

TIMPANOGOS *chorale*

Timpanogos Chorale of Utah, Inc.

A Utah Nonprofit Corporation

BYLAWS

ARTICLE I

NAME

1.01 Name

The name of this corporation shall be Timpanogos Chorale of Utah, Inc. The business of the corporation may be conducted as Timpanogos Chorale of Utah, Inc. or, more simply, Timpanogos Chorale.

ARTICLE II

PURPOSES AND POWERS

2.01 Purpose

Timpanogos Chorale of Utah, Inc. is a Utah nonprofit corporation. It shall be operated exclusively for educational and charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

The mission of Timpanogos Chorale of Utah, Inc. is to serve our community by creating opportunities to experience beautiful, fun, and inspiring choral music from diverse cultures and genres, while providing an encouraging environment in which our members can develop a greater appreciation for music and improve their talents and skills.

2.02 Powers

Timpanogos Chorale of Utah, Inc. shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any 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.

2.03 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal Status. Timpanogos Chorale of Utah, Inc. is a Utah nonprofit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code.

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, 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 outlined in the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of Timpanogos Chorale of Utah, Inc., any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of the Timpanogos Chorale of Utah, Inc. hereunder shall be selected in the discretion of a majority of the managing body of the corporation. If its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the Timpanogos Chorale of Utah, Inc., by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court, upon finding that this section is applicable, shall select the qualifying organization or organizations to receive the distributed assets, giving preference, if practicable, to organizations located within the State of Utah.

If the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to the Timpanogos Chorale of Utah, Inc., then the court shall direct the distribution of its assets, lawfully available for distribution, to the Treasurer of the State of Utah, to be added to the general fund.

ARTICLE III

MEMBERSHIP

3.01 No Voting Membership Classes

Timpanogos Chorale of Utah, Inc. shall have no voting members who have any right to vote, title, or interest in or to the corporation, its properties, and franchises.

3.02 Non-Voting Chorale Members

Timpanogos Chorale of Utah, Inc. (Chorale) shall have non-voting chorale members, consisting of soprano, alto, tenor, and bass vocalist sections, with artistic and musical support from contracted staff, accompanists and music directors.

Membership shall be open to any resident of Utah County and surrounding areas at the discretion of a hired Music Director, but without regard to race, creed, color, age, national origin, or sex. Such discretion may be based on the availability of member openings for each section (soprano, alto, tenor, and bass), the vocal quality and/or ability of the applicant(s), and other factors as determined by the Music Director during the audition process.

Non-voting Chorale members shall be at least 14 years of age (though the Music Director may grant exceptions), and they must agree to attend rehearsals with reasonable regularity.

Though Chorale members have no corporate voting powers, they do have the opportunity to express a preference for the officers of Timpanogos Chorale of Utah, Inc., including President, Vice President, Secretary, and Treasurer. Each Chorale member who maintains good standing with the Treasurer, either by payment of dues or by receipt of a scholarship, shall be eligible to cast one preference vote for each of the four officers at the Annual Preference Election Meeting and at any Special Meetings that may from time to time be called as provided below and may hold any of the appointed officer positions (President, Vice President, Secretary, Treasurer). The corporate voting Directors of Timpanogos Chorale of Utah, Inc. are specifically required to appoint officers each year according to the officer preferences of the Chorale members.

3.03 Non-Voting Affiliates

The Board of Directors may approve classes of non-voting affiliates, granting them rights, privileges, and obligations as established by the Board. Affiliates may be individuals, businesses, or 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 website. Affiliates have no voting rights, and are not members of the corporation.

3.04 Officers and Staff

The day-to-day operation of the Chorale shall be conducted by four appointed officers (President, Vice President, Secretary, and Treasurer) who, together, shall constitute the Executive Committee and, upon appointment, become current directors of the Board for these four officer positions. These officers shall report to the chorale membership at the Annual Preference Election Meeting and shall serve for a term of one year or until their respective successors are chosen as herein provided. Officers may succeed themselves without limitation.

A Music Director shall be hired and contracted by the Executive Committee and shall serve as staff at their discretion. The Music Director shall be solely responsible for the choice of music to be performed or studied; shall have complete discretion as to the running of rehearsals and concerts; shall conduct auditions for and select soloists; may, with the approval of the Executive Committee, recommend such other musical staff members (for example, assistants, accompanists and other performers) as may be desirable for the proper functioning of the Chorale; such staff members may or may not be paid staff. The Music Director shall perform other functions as may be deemed necessary and shall occasionally be invited to Executive Committee, Board and other committee meetings for coordination and collaboration of all musical endeavors.

3.05 Dues and Scholarships

Any dues for non-voting Chorale members and affiliates shall be determined by the Board of Directors. Such dues shall be collected by the Treasurer and deposited for the financial use of the corporation.

Scholarships (unpaid Chorale memberships) shall be available, at the discretion of the Treasurer, to non-voting Chorale members who qualify (financial challenges, first-year, travel distance, etc.). The Treasurer shall keep such arrangements confidential with the Executive Committee (President, Vice President, Secretary, Treasurer). Chorale membership scholarship holders shall enjoy all the rights and privileges of Chorale membership.

ARTICLE IV **BOARD OF DIRECTORS**

4.01 Number of Directors

Timpanogos Chorale of Utah, Inc. shall have a board of directors consisting of at least 3 and no more than 15 directors. Each year the dismissal and admittance of new directors shall be such that an odd number of directors will always be established to eliminate “tied” voting results. Within these limits, the board may increase or decrease the number of directors serving on the board each year, including for the purpose of staggering the terms of directors.

4.02 Powers

All corporate powers shall be exercised by or under the authority of the Board and the affairs of

the Timpanogos Chorale of Utah, Inc. shall be managed under the direction of the Board, except as otherwise provided by law.

4.03 Terms

(a) All directors shall be elected to serve a one-year term; however the term may be extended until a successor has been elected.

(b) When possible, director terms shall be staggered so that no more than half the number of directors will be new directors at the start of any given year.

(c) Directors may serve terms in succession, particularly the directors who are also officers (President, Vice President, Secretary, Treasurer).

(d) The term of office shall be considered to begin July 1 and end June 30 of the following year in office, unless the term is extended until a successor has been elected.

4.04 Qualifications and Election of Directors

To be eligible to serve as a director on the Board of Directors, an individual must be at least 18 years of age, a Chorale member, or an affiliate within affiliate classifications established by the Board of Directors. Directors may be elected at any board meeting by the majority vote of the existing Board of Directors. The election of directors to replace those who have fulfilled their term of office shall take place in the March-April time frame of each year and coincide with the officer preferences of the non-voting Chorale membership. Directors are required to observe the Officer Election Preferences of the Chorale membership.

4.05 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.

(a) Unexpected Vacancies. 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.

4.06 Removal of Directors

A director may be removed by a two-thirds ($\frac{2}{3}$) vote of the Board of Directors then in office, if:

(a) The director is absent and unexcused from two or more meetings of the Board of Directors over a twelve month period. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse him/herself from the board meeting attendance, and in that case, the board vice president shall excuse the president. Or:

(b) For cause or no cause, if before any meeting of the Board at which a vote on removal will be

made, the director in question is given electronic or written notification of the Board's intention to discuss their case and is allowed to be heard at a meeting of the Board.

4.07 Board of Directors Meetings.

(a) Regular Meetings. The Board of Directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the Board. Board meetings shall be held upon a four (4) day notice by first-class mail, electronic mail/text messaging, or facsimile transmission or a forty-eight (48) hour notice delivered personally or by telephone. If sent by mail, facsimile transmission, or electronic mail/text messaging, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of the meeting. The purpose of the meeting does not need to be specified.

(b) Special Meetings. Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least 2 days notice to each director of the date, time, and place, but not the purpose, of the meeting.

(c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with Utah law.

4.08 Manner of Acting.

(a) Quorum. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the Board. The Board shall consider no business shall at any meeting at which a quorum is not present.

(b) Majority Vote. Except as otherwise required 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. If an odd number of directors are not present and a tie results the business shall be deferred to a future meeting where an odd number of directors can break a tie.

(c) Participation. 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.

4.09 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as directors. The Board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

4.10 Compensation for Professional Services by Directors

Directors are not prohibited from receiving remuneration 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.

ARTICLE V **COMMITTEES**

5.1 Committees

The Board of Directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the Board. 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 that also require board members' approval or approval of a majority of all members;
- (b) fill vacancies on the Board of Directors of any committee that has the authority of the Board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees of the Board or the members of these committees;
- (f) expend corporate funds to support a nominee for director; or
- (g) approve any transaction;
- (i) to which the corporation is a party and one or more directors have a material financial interest; or
- (ii) between the corporation and one or more of its directors or between the corporation and any person in which one or more of its directors have a material financial interest.

5.2 Meetings and Actions of Committees

Meetings and actions of the committees shall be governed by and held and taken in accordance with the provisions of Article IV 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 and its members, 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. Notice of special meetings of committees shall also be given to all alternate members, who shall have the right to attend all committee meetings. 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 governing the committee, provided they are not inconsistent with the provisions of these Bylaws.

5.3 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, is agreed by the consensus of a quorum. For purposes of this section an email transmission from an email address on record constitutes a valid writing. This provision allows the Board of Directors to use email to approve actions, provided that a quorum of board members gives their consent.

ARTICLE VI **OFFICERS**

6.01 Board Officers

The officers of the corporation shall be a President, Vice President, Secretary, and Treasurer, all of whom shall be chosen by, and serve at the pleasure of, the Board of Directors, who shall appoint or elect these officers per the Officer Preferences established by the non-voting chorale members. Each board officer shall have the authority and shall perform the duties outlined 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. The Board may also appoint additional vice presidents and such other officers as it deems necessary for the proper conduct of the corporation's business, each of whom shall have such authority and perform such duties as the Board of Directors may determine. 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 one-year term of office and may serve consecutive terms of office as determined by the preferences of the non-voting chorale membership. Unless unanimously elected by the Board at the end of his/her term or to fill a vacancy in an officer position, each officer's term of office shall begin upon the adjournment of the board meeting at which elected or appointed and shall end upon the adjournment of the board meeting during which a successor is elected or appointed.

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 President

The President shall be the chief volunteer officer of the corporation. The president shall lead the Board of Directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the Board of Directors, and shall perform all other duties incident to the office or properly required by the Board of Directors. The president shall also preside at all other meetings and rehearsals of the chorale membership.

6.05 Vice President

In the absence or disability of the board president, the ranking vice president shall perform the duties of the board president. When acting in this capacity, the vice president shall have all the powers of and be subject to all the restrictions imposed upon the president. The vice president shall have such other powers and perform such other duties prescribed for them by the Board of Directors or the president.

6.06 Secretary

The secretary shall maintain or cause to be kept a book of minutes of all meetings and actions of the directors and their committees. The minutes of each meeting shall state the time and place it was held, as well as any other information necessary to determine the actions taken and whether the meeting was conducted in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the president. The secretary may appoint, with the approval of the Board, a director or Chorale member to assist in the performance of all or part of the secretary's duties.

6.07 Treasurer

The Treasurer shall be the lead director responsible for overseeing the corporation's financial condition and affairs. The treasurer shall oversee and keep the Board informed of the corporation's financial condition and the results of audits or financial reviews. In conjunction with other directors or officers, the Treasurer shall oversee budget preparation and ensure that appropriate financial reports, including an account of significant transactions and the corporation's financial condition, are made available to the Board of Directors on a timely basis or as required by the Board. The treasurer shall perform all duties properly required by the Board of Directors or the President, including managing the financial affairs of the chorale organization, receiving and disbursing all funds, collecting dues, granting scholarships, and maintaining proper financial records of all transactions. The treasurer may appoint, with approval

of the Board, a qualified fiscal agent or Chorale member to assist in the performance of all or part of the duties of the Treasurer.

6.08 Non-Director Officers

The Board of Directors may designate additional non-voting officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

Such offices may include, but are not limited to:

- Chief Executive Officer
- Chief Financial Officer
- Chief Operating Officer

ARTICLE VII

CONTRACTS, CHECKS, LOANS,

INDEMNIFICATION AND RELATED MATTERS

7.01 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.

7.02 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.

7.03 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, trust companies, or other depository as the board or a designated committee of the board may select.

7.04 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.

7.05 Indemnification

(a) Mandatory Indemnification. 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) Permissible Indemnification. 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 law and payment has been authorized in the manner specified by law.

(c) Advance for Expenses. 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) Indemnification of Officers, Agents and Employees. 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 Utah 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 VIII **MISCELLANEOUS**

8.01 Books and Records

The corporation shall maintain accurate 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 the Board of Directors without a meeting, and a record of all actions taken by committees of the Board. In addition, the corporation shall maintain a copy of its Articles of Incorporation and Bylaws, as amended to date.

8.02 Fiscal Year

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

8.03 Conflict of Interest

The Board shall adopt and periodically review a conflict of interest policy to protect the corporation's interests when it is contemplating any transaction or arrangement that may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.

8.04 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 Timpanogos Chorale of Utah, Inc. not to discriminate based on race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran status, political affiliation, color, religion, or national origin.

8.05 Bylaw 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 IX

COUNTERTERRORISM AND DUE DILIGENCE POLICY

In furtherance of its exemption from contributions to other organizations, domestic or foreign, Timpanogos Chorale of Utah, 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 the funds' utilization.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, Timpanogos Chorale of Utah, 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.

Timpanogos Chorale of Utah, Inc. shall also comply with and put into practice the federal guidelines, suggestions, laws, and limitations set forth by pre-existing US 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) regarding its foreign activities.

ARTICLE X

DOCUMENT RETENTION POLICY

10.01 Purpose

The purpose of this document retention policy is to establish standards for document integrity, retention, and destruction and to promote the proper treatment of Timpanogos Chorale of Utah, Inc. records.

10.02 Policy

Section 1. General Guidelines. Records should be retained only if they are still needed for the operation of the business or are required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense that can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, Timpanogos Chorale of Utah, Inc. may establish retention or destruction policies or schedules for specific categories of records to ensure legal compliance and achieve other objectives, such as preserving intellectual property and managing costs. 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 applying the general guidelines affecting document retention, as well as the exception for litigation-relevant documents and any other pertinent factors.

Section 2. Exception for Litigation Relevant Documents. Timpanogos Chorale of Utah, Inc. expects all officers, directors, staff, 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 Timpanogos Chorale of Utah, 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, Bylaws and IRS Form 1023, as well as the 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. Tax records should be retained for at least seven years from the date of filing the applicable return.

(c) Employment Records/Personnel Records. State and federal statutes require the corporation to keep specific recruitment, employment and personnel information. The corporation should also maintain personnel files that reflect performance reviews and any complaints brought against the corporation or its individual employees, in accordance with applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for a minimum of three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for a period of seven years.

(d) Board and Board Committee Materials. Meeting minutes should be retained in the corporation's minute book for perpetuity. The corporation should keep a clean copy of all other Board and Board Committee materials for a minimum of three years.

(e) 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.

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

(g) Marketing and Sales Documents. The corporation should retain final copies of marketing and sales documents for the same period as it keeps other corporate files, generally three years. An exception to the three-year policy may be made for sales invoices, contracts, leases, licenses, and different types of legal documentation. These documents should be retained for a minimum of three years after the agreement's expiration.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret, where the corporation:

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

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

The corporation should retain all documents designated as containing trade secret information for at least the duration of the trade secret's life.

(i) Contracts. Final execution copies of all contracts entered into by the corporation should be retained. The corporation should keep copies of the final contracts for at least three years beyond the agreement's life, and for a more extended period in the case of publicly filed contracts.

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

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

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, and other relevant documents should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be retained for a minimum of three years.

Section 4. Electronic Mail. Email that needs to be saved should be either:

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

(ii) 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 email, as covered elsewhere in this policy.

ARTICLE XI
TRANSPARENCY AND ACCOUNTABILITY
DISCLOSURE OF FINANCIAL INFORMATION TO THE PUBLIC

11.01 Purpose

By making complete and accurate information about its mission, activities, finances, and governance publicly available, Timpanogos Chorale of Utah, Inc. practices transparency and encourages 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

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

The details of this policy are as follows:

11.02 Financial and IRS documents (the Form 1023 and the Form 990)

Timpanogos Chorale of Utah, 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

Timpanogos Chorale of Utah, Inc. shall make “Widely Available” the aforementioned documents on its internet website: www.timpanogoschorale.org, to be viewed and inspected by the general public.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view, and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) Timpanogos Chorale of Utah, Inc. shall not charge a fee for downloading the information. Documents shall not be posted in a format that requires special computer hardware or software (other than software readily available to the public at no charge).
- (d) Timpanogos Chorale of Utah, 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)

Timpanogos Chorale of Utah, Inc. shall submit the Form 990 to its Board of Directors before the filing of the Form 990. While neither the approval of the Form 990 nor a review of the Form 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 being 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 donor or their legal representative, or by the members concerned.
- (b) No donor records shall be made available to any person outside the corporation, except to 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

Timpanogos Chorale of Utah, Inc. requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their obligations and comply with all applicable laws and regulations. Timpanogos Chorale of Utah, Inc. intends to adhere to all rules 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 achieve 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 Timpanogos Chorale of Utah, Inc. violates law, a written complaint must be filed by that person with the Vice President or the 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

The said person is protected from retaliation only if they bring the alleged unlawful activity, policy, or practice to the attention of Timpanogos Chorale of Utah, Inc. and provide Timpanogos Chorale of Utah, Inc. with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals who comply with this requirement.

Timpanogos Chorale of Utah, 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 Timpanogos Chorale of Utah, Inc. or of another individual or entity with whom Timpanogos Chorale of Utah, Inc. has a business relationship, based on a reasonable belief that the practice violates law, or a clear mandate of public policy.

Timpanogos Chorale of Utah, 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 Timpanogos Chorale of Utah, Inc. that the individual reasonably believes violates a law, or a rule, or regulation mandated pursuant to statute or violates 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 reported confidentially by the complainant or 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 President or Vice President shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. The board and its appointed committee shall promptly investigate all reports, and appropriate corrective action shall be taken if warranted by the investigation.

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

ARTICLE XIII
AMENDMENT OF ARTICLES OF INCORPORATION

13.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the Board of Directors.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of Timpanogos Chorale of Utah, Inc. were approved by the Timpanogos Chorale of Utah, Inc. board of directors on October 16, 2025 and constitute a complete copy of the Bylaws of the corporation.

Melody Paskett, Secretary

Date: _____