

Form 1023 Checklist

(Revised December 2017)

Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code

Note: Retain a copy of the completed Form 1023 in your permanent records. Refer to the General Instructions regarding Public Inspection of approved applications.

Check each box to finish your application (Form 1023). Send this completed Checklist with your filled-in application. If you have not answered all the items below, your application may be returned to you as incomplete.

- Assemble the application and materials in this order.
- Form 1023 Checklist
 - Form 2848, *Power of Attorney and Declaration of Representative* (if filing)
 - Form 8821, *Tax Information Authorization* (if filing)
 - Expedite request (if requesting)
 - Application (Form 1023 and Schedules A through H, as required)
 - Articles of organization
 - Amendments to articles of organization in chronological order
 - Bylaws or other rules of operation and amendments
 - Documentation of nondiscriminatory policy for schools, as required by Schedule B
 - Form 5768, *Election/Revocation of Election by an Eligible Section 501(c)(3) Organization To Make Expenditures To Influence Legislation* (if filing)
 - All other attachments, including explanations, financial data, and printed materials or publications. Label each page with name and EIN.
- User fee payment placed in envelope on top of checklist. DO NOT STAPLE or otherwise attach your check or money order to your application. Instead, just place it in the envelope.
- Employer Identification Number (EIN)
- Completed Parts I through XI of the application, including any requested information and any required Schedules A through H.
- You must provide specific details about your past, present, and planned activities.
 - Generalizations or failure to answer questions in the Form 1023 application will prevent us from recognizing you as tax exempt.
 - Describe your purposes and proposed activities in specific easily understood terms.
 - Financial information should correspond with proposed activities.
- Schedules. Submit only those schedules that apply to you and check either "Yes" or "No" below.
- | | | | | | | | | | |
|------------|-----|-----|----|---|------------|-----|-----|----|-----|
| Schedule A | Yes | ___ | No | ✓ | Schedule E | Yes | ___ | No | ✓ |
| Schedule B | Yes | ___ | No | ✓ | Schedule F | Yes | ___ | No | ✓ |
| Schedule C | Yes | ___ | No | ✓ | Schedule G | Yes | ___ | No | ✓ |
| Schedule D | Yes | ___ | No | ✓ | Schedule H | Yes | ✓ | No | ___ |

- An exact copy of your complete articles of organization (creating document). Absence of the proper purpose and dissolution clauses is the number one reason for delays in the issuance of determination letters.
 - Location of Purpose Clause from Part III, line 1 (Page, Article and Paragraph Number) [Article 9, Para 1, Page 2](#)
 - Location of Dissolution Clause from Part III, line 2b or 2c (Page, Article and Paragraph Number) or by operation of state law [Article 9, Para 3, Page 2](#)
- Signature of an officer, director, trustee, or other official who is authorized to sign the application.
 - Signature at Part XI of Form 1023.
- Your name on the application must be the same as your legal name as it appears in your articles of organization.

Send completed Form 1023, user fee payment, and all other required information, to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
P.O. Box 12192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send Form 1023, user fee payment, and attachments to:

Internal Revenue Service
Attention: EO Determination Letters
Stop 31
201 West Rivercenter Boulevard
Covington, KY 41011

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

▶ **Do not enter social security numbers on this form as it may be made public.**
 ▶ **Go to www.irs.gov/Form1023 for instructions and the latest information.**

OMB No. 1545-0056
Note: If exempt status is approved, this application will be open for public inspection.

Use the instructions to complete this application and for a definition of all **bold** items. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500. Visit our website at www.irs.gov for forms and publications. If the required information and documents are not submitted with payment of the appropriate user fee, the application may be returned to you.

Attach additional sheets to this application if you need more space to answer fully. Put your name and EIN on each sheet and identify each answer by Part and line number. Complete Parts I – XI of Form 1023 and submit only those Schedules (A through H) that apply to you.

Part I Identification of Applicant

1 Full name of organization (exactly as it appears in your organizing document)		2 c/o Name (if applicable)	
Crook County Education Foundation			
3 Mailing address (Number and street) (see instructions)	Room/Suite	4 Employer Identification Number (EIN)	
471 NE Ochoco Plaza Dr		84-2155842	
City or town, state or country, and ZIP + 4		5 Month the annual accounting period ends (01 – 12)	
Prineville, OR 97754		06	
6 Primary contact (officer, director, trustee, or authorized representative)		b Phone: (541) 447-5664	
a Name:		c Fax: (optional) (541) 416-9968	
Anna Logan			
7 Are you represented by an authorized representative, such as an attorney or accountant? If "Yes," provide the authorized representative's name, and the name and address of the authorized representative's firm. Include a completed Form 2848, <i>Power of Attorney and Declaration of Representative</i> , with your application if you would like us to communicate with your representative.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
8 Was a person who is not one of your officers, directors, trustees, employees, or an authorized representative listed in line 7, paid, or promised payment, to help plan, manage, or advise you about the structure or activities of your organization, or about your financial or tax matters? If "Yes," provide the person's name, the name and address of the person's firm, the amounts paid or promised to be paid, and describe that person's role.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9a Organization's website: http://crookcounty.k12.or.us/cccef/			
b Organization's email: (optional) anna.logan@crookcounty.k12.or.us			
10 Certain organizations are not required to file an information return (Form 990 or Form 990-EZ). If you are granted tax-exemption, are you claiming to be excused from filing Form 990 or Form 990-EZ? If "Yes," explain. See the instructions for a description of organizations not required to file Form 990 or Form 990-EZ.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11 Date incorporated if a corporation, or formed, if other than a corporation. (MM/DD/YYYY)		05 / 24 / 2019	
12 Were you formed under the laws of a foreign country ? If "Yes," state the country.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Part II Organizational Structure

You must be a corporation (including a limited liability company), an unincorporated association, or a trust to be tax exempt. See instructions. **DO NOT file this form unless you can check "Yes" on lines 1, 2, 3, or 4.**

- 1** Are you a **corporation**? If "Yes," attach a copy of your articles of incorporation showing **certification of filing** with the appropriate state agency. Include copies of any amendments to your articles and be sure they also show state filing certification. **Yes** **No**
- 2** Are you a **limited liability company (LLC)**? If "Yes," attach a copy of your articles of organization showing certification of filing with the appropriate state agency. Also, if you adopted an operating agreement, attach a copy. Include copies of any amendments to your articles and be sure they show state filing certification. Refer to the instructions for circumstances when an LLC should not file its own exemption application. **Yes** **No**
- 3** Are you an **unincorporated association**? If "Yes," attach a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments. **Yes** **No**
- 4a** Are you a **trust**? If "Yes," attach a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments. **Yes** **No**
- b** Have you been funded? If "No," explain how you are formed without anything of value placed in trust. **Yes** **No**
- 5** Have you adopted **bylaws**? If "Yes," attach a current copy showing date of adoption. If "No," explain how your officers, directors, or trustees are selected. **Yes** **No**

Part III Required Provisions in Your Organizing Document

The following questions are designed to ensure that when you file this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3). Unless you can check the boxes in both lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT file this application until you have amended your organizing document.** Submit your original and amended organizing documents (showing state filing certification if you are a corporation or an LLC) with your application.

- 1** Section 501(c)(3) requires that your organizing document state your exempt purpose(s), such as charitable, religious, educational, and/or scientific purposes. Check the box to confirm that your organizing document meets this requirement. Describe specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document. Refer to the instructions for exempt purpose language.
Location of Purpose Clause (Page, Article, and Paragraph): Articles of Incorporation, Article 9, Paragraph 1
- 2a** Section 501(c)(3) requires that upon dissolution of your organization, your remaining assets must be used exclusively for exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Check the box on line 2a to confirm that your organizing document meets this requirement by express provision for the distribution of assets upon dissolution. If you rely on state law for your dissolution provision, do not check the box on line 2a and go to line 2c.
- b** If you checked the box on line 2a, specify the location of your dissolution clause (Page, Article, and Paragraph). Do not complete line 2c if you checked box 2a. Articles of Incorporation, Article 9, Paragraph 3
- c** See the instructions for information about the operation of state law in your particular state. Check this box if you rely on operation of state law for your dissolution provision and indicate the state:

Part IV Narrative Description of Your Activities

Using an attachment, describe your *past, present, and planned* activities in a narrative. If you believe that you have already provided some of this information in response to other parts of this application, you may summarize that information here and refer to the specific parts of the application for supporting details. You may also attach representative copies of newsletters, brochures, or similar documents for supporting details to this narrative. Remember that if this application is approved, it will be open for public inspection. Therefore, your narrative description of activities should be thorough and accurate. Refer to the instructions for information that must be included in your description.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors

- 1a** List the names, titles, and mailing addresses of all of your officers, directors, and trustees. For each person listed, state their total annual **compensation**, or proposed compensation, for all services to the organization, whether as an officer, employee, or other position. Use actual figures, if available. Enter "none" if no compensation is or will be paid. If additional space is needed, attach a separate sheet. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
Eric Klann	Chair	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Vikki Breese-Iverson	Vice-Chair	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Elaina Huffman	Secretary	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Anna Logan	Treasurer	471 NE Ochoco Plaza Dr Prineville, OR 97754	None

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

b List the names, titles, and mailing addresses of each of your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation. Do not include officers, directors, or trustees listed in line 1a.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
[None]			

c List the names, names of businesses, and mailing addresses of your five highest compensated **independent contractors** that receive or will receive compensation of more than \$50,000 per year. Use the actual figure, if available. Refer to the instructions for information on what to include as compensation.

Name	Title	Mailing address	Compensation amount (annual actual or estimated)
[None]			

The following "Yes" or "No" questions relate to *past, present, or planned* relationships, transactions, or agreements with your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, and 1c.

2a Are any of your officers, directors, or trustees **related** to each other through **family** or **business relationships**? If "Yes," identify the individuals and explain the relationship. Yes No

b Do you have a business relationship with any of your officers, directors, or trustees other than through their position as an officer, director, or trustee? If "Yes," identify the individuals and describe the business relationship with each of your officers, directors, or trustees. Yes No

c Are any of your officers, directors, or trustees related to your highest compensated employees or highest compensated independent contractors listed on lines 1b or 1c through family or business relationships? If "Yes," identify the individuals and explain the relationship. Yes No

3a For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

b Do any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c receive compensation from any other organizations, whether tax exempt or taxable, that are related to you through **common control**? If "Yes," identify the individuals, explain the relationship between you and the other organization, and describe the compensation arrangement. Yes No

4 In establishing the compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, and 1c, the following practices are recommended, although they are not required to obtain exemption. Answer "Yes" to all the practices you use.

- a** Do you or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No
- b** Do you or will you approve compensation arrangements in advance of paying compensation? Yes No
- c** Do you or will you document in writing the date and terms of approved compensation arrangements? Yes No

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- d** Do you or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? **Yes** **No**
- e** Do you or will you approve compensation arrangements based on information about compensation paid by **similarly situated** taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
- f** Do you or will you record in writing both the information on which you relied to base your decision and its source? **Yes** **No**
- g** If you answered "No" to any item on lines 4a through 4f, describe how you set compensation that is **reasonable** for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c.
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- 5a** Have you adopted a **conflict of interest policy** consistent with the sample conflict of interest policy in Appendix A to the instructions? If "Yes," provide a copy of the policy and explain how the policy has been adopted, such as by resolution of your governing board. If "No," answer lines 5b and 5c. **Yes** **No**
- b** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you for setting their own compensation?
- c** What procedures will you follow to assure that persons who have a conflict of interest will not have influence over you regarding business deals with themselves?
Note: A conflict of interest policy is recommended though it is not required to obtain exemption. Hospitals, see Schedule C, Section I, line 14.
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- 6a** Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed in lines 1a, 1b, or 1c through **non-fixed payments**, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
- b** Do you or will you compensate any of your employees, other than your officers, directors, trustees, or your five highest compensated employees who receive or will receive compensation of more than \$50,000 per year, through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are or will be determined, who is or will be eligible for such arrangements, whether you place or will place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Refer to the instructions for Part V, lines 1a, 1b, and 1c, for information on what to include as compensation. **Yes** **No**
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- 7a** Do you or will you purchase any goods, services, or assets from any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such purchase that you made or intend to make, from whom you make or will make such purchases, how the terms are or will be negotiated at **arm's length**, and explain how you determine or will determine that you pay no more than **fair market value**. Attach copies of any written contracts or other agreements relating to such purchases. **Yes** **No**
- b** Do you or will you sell any goods, services, or assets to any of your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," describe any such sales that you made or intend to make, to whom you make or will make such sales, how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you are or will be paid at least fair market value. Attach copies of any written contracts or other agreements relating to such sales. **Yes** **No**
-
- 8a** Do you or will you have any leases, contracts, loans, or other agreements with your officers, directors, trustees, highest compensated employees, or highest compensated independent contractors listed in lines 1a, 1b, or 1c? If "Yes," provide the information requested in lines 8b through 8f. **Yes** **No**
- b** Describe any written or oral arrangements that you made or intend to make.
- c** Identify with whom you have or will have such arrangements.
- d** Explain how the terms are or will be negotiated at arm's length.
- e** Explain how you determine you pay no more than fair market value or you are paid at least fair market value.
- f** Attach copies of any signed leases, contracts, loans, or other agreements relating to such arrangements.
-
- 9a** Do you or will you have any leases, contracts, loans, or other agreements with any organization in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest? If "Yes," provide the information requested in lines 9b through 9f. **Yes** **No**

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractors (Continued)

- b Describe any written or oral arrangements you made or intend to make.
- c Identify with whom you have or will have such arrangements.
- d Explain how the terms are or will be negotiated at arm's length.
- e Explain how you determine or will determine you pay no more than fair market value or that you are paid at least fair market value.
- f Attach a copy of any signed leases, contracts, loans, or other agreements relating to such arrangements.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You

The following "Yes" or "No" questions relate to goods, services, and funds you provide to individuals and organizations as part of your activities. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1a In carrying out your exempt purposes, do you provide goods, services, or funds to individuals? If "Yes," describe each program that provides goods, services, or funds to individuals. Yes No
- b In carrying out your exempt purposes, do you provide goods, services, or funds to organizations? If "Yes," describe each program that provides goods, services, or funds to organizations. Yes No
- 2 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes," if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. Yes No
- 3 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors listed in Part V, lines 1a, 1b, and 1c? If "Yes," explain how these related individuals are eligible for goods, services, or funds. Yes No

Part VII Your History

The following "Yes" or "No" questions relate to your history. See instructions.

- 1 Are you a **successor** to another organization? Answer "Yes," if you have taken or will take over the activities of another organization; you took over 25% or more of the fair market value of the net assets of another organization; or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G. Yes No
- 2 Are you submitting this application more than 27 months after the end of the month in which you were legally formed? If "Yes," complete Schedule E. Yes No

Part VIII Your Specific Activities

The following "Yes" or "No" questions relate to specific activities that you may conduct. Check the appropriate box. Your answers should pertain to *past*, *present*, and *planned* activities. See instructions.

- 1 Do you support or oppose candidates in **political campaigns** in any way? If "Yes," explain. Yes No
- 2a Do you attempt to **influence legislation**? If "Yes," explain how you attempt to influence legislation and complete line 2b. If "No," go to line 3a. Yes No
- b Have you made or are you making an **election** to have your legislative activities measured by expenditures by filing Form 5768? If "Yes," attach a copy of the Form 5768 that was already filed or attach a completed Form 5768 that you are filing with this application. If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities. Yes No
- 3a Do you or will you operate bingo or **gaming** activities? If "Yes," describe who conducts them, and list all revenue received or expected to be received and expenses paid or expected to be paid in operating these activities. **Revenue and expenses** should be provided for the time periods specified in Part IX, Financial Data. Yes No
- b Do you or will you enter into contracts or other agreements with individuals or organizations to conduct bingo or gaming for you? If "Yes," describe any written or oral arrangements that you made or intend to make, identify with whom you have or will have such arrangements, explain how the terms are or will be negotiated at arm's length, and explain how you determine or will determine you pay no more than fair market value or you will be paid at least fair market value. Attach copies or any written contracts or other agreements relating to such arrangements. Yes No
- c List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

Part VIII Your Specific Activities (Continued)

- 4a** Do you or will you undertake **fundraising**? If "Yes," check all the fundraising programs you do or will conduct. See instructions. **Yes** **No**
- mail solicitations
 - email solicitations
 - personal solicitations
 - vehicle, boat, plane, or similar donations
 - foundation grant solicitations
 - phone solicitations
 - accept donations on your website
 - receive donations from another organization's website
 - government grant solicitations
 - Other

Attach a description of each fundraising program.

- b** Do you or will you have written or oral contracts with any individuals or organizations to raise funds for you? If "Yes," describe these activities. Include all revenue and expenses from these activities and state who conducts them. Revenue and expenses should be provided for the time periods specified in Part IX, Financial Data. Also, attach a copy of any contracts or agreements. **Yes** **No**
- c** Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements. Include a description of the organizations for which you raise funds and attach copies of all contracts or agreements. **Yes** **No**
- d** List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.
- e** Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds? Answer "Yes" if the donor may provide advice on the types of investments, distributions from the types of investments, or the distribution from the donor's contribution account. If "Yes," describe this program, including the type of advice that may be provided and submit copies of any written materials provided to donors. **Yes** **No**

5 Are you **affiliated** with a governmental unit? If "Yes," explain. **Yes** **No**

6a Do you or will you engage in **economic development**? If "Yes," describe your program. **Yes** **No**

b Describe in full who benefits from your economic development activities and how the activities promote exempt purposes.

7a Do or will persons other than your employees or volunteers **develop** your facilities? If "Yes," describe each facility, the role of the developer, and any business or family relationship(s) between the developer and your officers, directors, or trustees. **Yes** **No**

b Do or will persons other than your employees or volunteers **manage** your activities or facilities? If "Yes," describe each activity and facility, the role of the manager, and any business or family relationship(s) between the manager and your officers, directors, or trustees. **Yes** **No**

c If there is a business or family relationship between any manager or developer and your officers, directors, or trustees, identify the individuals, explain the relationship, describe how contracts are negotiated at arm's length so that you pay no more than fair market value, and submit a copy of any contracts or other agreements.

8 Do you or will you enter into **joint ventures**, including partnerships or **limited liability companies** treated as partnerships, in which you share profits and losses with partners other than section 501(c)(3) organizations? If "Yes," describe the activities of these joint ventures in which you participate. **Yes** **No**

9a Are you applying for exemption as a childcare organization under section 501(k)? If "Yes," answer lines 9b through 9d. If "No," go to line 10. **Yes** **No**

b Do you provide childcare so that parents or caretakers of children you care for can be **gainfully employed** (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

c Of the children for whom you provide childcare, are 85% or more of them cared for by you to enable their parents or caretakers to be gainfully employed (see instructions)? If "No," explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

d Are your services available to the general public? If "No," describe the specific group of people for whom your activities are available. Also, see the instructions and explain how you qualify as a childcare organization described in section 501(k). **Yes** **No**

10 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other **intellectual property**? If "Yes," explain. Describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- 11** Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type? If "Yes," describe each type of contribution, any conditions imposed by the donor on the contribution, and any agreements with the donor regarding the contribution. **Yes** **No**
-
- 12a** Do you or will you operate in a **foreign country or countries?** If "Yes," answer lines 12b through 12d. If "No," go to line 13a. **Yes** **No**
- b** Name the foreign countries and regions within the countries in which you operate.
- c** Describe your operations in each country and region in which you operate.
- d** Describe how your operations in each country and region further your exempt purposes.
-
- 13a** Do you or will you make grants, loans, or other distributions to organization(s)? If "Yes," answer lines 13b through 13g. If "No," go to line 14a. **Yes** **No**
- b** Describe how your grants, loans, or other distributions to organizations further your exempt purposes.
- c** Do you have written contracts with each of these organizations? If "Yes," attach a copy of each contract. **Yes** **No**
- d** Identify each recipient organization and any **relationship** between you and the recipient organization.
- e** Describe the records you keep with respect to the grants, loans, or other distributions you make.
- f** Describe your selection process, including whether you do any of the following.
- (i)** Do you require an application form? If "Yes," attach a copy of the form. **Yes** **No**
- (ii)** Do you require a grant proposal? If "Yes," describe whether the grant proposal specifies your responsibilities and those of the grantee, obligates the grantee to use the grant funds only for the purposes for which the grant was made, provides for periodic written reports concerning the use of grant funds, requires a final written report and an accounting of how grant funds were used, and acknowledges your authority to withhold and/or recover grant funds in case such funds are, or appear to be, misused. **Yes** **No**
- g** Describe your procedures for oversight of distributions that assure you the resources are used to further your exempt purposes, including whether you require periodic and final reports on the use of resources.
-
- 14a** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," answer lines 14b through 14f. If "No," go to line 15. **Yes** **No**
- b** Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.
- c** Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization? If "Yes," list all earmarked organizations or countries. **Yes** **No**
- d** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. **Yes** **No**
- e** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. **Yes** **No**
- f** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately. **Yes** **No**

Part VIII Your Specific Activities (Continued)

- | | | | |
|-----------|--|--|---|
| 15 | Do you have a close connection with any organizations? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 16 | Are you applying for exemption as a cooperative hospital service organization under section 501(e)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 17 | Are you applying for exemption as a cooperative service organization of operating educational organizations under section 501(f)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 18 | Are you applying for exemption as a charitable risk pool under section 501(n)? If "Yes," explain. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 19 | Do you or will you operate a school ? If "Yes," complete Schedule B. Answer "Yes," whether you operate a school as your main function or as a secondary activity. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 20 | Is your main function to provide hospital or medical care ? If "Yes," complete Schedule C. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 21 | Do you or will you provide low-income housing or housing for the elderly or handicapped ? If "Yes," complete Schedule F. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 22 | Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H. | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

Note: Private foundations may use Schedule H to request advance approval of individual grant procedures.

Part IX Financial Data

For purposes of this schedule, years in existence refer to completed tax years.

1. If in existence less than 5 years, complete the statement for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of:
 - a. Three years of financial information if you have not completed one tax year, or
 - b. Four years of financial information if you have completed one tax year. See instructions.
2. If in existence 5 or more years, complete the schedule for the most recent 5 tax years. You will need to provide a separate statement that includes information about the most recent 5 tax years because the data table in Part IX has not been updated to provide for a 5th year. See instructions.

A. Statement of Revenues and Expenses

	Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
		(a) From July 2019 To June 2020	(b) From July 2020 To June 2021	(c) From July 2021 To June 2022	(d) From To	
Revenues	1 Gifts, grants, and contributions received (do not include unusual grants)	100000	100000	100000		300000
	2 Membership fees received	0	0	0		0
	3 Gross investment income	100	200	300		600
	4 Net unrelated business income	0	0	0		0
	5 Taxes levied for your benefit	0	0	0		0
	6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	15000	15000	15000		45000
	7 Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	0	0	0		0
	8 Total of lines 1 through 7	115100	115200	115300		345600
	9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0		0
	10 Total of lines 8 and 9	115100	215200	315300		645600
	11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		0
	12 Unusual grants	0	0	0		0
	13 Total Revenue Add lines 10 through 12	115100	215200	315300		645600
Expenses	14 Fundraising expenses	0	3000	3000		
	15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	1000	20000	30000		
	16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0		
	17 Compensation of officers, directors, and trustees	0	0	0		
	18 Other salaries and wages	0	20000	40000		
	19 Interest expense	120	120	120		
	20 Occupancy (rent, utilities, etc.)	0	0	0		
	21 Depreciation and depletion	0	0	0		
	22 Professional fees	1500	3000	3000		
	23 Any expense not otherwise classified, such as program services (attach itemized list)	150	300	300		
	24 Total Expenses Add lines 14 through 23	2770	46420	73420		

Part IX Financial Data (Continued)

B. Balance Sheet (for your most recently completed tax year)

Year End: 2019 (Whole dollars)

Table with 19 rows for assets, liabilities, and fund balances. Assets include Cash, Accounts receivable, Inventories, Bonds and notes receivable, Corporate stocks, Loans receivable, Other investments, Depreciable and depletable assets, Land, and Other assets. Liabilities include Accounts payable, Contributions, gifts, grants, etc. payable, Mortgages and notes payable, and Other liabilities. Fund Balances or Net Assets include Total fund balances or net assets and Total Liabilities and Fund Balances or Net Assets. All values are 0.

19 Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. [] Yes [x] No

Part X Public Charity Status

Part X is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a private operating foundation. See instructions.

- 1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. If you are unsure, see the instructions. [] Yes [x] No
b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. []
2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. [] Yes [x] No
3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. [] Yes [] No
4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? [] Yes [] No
5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.
The organization is not a private foundation because it is:
a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. []
b 509(a)(1) and 170(b)(1)(A)(ii)—a school. Complete and attach Schedule B. []
c 509(a)(1) and 170(b)(1)(A)(iii)—a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. []
d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, h, or i or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. []

Part X Public Charity Status (Continued)

- e 509(a)(4) - an organization organized and operated exclusively for testing for public safety.
f 509(a)(1) and 170(b)(1)(A)(iv) - an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
g 509(a)(1) and 170(b)(1)(A)(ix) - an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
h 509(a)(1) and 170(b)(1)(A)(vi) - an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
i 509(a)(2) - an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
j A publicly supported organization, but unsure if it is described in 5h or 5i. You would like the IRS to decide the correct status.

6 If you checked box h, i, or j in question 5 above, and you have been in existence more than 5 years, you must confirm your public support status. Answer line 6a if you checked box h in line 5 above. Answer line 6b if you checked box i in line 5 above. If you checked box j in line 5 above, answer both lines 6a and 6b.

- a (i) Enter 2% of line 8, column (e) on Part IX-A Statement of Revenues and Expenses 0
(ii) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," state this.
b (i) For each year amounts are included on lines 1, 2, and 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name and amount received from each disqualified person. If the answer is "None," state this.
(ii) For each year amounts were included on line 9 of Part IX-A Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of Line 10, Part IX-A Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," state this.

7 Did you receive any unusual grants during any of the years shown on Part IX-A Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. Yes No

Part XI User Fee Information and Signature

You must include the correct user fee payment with this application. If you do not submit the correct user fee, we will not process the application and we will return it to you. Your check or money order must be made payable to the United States Treasury. User fees are subject to change. Check our website at www.irs.gov and type "Exempt Organizations User Fee" in the search box, or call Customer Account Services at 1-877-829-5500 for current information.

Enter the amount of the user fee paid: \$600

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here

(Signature of Officer, Director, Trustee, or other authorized official)

Anna Logan (Type or print name of signer)

(Date)

Treasurer (Type or print title or authority of signer)

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Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures
Section I Names of individual recipients are not required to be listed in Schedule H.

Public charities and private foundations complete lines 1a through 7 of this section. See the instructions to Part X if you are not sure whether you are a public charity or a private foundation.

- 1 a** Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc.
- b** Describe the purpose and amount of your scholarships, fellowships, and other educational grants and loans that you award.
- c** If you award educational loans, explain the terms of the loans (interest rate, length, forgiveness, etc.).
- d** Specify how your program is publicized.
- e** Provide copies of any solicitation or announcement materials.
- f** Provide a sample copy of the application used.
-
- 2** Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," refer to the instructions. **Yes** **No**
-
- 3** Describe the specific criteria you use to determine who is eligible for your program. (For example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.)
-
- 4 a** Describe the specific criteria you use to select recipients. (For example, specific selection criteria could consist of prior academic performance, financial need, etc.)
- b** Describe how you determine the number of grants that will be made annually.
- c** Describe how you determine the amount of each of your grants.
- d** Describe any requirement or condition that you impose on recipients to obtain, maintain, or qualify for renewal of a grant. (For example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.)
-
- 5** Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Describe whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.
-
- 6** Who is on the selection committee for the awards made under your program, including names of current committee members, criteria for committee membership, and the method of replacing committee members?
-
- 7** Are relatives of members of the selection committee, or of your officers, directors, or **substantial contributors** eligible for awards made under your program? If "Yes," what measures are taken to ensure unbiased selections? **Yes** **No**
- Note:** If you are a private foundation, you are not permitted to provide educational grants to **disqualified persons**. Disqualified persons include your substantial contributors and foundation managers and certain family members of disqualified persons.

Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section.

- 1 a** If we determine that you are a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? **Yes** **No** **N/A**
- b** For which section(s) do you wish to be considered?
- 4945(g)(1)—Scholarship or fellowship grant to an individual for study at an educational institution
 - 4945(g)(3)—Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product
-
- 2** Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? **Yes** **No**
-
- 3** Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in line 2? **Yes** **No**

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures (Continued)**Section II Private foundations complete lines 1a through 4f of this section. Public charities do not complete this section. (Continued)**

- 4a** Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an *employee of a particular employer*? If "Yes," complete lines 4b through 4f. **Yes** **No**
- b** Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? (See lines 4c, 4d, and 4e, regarding the percentage tests.) **Yes** **No**
- c** Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? **Yes** **No** **N/A**
 If "Yes," will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? **Yes** **No**
- d** Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? **Yes** **No** **N/A**
 If "Yes," will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? If "No," go to line 4e. **Yes** **No**
- e** If you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer, will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? **Yes** **No** **N/A**
 If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution. If "No," go to line 4f.
Note: Statistical or sampling techniques are not acceptable. See Revenue Procedure 85-51, 1985-2 C.B. 717, for additional information.
- f** If you provide scholarships, fellowships, or educational loans to attend an educational institution to *children of employees of a particular employer* without regard to either the 25% limitation described in line 4d, or the 10% limitation described in line 4e, will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances that you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test described in line 4d or the 10% test described in line 4e. **Yes** **No**

ARTICLES OF INCORPORATION



Corporation Division
www.filinginoregon.com

E-FILED
May 24, 2019
OREGON SECRETARY OF STATE

REGISTRY NUMBER

156012891

TYPE

DOMESTIC NONPROFIT CORPORATION

1. ENTITY NAME

CROOK COUNTY EDUCATION FOUNDATION

2. MAILING ADDRESS

471 NE OCHOCO PLAZA
PRINEVILLE OR 97754 USA

3. NAME & ADDRESS OF REGISTERED AGENT

ANNA LOGAN

471 NE OCHOCO PLAZA
PRINEVILLE OR 97754 USA

4. INCORPORATORS

SARA E JOHNSON

471 NE OCHOCO PLAZA
PRINEVILLE OR 97754 USA

5. INITIAL PRESIDENT

6. INITIAL SECRETARY

7. TYPE OF NONPROFIT CORPORATION

Public Benefit

8. MEMBERS?

Yes



9. DISTRIBUTION OF ASSETS

Said corporation is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the 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.

8. OPTIONAL PROVISIONS

The corporation elects to indemnify its directors, officers, employees, agents for liability and related expenses under ORS 65.387 to 65.414.

I declare as an authorized signer, that this filing has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete. Making false statements in this document is against the law and may be penalized by fines, imprisonment, or both.

By typing my name in the electronic signature field, I am agreeing to conduct business electronically with the State of Oregon. I understand that transactions and/or signatures in records may not be denied legal effect solely because they are conducted, executed, or prepared in electronic form and that if a law requires a record or signature to be in writing, an electronic record or signature satisfies that requirement.

ELECTRONIC SIGNATURE

NAME

ANNA LOGAN

TITLE

AUTHORIZED AGENT

DATE SIGNED

05-24-2019

CROOK COUNTY EDUCATION FOUNDATION

BYLAWS

ARTICLE 1. Name

The name of this Corporation shall be Crook County Education Foundation. The business of the Corporation may be conducted as Crook County Education Foundation.

ARTICLE 2. Purpose and Powers of the Organization

a. Nonprofit Purpose

Crook County Education Foundation is intended to qualify as a tax-exempt nonprofit entity under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, and as a public benefit as defined under Oregon Revised Statutes, Chapter 65, as amended from time to time. The Crook County Education Foundation is organized exclusively for charitable, scientific and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any activity not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law).

b. Specific Purpose

Crook County Education Foundation acquires financial resources to:

1. Support students, faculty, staff, and programs of Crook County School District and other educational organizations within Crook County in their efforts to enhance and improve educational opportunities through academics, arts, athletics, clubs, and other activities closely associated with Crook County School District.
2. Provide post-secondary support through scholarship assistance.
3. Expand or replace the property or equipment of Crook County School District.
4. Carry out other supportive activities for Crook County School District and other educational organizations within Crook County which may be described in any corporate document.

c. Powers

The Corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the Corporation's charitable purposes, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the Corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

ARTICLE 3. Membership

The Corporation shall have no members, and shall not issue any shares of capital stock.

ARTICLE 4. Board of Directors

a. General Powers. The business and affairs of the Corporation shall be managed by its Board of Directors.

b. Number, Tenure, and Qualifications.

1. The number of directors of the Corporation shall be not less than 5 nor more than 11. The Board is authorized to increase or decrease the number of directors serving by action of a majority of directors then serving, provided that no action to decrease the number of directors serving shall be effective other than at the end of a director's term of office.

2. Each director shall serve for a term of three years. The initial directors were classified as having a term of either 1 year, 2 years, or 3 years. As each director's term of office expires, that vacancy shall be filled for a new 3-year term.
3. Persons eligible to serve as a director shall include individuals who demonstrate an interest in supporting the Corporation's purposes.
4. Regular Meetings. A regular annual meeting of the Board of Directors shall be held during the 11th month of the Corporation's fiscal year, at such time and place as determined by the directors, and with appropriate notice. The Board of Directors may provide, by resolution, the time and place, either within or without the state of Oregon, for the holding of additional regular meetings. The resolution shall set forth the notice for the meeting. In addition, the Board shall schedule quarterly meetings.
5. Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the president or any five directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the state of Oregon, as the place for holding any special meeting of the Board of Directors called by them.
6. Notice. Notice of any special meeting shall be delivered at least 24 hours previously thereto and notice of any regular meeting shall be delivered at least three days previously thereto; all notices may be delivered either orally, by email, in person, or by telephone, or by written notice delivered or mailed to each director at the director's address. If mailed, such notice shall be deemed to be delivered on the day of deposit in the United States mail. Any director may waive notice of any meeting. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except when a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted nor the purpose of any special meeting of the Board of Directors must be specified in the notice or waiver of notice of such meeting.
7. Quorum. The presence of a majority of current directors in office shall be necessary at any meeting to constitute a quorum to transact business.
8. Voting. All issues to be voted on, with the exception of the election of directors and officers, shall be decided by a simple majority of those present at the meeting in which the vote takes place.
9. Manner of Acting. Unless expressly provided otherwise in these Bylaws, the act of a majority of the current directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. Directors shall be deemed to be present at a regular or special meeting at which all directors participating may simultaneously hear each other during the meeting, irrespective of whether or not they are present in the same location, as by a telephonic conference or other means.
10. Vacancies. Any vacancy occurring on the Board of Directors may be filled by the affirmative vote of the majority of the remaining directors. If there is only one remaining director, the remaining director may appoint the person or persons required to fill any vacancies. A director elected to fill a vacancy shall be elected for the unexpired term of that director's predecessor in office.
11. Presumption of Assent. A director of the Corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his/her/their dissent shall be entered into the minutes of the meeting or unless he/she/they shall fill his/her/their written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof or shall forward such dissent by registered mail to the secretary of the Corporation immediately after the adjournment of the meeting. The right to dissent shall not apply to a director who voted in favor of the action.
12. Removal. Any director of the Corporation may resign at any time by giving written notice to the Corporation, to the Board of Directors, or to the chair of the Board, or to the secretary of the

Corporation. Any such resignation shall take effect at the time specified therein, or, if the time be not specified therein, upon its acceptance by the Board of Directors.

13. Annual Election and Re-election of Directors. Directors shall be elected by the existing Board of Directors. Persons receiving a majority of votes for each vacancy shall be elected to that position.
- c. Each director is expected to attend all regular meetings and shall attend at least half of the regular meetings.
- d. A majority of the directors must consist of persons who reside in Crook County, Oregon.

ARTICLE 5. Officers

- a. Number. The officers of the Corporation shall be a chair, vice-chair, secretary, and treasurer, each of whom shall be elected by the Board of Directors. All officers must have the status of active members of the Board.
- b. Election and Term of Office. The officers shall be elected annually by the Board of Directors at the first meeting of the Board of Directors or as soon thereafter as conveniently may be. Those officers elected shall serve a term of one year, commencing at the next meeting following the annual meeting. Each officer shall hold office until that officer's successor shall have been duly elected and shall have qualified or until that officer's death or until the officer shall resign or shall have been removed in the manner hereinafter provided.
- c. Removal and Resignation. Any officer or agent elected or appointed by the Board of Directors may be removed by an affirmative vote of two-thirds of the directors then serving whenever in its judgment the best interests of the Corporation would be served thereby. Any officer of the Corporation may resign at any time by giving written notice to the Corporation, to the Board of Directors, to the chair of the Board, or to the secretary of the Corporation. Any such resignation shall take effect at the time specified therein, or, if the time be not specified therein, upon its acceptance by the Board of Directors.
- d. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.
- e. Compensation. Directors shall not receive any compensation for their services as Directors.

ARTICLE 6. Duties of Officers

- a. Chair of the Board. The chair shall preside at all meetings of the Board of Directors and shall perform such other duties as may be prescribed from time to time by the Board of Directors. The chair shall be the principal executive officer of the Corporation and, subject to the control of the Board of Directors, shall in general supervise all of the business and affairs of the Corporation. The chair may sign, with the treasurer or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors has authorized to be executed, except in cases which the signing and execution thereof shall be expressly delegated by the Board of Directors or by these Bylaws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed. The Chair shall not vote on issues except in the case of a tie.
- b. Vice-Chair. In the absence of the chair or in the event of the chair's death, inability or refusal to act, the vice-chair shall perform the duties of the chair, and when so acting, shall have all the powers of and be subject to all the restrictions upon by the chair. Any vice-chair shall perform duties as from time to time may be assigned to the vice-chair by the chair or by the Board of Directors.
- c. Secretary. The secretary shall keep or cause to be kept at the principal office, or such other place as the Board of Directors may order, a record of minutes of all meetings of the directors showing the time and place of the meeting, whether the meeting was regular or special, (and if a special meeting, how authorized), the notice given, the names of those present at directors' meetings and the proceedings thereof. In general, the secretary shall perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to the secretary by the chair or the Board of Directors.

- d. Treasurer. The treasurer shall be responsible for the funds of the Corporation, shall disburse them or cause them to be disbursed only on the checks of the Corporation signed in the manner authorized by the Board of Directors, shall deposit and withdraw, or oversee the deposit and withdrawal, of such funds in depositories as may be authorized by the Board of Directors, and shall keep or oversee the full and accurate accounting of receipts and disbursements in books maintained in the Corporation's principal office or the office of its agent. In general, the treasurer shall perform all duties incident to the office of secretary and such other duties as from time to time may be assigned to the secretary by the chair or the Board of Directors.

ARTICLE 7. Contracts, Loans, Checks, and Deposits.

- a. Contracts. The Board of Directors may authorize any officer or officers, agent or agents 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 in general or confined to specific instances.
- b. Loans to Corporation. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.
- c. Checks, Drafts, Etc. All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.
- d. Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.
- e. Execution of Documents. The Board of Directors may, except as otherwise provided in these Bylaws, authorize any officer or agent of the Corporation to enter into any contract or execute any instrument in the name of and on behalf of the Corporation. Such authority may be general or confined to specific instances. Unless so authorized by the Board of Directors, or unless inherent in the authority vested in the office under the provisions of these Bylaws, no officer, agent or employee of the Corporation 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 for any purpose or for any amount.
- f. Loans. The Corporation shall not lend money to, nor guarantee the obligations of, any director, officer or employee of the Corporation.
- g. A financial audit or review will be performed by a qualified third-party accountant every year.

ARTICLE 8. Fiscal Year.

The fiscal year of the corporation shall begin July 1 and end June 30.

ARTICLE 9. Waiver of Notice – Form of Notice

- a. Waiver of Notice. Whenever any notice is required to be given to a director of the Corporation under the provisions of these Bylaws or under the provisions of the Oregon Nonprofit Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.
- b. Form of Notice. Whenever, under the provisions of the Oregon Nonprofit Corporation Act or these Bylaws, notice is required to be given to a director, it shall not be construed to mean only personal notice, but shall include notices as defined below.
- c. Director Notice. Required notice to a director may be given in writing by mail, email or facsimile, addressed to such director at the address as it appears on the records of the Corporation, or the last known business or residence address of the director, prepaid, and such notice if mailed shall be deemed to be given at the time

when the same shall be deposited in the United States mail (except as expressly provided for otherwise in paragraph 4.b.6), and if transmitted by email or facsimile shall be deemed to be given upon the earlier of personal receipt by the director or 24 hours following the completed transmittal.

ARTICLE 10. Amendments.

These Bylaws may be altered, amended, or repealed and new Bylaws adopted by a two-thirds majority of the directors of the Corporation.

The Articles of Incorporation may be amended in any manner at any regular or special meeting of the Board of Directors, provided that specific written notice of the proposed amendment of the Articles setting forth the proposed amendment shall be given to each director at least three days in advance of such a meeting if delivered personally, by facsimile, or by email or at least five days if delivered by mail. Any amendment to the Articles of Incorporation shall require the affirmative unanimous vote of an absolute majority of directors then in office.

ARTICLE 11. Indemnification of Directors and Officers.

- a. Directors and Officers. The Corporation shall indemnify to the fullest extent permitted by law, any person who is made, or threatened to be made, a party or witness in, or is otherwise involved in, any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including any action, suit or proceeding by or the right of the Corporation) by reason of the fact that:
 - i. The person is or was a director or officer of the Corporation or any of its subsidiaries;
 - ii. The person is or was serving as a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to any employee benefit plan of the Corporation or any of its subsidiaries; or
 - iii. The person is or was serving, at the request of the Corporation or any of its subsidiaries, as a director of officer, or as a fiduciary of an employee benefit plan, of another corporation, partnership, joint venture, trust or other enterprise.
- b. Employees and Other Agents. The Corporation may indemnify its employees and other agents to the fullest extent permitted by law.
- c. Advances of Expenses. The expenses incurred by a director or officer in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, investigative, or otherwise, which the director or officer is made or threatened to be made a party to or witness in, or is otherwise involved in, shall be paid by the Corporation in advance upon written request of the director or officer, if the director or officer:
 - i. Furnishes the Corporation a written affirmation of his/her/their good faith belief of his/her/their entitlement to be indemnified by the Corporation, and
 - ii. Furnishes the Corporation a written undertaking to repay such advance to the extent that it is ultimately determined by a court that he/she/they does not have entitlement to be indemnified by the Corporation. Such advances shall be made without regard to the person's ability to repay such expenses and without regard to the person's ultimate entitlement to indemnification under this or otherwise.
- d. Nonexclusivity of Rights. The rights conferred on any person by this Article 11 shall be in addition to any rights to which a person may otherwise be entitled under any articles of incorporation, bylaw, agreement, statute, policy of insurance, vote of Board of Directors, or otherwise.
- e. Survival of Rights. The rights conferred to any person by this Article 11 shall continue as to a person who has ceased to be a director, officer, or agent of the Corporation; and shall inure to the benefit of the heirs, executors and administrators of such person.

- f. Amendments. Any repeal of this Article 11 shall be prospective only and no repeal or modification of the Article 11 shall adversely affect any right or protection that is based upon this Article 11 and pertains to an act or omission that occurred prior to the time of such repeal or modification.

ARTICLE 12. Transactions Between Corporation, Interested Directors.

- a. Conflict of Interest. A transaction with the Corporation in which a director of the Corporation has a direct or indirect interest is not voidable by the Corporation solely because of the director's interest in the transaction if either (1) the material facts of the transaction and the director's interest were disclosed or known to the Board of Directors or a committee of the Board of Directors, and the Board of Directors or committee authorized, approved or ratified the transaction; or (2) the transaction was fair to the Corporation. Authorization, approval or ratification occurs if a majority of the directors on the Board of Directors or on the committee, who have no direct or indirect interest in the transaction, vote to authorize.
- b. Disqualification. A director of the Corporation shall not be disqualified by the director's office from contracting with the Corporation as a vendor, purchaser, or otherwise; nor shall any contract or arrangement entered into by or on behalf of the Corporation in which any director is in any way interested be voided on that account, provided that such contract or arrangement shall have been approved or ratified by a majority of the Board of Directors without counting in such majority the director so interested, although such director may be counted toward a quorum.

ARTICLE 13. Miscellaneous

- a. Information Action by Directors. Any action required by the Oregon Nonprofit Corporation Act to be taken at a meeting of directors or any other action which may be taken at a meeting of directors or any other action which may be taken at a meeting of the directors may be taken without a meeting if a consent in writing setting forth the action so taken be signed by all of the directors entitled to vote with respect to the subject matter thereof. Such content shall have the same force and effect as the unanimous vote of such directors.
- b. Books and Records. The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its Board of Directors.
- c. Principal Office. The principal office of the Corporation in the State of Oregon shall be located in Prineville, Oregon. The Corporation may have such other offices in or out of the state of Oregon, as the Board of Directors may designate or as the business of the Corporation may require from time to time.
- d. Registered Office. The registered office of the Corporation required by the Oregon Nonprofit Corporation Act to be maintained in the state of Oregon may be, but need not be, identical with the principal office in the state of Oregon, and the address of the registered office may be changed from time to time by the Board of Directors upon compliance with the requirements of the Oregon Nonprofit Corporation Act for change of the registered office.

ARTICLE 14. Committees

The Board of Directors may establish special committees from time to time as they deem necessary for the effective management of the Corporation. In addition, there shall be the following standing committees, the members of which shall be appointed by the Board.

- i. Executive Committee. The Executive Committee shall have primary responsibility for the Corporation's day-to-day operations and shall consist of the chair, vice-chair, secretary, and treasurer.
- ii. Nominating Committee. The Nominating Committee shall present a slate of directors for election as vacancies occur. The Nominating Committee shall consist of three persons, all to be appointed by the Board.
- iii. Finance/Fund Development Committee. A Finance Committee may be established to plan finances and report on the budget status of the Corporation. The treasurer shall be its chair unless another member is appointed. A Fund Development Committee may be established to recommend ways of attracting new and

additional private, public and governmental support on a continuous basis. This shall include ways of maintaining a continuous and bona fide program for solicitation of funds from individuals, corporations, the general public, community, or membership groups of various types.

ARTICLE 15. Corporate Staff

The Board of Directors may hire and Executive Director who serves at the will of the Board. The Executive Director shall have immediate and overall supervision of the operations of the Corporation, and shall direct day-to-day business of the Corporation, maintain the properties of the Corporation, hire, discharge, and determine the salaries and other compensation of all staff members under the Executive Director's supervision, and perform such additional duties as may be directed by the Executive Committee or the Board of Directors. No officer or director may individually instruct the Executive Director or any other employee. The Executive Director shall make such reports at the Board and Executive Committee meetings as required by the Board. The Executive Director shall be an ad-hoc member of all committees.

The Executive Director may not be related by blood or marriage/domestic partnership within the second degree of consanguinity or affinity to any member of the Board of Directors. The Executive Director may be hired at any meeting of the Board of Directors by a majority vote and shall serve until removed by the Board of Directors upon an affirmative vote of three-quarters (3/4) of the members present at any meeting of the Board of Directors. Such removal may be with or without cause. Nothing herein shall confer any compensation or other rights on any Executive Director, who shall remain an employee terminable at will, as provided in this Article.

ADOPTED effective November 6, 2019.

Form 1023 Attachment

Crook County Education Foundation, EIN 84-2155842

Part IV

1. The Crook County Education Foundation is a newly-established organization. Past activities include only the initial organizational development activities such as appointing directors and creating and adopting bylaws and policies. Present activities include information collection and future planning. Future activities may include fundraising pursuits, acceptance of grants and donations, management of assets acquired, and distribution of resources to further the organization's mission. The distribution of resources may include grants and donations to schools in the area of Crook County, Oregon, as well as to individuals in the form of scholarships for higher education. The organization may transfer cash and non-cash resources to the Crook County School District or other organizations in Crook County that provide education-related services. The Crook County Education Foundation will maintain a close communication system with the Crook County School District to ensure that the Crook County Education Foundation understands the specific needs of the schools in Crook County, and to closely monitor the use of the donated resources to confirm that actual use matches intended use.

Activity will be conducted by Directors, employees, and volunteers of the organization. The activity will be conducted year-round in Crook County, Oregon.

The fundraising activity will provide funds for the organization to conduct its mission-driven activities, which are to provide enriched educational experiences for the children of Crook County. Planned activities include providing scholarships for higher education to students of Crook County, providing funds and non-cash items to schools in Crook County, investing funds to establish financial security and longevity of resources, and conducting fundraising activities in the community that are compliant with applicable regulations and encourage participation by community members and students.

Of the time spent by Directors on the activities of the organization, 100% will be allocated to the organization's mission and exempt purpose.

The organization's activity will be funded by grants and donations from a wide range of donors. The Crook County School District will provide start-up funds and accounting services. Directors will be unpaid volunteers with various backgrounds and expertise.

Part V

1a. Additional Directors

Name	Title	Mailing Address	Compensation amount
Adam Barney	Director	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Kimberly Bonner	Director	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Wayne Looney	Director	471 NE Ochoco Plaza Dr Prineville, OR 97754	None
Suzie Kristensen	Director	471 NE Ochoco Plaza Dr Prineville, OR 97754	None

1b. No compensation or other financial arrangements currently exist. Directors are unpaid volunteers. In the future, the organization may hire a part-time or full-time employee, depending on the level of activity reached by the organization. Such compensation may or may not reach the \$50,000 threshold for reporting.

1c. No independent contractors have been engaged nor paid.

3a. The list below provides information for persons listed in 1a. No individuals are listed in 1b or 1c.

Name	Qualifications	Average hours worked	Duties
Eric Klann	Familiarity with local schools, has children in school district, involved in community. City Engineer/Public Works Director for City of Prineville.	1/week	Preside at meetings, supervise all supervise business of the organization, sign any deeds, mortgages, bonds, and contracts. Assist with fundraising efforts. Advise the Board of Directors.
Vikki Breese-Iverson	Familiarity with local schools, has children in school district, involved in community. Representative - House District 55, Oregon.	1/week	Preside at meetings in the absence of the chair and other duties as assigned by the Board of Directors. Assist with fundraising efforts. Advise the Board of Directors.
Elaina Huffman	Familiarity with local schools, has children in school district, involved in community. Agent, Prineville Insurance Agency.	1/week	Keep a record of minutes of all meetings of the directors and other duties as assigned by the chair or the Board of Directors. Assist with fundraising efforts, Advise the Board of Directors.
Anna Logan	Familiarity with local schools, has children in school district, involved in community. Experience with not-for-profit accounting and Form 990. Director of Business and Finance, Crook County School District.	1/week	Be responsible for the funds of the organization, keep a full accounting of receipts and disbursements, and other duties as assigned by the chair or Board of Directors. Assist with fundraising efforts. Advise the Board of Directors.
Adam Barney	Familiarity with local schools, has children in school district, involved in community. Local Farmer/Rancher.	1/week	Assist with fundraising efforts. Advise the Board of Directors.
Kimberly Bonner	Familiarity with local schools, has children in school district, involved in community. Principal, Crooked River Elementary School.	1/week	Assist with fundraising efforts. Advise the Board of Directors.
Wayne Looney	Familiarity with local schools, involved in community. Retired teacher with 31 years of service.	1/week	Assist with fundraising efforts. Advise the Board of Directors.
Suzie Kristensen	Employee of local community college. Familiarity with local schools, has children in school district, involved in community.	1/week	Assist with fundraising efforts. Advise the Board of Directors.

5b. See Conflict of Interest Policy.

5c. See Conflict of Interest Policy.

Part VI

1a. The organization plans to manage various scholarship funds for students who attend institutions of higher education. Funds to provide scholarships may come from donations, grants, and/or bequests. Criteria for distribution of each scholarship may vary, and donors may provide criteria for scholarship selection, but donors will not be allowed to specify the individual recipients of a scholarship. (Examples of scholarship criteria include: students pursuing a medical degree, students of color, students with a minimum Grade Point Average, students with financial need, etc.)

1b. The organization plans to provide goods, services, and funds to Crook County School District, EIN 93-6000375, which is a governmental unit and is tax-exempt under IRS section 115(1). The organization may also provide goods, services, and/or funds to other organizations such as public charter schools, private schools, or other organizations that exist for the purpose of educating students, as long as the provision of goods, services, or funds creates an enriched educational experience for the students of Crook County.

2. Students who are family members of officers, directors, trustees, highest compensated employees, or highest compensated independent contractors will not be ineligible to apply for and receive scholarship awards if they meet all other criteria for scholarships. Directors, officers, trustees, highest compensated employees, and highest compensated independent contractors will not participate in scholarship decisions if they have a family member who is being considered for a scholarship award.

Part VIII

3a. No gaming activities have occurred and no plans have been made for any specific gaming activities, but it is possible that the organization will conduct gaming activities for fundraising purposes in the future. If and when gaming activities occur, the organization will keep records sufficient to accurately report on Form 990 Schedule G if applicable.

3b. See Part VIII 3a above. No contracts or agreements to conduct gaming activities exist. If and when gaming activities are planned to be conducted by a gaming service provider, the Board of Directors will obtain multiple quotes when possible, and will check references from other customers of the gaming service provider.

3c. If and when gaming activities occur, the state will be Oregon and the local jurisdiction will be the City of Prineville, Oregon and/or Crook County, Oregon. No gaming is planned or expected to occur on Indian Reservations.

4a. Fundraising activities have not been decided upon yet.

4d. The jurisdictions in which fundraising will occur include the state of Oregon, and local jurisdictions of the City of Prineville, Oregon and/or Crook County, Oregon. In each of these jurisdictions, the organization will either fundraise for itself, or will engage another organization to conduct fundraising, but does not plan to fundraise for other organizations in any jurisdiction.

4e. Funds will be separated based on their intended purpose. If a donor provides a restriction on the distribution of funds, those funds will either be combined with other funds that are designated or restricted for the same purpose, or a new fund will be established for that new purpose. Accounts (bank or investment) will be separated if required

by the donor or if it is otherwise appropriate to do so. If a donor's restrictions cannot be reasonably accommodated by the organization, the organization may decline to accept the funds from the donor. Currently, no funds exist.

5. The Crook County Education Foundation was created by the Superintendent of Crook County School District.

7c. There are no business or family relationships as defined under this section.

11. The organization is willing to accept contributions of real property, works of music or art, vehicles for use by local schools (not for resale), or collectibles, as long as the items contribute to a more enriched educational experience for students. If a donor's restrictions cannot be reasonably accommodated by the organization, the organization may decline to accept the contributions from the donor. Currently, no contributions exist.

13b. Grants and other distributions to local school organizations will be for the purpose of creating a more enriched educational experience for students. No loans are planned.

13d. Crook County School District will be the most significant recipient organization. Crook County Education Foundation and Crook County School District operate in a coordinated manner, and the Crook County Education Foundation was created by the Superintendent of Crook County School District. Other organizations may include Powell Butte Community Charter School, a public charter sponsored by Crook County School District, which has no relationship to Crook County Education Foundation; High Desert Christian Academy, a private school in Prineville, Oregon, which has no relationship to Crook County Education Foundation; Central Oregon Community College, which has a satellite location in Prineville, Oregon, and has no relationship to Crook County Education Foundation; and Crook County Foundation, a local nonprofit organization that also manages scholarships for higher education, and has no relationship to Crook County Education Foundation.

13e. Distributions of grants and funds will be recorded electronically in a software system. Supporting documentation with detail will be required for the disbursement of any funds or noncash items, and will be retained for at least seven years after disbursement. No loans are planned.

13f.

- (i) No programs currently exist that require a selection process. When such programs exist, an application form will be developed and required.
- (ii) No programs currently exist that require a grant proposal. When such programs exist, instructions for a grant proposal will be developed.

13g. The Crook County Education Foundation will distribute resources to Crook County School District based on mutual cooperation, and will often solicit donations for specific exempt purposes of both Crook County School District and Crook County Education Foundation. Periodic and final reports may be required of other organizations who are recipients of grants or donations, depending on the type of transaction and timeframe expected.

Part IX

The organization has not completed a tax year and all numbers in Part IX are estimates. There are no assets or liabilities at the time of filing this Form 1023.

Part X

6a(ii): None.

6b(i): None.

6b(ii): None.

Schedule H

Section I

- 1a. The organization intends to provide tax-free scholarships to individuals who qualify, to be used to pay qualified education expenses. The organization does not intend to award loans or fellowships.
- 1b. The organization currently does not have any scholarship funds, but expects to administer scholarship funds in the future. The purpose of scholarships will be to assist students in the attainment of higher education. The organization does not intend to award loans or fellowships.
- 1d. The organization plans to publicize its scholarship opportunities in two main ways: 1) include information about the scholarships, including application forms, in the local high school scholarship center; and 2) list available scholarships on a web page on the internet.
- 1e. Since no scholarship funds exist yet, no related publication has occurred.
- 1f. Since no scholarship funds exist yet, no applications have been developed. Applications will not ask questions about race or any other protected class. Essay questions may be included, depending on the type of scholarship.
3. Since no scholarship funds exist yet, no criteria have been established. In general, the organization expects to award scholarships to students who reside in Crook County, Oregon who will attend college.
- 4a. No criteria exist yet, but in general, the organization expects to administer various scholarships that are based on merit, need, and/or academic areas of interest.
- 4b. The number of grants to be awarded annually will be determined based on the financial resources in the scholarship funds, donor requirements, and the number of eligible applicants.
- 4c. The dollar amount of grants to be awarded will be determined based on the financial resources in the scholarship funds, donor requirements, and the number of eligible applicants.
- 4d. No criteria exist yet, but in general, the organization expects to administer various scholarships that are based on merit, need, and/or academic areas of interest.
5. The organization will either reimburse scholarship recipients who provide appropriate documentation showing that the student was enrolled and completed the required classes or credits, including transcripts if required by the scholarship, or the organization will pay the school directly if allowed by the scholarship rules. If terms of the award are violated, the organization will not pay the individual or school.
6. The selection committee for each individual scholarships may consist of the organization's Board of Directors, or a subcommittee of the Board of Directors. If required by the donor, additional committee members may be added to the selection committee. The Board of Directors will ensure that the addition of outside committee members will not create an influence to award scholarships to individuals preselected by donors. Committee members who are

Directors will be replaced as the Directors are replaced. There are no requirements for the replacement of outside committee members, because there are no scholarship funds at this time.

7. Students who are relatives of officers, directors, or substantial donors will not be disqualified from receiving scholarship awards. Officers, directors, or substantial donors will not be allowed to participate on a selection committee for a scholarship for which a relative has applied for an award. Generally, scholarships will be awarded on an annual basis, so an individual with a relative who is a graduating senior will not participate as a scholarship committee member in that year's scholarship selection process. Each year as the Board of Directors plans its scholarship committee(s), directors will be asked to declare their relationship with any graduating seniors who intend to apply for any scholarship administered by the organization.

Crook County Education Foundation

Conflict of Interest Policy

Adopted November 6, 2019

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

It is important for CCEF's directors, officers, and staff to be aware that both real and apparent conflicts of interest or dualities of interest sometimes occur in the course of conducting the affairs of the CCEF and that the appearance of conflict can be troublesome even if there is in fact no conflict whatsoever. Conflicts are undesirable because they potentially or eventually place the interests of others ahead of the CCEF's obligations to its charitable purposes and to the public interest. Each member of the Board of Directors and the staff of the CCEF has a duty of loyalty to the CCEF. The duty of loyalty generally requires the director or staff member to prefer the interests of the organization over the individual's interests or the interests of others.

Section 1: DEFINITIONS

Interested person: Any director, principal officer, or member of a committee with governing board-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

Financial interest: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

1. An ownership or investment interest with any entity with which the CCEF has a transaction or arrangement, or
2. A compensation arrangement with the CCEF or with any entity or individual with which the CCEF has a transaction or arrangement, or
3. A potential ownership or investment interest in, or compensation agreement with, any entity or individual with which the CCEF is negotiating a transaction or arrangement.

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

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

Section 2: PROCEDURES

- A. **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board-delegated powers considering the proposed transaction or arrangement.
- B. **Determining whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she/they shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

C. Procedures for Addressing the Conflict of Interest

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

D. Violations of the Conflicts of Interest Policy

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

SECTION 3: Annual Statements

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

- a. Has received a copy of the conflict of interests policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the CCEF is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

SECTION 4: Periodic Reviews

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

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

[end of policy]

Date of this notice: 06-20-2019

Employer Identification Number:
84-215842

Form: SS-4

Number of this notice: CP 575 E

CROOK COUNTY EDUCATION FOUNDATION
% ANNA
471 NE OCHOCO PLAZA DR
PRINEVILLE, OR 97754

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 84-215842. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), organizations must complete a Form 1023-series application for recognition. All other entities should file Form 1024 if they want to request recognition under Section 501(a).

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File), you will lose your tax-exempt status if you fail to file a required return or notice for three consecutive years. We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

