasonable amounts as approved by the Board. Also, Officers may not be compensated for rendering services to the Corporation in a capacity other than as Officers, unless such compensation is reasonable.

ARTICLE 9 – STANDARD OF CARE

Section 9.1 General

A Director shall perform the duties of a Director, including duties as a member of any committee of the Board on which the director may serve, in good faith, in a manner such director believes to be in the best interest of this corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a Director, a Director shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by:

- (a) One or more officers or employees of the corporation whom the director believes to be reliable and competent in the matters presented;
- (b) Counsel, independent accountants or other persons as to matters which the director believes to be within such person's professional or expert competence; or
- (c) A committee of the Board upon which the director does not serve, as to matters within its designated authority, which committee the director believes to merit confidence —so long as in any such case, the director acts in good faith, after reasonable inquiry when the need therefore is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Section 9.3, a person who performs the duties of a director in accordance with the above shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which the corporation, or assets held by it, are dedicated.

Section 9.2 Loans to Directors and Officers

The Corporation shall not make any loan of money or property to or guarantee the obligation of any Director or Officer, unless approved by the Attorney General; except that the Corporation may advance money to a Director or Officer for expenses reasonably anticipated to be incurred in the performance of duties of such Director or Officer, if in the absence of such advance, such Director or Officer would be entitled to be reimbursed for such expenses by the Corporation.

The limitation above does not apply if (i) the loan is necessary, in the judgment of the Board, to provide financing for the purchase of the principal residence of an Officer in order to secure the services of (or continued services of) the Officer and the loan is secured by real property located in California; or (ii) the loan is for the payment of premiums on a life insurance policy on the life of a Director or Officer and repayment to the Corporation of the amount paid by it is secured by the proceeds of the policy and its cash surrender value.

Section 9.3 Conflict of Interest

Whenever a Director or Officer has a financial or personal interest in any matter coming before the Board of Directors, the interested person shall (i) fully disclose the nature of the interest and (ii) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested directors determine that it is in the best interest of the corporation to do so and the transaction was fair and reasonable as to the corporation at the time the corporation enters the transaction. The minutes of meetings at which such votes are taken shall record such disclosure, abstention and rationale for approval.

ARTICLE 10 – INDEMNIFICATION

To the fullest extent permitted by law, this corporation shall indemnify its "agents", as described in Section 5238(a) of the Code, including its Directors, Officers, employees, and volunteers, and including persons formerly occupying any such position, and their heirs, executors, and administrators, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in said Section 5238(a), and including an action by or in the right of the corporation, by reason of the fact that the person is or was a person described in that Section. "Expenses" shall have the same meaning as in said Section. Such right of indemnification shall not be deemed exclusive of any other rights to which such persons may be entitled apart from this Article 10.

To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance, expenses incurred by a person seeking indemnification in defending any "proceeding" shall be advanced by the corporation before final disposition of the proceeding upon receipt by the corporation of an undertaking by or on behalf of that person to repay such amount unless it is ultimately determined that the person is entitled to be indemnified by the corporation for those expenses.

The corporation shall have power to purchase and maintain insurance to the fullest extent permitted by law on behalf of any agent of the corporation, against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, or to give other indemnification to the extent permitted by law.

ARTICLE 11 – CORPORATE RECORDS, REPORTS, AND SEAL

Section 11.1 Minute Book

The Corporation shall keep a minute book in written form or electronic form which shall contain a record of all actions by the Board or any committee including (i) the time, date and place of each meeting; (ii) whether a meeting is regular or special and, if special, how called; (iii) the manner of giving notice of each meeting and a copy thereof; (iv) the names of those present at each meeting of the Board or any Committee thereof; (v) the minutes of all meetings; (vi) any written waivers of notice, consents to the holding of a meeting or approvals of the minutes thereof; (vii) all written consents for action without a meeting; (viii) all protests concerning lack of notice; and (ix) formal dissents from Board actions.

Section 11.2 Books and Records of Account

The Corporation shall keep adequate and correct books and records of account. "Correct books and records" includes, but is not necessarily limited to: accounts of properties and transactions, its assets, liabilities, receipts, disbursements, gains, and losses.

Section 11.3 Articles of Incorporation and Bylaws

The Corporation shall keep at its principal office the original or a copy of the Articles of Incorporation and Bylaws as amended to date.

11.3.1 Maintenance and Inspection of Federal Tax Exemption Application and Annual Information Returns

The Corporation shall at all times keep at its principal office a copy of its federal tax exemption application and, for three years from their date of filing, its annual information returns. These documents shall be open to public inspection and copying to the extent required by the Code.

Section 11.4 Annual Report

The Board shall cause an annual report to be sent to each Director within 120 days after the close of the Corporation's fiscal year containing the following information:

- (a) The assets and liabilities of the Corporation as of the end of the fiscal year;
- (b) The principal changes in assets and liabilities during the fiscal year;
- (c) The revenue or receipts of the Corporation for this fiscal year;
- (d) The expenses or disbursements of the Corporation during the fiscal year;

Section 11.5 Director's Rights of Inspection

Every Director shall have the absolute right at any reasonable time to inspect the books, records, documents of every kind, and physical properties of the Corporation. The inspection may be made in person or by the Director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents.

Section 11.6 Corporate Seal

The Corporation shall have no seal.

ARTICLE 12 – EXECUTION OF INSTRUMENTS, DEPOSITS, CONTRIBUTIONS

Section 12.1 Execution of Instruments

The Board, except as otherwise provided in these Bylaws, may by resolution authorize any Officer or agent of the Corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances. Unless so authorized, no Officer, agent, or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 12.2 Checks and Notes

Except as otherwise specifically determined by resolution of the Board, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the Corporation shall be signed by the CFO and countersigned by the President.

Section 12.3 Deposits

All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board may select.

Section 12.4 Gifts

The Board may accept on behalf of the Corporation any contribution, gift, bequest, or devise for the charitable purposes of the Corporation.

Section 12.5 Contributions

It is the intent that the Corporation shall receive contributions solely from the Fellner family (private contributions). However, in the future, by resolution of the Board, the Corporation may receive contributions through solicitation of contributions from the public and fundraising.

ARTICLE 13 – CONSTRUCTION AND DEFINITIONS

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the California Nonprofit Corporation Law as amended from time to time shall govern the construction of these Bylaws. Without limiting the generality of the foregoing, the masculine gender includes the feminine and neuter, the singular number includes the plural and the plural number includes the singular, and the term "person" includes a corporation as well as a natural person. If any competent court of law shall deem any portion of these Bylaws invalid or inoperative, then so far as is reasonable and possible (i) the remainder of these Bylaws shall be considered valid and operative, and (ii) effect shall be given to the intent manifested by the portion deemed invalid or inoperative.

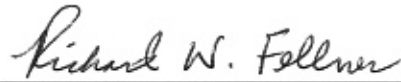
ARTICLE 14 - AMENDMENTS

These Bylaws may be adopted, amended or repealed by the vote of a majority of the directors then in office. Such action is authorized only at a duly called and held meeting of the Board of Directors for which written notice of such meeting, setting forth the proposed Bylaw revisions with explanations therefore, is given in accordance with these Bylaws, unless such notice is waived in accordance with these Bylaws. If any provision of these Bylaws requires the vote of a larger proportion of the Board than is otherwise required by law, that provision may not be altered, amended, or repealed except by that greater vote. An amendment may be initiated by any Director or Officer. The amendment becomes effective on the date agreed to at the meeting of the Board where the amendment is approved.

CERTIFICATE OF SECRETARY

I, the undersigned, certify that I am the duly elected and acting Secretary of the **Fellner Family Foundation**, a California nonprofit public benefit corporation, and these Bylaws, consisting of 23 pages including this certification, are the complete Bylaws of this Corporation as adopted by the Board of Directors on February 2, 2021, and that these Bylaws have not been amended or modified since that date.

Executed on February 2, 2021 at Yorba Linda, California.



Richard W. Fellner, Secretary

ATTACHMENT 3

**SUPPLEMENTAL
RESPONSES**

**Form 1023 – Application for Recognition of Exemption
Attachment 3 – Supplemental Responses**

Part IV - Your Activities

Part IV - Line 1a. What is the activity? (Continued)

ACTIVITIES:

The Foundation's present and planned activities include:

1. Partner with schools to identify at-risk children

- The Foundation has determined that Roosevelt Elementary School in Pomona has one of the highest needs, 93% of all children receive free or reduced-price breakfast and lunch every school day, and the school does not currently have a similar program.
- The Foundation has contacted the principal at Roosevelt Elementary School and the principal is very excited about partnering in this endeavor. A meeting with the Foundation, the principal, school nurse and a counselor will be scheduled as soon as the Pomona Unified School District gives approval to the principal concerning this program. The nurse and a counselor will be invited to provide anecdotal data.
- The Foundation will work to get agreement that the selected teachers will get the backpacks (bags of food) to the children on Fridays. Space will be required in the school to fill the bags on Thursdays or Friday mornings and store the food on Fridays until the teachers distribute them at the end of the day Friday. The food will not be placed in a backpack, it will be placed in bags that can easily and discretely be slipped into the child's backpack.
- An opt-in form (see Attachment 4) to sign up for the program will be sent home with every student currently receiving free or reduced-price meals at the beginning of each school year.

2. Purchase food

- The Foundation funds the program. On average, it will cost \$6 per child per weekend. Therefore, the estimated cost per child per academic school year (approximately 38 weeks) is \$228. The Foundation's plan is to provide food assistance to 60 students in the 2020-2021 school year, 90 students in the 2021-2022 school year, and 120 students in the 2022-2023 school year.
- The Foundation has created a menu and will procure the food. The food will be primarily shelf-stable foods such as mac-n-cheese cups, fruit/applesauce cups, oatmeal packets, cereal bars/granola bars, cereal cups, pretzels/chips, cup-a-soup, and shelf-stable milk will be included in the food bags. Stores like Costco and local grocers with competitive prices and coupons are candidates for locations for purchasing the food.

3. Sort and pack food into bags

- The Foundation will use members of the Fellner family and other volunteers to pack the bags on Thursdays or Friday mornings at the school or as a back-up, at the Foundation's office nearby at Yorba Linda, California.

- Each bag will be packed with two breakfasts, two lunches and two snacks – enough to provide meals for the child throughout the weekend until he/she returns to school on Monday.

In packing the bags, the program will consider:

- Weight of each bag – how much can the youngest child carry?
- Kid-friendly/easy preparation – will the kids eat it and how easy is it to prepare?
- Nutritious – balance carbs, protein, fruit, and fiber within the above restrictions
- Cost – balance the cost of the meals with the above considerations in order to meet the Foundation budget.

4. Distribute food bags to kids for the weekend

- Members of the Fellner family or volunteers will deliver filled food bags to the storage area in the school on Friday mornings.
- Teachers will pick up the bags of food from the storage area and slip them discretely into the children's backpack before the end of the school day.

5. Teacher Feedback

- At the end of the school year, teachers will be surveyed to see what foods the children liked and ate, and those which they didn't. Adjustments will be made to menus based on the results of the surveys.
- Teachers will also be asked for recommendations on any changes they feel may help the program.

The cycle of purchasing food, filling bags with food on Thursdays or Friday mornings, and delivering filled bags to the school on Fridays, is repeated every week during the academic school year – approximately nine months or 38 weeks. The first year for this Foundation's backpack program activity will include only the Fall semester of 2021, which in Pomona is 18 weeks. The first half of 2021 will include filing for federal and state tax-exempt status and preparation for the start of the Weekend Backpack Program in August.

Part IV - Line 1b. Who conducts the activity?

The Foundation, in partnership with the staff at Roosevelt Elementary School in Pomona, California, will conduct this activity.

Part IV - Line 1c. Where is the activity conducted?

This backpack activity will be conducted at Roosevelt Elementary School in Pomona, California where the bags will be filled and then delivered to a storage space, and ultimately to the children by the teachers at the end of the school day on Fridays.

Part IV - Line 1d. What percentage of your total time is allocated to the activity?

100% of the Foundation's total time will be allocated to this backpack activity since initially, it will be the Foundation's only program.

Part IV - Line 1e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?

This backpack activity will be funded through the contributions of the Fellner family and investment income of the Foundation. Approximately 88% of the Foundation's program

expenses will be allocated to this backpack activity in each year of operations with the remaining approximately 12% allocated to Management & General expenses.

Part IV - Line 1f. How does the activity further your exempt purposes?

Section 501(c)(3) of the Internal Revenue Code provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable purposes. The term *charitable* includes "relief of the poor, the distressed, or the underprivileged." The purpose of the Weekend Backpack Program is to relieve hunger in children of families in poverty. This purpose is exempt under Section 501(c)(3) of the code.

Part VI – Financial Data**Part VI – Financial Data, A. Statement of Revenues and Expenses, Line 25 - Itemized Financial Data (Continued)**

	<u>Current Year</u>	<u>2 Succeeding Tax Years</u>	
	<u>01/14/21 - 12/31/21</u>	<u>01/01/22 - 12/31/22</u>	<u>01/01/23 - 12/31/23</u>
Program expenses	\$6,480	\$16,920	\$23,760
Internet access	\$120	\$150	\$180
Office expenses	\$150	\$200	\$250
Printing & Copying	\$80	\$120	\$160
Telephone – cell	\$120	\$150	\$180
Travel	<u>\$500</u>	<u>\$1,000</u>	<u>\$1,200</u>
TOTAL	\$7,450	\$18,540	\$25,730

Part VII Foundation Classification**Part VII – Line 1d. Requirements for Private Operating Foundation Status (continued)**

According to IRC 4942(j)(3), a private operating foundation must meet an income test and one of three alternative tests: the assets test, the endowment test, or the support test. In each year of its operation, the Foundation will satisfy the income test and the endowment test requirements for a private operating foundation. The calculations for the tests are shown below.

1. Income Test (using data from Part VI – Financial Data)

To meet the Income Test of Code Section 4942(j)(3)(A), the Foundation will make qualifying distributions directly for the active conduct of the activities that comprise their exempt purpose equal to 85% or more of the lesser of their adjusted net income or their minimum investment return.

The term “qualifying distribution” is defined in 4942(g) and Regulations Section 53.4942(a)-3(a)(2). Qualifying distributions are amounts paid to accomplish exempt purposes (including reasonable and necessary administrative expenses associated with the exempt purposes) or to acquire an asset used (or held for use) directly in carrying out an exempt purpose, and amounts properly set aside for a specific project that is for an exempt purpose.

- 2021 Qualifying Distribution (amount paid for food for the Weekend Backpack Program plus reasonable and necessary administrative expenses associated with this charitable program): **\$7,450** (Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 24, column A). Qualifying distributions are expected to be \$19,140 (column B) and \$26,430 (column C) in the succeeding two years.

Adjusted Net Income

The adjusted net income is the gross income over the sum of the ordinary and necessary expenses paid or incurred for the production of gross income.

- 2021 Gross income: **\$12,007** (Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 13, column A). The gross income for the succeeding two years is expected to be \$25,015 (column B) and \$30,018 (column C).

The gross income should continue at no less than \$35,000 to \$40,000 per year after the first three years.

- 2021 Annual ordinary and necessary expenses paid or incurred for the production of the gross income: **\$7,450** (Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 24, column A). These expenses are listed on line 25, and include direct program expenses, office expenses, printing and copying, internet, cell telephone and travel. The ordinary and necessary expenses projected for the succeeding two years is \$19,140 (column B) and \$26,430 (column C).

These direct expenses of the Foundation’s charitable activities should continue at an annual rate of approximately \$30,000 to \$35,000 per year after the first three years.

- 2021 Adjusted Net Income = gross income minus ordinary and necessary expenses = **\$4,557**
The Adjusted Net Income for the succeeding two years is expected to be \$5,875 and \$3,588.

Minimum Investment Return

The Minimum Investment Return, within the meaning of Code Section 4942(e), is 5% of the aggregate fair market value of all assets of the foundation other than those which are used (or held for use) directly in carrying out the foundation's exempt purpose over the acquisition indebtedness with respect to such assets

- 2021 Total Assets: **\$12,007** (see Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 13, column A). The Foundation's only assets for this purpose are expected to be the contributions it receives plus the small amount of income from the investment of contributions. The contributions and investment income for the succeeding two years are expected to be \$25,015 (column B) and \$30,018 (column C).
- 2021 assets used directly in the active conduct of Foundation's exempt purpose: **\$7,450** (Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 24, column A). The ordinary and necessary expenses projected for the succeeding two years is \$19,140 (column B) and \$26,430 (column C).
- 2021 aggregate fair market value of the Foundation's assets other than those which are used directly in the active conduct of its exempt purpose: $\$12,007 - \$7,450 = \mathbf{\$4,557}$
The aggregate fair market value of the Foundation's assets other than those which are used directly in the active conduct of its exempt purpose for the succeeding two years is \$10,432 and \$14,020.
- 2021 acquisition indebtedness with respect to such assets: **\$0**
The acquisition indebtedness for the succeeding two years is expected to be \$0.
- 2021 Minimum Investment Return: $5\% \text{ of } (\$4,557 - \$0) = \mathbf{\$228}$
The Minimum Investment Return for the succeeding two years is \$522 and \$701.

Since the 2021 Minimum Investment Return is less than the Adjusted Net Income, the Minimum Investment Return is to be used for the Income Test.

- 85% of the Minimum Investment Return in 2021 = $.85 \times \$228 = \mathbf{\$194}$

The Qualifying Distribution of \$7,450 is greater than \$194, so the Income Test is satisfied.

2. Endowment Test (using data from Part VI – Financial Data)

To satisfy the Endowment Test of Code Section 4942(j)(3)(B)(ii), the Foundation will make qualifying distributions directly for the active conduct of the activities constituting the purpose for which it is organized and operated in an amount not less than two-thirds of its minimum investment return.

- 2021 Qualifying Distribution (amount paid for food for backpack program plus reasonable and necessary administrative expenses associated with this charitable

program): **\$7,450** (Part VI, Financial Data, Schedule A, Statement of Revenues and Expenses, line 24, column A). Qualifying distributions are expected to be \$19,140 (column B) and \$26,430 (column C) in the succeeding two years.

- 2021 Minimum Investment Return (from above calculation): **\$228**
The Minimum Investment Return for the succeeding two years is \$522 and \$701.
- Two-thirds of Minimum Investment Return in 2021 = $.667 \times \$228 =$ **\$152**

The Qualifying Distribution of \$7,450 is greater than \$152, so the Endowment Test is satisfied.

Based on the above, the Foundation respectfully submits that it will satisfy both the Income Test and the Endowment Test of Code Section 4942(j)(3) in each year of its operation and will thus qualify as a private operating foundation.

ATTACHMENT 4

OPT-IN FORM FOR BACKPACK PROGRAM

FREE Weekend Food for Child/Children Available!

The <Name of School> participates in the "Weekend Backpack Program", sponsored by the Fellner Family Foundation, to offer a supply of nutritious meals and snacks for children over the weekend, **free of charge if you are struggling to meet your family's food needs** and would benefit from receiving additional food. The school staff will discretely distribute weekend bags on the last school day before the weekend. The program will begin distributing the food bags on <Start Date>. If your family is enrolled, your child/children will receive a bag of food each week until the end of the school year or until you no longer wish to participate.

If you feel that your children would benefit from receiving additional food to meet their nutritional needs over the weekend, we encourage you to sign them up by filling out the form below and returning it to the front office. Enrollment is ongoing, however, the sooner your form is returned the sooner we can start sending food home. Please send this form back to <School/Program Contact> by <date> if you are interested! Only one form is needed for all the children in your family who are attending <Name of School>. This information will be kept **confidential** between you and the staff at the <Name of School>. Questions or concerns? Please contact <name, email, phone number of School/Program Contact>.

Weekend Backpack Program Consent Form

Please sign up my child/children for the Weekender Backpack Food program! I understand my child/children will soon start receiving a bag of food at the end of each week to help feed him/her over the weekend.

PLEASE PRINT CLEARLY

Child's Name	Age	Grade	Teacher's Name

Parent/Guardian Name _____

Telephone Number (if any) _____

Parent/Guardian Email Address (if any) _____

Are you currently living in a shelter Y / N (Please circle)

Are you currently "doubled up" (living with another family) Y / N (Please circle)

Please send the form in via your child's communication folder in a sealed envelope addressed to <School/Program Contact>