



# KRIEGER GAMING, INC.

## BYLAWS

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All previous editions are obsolete.

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### ARTICLE 1 – ORGANIZATION

**1.1 Name** - The name of the organization shall be Krieger Gaming Incorporated, hereby referred to as Krieger or Krieger Gaming.

**1.2 Seal** - The organization shall have a seal, which shall be in the following form: The seal of the corporation shall be in such form as may from time to time, be adopted by the Board of Directors.

**1.3 Name Change** - The organization may at its pleasure, by a vote of the Board of Directors, change its name.

### ARTICLE 2 – PRINCIPAL OFFICE

**2.2 Mailing Address** - The mailing address of the Corporation is located at 6771 Warner Ave, Unit 2304. Huntington Beach, CA 92647-9998.

**2.3 Website Address** – The website address is and shall remain <https://KriegerGaming.com> unless changed by a quorum of the Board of Director.

### ARTICLE 3 – PURPOSE

**3.1 General Purpose** - The Corporation is organized exclusively for charitable purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

**3.2 Specific Purpose** - The specific purpose of the Corporation is to combat suicide and depression by building meaningful connections through online gaming. The focus of which shall be primarily on military veterans and first responders. Any revenues will be used to fund our information systems (such as our website, discord server, storefront, etc.), virtual & physical community events, community outreach, or other functions determined to be mission essential. Any profits generated will be donated to help further the tax-exempt purpose of existing local 501(c)(3) Non-Profits, specifically those aligned to Veterans and First Responders or those dealing with Suicide Prevention.

## **ARTICLE 4 – DISSOLUTION**

**4.1 Dissolution** - Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future Federal tax code. All assets shall be distributed to an appropriate Veteran or First Responder non-profit organization. Any assets not so disposed shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is located. Disposal shall be made exclusively for exempt or public purposes, or be made to such organization or organizations as the court shall determine to be organized exclusively for such purposes.

## **ARTICLE 5 – MEMBERSHIP**

**5.1 Requirements** – Membership is open to all individuals 18 years of age or older who are either active duty military members, veterans, law enforcement officers, firefighters, emergency medical personnel, or supporters of the previous. Additional requirements may be imposed in support of organizational or mission needs.

**5.2 Termination** – Membership termination procedures for misconduct are governed by the Terms of Use & Privacy Policy.

**5.3 Code of Conduct** - All members, volunteers, staff, and board members must adhere to Krieger Gaming's published Terms of Use & Privacy Policy, including behavioral standards and community rules.

## **ARTICLE 6 – BOARD OF DIRECTORS**

**6.1 Board Purpose** – The Board of Directors is the governing body of the Corporation and is responsible for establishing our missions and goals, establishing strategy and policy, delegating authority to lower ranked staff members, and overall management of the company and its assets.

**6.2 Board Composition** -The Board shall consist of no fewer than four individuals. The roles of President, Vice President, Treasurer, and Secretary are required. The Member-at-Large is an optional voting position that may be appointed by a quorum of the Board to assist with general oversight and special projects.

In the event the Board consists of only four members and a vote results in a tie, the highest-ranking officer from the relevant department (Operations or Buddy Check) shall be designated as a temporary voting member for the sole purpose of breaking the tie. The relevant department shall be determined based on the subject of the vote:

- For matters related to logistics, staffing, scheduling, community management, or general administration, the highest-ranking Operations Officer will cast the tie-breaking vote.
- For matters concerning mental health, support services, or peer programs, the highest-ranking Buddy Check Officer will cast the tie-breaking vote.

This individual must not be a current board member and must not have a conflict of interest in the vote. Their authority shall expire immediately after the vote is resolved.

**6.2.1 Board Positions** - The Board of Directors shall consist of the following officer roles. All officers shall act in good faith, in accordance with their fiduciary duties, and in compliance with California nonprofit law, IRS regulations, and Krieger Gaming's governing policies.

- **President (Chief Executive Officer)** - The President is the principal executive officer of the

Corporation and is responsible for leading the organization, ensuring alignment with its mission, and overseeing overall operations. Duties include strategic planning, partnership development, public representation, and high-level decision-making. The President may sign checks and legal documents on behalf of the Corporation. The President may not simultaneously serve as Treasurer.

- **Vice President (Chief Operations Officer)** - The Vice President is second in command and shall assume the President's responsibilities in their absence. The Vice President oversees internal operations, staff coordination, policy development, training programs, and performance management. The Vice President shall also serve as the designated Equal Opportunity and Anti-Harassment Officer, responsible for handling complaints, training, and enforcement of related policies in coordination with the Secretary.
- **Treasurer (Chief Financial Officer)** - The Treasurer is responsible for overseeing the financial health of the Corporation. Duties include preparing and managing the annual budget, maintaining accurate financial records, filing required tax and compliance documents, and reporting financial status to the Board. The Treasurer shall also ensure all fiscal procedures comply with IRS and California nonprofit financial regulations.
- **Secretary (Chief Administration Officer)** - The Secretary is responsible for maintaining corporate records, preparing meeting agendas, recording and storing meeting minutes, and ensuring legal compliance with filing and reporting obligations. The Secretary also acts as the Corporation's designated Privacy Officer and Records Compliance Manager, ensuring all personal and organizational data is handled and stored according to state and federal laws.
- **Member-At-Large (Optional)** - The Member-At-Large is a voting member of the Board, appointed at the Board's discretion to provide general oversight and support. This position may assist with special projects, departmental liaison work, or advisory responsibilities. If not appointed, tie-breaking procedures outlined in Article 6.2 shall apply.

**6.3 Terms** – Members of the Board shall serve 1-year terms beginning on the January 1st and ending December 31st of the same year. The Board shall hold an election each December to vote in new members, or vote to extend a current member's term. This election shall take place during a regular meeting of the directors, called in accordance with the provisions of these bylaws.

**6.4 Meetings** – The Board shall hold at least one meeting per year that shall occur no later than December 30th. This meeting shall, at the minimum, review all business conducted in the previous year, elect new members of the board, and review & update the bylaws. Additional meeting should take place as often as required to properly run the company. All meetings shall be scheduled with enough advance notice for all board members to attend, and shall take place at a time and place agreed upon by the board. At least 2/3's of the board must be present for the meeting to be official.

Additionally, the member who called the meeting shall lead the meeting, and shall speak first. Each member of the board shall hold the floor at least once per discussion item, and shall rotate based on first names in alphabetical order until everyone has spoken.

**6.5 Quorum & Voting** - A quorum refers to the minimum number of group or organization members that must be present for official business to be carried out. A quorum for all company business is at least 2/3 of all Board Members. Voting may be conducted in-person at a mutually agreed upon location, or virtually through a mutually agreed upon application (such as Discord, Zoom, or Google Meet). Voting through an application shall only occur if there is simultaneous video and voice communication between all members. All Board Members must be either physically or virtually present for a vote to count. Each Board Member has 1 vote per

item. Board Members may not abstain from a vote without a valid reason [such as a conflict of interest]. The results of all votes must be immediately tallied and recorded into the meeting minutes.

**6.6 Resignation and Termination** – Resignation from the board must be in writing. A board member may be removed by a quorum vote of the remaining directors if sufficient cause exists for removal.

**6.7 Vacancies** – When a vacancy on the board exists mid-term, the present board members shall hold a meeting and nominate and vote for replacements. Any approved replacement shall serve out the vacant board member's original term length, but may be re-elected for a full term.

**6.8 Business Transactions** – All major business transactions, such as, but not limited to obtaining debt or lease obligations, or use of company financial assets, must be approved by a quorum of the board.

**6.9 Electronic Signatures** - The Corporation permits the use of electronic signatures for signing official documents, contracts, and agreements, provided that such signatures comply with the Electronic Signatures in Global and National Commerce Act (ESIGN) and the Uniform Electronic Transactions Act (UETA), as applicable under California law.

#### **6.9.1 Validity of Electronic Signatures**

An electronic signature will be considered legally binding and valid if the following conditions are met:

- The signer has clearly demonstrated intent to sign the document electronically.
- The electronic signature is attached or logically associated with the signed document.
- The method used to sign electronically is reliable and identifies the signer, ensuring authenticity.

#### **6.9.2 Approved Platforms and Technology**

- The Board of Directors must approve the use of specific platforms for electronic signatures to ensure security and compliance. Only reputable, secure, and verifiable digital signature platforms (e.g., DocuSign, Adobe Sign) may be used. These platforms must:
- Provide authentication measures, such as multi-factor authentication or email verification.
- Ensure the integrity of the document and maintain a clear audit trail of when and by whom it was signed.
- Encrypt the document and signature to prevent unauthorized alterations.

#### **6.9.3 Authentication and Security**

- Each party utilizing an electronic signature must be authenticated using at least one of the following methods:
- Email authentication: Requiring the signer to verify their identity through an associated email account.
- Multi-factor authentication (MFA): Using two or more verification methods, such as a password and a one-time security code sent to the signer's phone.
- Digital certificates: Where applicable, the use of digital certificates issued by a
- trusted Certificate Authority (CA) is recommended to verify the signer's identity.

#### **6.9.4 Record Retention**

All electronically signed documents must be securely stored in a format that allows them to be retrieved in their original form. These records must be maintained in compliance with California's laws regarding records retention for nonprofit organizations and must remain accessible for future audits or reviews.

#### **6.9.5 When Electronic Signatures Are Prohibited**

Electronic signatures may not be used for:

Documents that, under law, require a traditional ink signature (e.g., certain legal filings, wills).

Transactions that involve high-risk decisions or when the Board specifically mandates a traditional ink signature for heightened security.

#### **6.9.6 Opt-Out of Electronic Signatures**

Any party to a transaction has the right to opt out of using electronic signatures and request traditional ink signatures. The Board must accommodate such requests by providing physical copies of documents and arranging for traditional signatures as needed.

#### **6.10 Amendment of Procedures**

The Board of Directors reserves the right to amend these procedures regarding electronic signatures as necessary to comply with evolving legal requirements or to incorporate new technologies that enhance security and efficiency.

**6.11 Conflicts of Interest** - Board members are required to disclose any potential conflicts of interest as described in Article VIII (Conflict of Interest). When a conflict is identified, the interested board member must disclose the conflict and abstain from voting on the matter. The remaining disinterested board members shall vote on whether the conflict affects the transaction or decision at hand. The procedures for handling conflicts of interest shall follow those outlined in Article VIII.

**6.12 Succession Planning** - To ensure continuity of leadership and operations, Krieger Gaming shall maintain a succession plan for all key positions on the Board of Directors. In the event of a resignation, removal, or unplanned vacancy, the following process shall be followed:

- The remaining Board members shall meet as soon as practicable to nominate and vote on a qualified replacement.
- Temporary duties may be delegated to another board member until a permanent replacement is confirmed.
- Successors shall serve the remainder of the original term and may be re-elected for a full term.
- For the roles of President, Vice President, Treasurer, and Secretary, at least one other board member shall be cross-trained annually to assume responsibilities if needed.
- A list of essential credentials, responsibilities, and access information shall be maintained and updated annually for all executive roles.
- This policy shall be reviewed and updated as necessary to reflect organizational changes and ensure leadership readiness.

### **ARTICLE 7 – DEFINITION OF THE ONLINE COMMUNITY**

**7.1 Discord as a Communication Platform** - The Corporation's Discord Server, referred to as the Online Community, shall serve as the primary platform for communication, community building, event planning, and announcements. Informal discussions, community engagement, and administrative coordination may take place on this platform.

**7.2 Compliance with Formal Governance Procedures** - The Board of Directors may use the Discord Server or other secure virtual meeting platforms (such as Zoom, Google Meet, etc.) for formal board meetings. While the Discord Server may be used for day-to-day operations, formal decisions, including board meetings, votes, and other governance actions, must comply with the following procedures to ensure compliance with California nonprofit laws:

- Board members must receive proper notice of virtual meetings as outlined in Article VI (Board Meetings). This notice must specify the time, date, and platform to be used for the meeting.
- Virtual meetings must allow for real-time, simultaneous voice and/or video communication to ensure

that all participants can hear and be heard, as required under California law.

For votes to be valid in virtual meetings, all board members must be able to participate in the discussion and cast their votes electronically. Votes must be conducted through a secure method, ensuring the identification of each voting member, and must be immediately tallied and recorded in the meeting minutes.

Quorum requirements, as defined in Article VI, must be met for all virtual meetings to be official. Board members participating virtually shall be considered present for quorum purposes as long as they maintain continuous participation throughout the meeting.

Minutes of all virtual board meetings must be kept and stored in compliance with nonprofit records retention laws. These minutes must clearly indicate that the meeting was conducted virtually and must include details on quorum, attendance, and votes.

- The platform enables real-time voice and video communication.
- The platform is secure and protects against unauthorized access.
- The platform allows for accurate tracking of participation and votes.

**7.3 Limitations of Discord as the Official Place of Business** - While the Discord Server facilitates communication within the online community, it shall not replace or override the requirements of state nonprofit laws regarding governance and decision-making. The use of Discord for formal governance actions must adhere to the guidelines of this Article and state law.

**7.4 Confidentiality and Security** - When using Discord or any virtual platform for governance purposes, the Corporation shall implement appropriate measures to ensure confidentiality and security, particularly for sensitive discussions, documents, and votes. Access to governance-related channels shall be restricted to authorized board members and staff.

**7.5 Legal Compliance** - All formal decisions made through virtual platforms must comply with California nonprofit corporate laws, including the California Nonprofit Corporation Law (CNCL) and any relevant federal laws. The Corporation shall regularly review and update its virtual meeting and governance procedures to ensure ongoing legal compliance.

## **ARTICLE 8 – CONFLICT OF INTEREST POLICY**

**8.1 Purpose** - The purpose of this Conflict of Interest Policy is to protect the integrity and tax-exempt status of Krieger Gaming, Inc. when it is contemplating entering into a transaction or arrangement that could benefit the private interest of a board member, officer, or other key individual (an "Interested Person"). This policy is intended to supplement, but not replace, applicable state and federal laws governing conflicts of interest for nonprofit organizations.

### **8.2 Definitions**

**Interested Person:** Any board member, officer, or member of a committee with board- delegated powers who has a direct or indirect financial interest in a transaction or arrangement involving the Corporation is considered an "Interested Person."

**Financial Interest:** A financial interest is not necessarily a conflict of interest. A conflict of interest arises when the Board or a committee determines that the financial interest could improperly influence the Interested Person's decisions. A person has a financial interest if they have, directly or indirectly, through business, investment, or family:

- An ownership or investment interest in any entity with which the Corporation has a transaction

or arrangement.

- A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement.
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

**8.3 Duty to Disclose** - An Interested Person must disclose the existence of a financial interest or other potential conflict of interest to the Board of Directors or relevant committee as soon as the conflict is known. The Interested Person must disclose all material facts related to the potential conflict. This disclosure should be made in writing and submitted to the Secretary for record-keeping purposes.

**8.4 Procedures for Handling Conflicts of Interest** - After disclosing the conflict, the Interested Person shall leave the Board or committee meeting while the potential conflict of interest is discussed and voted upon. The remaining disinterested Board or committee members shall determine, by a majority vote, whether a conflict of interest exists.

**8.4.1 Managing the Conflict** - If the Board or committee determines that a conflict of interest exists, the following steps shall be taken:

- The Interested Person may make a presentation to the Board or committee, but must then leave the meeting during the discussion and the vote on the transaction or arrangement.
- The Board or committee shall investigate whether the Corporation can obtain a more advantageous transaction or arrangement from a party that would not give rise to a conflict of interest.
- If a more advantageous transaction is not possible, the Board or committee must determine whether the transaction or arrangement is in the Corporation's best interest, is fair and reasonable, and is made in compliance with applicable law.

**8.4.2 Documentation of Proceedings** - The minutes of the Board or committee meeting must include:

The names of the individuals who disclosed or were found to have a financial interest.

The nature of the financial interest and all material facts.

The names of the individuals present for discussions and votes on the transaction or arrangement.

The content of the discussions, including any alternatives considered, and the outcome of the vote.

## **8.5 Violations of the Conflict of Interest Policy**

**Investigation of Violations** - If the Board or committee has reasonable cause to believe that an Interested Person has failed to disclose a conflict of interest, it shall inform the Interested Person of the basis for such belief and allow the person an opportunity to explain the alleged failure to disclose.

**Corrective Actions** - If, after hearing the response of the Interested Person and making further investigation as warranted by the circumstances, the Board or committee determines that the Interested Person has failed to disclose an actual or potential conflict of interest, it shall take appropriate corrective action, which may include:

- Written reprimand.
- Temporary suspension from Board or committee duties.
- Removal from the Board or committee.
- Other legal remedies as deemed necessary, including reimbursement of any gains received by the Interested Person as a result of the conflict.

**8.6 Annual Statements** - Each director, principal officer, and member of a committee with board-delegated powers shall annually sign a statement affirming that they:

- Have received a copy of the Conflict of Interest Policy.

- Have read and understand the policy.
- Agree to comply with the policy.
- Understand that the Corporation must engage primarily in activities that further its tax- exempt purposes to maintain its federal tax-exempt status.

**8.7 Periodic Reviews** - To ensure that the Corporation operates in a manner consistent with its charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. These reviews will include:

- Whether compensation arrangements and benefits are reasonable and based on arm's length negotiations.
- Whether partnerships, joint ventures, and arrangements conform to the Corporation's written policies and do not result in inurement or impermissible private benefit.

**8.8 Use of Outside Experts** - When conducting the periodic reviews, the Corporation may, but is not required to, use outside experts. If outside experts are used, their recommendations do not relieve the Board of its responsibility for ensuring that all transactions are in the Corporation's best interest and comply with applicable laws.

## **ARTICLE 9 – WHISTLE-BLOWER POLICY**

**9.1 Purpose** – Krieger Gaming is committed to maintaining transparency, integrity, and accountability. This policy encourages the reporting of unethical or illegal activities and protects whistle-blowers from retaliation.

**9.2 Scope** - This policy applies to all board members, officers, volunteers, and community members associated with Krieger Gaming.

**9.3 Reporting Responsibility** - Individuals are encouraged to report any activity believed to be illegal, unethical, fraudulent, or in violation of Krieger Gaming's policies and bylaws.

**9.4 Reporting Procedure** - Reports should be submitted promptly to the Board of Directors or directly to the Secretary of the Corporation. Reports can be made anonymously, but individuals are encouraged to provide detailed information to facilitate investigation.

**9.5 Confidentiality** - All reports will be handled confidentially, to the extent possible, consistent with the need to conduct a thorough investigation.

**9.6 Investigation** - The Board of Directors will promptly investigate all credible reports. Appropriate corrective actions will be taken if necessary.

**9.7 No Retaliation** - Krieger Gaming strictly prohibits retaliation against whistle-blowers. Any form of retaliation or harassment against individuals making a report will result in disciplinary action, up to and including termination or revocation of membership.

**9.8 False Allegations** - While honest mistakes are understood, knowingly making false or malicious reports is prohibited and may result in disciplinary action.

**9.9 Policy Accessibility** - This policy will be accessible to all members via the Krieger Gaming website and Discord server.

**9.10 Approval and Review** - This policy is approved by the Board of Directors and shall be reviewed annually to ensure continued effectiveness.



## **ARTICLE 10 – FUNDRAISING POLICY**

**10.1 Purpose** - Krieger Gaming, as a California nonprofit organization, engages in fundraising activities to support its charitable mission responsibly and transparently, in compliance with California law.

**10.2 Scope** - This policy applies to all board members, officers, employees, volunteers, and any individuals authorized to conduct fundraising activities on behalf of Krieger Gaming.

**10.3 Compliance** - All fundraising activities shall comply with applicable California nonprofit laws, including registration and reporting requirements set forth by the California Attorney General and other regulatory bodies.

**10.4 Fundraising Authorization** - Fundraising activities must be pre-approved by the Board of Directors or an authorized committee. All fundraising materials must accurately represent the purpose, use of funds, and tax-exempt status of Krieger Gaming.

**10.5 Donor Rights and Transparency** - Donors have the right to accurate information about the organization, the intended use of donated funds, and the tax-deductibility of donations. All donor requests for anonymity or confidentiality will be respected.

**10.6 Financial Accountability** - All fundraising proceeds must be properly accounted for and recorded in accordance with established financial policies. Regular financial reporting will be provided to the Board of Directors.

**10.7 Fundraising Costs** - Fundraising expenses will be kept reasonable, transparent, and within industry standards to maximize funds directed towards Krieger Gaming's mission.

**10.8 Conflicts of Interest** - Fundraising activities shall not personally benefit board members, officers, or volunteers, beyond approved reimbursements for reasonable expenses. Any potential conflicts must be disclosed immediately.

**10.9 Policy Accessibility** - This policy shall be publicly available via the Krieger Gaming website and accessible to all involved in fundraising activities.

**10.10 Approval and Review** - This policy has been approved by the Board of Directors and shall be reviewed annually for compliance with current laws and effectiveness.

## **ARTICLE 11 – RECORDS RETENTION POLICY**

**11.1 Purpose** - Krieger Gaming maintains essential records for compliance, operational effectiveness, and historical documentation. This policy outlines guidelines for the retention and disposal of these records.

**11.2 Scope** - This policy applies to all records, regardless of format, created, received, or maintained by Krieger Gaming.

### **11.3 Retention Schedule**

- Corporate Documents (Articles of Incorporation, Bylaws, meeting minutes): **Permanent**
- Financial Records (Annual financial statements, tax returns, audit reports): **Minimum 7 years**
- Employment/Volunteer Records (applications, personnel files, volunteer agreements): **Minimum 3**

**years after termination**

- Donor Records: **Minimum 7 years from date of last donation**
- Correspondence and Communication (significant legal or operational communications): **Minimum 3 years**

**11.4 Electronic Records** - Electronic records must be maintained securely, regularly backed up, and kept in a format accessible for the retention period specified. Corporate records may be stored digitally using secure, access-controlled systems (e.g., Google Workspace, encrypted drives) provided access is limited to authorized personnel.

**11.5 Destruction of Records:** Records scheduled for disposal must be destroyed securely and irreversibly. The disposal process shall be documented.

**11.6 Compliance and Oversight** - The Secretary of the Corporation is responsible for overseeing compliance with this policy, including periodic review and audits.

**11.7 Policy Accessibility** - This policy shall be accessible to board members, officers, employees, and volunteers through Krieger Gaming's website and internal documentation.

**11.8 Approval and Review** - This policy is approved by the Board of Directors and will be reviewed annually for relevance, accuracy, and compliance with applicable laws.

## **ARTICLE 12 – COMPENSATION POLICY**

**12.1 Compensation** - Board members, officers, and volunteers serve without compensation. The Corporation's income or assets cannot benefit private individuals, except as allowed under IRS Section 501(c)(3). Any reimbursements or financial transactions must comply with IRS rules and California nonprofit laws.

**Reimbursement for Expenses** - While no individual shall receive a salary or compensation for services rendered to the Corporation, individuals may be reimbursed for reasonable expenses incurred in the course of carrying out authorized duties, provided such expenses are:

- Pre-approved by the Board of Directors or an authorized officer.
- Properly documented with receipts or invoices.
- Within the limits set forth by the Corporation's financial policies.

**Types of Reimbursable** - Reimbursable expenses may include, but are not limited to:

- Travel expenses related to attending board meetings, events, or official functions.
- Purchase of supplies or materials used for the Corporation's programs or activities.
- Compliance with IRS Regulations

**No Profit Distribution** - No substantial part of the activities of the Corporation shall involve the distribution of any profits, surplus, or assets to its members, directors, officers, or any other private person. All revenue generated shall be used exclusively to further the charitable and tax-exempt purposes of the Corporation, in accordance with Article III (Purpose) of these bylaws.

## **ARTICLE 13 – AMENDMENTS**

**13.1 Bylaw Reviews & Amendments** – These Bylaws shall be reviewed & amended at least once per fiscal year to account for changes in the composition of the Board of Directors, or changes in Board Member term

dates. Additionally, these Bylaws shall be reviewed at least once per fiscal year for any changes in organization structure, policy, or legal requirements. Alterations to the Bylaws shall require a quorum from the Board of Directors.

**13.2 Budget Requirements** – The Treasurer shall develop and maintain a thorough budget that includes all projected income, operating expenses, fundraising goals, program costs, and administrative needs of the Corporation. The budget shall be presented to the Board of Directors for review and approval no later than January 1<sup>st</sup> of each fiscal year and shall cover the accounting period from January 1<sup>st</sup> through December 31<sup>st</sup>.

Any amendments to the approved budget must be submitted by the Treasurer and approved by a quorum of the Board of Directors. The Treasurer shall also provide quarterly financial reports to ensure transparency and fiscal accountability.

**13.3 Departments & Committees** – The Board of Directors shall establish the necessary number of Departments and / or Committees to ensure responsible delegation of tasking & authority to lower-level staff. All staff shall be appointed through a fair & transparent hiring process. Departments & Committees shall only be established and / or dissolved by a quorum of the Board of Directors.

**13.4 Non-Discrimination Clause** - Krieger Gaming does not discriminate on the basis of race, color, religion, national origin, sex, gender identity or expression, sexual orientation, age, disability, marital status, or veteran status in any of its programs, activities, or operations.

**13.5 Indemnification Clause** - To the fullest extent permitted by California law, the Corporation shall indemnify its directors, officers, and authorized volunteers against expenses, judgments, fines, settlements, and other amounts reasonably incurred in connection with any proceeding arising by reason of their role, provided they acted in good faith and in a manner reasonably believed to be in the best interests of the Corporation.

**13.6 Filing and Compliance Requirements** - Krieger Gaming shall ensure all required federal and state filings are submitted in a timely and accurate manner to maintain legal compliance and good standing as a California nonprofit organization. The following filings are required:

**State of California:**

- **Franchise Tax Board (FTB) Filing** – An annual tax return must be filed with the California FTB.
- **RRF-1 and CT-TR1 Forms** – Annual reports must be filed with the California Attorney General's Registry of Charitable Trusts.
- **Statement of Information (Form SI-100)** – Must be filed every two years with the California Secretary of State, due biennially from the date of incorporation.
- **Sales Tax Reporting** – Annual sales tax filings must be completed as required by the California Department of Tax and Fee Administration (CDTFA). The Corporation shall maintain accurate sales records using platforms such as Shopify and Printful to assist in reporting.

**Federal IRS Filings:**

- **IRS Form 990 Series** – A federal return must be filed annually with the Internal Revenue Service (IRS), determined by annual gross receipts and asset thresholds:
- **Form 990-N:** Gross receipts under \$50,000
- **Form 990-EZ:** Gross receipts between \$50,000–\$200,000 and total assets under \$500,000
- **Form 990:** Gross receipts over \$200,000 or total assets over \$500,000

### **Public Profile and Transparency:**

- **Candid/Guidestar Nonprofit Profile** – The Corporation shall update its public nonprofit profile annually to ensure transparency, donor trust, and nonprofit rating accuracy.

The Secretary and Treasurer shall jointly ensure these obligations are fulfilled and reported to the Board of Directors. Failure to meet these requirements shall be addressed promptly to preserve the Corporation's tax-exempt and active status.

**13.7 Dispute Resolution & Grievance Clause** - Any grievances regarding governance, discrimination, or misconduct shall be directed to the Equal Opportunity or Anti-Harassment Officer for review and, if unresolved, to the Board of Directors for formal resolution.

### **ARTICLE 14 - CERTIFICATION OF THE BYLAWS**

I, the undersigned, as Secretary of Krieger Gaming, Inc. A California Non-Profit Corporation, hereby certifies this document as a true and complete copy of the bylaws of the Corporation and that such bylaws were duly adopted by the Board of Directors.

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*Sign & Date*