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Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)  
 ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2009 calendar year, or tax year beginning** July 1, 2009, and ending June 30, 2010

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

Please use IRS label or print or type. See Specific Instructions.

**C Name of organization**  
**Good Friend, Inc.**  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
**808 Cavalier Dr.**  
 City or town, state or country, and ZIP + 4  
**Waukesha, WI 53186-6802**

**D Employer identification number**  
**26-0731915**  
**E Telephone number**  
**414-510-0385**  
**F Group Exemption Number** ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G Accounting Method**  Cash  Accrual  
 Other (specify) ▶

**I Website:** ▶ www.goodfriendinc.com

**H Check**  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

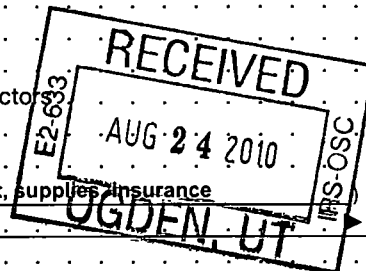
**J Tax-exempt status** (check only one) —  501(c) ( 3 ) ◀ (insert no.)  4947(a)(1) or  527

**K Check**  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ** ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Expenses	1	Contributions, gifts, and similar amounts received . . . . .		1	11071.00
	2	Program service revenue including government fees and contracts . . . . .		2	3865.00
	3	Membership dues and assessments . . . . .		3	2562.00
	4	Investment income . . . . .		4	0
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	0	
	b	Less: cost or other basis and sales expenses . . . . .	5b	0	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	0	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . .	6a	7614.00	
	b	Less: direct expenses other than fundraising expenses . . . . .	6b	0	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c	7614.00	
	7a	Gross sales of inventory, less returns and allowances . . . . .	7a	3921.00	
	b	Less: cost of goods sold . . . . .	7b	839.00	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	3082.00	
	8	Other revenue (describe ▶ _____ ) . . . . .	8	0	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	28194.00	
	Net Assets	10	Grants and similar amounts paid (attach schedule) . . . . .	10	0
11		Benefits paid to or for members . . . . .	11	0	
12		Salaries, other compensation, and employee benefits . . . . .	12	10633.00	
13		Professional fees and other payments to independent contractor . . . . .	13	2198.00	
14		Occupancy, rent, utilities, and maintenance . . . . .	14	3208.00	
15		Printing, publications, postage, and shipping . . . . .	15	1934.00	
16		Other expenses (describe ▶ depreciation, staff development, supplies, insurance . . . . .)	16	10331.00	
17		<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	28304.00	
18		Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	(110.00)	
19		Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	8272.00	
20	Other changes in net assets or fund balances (attach explanation) . . . . .	20			
21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	8162.00		



**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	3176.00	22 4362.00
23 Land and buildings . . . . .		23
24 Other assets (describe ▶ inventory, equipment . . . . .)	5353.00	24 4029.00
25 <b>Total assets</b> . . . . .	8529.00	25 8391.00
26 <b>Total liabilities</b> (describe ▶ payroll . . . . .)	257.00	26 224.00
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	8272.00	27 8162.00

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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .		<input checked="" type="checkbox"/>
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	<input checked="" type="checkbox"/>	
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .		
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> _____		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		<input checked="" type="checkbox"/>
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b> _____		
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> _____		
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> _____		
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0</u> ; section 4912 ▶ <u>0</u> ; section 4955 ▶ <u>0</u>		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		<input checked="" type="checkbox"/>
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <u>0</u>		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ <u>0</u>		
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .		<input checked="" type="checkbox"/>
<b>41</b>	List the states with which a copy of this return is filed. ▶ _____		
<b>42a</b>	The organization's books are in care of ▶ <u>Chelsea Budde</u> Telephone no. ▶ <u>414-510-0385</u> Located at ▶ <u>808 Cavaller Dr., Waukesha, WI</u> ZIP + 4 ▶ <u>53186-6802</u>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .		<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> _____		
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		<input checked="" type="checkbox"/>
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- |                                                                                                                                                                                                          | Yes        | No                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|
| <b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . | <b>46</b>  | <input checked="" type="checkbox"/> |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .                                                                                           | <b>47</b>  | <input checked="" type="checkbox"/> |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .                                                                                 | <b>48</b>  | <input checked="" type="checkbox"/> |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .                                                                                           | <b>49a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .                                                                                                                    | <b>49b</b> | <input type="checkbox"/>            |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 . . . ▶ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

▶ *Chelsea Budde* Signature of officer | 8/16/10 Date

▶ **Chelsea Budde, President** Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's identifying number (See instructions) \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ \_\_\_\_\_ EIN ▶ \_\_\_\_\_ Phone no ▶ \_\_\_\_\_

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶  Yes  No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization  
**Good Friend, Inc.**

Employer identification number  
**26 0731915**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III—Functionally integrated
  - d  Type III—Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....
- (ii) A family member of a person described in (i) above? .....
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? .....

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants") . . . . .			7716.07	8009.61	21246.23	36971.91
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .			7716.07	8009.61	21246.23	36971.91
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						1000.00
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						35971.91

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 . . . . .			7716.07	8009.61	21246.23	36971.91
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						36971.91
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	15380.45
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	15	%
<b>16a 33 1/3% support test—2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 33 1/3% support test—2008.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2008.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12) . . . . .						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

**b 33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶



BY-LAWS OF GOOD FRIEND, INC.,  
A NON-PROFIT, NONSTOCK CORPORATION  
Organized August 10, 2007, under Ch. 181 of the Wisconsin Statutes  
EIN 26-0731915

**ARTICLE I ORGANIZATION**

A. Name

1. The name of the organization shall be Good Friend, Inc.
2. The organization may at its pleasure by a unanimous vote of the Board of Directors change its name.

B. Seal/Mark. The organization shall have a seal which shall be in the following form:

1. art: two interlocking jigsaw puzzle pieces. The leftmost piece is oriented horizontally. The right-hand puzzle piece has a vertical orientation
2. typography: The word "Good" is in black outside the first piece on the left. The word "Friend" is reversed out inside the leftmost piece. The right-hand puzzle piece has the abbreviation "Inc." in its lower left quadrant.
3. color: When used in a full color piece, Pantone® Matching System (PMS) colors inside the black outline of the puzzle pieces should be matched to 293 on the left and 368 on the right.

C. Non-discrimination Policy

The organization as a whole, as in its admission of members, consideration and establishment of directors, and its provision of services, is committed to ensuring an environment in which diversity is a fundamental value. In that respect, Good Friend will admit members, nominate and appoint directors, and provide services to school and student groups regardless of race, color, creed, religion, national origin, sexual orientation, veteran status, or gender. Age and/or disability may be considered exclusively where they are bona fide qualifications for provision of services (i.e., autism peer sensitivity trainings to grade school-aged students) according to the organization's purposes as outlined in Article II of the By-Laws.

**ARTICLE II PURPOSES**

A. Mission Statement

The following are the purposes for which this organization has been organized:

1. To create autism awareness
2. To teach acceptance among typically-developing peers
3. To foster empathy for differently-abled children, especially children with autism spectrum disorders

B. Peer Sensitivity Workshops

To that end, agents of the corporation will conduct peer sensitivity workshops with elementary-aged school children. The curriculum used for these presentations will

be proprietary. The corporation will produce a video to be used as part of its program, and/or to be sold separately to individuals and/or organizations primarily via the Internet.

C. Recognition of Challenges in Education

1. Disability harassment. Whereas the U.S. Department of Education recognizes that disability harassment is a problem among students ("Dear Colleague" letter dated July 25, 2000), the organization will implement its services and sell its goods to alleviate this burden on children with autism.
2. High incidence of autism in the classroom. Furthermore, since the Centers for Disease Control published a study in 2007 stating that the diagnostic incidence of autism spectrum disorders (ASDs) among children is now 1:150, the organization recognizes the increased pressure on administrators, educators, and students to come to terms with the presence of children with ASDs in classrooms.

D. Compensation for Purpose-Driven Services

In Subchapter XIII, s. 181.1302 (4) of Wisconsin Statutes allows for distributions in accordance with the purpose put forth in the Articles of Incorporation and By-Laws. Therefore, as agents of the organization coordinate and conduct the duties associated with the aforementioned Purposes, they are to be compensated. Distributions may be made to such agents at the discretion of the officers. Rates are to be set by the Board of Directors.

### **ARTICLE III MEMBERSHIP**

A. Admission Policy

Membership in this organization shall be open to all, in accordance with the organization's Non-discrimination Policy (Article I, Section C of the By-Laws), who pay annual dues.

B. Member Benefits

For a minimum donation of \$25, Good Friend members ...

1. receive a free copy of the organization's quarterly newsletter either electronically or in paper form as they indicate on their membership registration form.
2. qualify for a 25% discount on one copy of the DVD "How Can I Be a Good Friend to Someone with Autism?"
3. are encouraged and welcome to serve on one of the standing committees.
4. are eligible to be called upon by the Chairperson of the Board as an Inspector of Election.

C. Extending Membership within Immediate Families

In cases where additional members of the same family residing at the same mailing address wish to become members, dues will be assessed as follows:

1. adults (spouse/partner of the member): additional \$10

2. minor children or dependent wards: additional \$5 each

#### **ARTICLE IV DUES**

The dues of this organization shall be \$25 per annum (\$10 for a spouse/partner residing in the same household, \$5 per child/ward of the same address) and shall be payable on the date the member is accepted into membership. Membership renewal statements shall be issued bi-monthly or as needed. Efforts shall be made to distribute such statements electronically.

#### **ARTICLE V MEMBERSHIP MEETINGS**

##### **A. Timing**

The annual membership meeting of this organization shall be held during the fourth week of September each and every year except if such day be a legal holiday, then and in that event, the Board of Directors shall fix the day but it shall not be more than two (2) weeks from the date fixed by these By-Laws.

##### **B. Notification**

The Secretary shall cause to be mailed to every member in good standing at her/his address as it appears in the membership roll book in this organization a notice telling the time and place of such annual meeting at least fourteen (14) days before the scheduled date. The notice shall be given electronically if the member has indicated that he or she prefers to receive electronic notice. Then the notice will be delivered to the email address as it appears in the membership roll book.

##### **C. Location**

Regular membership meetings of this organization shall be held in Waukesha County.

##### **D. Recognition of Diversity**

Good Friend welcomes into membership people representing a diversity of cultures, ethnic backgrounds, and political and religious beliefs. The Purposes of Good Friend stated in Article II of the By-Laws acknowledge the importance of acceptance and empathy. As an organization, Good Friend has the right to offer inspirational messages to open or close its meetings, but such messages by Good Friend officers or invited religious leaders should be inspirational rather than sectarian, recognizing that in this pluralistic nation not all members share the same beliefs. Poetry, quotations from great men and women, uplifting anecdotes, and moments of quiet meditation can be used.

##### **E. Special Meetings**

1. Special meetings of this organization may be called by the President when she deems it for the best interest of the organization.

2. Notices of such meeting shall be mailed to all members at their addresses as they appear in the membership roll book at least ten (10) days before the scheduled date set for such special meeting. Such notice shall state the reasons that such meeting has been called, the business to be transacted at such meeting and by whom it was called.
3. At the request of fifty (50) percent of the members of the Board of Directors or fifty (50) percent of the members of the organization, the President shall cause a special meeting to be called but such request must be made in writing at least ten (10) days before the requested scheduled date.
4. No other business but that specified in the notice may be transacted at such special meeting without the unanimous consent of all present at such meeting.

## **ARTICLE VI VOTING**

### **A. Membership**

Good Friend, Inc., has a non-voting membership.

### **B. Board of Directors**

#### **1. Method**

- a. At all Board meetings, except for the election of officers and directors, all votes shall be by voice.
- b. For election of officers, ballots shall be provided and there shall not appear any place on such ballot that might tend to indicate the person who cast such ballot.

2. Determining what votes require a ballot: At any regular or special Board meeting, if a majority so requires, any question may be voted upon in the manner and style provided for election of officers and directors.

3. Validating the vote by ballot: At all votes by ballot the Chairperson of such meeting shall, prior to the commencement of balloting, appoint a committee of three members who shall act as "Inspectors of Election".

- a. Inspectors shall, at the conclusion of such balloting, certify in writing to the Chairperson the results.
- b. The certified copy shall be physically affixed in the minute book to the minutes of that meeting.
- c. No Inspector shall be a candidate for office or shall be personally interested in the question voted upon.

## **ARTICLE VII ORDER OF BUSINESS**

### **A. Governance of Board of Director Meetings**

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern the organization's Board of Directors in all cases to which they are applicable and in which they are not inconsistent with these By-Laws and any special rules of order the organization may adopt.

- B. Meeting Agenda
  - 1. Roll Call (Secretary).
  - 2. Reading of the Minutes of the preceding meeting (Secretary).
  - 3. Reports of Committees (President or Committee Chairpersons).
  - 4. Reports of Officers, including the Treasurer's Report.
  - 5. Old and Unfinished Business.
  - 6. New Business.
  - 7. Adjournments.

## **ARTICLE VIII BOARD OF DIRECTORS**

- A. Constitution of Membership

The business of this organization shall be managed by a Board of Directors consisting of no greater than fifteen (15) member, and no fewer than three (3), together with the officers of this organization. At least two (2) of the directors elected shall be residents of the State of Wisconsin and all shall be citizens of the United States.
- B. Terms

To ensure the continuity of the organization's leadership, terms shall be set in a staggered structure with approximately one third of the Board's membership terms expiring in any given year. Directors will be elected for a term of two years or until his or her successor is elected and qualified.
- C. Selection of Directors

The directors to be chosen for the ensuing term shall be nominated by the officers of this organization. Present directors may also recommend prospective directors to the officers. The nominated directors shall be presented to the existing Board at the next available quarterly meeting and voted in by a majority of the Board members.
- D. Vacancies on the Board

Vacancies in the Board of Directors shall be filled by a vote of the majority of the remaining members of the Board of Directors.
- E. Jurisdiction

The Board of Directors shall have the control and management of the affairs and business of this organization. Such Board of Directors shall only act in the name of the organization when it shall be regularly convened by its Chairperson after due notice, whether electronically or in paper form, to all the directors of such meeting.
- F. Quorum

Fifty (50) percent of the voting members of the Board of Directors shall constitute a quorum.
- G. Frequency of Meetings

Regular quarterly meetings should be held during the following months according to quarters of the Fiscal Year (which runs from July 1 to June 30): July, October, January, April. October shall be the "annual meeting" of this Board, whereas the Board will review the annual financial statements.

H. Voting

Each director shall have one vote and such voting may not be done by proxy.

I. Execution

The Board of Directors may make such rules and regulations covering its meetings as it may in its discretion determine necessary. In the absence of more specific instructions, the Board shall abide by Article VII of these By-Laws.

J. Special Meetings

Special meetings, outside of regular quarterly meetings, must be called by either the majority of the directors or by the Chairperson of the Board. Due notice with the meeting's purpose must be provided, whether electronically or in paper form, to all the directors.

K. Leadership

1. Chairperson: The President of the organization by virtue of her office shall be Chairperson of the Board of Directors, but is only allowed to vote in cases that require a tie-breaker.
2. Secretary: The Board of Directors shall select from one of their members a secretary.

L. Expulsion from the Board

A director may be removed when sufficient cause exists for such removal. The Board of Directors may entertain charges against any director. A director may be represented by counsel upon any removal hearing. The Board of Directors shall adopt such rules for this hearing as it may in its discretion consider necessary for the best interests of the organization.

M. Compensation

No director shall for reason of his or her office be entitled to receive any salary or compensation, except as approved as expense reimbursement, but nothing herein shall be construed to prevent a director for receiving any compensation from the organization for duties other than as a director.

## ARTICLE IX OFFICERS

A. The initial officers of the organization shall be as follows:

1. President: Chelsea Budde
2. Vice President: Denise Schamens
3. Secretary: Chelsea Budde

4. Treasurer: Denise Schamens

B. Duties of Officers

Each officer shall by virtue of her office be a member of the Board of Directors. However, she may only vote in case of a tie. Votes are otherwise cast exclusively by directors who are not officers.

1. President

- a. She shall preside at all membership meetings.
- b. She shall by virtue of her office be Chairperson of the Board of Directors.
- c. She shall present at each annual meeting of the organization an annual report of the work of the organization.
- d. She shall appoint all committees, temporary or permanent.
- e. She shall see all books, reports and certificates required by law are properly kept or filed.
- f. She shall be one of the officers who may sign the checks or drafts of the organization.
- g. She shall have such powers as may be reasonably construed as belonging to the chief executive of any organization.

2. Vice President

- a. She shall act as a support to the President.
- b. In the event of the absence or inability of the President to exercise her office, she shall become acting president of the organization with all the rights, privileges and powers as if she had been the duly elected president.

3. Secretary

- a. She shall keep the minutes and records of the organization in appropriate books.
- b. It shall be her duty to file any certificate required by any statute, federal or state.
- c. She shall give and serve all notices to members of this organization.
- d. She shall be the official custodian of the records and seal of this organization.
- e. She may be one of the officers required to sign the checks and drafts of the organization.
- f. She shall present to the membership at any meetings any communication addressed to her as Secretary of the organization.
- g. She shall submit to the Board of Directors any communications which shall be addressed to her as Secretary of the organization.
- h. She shall attend to all correspondence of the organization and shall exercise all duties incident to the office of Secretary.

4. Treasurer

- a. She shall have the care and custody of all monies belonging to the organization and shall be solely responsible for such monies or securities of the organization.
- b. She shall cause to be deposited in its regular business bank checking account a sum not exceeding \$10,000 and the balance of the funds of the organization shall be deposited in a savings bank except that the Board of

Directors may cause such funds to be invested in such investments as shall be legal for a non-profit corporation in this state.

- c. She must be one of the officers who shall sign checks or drafts of the organization, unless she has authorized another officer on the bank's signature card.
- d. No special fund may be set aside that shall make it unnecessary for the Treasurer to sign the checks issued upon it.
- e. She shall render at stated periods as the Board of Directors shall determine a written account of the finances of the organization and such report shall be physically affixed to the minutes of the Board of Directors of such meeting.
- f. She shall exercise all duties incident to the office of Treasurer.

**C. Selection of Officers**

Officers shall be chosen in the same manner and style as the directors of this organization. Directors may also nominate officers.

**D. Compensation**

Officers are employees of the organization and as such are entitled to receive salary and expense reimbursement as set forth and approved by the Board of Directors.

**ARTICLE X SALARIES**

The Board of Directors shall hire and fix the compensation of any and all employees which they in their discretion may determine to be necessary for the conduct of the business of the organization.

**ARTICLE XI CONFLICT OF INTEREST POLICY**

To protect the integrity of the organization as tax-exempt under the regulations set forth for 501(c)(3) public charities, the organization shall have and uphold a Conflict of Interest policy, which shall be part of these By-Laws.

See Appendix B.

**ARTICLE XII COMMITTEES**

**A. Appointment**

All committees of this organization shall be appointed by the Board of Directors.

**B. Leadership**

Committee Chairpersons' term of office shall be for a period of one year or less if sooner terminated by the action of the Board of Directors.

C. Permanent Committees

The permanent committees shall be:

1. Programs and Services, which shall include but is not limited to
  - a. curricular videos (i.e. "How Can I Be a Good Friend to Someone with Autism?")
  - b. peer sensitivity workshop curriculum development
  - c. staff in-service presentation development
2. Fund Development, which shall include but is not limited to
  - a. grant research and writing requests
  - b. special fundraising events
  - c. direct solicitations (other than for membership)
3. Membership, which shall include but is not limited to
  - a. plans for the annual meeting
  - b. maintaining the existing roster
  - c. encouraging new memberships
4. Marketing and Merchandise, which shall include but is not limited to
  - a. promotion, advertising, and public relations
  - b. publication of materials (print or electronic)
  - c. acquisition and sale of logo-emblazoned goods

**ARTICLE XIII AMENDMENTS**

These By-Laws may be altered, amended, repealed or added to by an affirmative vote of not less than fifty (50) percent of the Board of Directors.

These By-Laws were developed and adopted by:

Chelsea M. Budde  
808 Cavalier Drive  
Waukesha, WI 53186

Denise S. Schamens  
20750 Sundance Drive  
Brookfield, WI 53045

\_\_\_\_\_  
Incorporator's signature

\_\_\_\_\_  
Incorporator's signature

In witness whereof, we have hereunto subscribed our names this 31st day of October, 2007.

Ratified by vote and witnessed by the signatures of the Board of Directors on this 31st day of October, 2007.

Brian B. Brookins

Kenneth W. Genin

\_\_\_\_\_  
Director's signature

\_\_\_\_\_  
Director's signature

Lynnette J. Kalmadge

Gail M. Kolvenbach

\_\_\_\_\_  
Director's signature

\_\_\_\_\_  
Director's signature

Leslie L. Schamens

Cheri A. Sylla

\_\_\_\_\_  
Director's signature

\_\_\_\_\_  
Director's signature

APPENDIX A  
RESPONSIBILITIES OF DIRECTORS  
GOOD FRIEND, INC.

1. Directors should understand, appreciate, and have a commitment to the work and the Mission Statement of Good Friend, Inc. Our mission is
  - a. to create autism awareness,
  - b. to teach acceptance among typically-developing peers, and
  - c. to foster empathy for differently-abled children, especially children with autism spectrum disorders.
2. Directors should be willing to review and revise the Mission Statement, the By-Laws, and the policies of Good Friend, when appropriate.
3. Directors should be active participants, decision makers, and policy makers and regularly attend quarterly board meetings.
4. Directors are strongly encouraged to serve on at least one standing committee. The permanent committees shall be:
  - a. Programs & Services
  - b. Fund Development
  - c. Membership
  - d. Marketing & Merchandise
5. Directors should be mindful of Good Friend's requirements as they relate to its public charity status with respect to establishing fair market value practices. Therefore, should they come across pricing information or compensatory rates for similar programs, they should provide the information in paper form to the officers to keep in the organization's records for consideration.
6. Directors should help secure adequate funding and resources by passing along grant information or other leads to the officers.
7. Directors should advocate, positively represent, and promote Good Friend in the community.
8. Directors should recognize and foster diversity in Good Friend's organizational structure.
9. Directors are responsible for annually reviewing the performance of the employees and establishing compensation for them.
10. The Board shall periodically review its own performance and implement changes consistent with the Mission Statement.

APPENDIX B  
CONFLICT OF INTEREST POLICY

**ARTICLE I PURPOSE**

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Good Friend, Inc., or "Organization") interest 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.

**ARTICLE II 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:

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

**C Compensation**

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

**D. Defining the Conflict**

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2 of this Appendix B, 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.

**ARTICLE III PROCEDURES**

**A. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

**B. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

**C. Procedures for Addressing the Conflict of Interest**

1. 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.
2. 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.
3. After exercising due diligence, the governing board or committee shall determine whether the Organization 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.
4. 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 Organization'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 corrective action.

**ARTICLE IV 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.

#### **ARTICLE V COMPENSATION**

- A. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization 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 Organization 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, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

#### **ARTICLE VI ANNUAL 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 Conflict of Interest policy,
- B. Has read and understands the policy,
- C. Has agreed to comply with the policy, and
- D. Understands the Organization 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.

#### **ARTICLE VII PERIODIC REVIEWS**

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

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

#### **ARTICLE VIII USE OF OUTSIDE EXPERTS**

When conducting the periodic reviews as provided for in Article VII of this Appendix B, the Organization 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.

~~APPENDIX C~~  
~~FUNDRAISING POLICY~~  
~~Approved by the Board of Directors April 1, 2010~~

**ARTICLE I            STATEMENT**

Good Friend, Inc., (“Good Friend”) strongly encourages the solicitation and acceptance of private gifts and grants, which enables it to fulfill its mission of creating autism awareness, teaching acceptance of differences, and fostering empathy for students with autism spectrum disorders.

Gifts may be sought from individuals, corporations, and foundations. However, they may be sought and accepted only for purposes, positions, and programs, which have appropriate officer or board approval. Gifts in excess of \$10,000 will not be accepted without a two-thirds (2/3) majority approval of the Good Friend board of directors.

Good Friend values and protects its integrity, its independence, and its role in the educational and autism communities. Gifts that may expose Good Friend to unwanted publicity, require expenditures beyond Good Friend resources, or involve Good Friend in unexpected responsibilities because of their source, condition, or purposes or are not consistent with the mission of Good Friend will not be accepted.

Good Friend is unable to accept gifts too restrictive in purpose or inconsistent with its stated academic purpose and priorities. Gifts received by Good Friend must not inhibit it from accepting gifts from other donors. Further, no gift can be received which limits, beyond a general definition of subject area, the programs Good Friend can offer. The acceptance of any gift in no way endorses any good, service, or practice provided by the donor entity.

Good Friend cannot accept gifts which involve unlawful discrimination based upon race, sex, age, national origin, color, handicap or any other basis prohibited by federal, state, and local laws and regulations. Nor can Good Friend accept gifts which obligate it to violate any other applicable law or regulation.

This policy is designed to provide guidance to the Good Friend community and the general public so as to facilitate the gift-giving process. Good Friend encourages philanthropic creativity. Therefore, this policy is to be interpreted liberally so that prospective donors may enjoy the greatest freedom possible in formulating their gifts.

**ARTICLE II            THIRD-PARTY EVENTS**

A third-party event or fundraiser is one in which an organization outside Good Friend organizes and executes, and of which all or a portion of the net income after expenses benefits Good Friend. The third-party organization is responsible for the major

components of the planning of the event, including sponsorships, insurance, expenses, publicity, etc. Good Friend will assist as staff time permits and is available for guidance, but the majority of planning and execution is the responsibility of the organization hosting the event.

Third-party events must be consistent with the mission, integrity, and fundraising policy of Good Friend. Any third-party use of the Good Friend logo, name, or mark used must first be approved in writing by the staff and/or directors of Good Friend. Approval does not confer ownership of the Good Friend logo, name, or mark; they remain sole property of Good Friend.

### **ARTICLE III           ACKNOWLEDGING AND RECOGNIZING DONORS**

A formal tax receipt for cash (currency, coin, checks, money orders, or bank drafts) donations is sent to each donor within thirty (30) days of acceptance of the gift. Receipts are not issued for non-cash contributions, such as gifts of stock, bonds, or gifts-in-kind. Good Friend will formally acknowledge non-cash gifts in a letter containing a description of the donated item, although the actual fair market value will not be stated.

Receipts and acknowledgements are necessary to ensure that gifts are deposited correctly and also serve as additional verification of a tax-deductible gift for the donor. Most donors are also deeply interested in the progress of the activity they have supported. Therefore, it is highly recommended that follow-up letters inviting membership be sent to qualifying donors. By becoming members, donors will be kept informed of the organization's progress through Good Friend's quarterly newsletter, "Good Times", and will be invited to the Annual Membership Meeting.

Liaison between the account administrator (whether an Officer, the Accountant, or the Fund Development Committee Chairperson) and the Membership Committee Chairperson is particularly important for this information system to operate smoothly.

Memorial gifts and gifts in honor of others are acknowledged to the donor, and a list of donors (but not gift amounts) is provided to interested parties by the account administrator when requested. When donors intend such gifts for publication in "Good Times", they should indicate that the gift is a memorial or in-honor gift, whom it is in memory or honor of, and the name and address of someone to be notified.


### **ARTICLE IV           FEDERAL AND STATE TAX INFORMATION**

Since Good Friend is organized and operated exclusively for charitable purposes, it is exempt from income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. Under Wisconsin Statutes, Good Friend is registered as a Ch. 181 non-stock, non-profit corporation. As such, donations made to Good Friend are charitable

contributions for federal and state tax purposes and are deductible by donors in computing corporate, partnership, gift, estate, and personal income taxes.

This Appendix was developed and adopted by:

Chelsea M. Budde  
808 Cavalier Drive  
Waukesha, WI 53186



\_\_\_\_\_  
Incorporator's signature

Jeffrey P. Schill

\_\_\_\_\_  
Director's signature

Denise S. Schamens  
20750 Sundance Drive  
Brookfield, WI 53045

\_\_\_\_\_  
Incorporator's signature

Jennifer C. Townsend

\_\_\_\_\_  
Director's signature

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