

THE LEARNING CENTER, INC.

BYLAWS

ARTICLE I – BYLAWS ESTABLISHED AND NAME

1.01 Bylaws Established

These are the Bylaws of **THE LEARNING CENTER, INC.** These Bylaws, the powers of the Corporation and its Directors, and all matters concerning the conduct and regulation of the activities of the corporation, shall be subject to applicable provisions, if any, contained in the Articles of Incorporation. All references in these Bylaws to the “Articles of Incorporation” shall refer to the Articles of Incorporation, as amended or restated from time to time.

1.02 Name

The name of this corporation shall be **THE LEARNING CENTER, INC.** as set forth in the Articles of Incorporation.

ARTICLE II – NONPROFIT STATUS

The Learning Center, Inc. shall operate as a nonprofit corporation in accordance with requirements of with requirements of 501(c)(3) of the Internal Revenue Code and the Nonprofits Section of the Georgia Corporations Act. No part of the net earnings of shall accrue to the benefit of any individual.

This corporation has a Board (consisting of President, Vice-President, Treasurer, and Secretary) as its governing body.

The Learning Center, Inc. is organized exclusively for charitable, educational, scientific, and literary purposes, including for such purposes, the making of distributions to organizations that qualify as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding section of any future federal tax code.

(a) 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 Article III hereof.

(b) 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.

(c) 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.

(d) The corporation shall not make loans to its officers, directors, or employees. Any director who votes for, or assents to the making of a loan or advance to an officer, director, or employee of the corporation, and any officer who participates in the making of such a loan or advance, shall be jointly and severally liable to the corporation for the amount of such loan until the repayment thereof.

(e) Activities of the corporation shall not include the issuance or carrying on of propaganda or otherwise attempting to influence legislation. The corporation shall not, either directly or through the actions of any of its directors or officers, participate in, contribute to, or intervene in (including the publishing or distribution of statements and materials), or otherwise support or assist any political party or campaign on behalf or in opposition to any candidate for public office.

ARTICLE III – MISSION AND PURPOSE

3.01 Mission

The mission of The Learning Center is to provide a safe, nurturing, and active learning environment that empowers children, youth, and adults to reach their educational and personal potential while nurturing their self-confidence and self-esteem.

3.02 Purpose

The Learning Center, Inc. is a nonprofit public benefit corporation and is not organized for the private gain of any person notwithstanding anything herein to the contrary. The purposes of this corporation are limited to exclusively exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and consist of the following:

1. To direct programs for children, youth, and adults;
2. To offer a stimulating environment for the intellectual, emotional, and social growth of children, youth, and adults;
3. To give children and youth positive models, opportunities, experiences and exposure that will provide options in making rational decisions in life;
4. To expose children and youth to the world beyond their neighborhoods through activities not Only in our area but in other cities and states as well;
5. To build character and social skills in children and youth to help ease the sometime turbulent transition from teen-hood into adulthood;
6. To foster a sense of self-esteem, self-discipline, responsibility, and respect for others as well as facilitate understanding of their own and other cultures;
7. To improve academic achievement and enthusiasm for academics that is needed for long-term success and self-sufficiency;
8. To nurture the desire and enjoyment of learning;

9. To support and supplement educational programs in our local schools.

3.03 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 charitable purposes, for which the corporation is organized, 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 IV - MEMBERS

4.01 No Membership Classes

The corporation shall have no members.

4.02 Non-Voting Affiliates

The Board of Directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The board, a designated committee of the board, or any duly elected officer in accordance with board policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the Board of Directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or on the corporation's website. Affiliates have no voting rights, and are not members of the corporation.

4.03 Dues

Dues will not be collected from the Board of Directors.

ARTICLE V – BOARD OF DIRECTORS AND OFFICERS

5.01 Role, Size, and Compensation

The board is responsible for overall policy and direction of the corporation and delegates responsibility of day-to-day operations to the staff and committees. The Board shall control and manage the affairs, funds, property, and expenditures of the corporation, shall carry out its purposes, and shall execute its bylaws.

The board shall have up to ten, but not fewer than four members. Within these limits, the board may increase or decrease the number of directors serving on the board.

The board receives no compensation other than reasonable expenses. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities.

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the board's Conflict of Interest policy and state law.

5.02 Terms of Board Service

All board members shall serve two-year terms but are eligible for re-election without limitation. Each term shall commence immediately following the annual meeting. The term of office shall be considered to begin January 1 and end December 31 of the second year in office.

5.03 Qualifications and Election of Directors

In order to be eligible to serve as a director on the Board of Directors, the individual must be at least 18 years of age. The election of directors to replace those who have fulfilled their term of office shall take place in January of each year.

5.04 Vacancies

The Board of Directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director or may appoint new directors to fill a previously unfilled board position, subject to the maximum number of directors under these Bylaws.

Vacancies in the Board of Directors due to resignation, death, or removal shall be filled by the board for the balance of the term of the director being replaced.

5.05 Board of Directors Meetings

(a) The board shall meet as frequently as needed to carry on the business of the corporation at an agreed upon time and place. The directors shall determine the dates and nature of all meetings and events with due consideration being given to any expressed wishes of the board members. An annual meeting will be held in January of each year.

(b) The Secretary shall notify all members, including ex-officio, of the time and place of each meeting at least one week in advance. Directors and any committee of members of the corporation may participate in a meeting by conference telephone or similar communications equipment so that all persons participating in the meeting can hear each other at the same time. Participation by that method constitutes presence in person at a meeting.

Notice, in the form of a record, in a tangible medium, or in an electronic transmission, stating the place, day, and hour of the meetings and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than seven nor more than fifty days before the date of the meeting, by or at the direction of the President, or the Secretary, or the officers or persons calling the meeting, to each member entitled to vote at such meeting.

(c) If notice is provided in a tangible medium, it may be transmitted by: mail, private carrier, personal delivery, or telephone, or wireless equipment that transmits a facsimile of the notice. If

mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the member at his or her address as it appears on the records of the corporation, with postage thereon prepaid.

(d) When notice is given by a form of electronic transmission consented to by the addressee to whom the notice is given in the manner set forth in Section 14-3-141(h)(2) of the Georgia Nonprofit Code, consent to electronic transmission is deemed revoked if The Learning Center, Inc. is unable to deliver two consecutive notices by electronic transmission to the address consented to by the addressee, and the ability to deliver notices becomes known to the person responsible for sending notices.

5.06 Manner of Acting

(a) A quorum of the Board of Directors shall consist of a majority of the directors. In the absence of a quorum, the Board members may propose suggestions for an ensuing meeting but no actions may be taken until a quorum is present. Decisions shall be made without a vote of the President. In the event of a tie, the President shall cast the deciding vote.

(b) Except as required otherwise by law or by the Articles of Incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board.

(c) Except as required otherwise by law, the Articles of Incorporation or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

5.07 Board Elections

At the annual meeting of the corporation, the Board of Directors shall elect Directors to replace those whose terms will expire at the end of the fiscal year in accordance with the provisions of these bylaws. At the election meeting the floor will be open for nominations. The election may be held by show of hands or voice vote for uncontested offices. A secret ballot will be used for any contested offices. Those nominees who receive a majority vote shall be declared elected. If no person receives a majority of votes cast, a run-off shall be held between those two persons receiving the greatest number of votes. The person receiving the majority of the votes shall be declared elected.

5.08 Election Procedures

New directors shall be elected by a majority of directors present at the annual meeting, provided there is a quorum present.

5.09 Indemnification

Each director, officer, and employee of the corporation now or hereafter serving as such shall be indemnified by the corporation against any and all claims and liabilities to which he/she has or shall become subject by reason of serving or having served as director, officer, and/or employee, or by reason of any action alleged to have been taken, omitted, or neglected by such director, officer, and/or employee, and the corporation shall reimburse each such person for all legal expenses reasonably incurred by him/her in connection with such claim or liability, provided,

however, that no such person shall be indemnified against, or be reimbursed for any expense in connection with any claim or liability arising out of his/her own willful misconduct, gross negligence and/or criminal act. The amount paid to any officer, director, and/or employee by way of indemnification shall not exceed his/her actual, reasonable, and necessary expenses incurred in connection with the matter involved. The right to indemnification herein above provided for shall not be exclusive of any rights to which any director, officer, and/or employee of the corporation may otherwise be entitled by law.

ARTICLE VI - OFFICERS

6.01 Board Officers

The officers of the corporation shall be a board president, vice-president, secretary, and treasurer, all of whom shall be chosen by, and serve at the pleasure of the Board of Directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. One person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

6.02 Term of Office

Each officer shall serve a two-year term of office and may not serve more than three consecutive terms of office. Unless unanimously elected by the board at the end of his/her third term or to fill a vacancy in an officer position, each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

6.03 Removal and Resignation

The Board of Directors may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.

6.04 Board President

The Board President shall be the principal executive officer with the responsibility for general supervision of the affairs of the corporation. The President shall preside at all meetings of the Board of Directors, but may designate the Vice-President to function when the President is unavailable. With the approval of the Board of Directors, the President shall appoint all committees and shall serve as an ex-officio member of all committees except the Nominating Committee. In addition, the President should stimulate active interest in the corporation and contribute to effective leadership and individual responsibility.

6.05 Vice President

The Vice-President shall substitute in the absence of the President and shall carry out whatever responsibilities may be assigned by the President or the Board of Directors.

6.06 Secretary

The secretary shall keep the minutes of the general meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the board president.

6.07 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the Board of Directors on a timely basis or as may be required by the Board of Directors. The treasurer shall perform all duties properly required by the Board of Directors or the board president. The treasurer may appoint, with approval of the board a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

ARTICLE VIII - COMMITTEES

8.01 Committees

The Board of Directors, by the resolution adopted by a majority of the directors then in office, may designate one or more committees, each consisting of two or more directors. Each committee, subject to the control of the Board of Directors, may regulate the matters with which it is specially charged. Each of the committees shall report periodically to the Board of Directors. Chairpersons shall function as the heads of the committees.

8.02 Committees

Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- (a)** take any final action on matters which also requires board members' approval;
- (b)** fill vacancies on the Board of Directors or in any committee which has the authority of the board;
- (c)** amend or repeal Bylaws or adopt new Bylaws;
- (d)** appoint any other committees of the Board of Directors or the members of these committees;

- (e) approve any transaction to which the corporation is a party and one or more directors have a material financial interest; or
- (f) between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

8.3 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with the provisions of Article V of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the Board of Directors except that the time for regular meetings of committees may be determined either by resolution of the Board of Directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the Board of Directors. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The Board of Directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

8.4 Informal Action by The Board of Directors

Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the Board of Directors to use email to approve actions, as long as a quorum of board members gives consent.

ARTICLE IX – CONTRACTS, CHECKS, LOANS, INDEMNIFICATION AND RELATED MATTERS

9.01 Contracts and Other Writings

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

9.02 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence 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.

9.03 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 or other depository as the board or a designated committee of the board may select.

9.04 Loans

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

9.05 Indemnification

(a) The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

(b) The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

(c) Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

(d) An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Georgia's Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

ARTICLE X – DOCUMENT RETENTION AND DESTRUCTION POLICY

10.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of The Learning Center, Inc.'s records.

10.02 Policy

Section 1. General Guidelines. In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding, obstructing, or influencing the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or any bankruptcy proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by the corporation in connection with the transaction of corporation business. This policy covers all

records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept, and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate the corporation's operations by promoting efficiency and freeing up valuable storage space. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors. A detailed Document Retention Policy is in the policy and procedures manual.

Section 2. Exception for Litigation Relevant Documents. The Learning Center, Inc. expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or The Learning Center, Inc. informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories

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

(b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. 1099 tax records should be retained for seven years from the date of filing the applicable return. Copies of 990s should be retained permanently.

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

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

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

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

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

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

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

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

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

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

(b) downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE XI – TRANSPARENCY AND ACCOUNTABILITY
Disclosure of Information with the General Public

11.01 Purpose

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

(a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public,

(b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public, and

(c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

11.02 Financial and IRS documents (The form 1023 and the form 990)

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

11.03 Means and Conditions of Disclosure

The Learning Center, Inc. shall make “Widely Available” the aforementioned documents on its internet website, thelearningcentercolumbus.com, to be viewed and inspected by the general public.

(a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).

(b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.

(c) The Learning Center, Inc. shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).

(d) The Learning Center, Inc. shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.

11.04 IRS Annual Information Returns (Form 990)

The Learning Center, Inc. shall submit the Form 990 to its Board of Directors prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the corporation's Form 990 shall be submitted to each member of the board of directors, via hard copy or email, at least 10 days before the Form 990 is filed with the IRS.

11.05 Board

(a) All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.

(b) All board minutes shall be open to the public once accepted by the board, except where the board passes a motion to make any specific portion confidential.

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

11.06 Staff Records

(a) All staff records shall be available for consultation by the staff member concerned or by their legal representatives.

(b) No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.

(c) Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that;

(d) Staff records shall be made available to the board when requested.

11.07 Donor Records

(a) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.

(b) No donor records shall be made available to any other person outside the corporation except

the authorized governmental agencies.

(c) Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;

(d) Donor records shall be made available to the board when requested.

ARTICLE XII - CODES OF ETHICS AND WHISTLEBLOWER POLICY

12.01 Purpose

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

12.02 Reporting Violations

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

12.03 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

12.04 Retaliation

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

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

The Learning Center, Inc. shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of The Learning Center, Inc. that the individual reasonably believes is in violation of a law, or a

rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

12.05 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

12.06 Handling of Reported Violations

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

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

ARTICLE XIII – CONFLICT OF INTEREST POLICY

13.01 Purpose

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

13.02 Definitions

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

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

- a.** An ownership or investment interest in any entity with which the corporation has a transaction or arrangement,
- b.** A compensation arrangement with the corporation or with any entity or individual with which the Organization has a transaction or arrangement, or
- c.** A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

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

insubstantial. A financial interest is not necessarily a conflict of interest. Under Article XIII, Section 13.02, 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.

13.03 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) Procedures for Addressing the Conflict of Interest: An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on the transaction or arrangement involving the possible conflict of interest.

1. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

2. After exercising due diligence, the governing board or committee shall determine whether the corporation 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.

3. 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 corporation'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:

1. 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.

2. 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 correction action.

13.04 Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

13.05 Compensation

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

(b) A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

(c) No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, is prohibited from providing information to any committee regarding compensation.

(d) Decisions regarding compensation will be recorded in writing in Board meeting minutes, including each Director's name and their vote. Supporting documentation for each decision will also be recorded. Compensation arrangements will be based on information about compensation paid by similarly situated tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers by similarly situated organizations.

13.06 Statements

Each director, principal 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 conflicts of interest policy,

(b) Has read and understands the policy,

(c) Understands the corporation 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.

13.07 Periodic Reviews

To ensure the corporation 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 corporations conform to the corporation'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.

13.08 Use of Outside Experts

When conducting the periodic reviews as provided for in Section 7, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

ARTICLE XIV - AMENDMENT OF ARTICLES OF INCORPORATION

14.01 Amendment

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the Board of Directors then in office at a meeting of the Board, provided; however,

(a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,

(b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds ($\frac{2}{3}$) vote of a quorum of directors at a Board meeting.

(c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE XV – DISSOLUTION

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.

The organization to receive the assets of The Learning Center, Inc. hereunder shall be selected in the discretion of a majority of the managing body of the corporation.

ARTICLE XVI – COUNTERTERRORISM AND DUE DILIGENCE POLICY

In furtherance of its exemption by contributions to other organizations, domestic or foreign, The Learning Center, Inc. shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, The Learning Center, Inc. willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat

of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

The Learning Center, Inc. shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

ARTICLE XVII - MISCELLANEOUS

17.01 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its Board of Directors, a record of all actions taken by Board of Directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

17.02 Fiscal Year/Accounting Period

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

17.03 Nondiscrimination Policy

The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of The Learning Center not to discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of The Learning Center, Inc. were approved by The Learning Center, Inc.'s Board of Directors on December 6, 2019 and constitute a complete copy of the Bylaws of the corporation.

[Secretary's Name], Secretary

Date: _____
