

Bylaws of

**CornerStone Pagan Fellowship and Ministries**

A California Nonprofit Public Benefit Corporation

**ARTICLE 1 NAME**

Section 1.1 Corporate Name  
The name of this corporation is CornerStone Pagan Fellowship and Ministries (the “Fellowship” or 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 Purpose  
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 religious, public and charitable purposes.

Section 3.2 Specific Purpose  
The specific purpose of the Corporation shall include without limitation, the promotion of Neopaganism as a mainstream, world religion through the development of a physical presence in our communities, interfaith work, education of public and government officials, and service to the communities in which we live.

**ARTICLE 4 LIMITATIONS**

Section 4.1 Political Activities  
The Corporation has been formed under California Nonprofit Corporation Law for the charitable purposes described in Article 3, and it shall be nonprofit and nonpartisan. No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the 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.

Section 4.2 Prohibited Activities  
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 3. The Corporation may not carry on any activity for the profit of its Officers, Directors or other 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 (the “Code”) or (ii) by a corporation, contributions to which are deductible under section 170(c)(2) of the Code.

**ARTICLE 5 DEDICATION OF ASSETS**

Property Dedicated to Nonprofit Purposes

Section 5.1

The property of the Corporation is irrevocably dedicated to religious and charitable purposes. No part of the net income or assets of the Corporation shall ever inure to the benefit of any of its Directors or Officers, or to the benefit of any private person, except that the 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.

Section 5.2 Distribution of Assets Upon Dissolution

Upon the dissolution or winding up of the Corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for religious and charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Code.

**ARTICLE 6 MEMBERSHIPS**

Section 6.1 Members

The Corporation shall have members within the meaning of section 5056 of the California Nonprofit Corporation Law.

Section 6.2 Voting Members

Pursuant to a specific provisions of the corporation's articles or bylaws, members have the right to vote for the election of a director or directors , a governor or governors, on a disposition of all, or substantially all, of the assets of a corporation, or on a merger, or on a dissolution.

Any person who is at least eighteen (18) years of age may become a voting member of this organization, who is sympathetic to its purpose and program, has completed a membership application, and makes an annual financial commitment of record. People aged fourteen (14) and older, who have completed a formal Coming of Age program within this organization, may also complete a membership application and be considered a member.

All who complete the membership application shall become eligible to vote thirty (30) days after they submit it. Prior to membership, an applicant should consult with a minister, a religious educator, or member of the Board of Trustees about Cornerstone Fellowship, its principles, and the responsibilities of commitment to the organization.

Section 6.3 Non-Voting Members

The Board may adopt policies and procedures for the admission of associate members or other designated members who shall have no voting rights in the Corporation. Such associate or other members are not "members" of the Corporation as defined in section 5056 of the California Nonprofit Corporation Law.

Section 6.4 Removal of Members

Any person having become a Member shall continue to be a Member until:

- a) he or she gives notice of resignation to the Board; or
- b) no identifiable financial contribution has been made on his or her behalf during the current calendar year up to one month before the date of the Annual Meeting; or
- c) he or she has Membership terminated by the Board for cause, as determined by a vote of two-thirds of the Board, provided that the member has the right to appear before the Board and the right of appeal to a meeting of the Organization.

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**ARTICLE 7 DIRECTORS**

Section 7.1 Number and Qualifications

#### 7.11 Number

The authorized number of directors of the Corporation (“Directors”) shall be not less than 3 or more than 11; the exact authorized number to be fixed, within these limits, by resolution of the Board

#### 7.11 Qualifications

Directors must be 18 years of age and an affiliate of Cornerstone Pagan Fellowship. The election of directors to replace those who have fulfilled their term of office shall take place in January of each year. Directors are nominated by the Nominations Committee or by petition from the general membership, with a signature threshold of at least 20% of the membership

#### Corporate Powers Exercised by Board

#### Section 7.2

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 managed, and all corporate powers shall be exercised, by or under the direction of the board of Directors (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.

#### Terms; Election of Successors

#### Section 7.3

Directors shall be elected at each annual meeting of the organ for two year terms. 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, until that Director’s earlier resignation or removal in accordance with these Bylaws and California Nonprofit Corporation Law. By resolution, the Board may arrange for terms to be staggered.

#### Vacancies

#### Section 7.4

##### 7.41 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

#### Section 7.4 Vacancies

7.41 A vacancy or vacancies on the Board shall be deemed to exist on the occurrence of the following:

a) the death, resignation, or removal of any Director;

b) whenever the number of authorized Directors is increased.

##### 7.42 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.

The Board may by resolution declare vacant the office of a director who fails to attend 2 consecutive Board meetings or 3 total Board meetings during any calendar year.

The Board may, by a majority vote of the Directors who meet all of the required qualifications to be a Director set forth in Section 7.1.2, declare vacant the office of any Director who fails or ceases to meet any required qualification that was in effect at the beginning of that Director’s current term of office.

##### 7.43 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.

#### 7.44 Resignations

Except as provided in this Section 7.4.4, any Director may resign by giving written notice to the Chairperson, 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").

#### 7.45 Election to Fill Vacancies

Vacancies in the board of directors due to resignation, death, or removal may be filled by the special election for the balance of the term of the director being replaced.

#### 7.46 Nominating & Governance Committee

There shall be a Nominating and Governance Committee of the Board consisting of not less than three nor more than seven members. The Nominating and Governance Committee is responsible for assessing and nominating members of the board of directors; making recommendations regarding operations and performance; overseeing the Company's succession planning process; developing nonprofit governance principles; and helping shape the nonprofit governance of the organization.

a) The members of the committee shall be made up of members of the organization in good standing that have not served in a position of leadership within the organization for at least two consecutive years. Committee members are elected by the general membership prior to the annual meeting each year and shall serve at the pleasure of the members of the organization.

b) A vacancy in the committee may be filled by a special election of the membership with elections to be held within 60 days following a vacancy. The term of service shall be two consecutive years. No elected member of the committee shall be eligible for re-election thereto after serving on the committee for six consecutive years without an interruption of at least one year.

#### Section 7.5 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 7.6 Special Meetings

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

#### Section 7.7 Notice of Meetings

##### 7.71 Manner of Giving

Except when the time and place of a regular meeting is set by the Board by resolution in advance (as permitted by Section 7.5), 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) Facsimile, electronic mail ("e-mail") 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, facsimile 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.

#### 7.72 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, facsimile, e-mail or other electronic transmission shall be delivered at least 48 hours before the time set for the meeting.

#### 7.73 Notice of Contents

The notice shall state the time and place for the meeting. The notice need not specify the purpose of the meeting unless required to elsewhere in these Bylaws.

### Section 7.8 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.

#### 7.81 Meetings by Telephone or 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 7.9 Quorum and Action of the Board

#### 7.91 Quorum

A majority of Directors then in office (but no fewer than two Directors or one-fifth of the authorized number in Section 7.1.1, whichever is greater) shall constitute a quorum for the transaction of business, except to adjourn as provided in Section 7.11.

#### 7.92 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. 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.

#### 7.93 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 10.1 (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 8.1;
- c) Removal of a Director with cause; and

d) Indemnification of Directors as described in Article 11.

Section 7.10 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, 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, or by facsimile addressed to the facsimile number of the Corporation as contained on the records of the Corporation as of the date of the protest.

Section 7.11 Adjournment

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

Section 7.12 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 7.13 Conduct of Meetings

Meetings of the Board shall be presided over by the , Chairperson or, if there is no Chairperson or the Chairperson is absent, the President or, if the President and Chairperson are both absent, by the Vice President (if any) or, in the absence of each of these persons, by a chairperson of 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 7.14 Action Without 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 7.14 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, facsimile, e-mail or any other reasonable method satisfactory to the Chairperson or the President.

Section 7.15 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 7.15 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; or
- 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.

Section 7.16 Non-Liability of Directors

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the Corporation.

**ARTICLE 8 COMMITTEES**

Section 8.1 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 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.

Section 8.2 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.

Section 8.3 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.

Section 8.4 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 8.5 Nonprofit Integrity Act/Audit Committee

In any fiscal year in which the Corporation receives or accrues gross revenues of \$50,000 dollars or more (excluding grants from, and contracts for services with, governmental entities for which the governmental entity requires an accounting of the funds received), the Board shall

- a) prepare annual financial statements using generally accepted accounting principles that are audited by an independent certified public accountant (“CPA”) in conformity with generally accepted auditing standards;
- b) make the audit available to the Attorney General and to the public on the same basis that the Internal Revenue Service Form 990 is required to be made available; and
- c) appoint an Audit Committee.

The Audit Committee shall not include paid or unpaid staff or employees of the Corporation, including, if staff members or employees, the President or chief executive officer or the Treasurer or chief financial officer (if any). If there is a finance committee, members of the finance committee shall constitute less than 50% of the membership of the Audit Committee and the chairperson of the Audit Committee shall not be a member of the finance committee. Subject to the supervision of the Board, the Audit Committee shall:

- a) make recommendations to the Board on the hiring and firing of a CPA;
- b) confer with a CPA to satisfy Audit Committee members that the financial affairs of the Corporation are in order;
- c) approve non-audit services by the CPA and ensure such services conform to standards in the Yellow Book issued by the United States Comptroller General; and
- d) if requested by the Board, negotiate the CPA’s compensation on behalf of the Board.

Section 8.6 Advisory Committees

The Board may create one or more advisory committees to serve at the pleasure of the Board. Appointments to such advisory committees need not, but may, be Directors. The Board shall appoint and discharge advisory committee members. All actions and recommendations of an advisory committee shall require ratification by the Board before being given effect.

Section 8.7 Nominating & Governance Committee

There shall be a Nominating and Governance committee of the Board consisting of not less than three nor more than seven members. There shall be a minimum of three Governing Officers, the Chairman the Vice-Chairman, and the Clerk, All other positions will be known simply as Governors.

The Nominating and Governance Committee is responsible for assessing and nominating members of the board of directors; making recommendations regarding operations and performance; overseeing the corporation's succession planning process; developing nonprofit governance principles; and helping shape

the nonprofit governance of the organization.

The committee shall submit to the Elections Official at the annual meeting each year, the names of persons recommended by the committee for election as trustees and officers; make recommendations as to the size, composition, structure, operations, performance and effectiveness of the Board; oversee the organization's succession planning process; conduct an annual review of the Company's Board of Directors, Officers, and Committee Chairs; and develop and recommend to the Board a set of nonprofit governance principles, including independence standards.

Section 8.8 Ministry Committee

The Ministry Committee is a continuing body whose purpose is to strengthen the quality of ministry within the organization. It serves as a support group for the Ministers and as a communication channel between the Ministers and members of the Association.

The Ministry Committee shall be composed of four (5) general members who have not been, nor are in training to be, Ministers. Two (2) members will be appointed each even year and three (3) members will be appointed each odd year at the January Annual Meeting and will serve a two (2) year term. The Ministers and the Moderator shall jointly nominate the candidates and present the names to the Organization for confirmation. Committee Members may succeed themselves only once. If a member of the Committee is unable, for any reason, to complete the term for which he/she was appointed, such vacancy shall be filled within thirty (30) days by the Board of Governors from a nomination made jointly by the Ministers and the Moderator. Such an appointment shall be for the remainder of the vacated term.

During the course of the year, each aspect of the Ministerial/Congregational relationship will be reviewed. Reviews of the Ministers' performance in relation to expectations, and reviews of the organization's performance in relations to goals, should be undertaken annually.

**ARTICLE 9 OFFICERS**

Section 9.1 Officers

The officers of the Corporation ("Officers") shall be either a President or a Chairperson, or both, a Secretary, and a Treasurer or chief financial officer, or both. Other than the Chairperson, these persons may, but need not be, selected from among the Directors. 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 9.6.6. Any number of offices may be held by the same person, except that the Secretary, the Treasurer and the chief financial officer (if any) may not serve concurrently as either the President or the Chairperson.

Section 9.2 Election of Officers

The Officers, except those appointed in accordance with Section 9.6.6, shall be elected by the Board at the annual meeting of the Corporation for a term of one year, and each shall serve at the discretion of the Board until his or her successor shall be elected, or his or her earlier resignation or removal. Officers may be elected for 3 consecutive terms.

Section 9.3 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 the Board, 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 9.4 Resignation of Officers

Any Officer may resign at any time by giving written notice 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 9.5 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 9.6.6, such vacancy shall be filled temporarily by appointment by the President, or if none, by the Chairperson, 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 a special election.

Section 9.6 Responsibilities of Officers

9.61 Chairperson of the Board

The chairperson of the Board (the “Chairperson”), if any, shall be a Director and shall preside at meetings of the Board and exercise and perform such other powers and duties as may from time to time be assigned to him by the Board or prescribed by these Bylaws. If the Board designates both a Chairperson and a President, the Board shall, by resolution, establish the specific duties carried by each position.

9.62 President

The president of the Corporation (the “President”) shall, if there is no Chairperson, or in the Chairperson’s absence, preside at meetings of the Board and exercise and perform such other powers and duties as may from time to time be assigned to him by the Board or prescribed by these Bylaws. If no other person is designated as the chief executive, the President shall, in addition, be the chief executive and shall have the powers and duties prescribed in Section 9.7.

9.63 Vice President

The vice president of the Corporation (the “Vice President”) shall, in the absence or disability of the President, perform all the duties of the President and, when so acting, have all the powers of and be subject to all the restrictions upon, the President. The Vice President shall have such other powers and perform such other duties as may be prescribed by the Board.

9.64 Secretary

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

a) 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 these Bylaws as amended to date.

b) Minute Book

The Secretary shall keep or cause to be kept a minute book as described in Section 12.1.

c) Notices

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

d) 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.

e) The 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.

9.65 Treasurer

The treasurer of the Corporation (the “Treasurer”) shall attend to the following:

- a) Books of the Account  
The Treasurer 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.
- b) Financial Reports  
The Treasurer shall prepare, or cause to be prepared, and certify, or cause to be certified, the financial statements to be included in any required reports.
- c) Deposit and Disbursement of Money and Valuables  
The Treasurer 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 Treasurer and of the financial condition of the Corporation; and shall have other powers and perform such other duties incident to the office of Treasurer as may be prescribed by the Board or these Bylaws.
- d) Bond  
If required by the Board, the Treasurer 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.

#### 9.66 Additional Officers

The Board may empower the Chairperson, President, or chief executive, to create new positions on the board, 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 9.7

##### Chief Executive

Subject to such supervisory powers as may be given by the Board to the Chairperson or President, the Board may hire a chief executive who shall be the general manager of the Corporation, and subject to the control of the Board, shall supervise, direct and control the Corporation's day-to-day activities, business and affairs. The chief executive (who may be referred to as the "chief executive officer" or "executive director" shall be empowered to hire, supervise and fire all of the employees of the Corporation, under such terms and having such job responsibilities as the chief executive shall determine in his or her sole discretion, subject to the rights, if any, of the employee under any contract of employment. The chief executive may delegate his or her responsibilities and powers subject to the control of the Board. He or she shall have such other powers and duties as may be prescribed by the Board or these Bylaws. Additionally, the Board may, by resolution, appoint the chief executive as an Officer.

#### Section 9.8

##### Compensation of Officers

#### 9.81 Salaries Fixed by Board

The salaries of Officers, if any, shall be fixed from time to time by resolution of the Board or by the person or Committee to whom the Board has delegated this function, and no Officer shall be prevented from receiving such salary by reason of the fact that he or she is also a Director, provided, however, that such compensation paid to a Director for serving as an Officer shall only be allowed if permitted under the provisions of Section 7.15. In all cases, any salaries received by Officers shall be reasonable and given in return for services actually rendered for the Corporation which relate to the performance of the public benefit purposes of the Corporation. No salaried Officer serving as a Director shall be permitted to vote on his or her own compensation as an Officer.

#### 9.82 Fairness of Compensation

The Board shall periodically review the fairness of compensation, including benefits, paid to every person, regardless of title, with powers, duties, or responsibilities comparable to the president, chief executive officer, treasurer, or chief financial officer (i) once such person is hired, (ii) upon any extension or renewal of such person's term of employment, and (iii) when such person's compensation is modified (unless all employees are subject to the same general modification of compensation).

## **ARTICLE 10 TRANSACTIONS BETWEEN CORPORATION AND DIRECTORS OR OFFICERS**

### **Section 10.1 Transactions with Directors and Officers**

#### **10.11 Interested Party Transactions**

Except as described in Section 10.1.2, the Corporation shall not be a party to any transaction:

- a) in which one or more of its Directors or Officers has a material financial interest, or
- b) with any corporation, firm, association, or other entity in which one or more Directors or Officers has a material financial interest.

#### **10.12 Requirements to Authorize Interested Party Transactions**

The Corporation shall not be a party to any transaction described in 10.1.1 unless:

- a) the Corporation enters into the transaction for its own benefit;
- b) the transaction is fair and reasonable to the Corporation at the time the transaction is entered into;
- c) prior to consummating the transaction or any part thereof, the Board authorizes or approves the transaction in good faith, by a vote of a majority of Directors then in office (without counting the vote of the interested Directors), and with knowledge of the material facts concerning the transaction and the interested Director's or Officer's financial interest in the transaction;
- d) prior to authorizing or approving the transaction, the Board considers and in good faith determines after reasonable investigation that the Corporation could not obtain a more advantageous arrangement with reasonable effort under the circumstances; and
- e) the minutes of the Board meeting at which such action was taken reflect that the Board considered and made the findings described in paragraphs (a) through (d) of this Section 10.1.2.

#### **10.13 Material Financial Interest**

A Director or Officer shall not be deemed to have a "material financial interest" in a transaction:

- a) that fixes the compensation of a Director as a Director or Officer;
- b) if the contract or transaction is part of a public or charitable program of the Corporation and it (1) is approved or authorized by the Corporation in good faith and without unjustified favoritism, and (2) results in a benefit to one or more Directors or their families only because they are in the class of persons intended to be benefited by the program; or
- c) where the interested Director has no actual knowledge of the transaction and it does not exceed the lesser of one percent of the gross receipts of the corporation for the preceding year or \$100,000.

### **Section 10.2 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, however, 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.

#### **Interlocking Directorates**

Section 10.3

No contract or other transaction between the Corporation and any corporation, firm or association of which one or more Directors are directors is either void or voidable because such Director(s) are present at the Board or Committee meeting that authorizes, approves or ratifies the contract or transaction, if (i) the material facts as to the transaction and as to such Director's other directorship are fully disclosed or known to the Board or Committee, and the Board or Committee authorizes, approves or ratifies the contract or transaction in good faith by a vote sufficient without counting the vote of the common Director(s) (subject to the quorum provisions of Article 7); or if (ii) the contract or transaction is just and reasonable as to the Corporation at the time it is authorized, approved or ratified.

Section 10.4 Duty of Loyalty; Construction with Article 11

Nothing in this Article 10 shall be construed to derogate in any way from the absolute duty of loyalty that every Director and Officer owes to the Corporation. Furthermore, nothing in this Article 10 shall be construed to override or amend the provisions of Article 11. All conflicts between the two articles shall be resolved in favor of Article 11.

**ARTICLE 11 INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES AND AGENTS**

Section 11.1 Definitions

For purpose of this Article 11,

11.11 "Agent"

means any person who is or was a Director, Officer, employee, or other agent of the Corporation, or is or was serving at the request of the Corporation as a Director, Officer, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, or was a Director, Officer, employee, or agent of a foreign or domestic corporation that was a predecessor corporation of the Corporation or of another enterprise at the request of the predecessor corporation;

11.12 "Proceeding"

means any threatened, pending, or completed action or proceeding, whether civil, criminal, administrative, or investigative; and

11.13 "Expenses"

includes, without limitation, all attorneys' fees, costs, and any other expenses reasonably incurred in the defense of any claims or proceedings against an Agent by reason of his or her position or relationship as Agent and all attorneys' fees, costs, and other expenses reasonably incurred in establishing a right to indemnification under this Article 11.

Section 11.2 Applicability of Indemnification Provisions

11.21 Successful Defense by Agent

To the extent that an Agent has been successful on the merits in the defense of any proceeding referred to in this Article 11, or in the defense of any claim, issue, or matter therein, the Agent shall be indemnified against expenses actually and reasonably incurred by the Agent in connection with the claim.

11.22 Settlement or Unsuccessful Defense by Agent

If an Agent either settles any proceeding referred to in this Article 11, or any claim, issue, or matter therein, or sustains a judgment rendered against him, then the provisions of Section 11.3 through Section 11.6 shall determine whether the Agent is entitled to indemnification.

Section 11.3 Actions Brought by Persons Other than the Corporation

This Section 11.3 applies to any proceeding other than an action "by or on behalf of the corporation" as defined in Section 11.4. Such proceedings that are not brought by or on behalf of the Corporation are referred to in this Section 11.3 as "Third Party proceedings."

11.31 Scope of Indemnification in Third Party Proceedings

Subject to the required findings to be made pursuant to Section 11.3.2, the Corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any Third Party proceeding, by reason of the fact that such person is or was an Agent, for all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with the proceeding.

11.32 Required Standard of Conduct for Indemnification in Third Party Proceedings

Any indemnification granted to an Agent in Section 11.3.1 above is conditioned on the following. The Board must determine, in the manner provided in Section 11.5, that the Agent seeking reimbursement acted in good faith, in a manner he or she reasonably believed to be in the best interest of the Corporation, and, in the case of a criminal proceeding, he or she must have had no reasonable cause to believe that his or her conduct was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or on a plea of *nolo contendere* or its equivalent shall not, of itself, create a presumption that the person did not act in good faith or in a manner he or she reasonably believed to be in the best interest of the Corporation or that he or she had reasonable cause to believe that his or her conduct was unlawful.

Section 11.4 Action Brought By or On Behalf Of the Corporation

This Section 11.4 applies to any proceeding brought (i) by or in the right of the Corporation, or (ii) by an Officer, Director or person granted relator status by the Attorney General, or by the Attorney General, on the ground that the defendant Director was or is engaging in self-dealing within the meaning of section 5233 of the California Nonprofit Corporation Law, or (iii) by the Attorney General or person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust (any such proceeding is referred to in these Bylaws as a proceeding “by or on behalf of the Corporation”).

11.41 Scope of Indemnification in Proceeding By or On Behalf Of the Corporation

Subject to the required findings to be made pursuant to Section 11.4.2, and except as provided in Sections 11.4.3 and 11.4.4, the Corporation may indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding by or on behalf of the Corporation, by reason of the fact that such person is or was an Agent, for all expenses actually and reasonably incurred in connection with the defense or settlement of such action.

11.42 Required Standard of Conduct for Indemnification in Proceeding By or On Behalf Of the Corporation

Any indemnification granted to an Agent in Section 11.4.1 is conditioned on the following. The Board must determine, in the manner provided in Section 11.5, that the Agent seeking reimbursement acted in good faith, in a manner he or she believed to be in the best interest of the Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances.

11.43 Claims Settled Out of Court

If any Agent settles or otherwise disposes of a threatened or pending action brought by or on behalf of the Corporation, with or without court approval, the Agent shall receive no indemnification for amounts paid pursuant to the terms of the settlement or other disposition. Also, in cases settled or otherwise disposed of without court approval, the Agent shall receive no indemnification for expenses reasonably incurred in defending against the proceeding, unless the proceeding is settled with the approval of the Attorney General.

11.44 Claims and Suits Awarded Against Agent

If any Agent is adjudged to be liable to the Corporation in the performance of the Agent’s duty to the Corporation, the Agent shall receive no indemnification for amounts paid pursuant to the judgment, and any indemnification of such Agent under Section 11.4.1 for expenses actually and reasonably incurred in connection with the defense of that action shall be made only if both of the following conditions are met:

- a) The determination of good faith conduct required by Section 11.4.2 must be made in the manner provided for in Section 11.5; and
- b) Upon application, the court in which the action was brought must determine that, in view of all of the circumstances of the case, the Agent is fairly and reasonably entitled to indemnity for the expenses incurred. If the Agent is found to be so entitled, the court shall determine the

appropriate amount of expenses to be reimbursed

Section 11.5 Determination of Agent's Good Faith Conduct

The indemnification granted to an Agent in Section 11.3 and Section 11.4 is conditioned on the findings required by those Sections being made by:

- a) the Board by a majority vote of a quorum consisting of Directors who are not parties to the proceeding; or
- b) the court in which the proceeding is or was pending. Such determination may be made on application brought by the Corporation or the Agent or the attorney or other person rendering a defense to the Agent, whether or not the application by the Agent, attorney, or other person is opposed by the Corporation.

Section 11.6 Limitations

No indemnification or advance shall be made under this Article 11, except as provided in Section 11.2.1 or Section 11.5(b), in any circumstances when it appears:

- a) that the indemnification or advance would be inconsistent with a provision of the Articles of Incorporation, as amended, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or
- b) that the indemnification would be inconsistent with any condition expressly imposed by a court in approving a settlement.

Section 11.7 Advance of Expenses

Expenses incurred in defending any proceeding may be advanced by the Corporation before the final disposition of the proceeding on receipt of an undertaking by or on behalf of the Agent to repay the amount of the advance unless it is determined ultimately that the Agent is entitled to be indemnified as authorized in this Article 11.

Section 11.8 Contractual Rights of Non-Directors and Non-Officers

Nothing contained in this Article 11 shall affect any right to indemnification to which persons other than Directors and Officers of the Corporation, or any of its subsidiaries, may be entitled by contract or otherwise.

Section 11.9 Insurance

The Board may adopt a resolution authorizing the purchase and maintenance of insurance on behalf of any Agent, as defined in this Article 11, against any liability asserted against or incurred by any Agent in such capacity or arising out of the Agent's status as such, whether or not the Corporation would have the power to indemnify the Agent against the liability under the provisions of this Article 11.

## **ARTICLE 12 CORPORATE RECORDS, REPORTS AND SEAL**

Section 12.1 Minute Book

The Corporation shall keep a minute book in written 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 12.2 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 12.3 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.

Section 12.4 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 12.5 Annual Report; Statement of Certain Transactions

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, including trust funds, during the fiscal year;
- c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for this fiscal year;
- d) The expenses or disbursements of the Corporation for both general and restricted purposes during the fiscal year;
- e) A statement of any transaction (i) to which the Corporation, its parent, or its subsidiary was a party, (ii) which involved more than \$50,000 or which was one of a number of such transactions with the same person involving, in the aggregate, more than \$50,000, and (iii) in which either of the following interested persons had a direct or indirect material financial interest (a mere common directorship is not a financial interest):
  - 1) Any Director or Officer of the Corporation, its parent, or its subsidiary;
  - 2) Any holder of more than 10% of the voting power of the Corporation, its parent, or its subsidiary.

The statement shall include: (i) a brief description of the transaction; (ii) the names of interested persons involved; (iii) their relationship to the Corporation; (iv) the nature of their interest in the transaction, and; (v) when practicable, the amount of that interest, provided that, in the case of a partnership in which such person is a partner, only the interest of the partnership need be stated.

A brief description of the amounts and circumstances of any loans, guaranties, indemnifications, or advances aggregating more than \$10,000 paid during the fiscal year to any Officer or Director under Article 10 or Article 11.

Section 12.6 Directors' 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 and each of its subsidiaries. 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 12.7 Corporate Seal

The corporate seal, if any, shall be in such form as may be approved from time to time by the Board. Failure to affix the seal to corporate instruments, however, shall not affect the validity of

any such instrument.

## **ARTICLE 13 EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS**

### Section 13.1 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 13.2 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 Treasurer and countersigned by the President.

### Section 13.3 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 13.4 Gifts

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

## **ARTICLE 14 CONSTRUCTION AND DEFINITIONS**

Unless the context requires otherwise, the general provisions, rules of construction, and definitions of California Nonprofit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the above, the masculine gender includes the feminine and neuter, the singular number includes the plural, the plural number includes the singular, and the term "person" includes both the Corporation and a natural person. All references to statutes, regulations and laws shall include any future statutes, regulations and laws that replace those referenced.

## **ARTICLE 15 MEMBER ORGANIZATIONS**

### Section 15.1 Congregations

Cornerstone Pagan Fellowship is an association of autonomous, self-governing member congregations, which have freely chosen to pursue the common goal of making Neopaganism mainstream.

### Section 15.2 Ministries

Cornerstone Pagan Ministries is an association of autonomous, self-governing non-profit organizations, which have freely chosen to pursue the common goal of making Neopaganism mainstream.

### Section 15.3 Acceptance of Congregations & Ministries

Applicant Congregations and Ministries must submit an application containing a Strategic Plan and nomination for a local Facilitator. Facilitators must have completed the core leadership training courses. Upon acceptance of the application, new groups will be granted "associate" status.

Congregation and Ministry Facilitators must complete the entire basic leadership course within 2 years of acceptance of the group. Upon completion of the program and a completed charter application, the Board will vote on full charter of the member organization.

### **MINISTERS**

## ARTICLE 16

### Section 16.1 Duties of Ministers

The Minister(s) and the members of the Fellowship share the responsibility for the Fellowship and its spiritual interests and activities. The Fellowship looks to its Minister(s) for spiritual leadership, for assistance in setting and articulating its vision, and for accomplishing its goals by providing professional, inspired administration of the Fellowship. The Minister(s) has (have) the decisive responsibility for all services of worship conducted on Fellowship premises. This principle includes religious rituals such as weddings, dedications, and memorials.

It is a basic premise of this Fellowship that any Minister has the right to express personal views and values when not acting on behalf of the organization, through any means of communication s/he prefers.

The Minister(s) shall provide pastoral care as needed. The Minister(s) shall be encouraged to participate in those activities that enhance the Fellowship's presence in the community and shall be encouraged to increase the Fellowship's awareness of these outside activities. The Minister(s) is (are) *ex officio* members of the Board of Trustees and all committees at the local level.

The Minister(s) shall bring to the attention of the Board of Trustees for their congregation any matters that seem pertinent to the general welfare of the Fellowship, and shall advise the Board with reference to Fellowship policy, but the final decisions remain with the Board as set forth in the bylaws of the local congregation and as directed by meetings of the local congregation.

### Section 16.2 Appointment of Ministers

The voting membership shall have complete freedom in its choice of a minister, provided the minister has completed training with Cornerstone Pagan Fellowship and is a member in good standing.

### Section 16.3 Training of Ministers

Ministers shall undergo and complete an approved program of training before being ordained.

## ARTICLE 17 DOCUMENT RETENTION POLICY

### Section 17.1 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of CornerStone Pagan Fellowship. records.

### Section 17.2 General Guidelines

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, CornerStone Pagan Fellowship. 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 17.3 Exception for Litigation Relevant Documents

CornerStone Pagan Fellowship. expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe,

or the CornerStone Pagan Fellowship. informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

#### Section 17.4

##### Minimum Retention Periods for Specific Categories

a) Corporate Documents. Corporate records include the organization'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.

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

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

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

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

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

g) Marketing and Sales Documents. The organization should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The organization should keep all documents designated as containing trade secret information for at least the life of the trade secret. The documents detailing the development process are often also of value to the organization and are protected as a trade secret where the organization:

(i) derives independent economic value from the secrecy of the information; and

(ii) has taken affirmative steps to keep the information confidential.

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

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

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

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

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

Section 17.5 Electronic Mail. E-mail that needs to be saved should be either:

a) printed in hard copy and kept in the appropriate file; or

b) 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 18 TRANSPARENCY AND ACCOUNTABILITY**

Section 18.1 Purpose

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

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

Section 18.2 Financial and IRS documents (The form 1023 and the form 990)

CornerStone Pagan Fellowship. 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 18.3 Means and Conditions of Disclosure

CornerStone Pagan Fellowship. shall make “Widely Available” the aforementioned documents on its internet website: [www.cornerstonepagans.org](http://www.cornerstonepagans.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) CornerStone Pagan Fellowship. 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) CornerStone Pagan Fellowship. 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 18.4 IRS Annual Information Returns (Form 990)

CornerStone Pagan Fellowship. 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 organization'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 18.5 Board

- 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 18.6 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 organization except the authorized governmental agencies.
- c) Within the organization, 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 18.7 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 organization except the authorized governmental agencies.
- c) Within the organization, 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 19 CODES OF ETHICS AND WHISTLEBLOWER POLICY**

Section 19.1 Purpose

CornerStone Pagan Fellowship. requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of CornerStone Pagan Fellowship. to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

Section 19.2 Reporting Violations

If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of CornerStone Pagan Fellowship. is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

Section 19.3 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

Section 19.4 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of CornerStone Pagan Fellowship. and provides the CornerStone Pagan Fellowship. with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

CornerStone Pagan Fellowship. shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of CornerStone Pagan Fellowship. or of another individual or entity with whom CornerStone Pagan Fellowship. has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

CornerStone Pagan Fellowship. shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of CornerStone Pagan Fellowship. that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

Section 19.5 Confidentiality

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 shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Section 19.6 Handling of Reported Violations

The board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

**ARTICLE 20 COUNTERTERRORISM AND DUE DILIGENCE POLICY**

In furtherance of its exemption by contributions to other organizations, domestic or foreign, CornerStone Pagan Fellowship. shall stipulate how the funds will be used and shall require the recipient to provide the organization with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, CornerStone Pagan Fellowship. willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

CornerStone Pagan Fellowship. shall also comply and put into practice the federal guidelines, suggestion,

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laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

**ARTICLE 21 AMENDMENTS**

Section 21.1 Amendment by Directors

The Board may adopt, amend or repeal bylaws. Such power is subject to the following limitations:

- a) Where any provision of these Bylaws requires the vote of a larger proportion of the Directors than otherwise is required by law, such provision may not be altered, amended or repealed except by the vote of such greater number.
- b) No amendment may extend the term of a Director beyond that for which such Director was elected.
- c) If bylaws are adopted, amended or repealed at a meeting of the Board, such action is authorized only at a duly called and held meeting for which written notice of such meeting, setting forth the proposed bylaw revisions with explanations therefor, is given in accordance with these Bylaws, unless such notice is waived in accordance with these Bylaws.

**CERTIFICATE OF SECRETARY**

I certify that I am the duly elected and acting Secretary of Cornerstone Pagan Fellowships and Ministries, a California nonprofit public benefit corporation; that these Bylaws, consisting of 24 pages, are the Bylaws of this Corporation as adopted by the Board of Directors on ; and that these Bylaws have not been amended or modified since that date.

Executed on \_\_\_\_\_ at \_\_\_\_\_, California.

Secretary