

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

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Governance Policies and Procedures shall be reviewed by the Governance Committee and renewed by the Board of Directors annually.

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PURCHASING AND CONTRACTING AUTHORIZATION POLICY

I. POLICY AND REGULATION: PURCHASING AND CONTRACTING

A. Policy Provisions

1. Purchases/contracts shall be made in a competitive bidding process or other commercially reasonable manner and executed at the lowest cost consistent with quality, specifications, service, and product availability.
2. Purchases/contracts shall follow what is customary in the market place for a particular commodity, product, or service and be consummated in such a manner so as to constitute a reasonably prudent documented business transaction.
3. No Des Moines Community Playhouse director, officer, employee, or volunteer shall personally derive any benefit or gain from or receive preferential treatment with respect to Des Moines Community Playhouse transactions. This provision may be waived where full and appropriate disclosure is made to and approved by the Board of Directors.
4. Any director, officer, employee, or volunteer failing to follow the purchasing and contracting policy or procedures may be assuming a personal liability for payment to the vendor and may be subject to appropriate disciplinary action, including, but not limited to, removal from the Board of Directors or termination of employment.

B. Regulations

Consistent with the policy provisions in Section A above, the following regulations apply to Des Moines Community Playhouse transactions:

The following authority is designated by the Board of Directors:

- a) Local purchases of \$100 or less may be made via petty cash. Note: The Playhouse currently maintains a petty cash account of \$520. The policy defined here institutes a \$100 per transaction limit because individual transactions have rarely exceeded \$100. An exception has been when the Playhouse had a nonresident-contractor (music director, for example) receiving per diem.
- b) Purchases/contracts of \$15,000 or less may be approved by the Executive Director without the approval of the Board of Directors or the Executive Committee.
- c) The Executive Committee must be provided the details of all purchases/contracts more than \$5,000 and less than \$15,000 within forty-five (45) days of purchase or execution of contract. Notification consists of a list of transactions and pertinent details that can be included with other meeting materials as part of a regular Executive Committee meeting, or transmitted independently if no meeting is scheduled within the 45-day period. The Executive Committee is not required to approve individual transactions between \$5,000 and \$15,000. The Executive Director is simply expected to provide the details of these transactions to the Executive Committee. Details of transactions must include name and city of vendor, total transaction amount and an itemized list of items or services involved in each transaction.
- d) All purchases/contracts in excess of \$15,000 must be presented to the Executive Committee for approval prior to purchase or execution of the contract. Details of such transactions must include name and city of vendor, total transaction amount and

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an itemized list of items or services involved. The Executive Committee may occasionally grant the Executive Director temporary authority to enter specific types of contracts in excess of \$15,000 without the approval of the Executive Committee. Permission to enter contracts without Executive Committee approval is only to be approved by the Executive Committee when it is anticipated the standard process for Executive Committee approval outlined above would hinder Playhouse operations. Temporary authority to waive Executive Committee approval cannot be granted for a period exceeding ninety (90) days. The executive committee must be provided the details for all purchases and contracts made under this temporary authority within in forty-five (45) days of the transaction.

- e) All purchases/contracts exceeding one year in term must receive approval of the Executive Committee. The Board of Directors shall be notified of and provided the details of all contracts exceeding one year.
- f) All contracts related to any interest in real property shall be approved by the Executive Committee and the Board of Directors.
- g) Approval of the Executive Committee and the Board of Directors is required if a contemplated purchase/contract does not fall within an approved operating budget.

II. **POLICY AND REGULATION:** SIGNATURES

Under existing policy, the Executive Director is authorized to sign any documents required for operations of the Des Moines Community Playhouse, except as have been reserved in policies by the Board of Directors or Executive Committee for approval prior to execution.

For practical purposes, the Executive Committee and Executive Director may delegate and limit the signature authority for persons reporting to the Executive Director through management guidelines issued and maintained by the Executive Director.

Signature authority will also be limited and comply with other policies and guidelines as relevant, particularly the policies related to purchasing, contracting, investments, and other financial transactions.

- 1. The guidelines will provide any delegations of signature authority for, at minimum, the categories of transactions noted herein, and may also delegate signature authority for other types of transactions as they become necessary.
- 2. These delegations may also allow for designations of authority by authorized individuals to other persons, with any designations provided in writing to the Executive Director.
- 3. The Board of Directors may also delegate signature authority for specific types of transactions as required under other Board policies, or as approved by actions of the Board.
- 4. The Board President, Vice President, Secretary, or Treasurer may sign any document or transaction requiring an officer signature, including resolutions of the Board.

Des Moines Community Playhouse transactions for which signature authority may be delegated, if in writing.

- 1. Banking Transactions
 - a) Bank account transfers

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- b) Savings account withdrawals
- c) Safe deposit box transactions
- 2. Negotiable instruments
 - a) Commercial checks
 - b) Payroll checks
- 3. Contracts
 - a) Leases
 - b) Licenses
 - c) Memorandums of Understanding
 - d) Agreements on behalf of the Des Moines Community Playhouse
 - e) Externally sponsored project agreement and awards
 - f) Purchase agreements
- 4. Other
 - a) Applications for special programs, conferences, workshops
 - b) Inventories
 - c) Tax returns
 - d) State and Federal filings and applications

III. **POLICY AND REGULATION:** POLICY REVIEW

- A. This policy will be reviewed annually by the Board Treasurer and Executive Committee at the time of budget preparation.

GIFT ACCEPTANCE AND DISPOSAL POLICY

Gift Definition and Types

Definition of a Gift: A gift is consideration given for which the donor receives no direct benefit and requires nothing in exchange beyond an assurance that the intent of the contribution will be honored. A gift shall not be accepted by the Des Moines Community Playhouse unless there is a reasonable expectation that acceptance of the gift will benefit the Des Moines Community Playhouse.

The types of gifts the Des Moines Community Playhouse accepts include:

- Unrestricted
- Restricted
- Honor and memorial
- Planned gifts
- Gifts in-kind
- Material assets

Gift Acceptance

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The Des Moines Community Playhouse accepts unrestricted gifts and gifts for specific programs and purposes provided such gifts are consistent with its stated mission, purposes, and priorities. The Des Moines Community Playhouse, in its discretion, may not accept gifts that are too restrictive.

Planned Gifts

The Des Moines Community Playhouse Gift Acceptance and Disposal Policy shall also encompass all types of gifts with benefits that do not fully accrue to the organization until some future time (such as the death of the donor or other income beneficiaries, or the expiration of a predetermined period of time). The types of planned giving opportunities offered by the Des Moines Community Playhouse include:

- Bequests by Will or Trust
- Life Insurance Beneficiary Designations
- Retirement Plan Beneficiary Designations
- Charitable Gift Annuity
- Charitable Remainder Trust (Des Moines Community Playhouse will not accept appointment as Trustee)
- Charitable Lead Trust (Des Moines Community Playhouse will not accept appointment as Trustee)

Contingencies

If an accepted gift for a specific program or purpose can no longer be used as originally intended due to discontinuation of the program or a similar circumstance, the funds will be applied to a program with similar objectives or, if not possible, to the general operating budget. Living donors or donor designees will be notified in this situation.

Executive Committee & Board Treasurer

The Des Moines Community Playhouse Executive Committee and Board Treasurer will ensure that gifts received are consistent with these policies and are in the best interest of The Des Moines Community Playhouse. The Executive Committee will review gifts with a value of over \$25,000.

Gift Review

Gifts under \$25,000 received in the following forms can be accepted by the staff of the Des Moines Community Playhouse and will not require prior review and approval by the Executive Committee:

- Cash or cash equivalents
- Checks
- Life Insurance (if the Des Moines Community Playhouse is named as beneficiary of the policy and not owner)
- Publicly traded securities. It is the Des Moines Community Playhouse policy to sell or convert the stock within 48 hours of receipt. The Executive Committee shall have the discretion to retain the securities in the Des Moines Community Playhouse portfolio.
- In-kind gifts

Naming of Buildings, Rooms or Other Assets

- Naming opportunities and the terms thereof shall be determined by the Board of Directors.

Material Assets

The criterion for acceptance of material asset donations encompasses the following:

- The object is in excellent condition and no Des Moines Community Playhouse investment would be required to improve the condition
- The object is in accord with the interior and exterior spaces of the Des Moines Community Playhouse

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- No restrictions are placed on the object (unless Executive Committee approval is obtained)
- The donor and the Executive Director must mutually agree to conditions for treatment of the object
- The object was ethically acquired and is legally owned by the donor (documentation may be required/requested)
- If a work of art, the object comes with an appraised value and a historical record provided by the donor
- Documentation, appraisal, or legal costs are covered by the donor

Gifts Declined

The Des Moines Community Playhouse reserves the right to refuse any gift that it believes is not in the best interest of the Des Moines Community Playhouse. If a gift is not accepted, the Des Moines Community Playhouse staff will contact the prospective donor promptly.

Valuation

For gift purposes, the Des Moines Community Playhouse will record and provide a receipt for all gifts at the valuation amount on the date of the gift. For in-kind gifts, the Des Moines Community Playhouse will provide a descriptive receipt for the gift with no cash value indicated; it will be donor responsibility to value the gift for her/his tax purposes.

Donor Responsibility

All prospective donors shall be strongly urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

Disposal of Material Assets

It is the Des Moines Community Playhouse's policy to dispose of or sell all gifts of real and personal property unless the items may be used by the Des Moines Community Playhouse. The disposal of assets applies to both donated and purchased objects.

SPONSORSHIP AND ENDORSEMENT POLICY

A limited amount of funding may be available annually for outside sponsorship opportunities. The Des Moines Community Playhouse may also consider requests for non-financial endorsement of events or activities. For consideration, sponsorship/endorsement opportunities must be aligned with the Des Moines Community Playhouse's mission and priorities. Financial sponsorships will be awarded as determined by the Board of Directors or persons with authority delegated by the Board of Directors.

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PUBLIC INFORMATION POLICY

To better serve its members and other constituents, the Des Moines Community Playhouse strives to operate in an environment of transparency and accountability. This policy sets forth the Des Moines Community Playhouse's policy with respect to the sharing of public information. Items available under this policy shall include:

- Audited Financial Statements
- IRS Form 990s
- Listing of the Des Moines Community Playhouse Board of Directors
- Annual Reports
- Articles of Incorporation
- By-laws
- Organizational Chart

Release of Information

The Des Moines Community Playhouse will make available the above-listed public information, if applicable, to individuals seeking such information. Requests shall be submitted in writing (electronic requests acceptable) to the Des Moines Community Playhouse. The Des Moines Community Playhouse staff shall help requesters understand how to ask for the information they are seeking.

Confidential Information

Confidential information which is not available for public inspection includes, but is not limited to, the following:

- Information relating to subscribers, students, attendees, including, but not limited to, contact information;
- Trade secret information;
- Propriety information;
- Strategic plans deemed confidential by the Executive Committee or Board of Directors;
- Information relating to fundraising plans and strategies;
- Detailed financial information and documents not otherwise identified as public information;
- Individual employee information other than name, title, and dates of employment; and
- Other information protected by law.

If any request is made for information in the above categories, the Des Moines Community Playhouse will provide an explanation of why the information is deemed confidential, but it will not provide the requested information unless required under applicable law.

Procedures for Requesting Public Information

Public information shall be requested by contacting the Des Moines Community Playhouse. The Executive Director of the Des Moines Community Playhouse, or a designee of the Executive Director, shall serve as the public information liaison. All requests for information available for public inspection are to be directed to the information liaison. The information liaison will arrange for access to the requested information.

The Des Moines Community Playhouse will make every effort to assist an organization or an individual in obtaining requested information, but for administrative and legal reasons it is not obligated to create a record that does not exist at the time of the request. In addition, while the Des Moines Community Playhouse will make every effort to accommodate requests, the Des Moines Community Playhouse is unable to handle blanket requests for unreasonable amounts of information.

Requests for information will be processed in the order received in a reasonable length of time - usually five to ten business days unless the request is for a large volume of information. If the requested

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information is available on the Des Moines Community Playhouse website, the requester will be so notified.

Reproduction and Additional Fees

If an information request requires the retrieval and reproduction of documents, a reasonable per-page reproduction fee applies in most cases. The per-page reproduction fee shall not exceed the actual cost to the Des Moines Community Playhouse of satisfying the request and does not apply to copies of the Des Moines Community Playhouse's IRS Forms 990.

The Des Moines Community Playhouse will charge an hourly fee for staff time which is required to locate and prepare requested information and to monitor access to information.

The Des Moines Community Playhouse will charge actual costs, such as computer time, to retrieve information. All fees shall be paid by the requesting party to the Des Moines Community Playhouse prior to receipt of requested information. Accounts must be settled before additional information is provided.

Documents Not Covered by the Policy

To the extent the Des Moines Community Playhouse receives a request for information not accounted for in this Policy, the information liaison shall evaluate the request within a reasonable time and determine whether the requested information can be disclosed consistent with this policy. Absent a specific, clear and necessary constraint on disclosure, the information liaison shall disclose the requested information.

Periodic Reassessment of the Policy

The Des Moines Community Playhouse Board of Directors will periodically review this Policy.

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LEGAL DUTIES AND PLEDGE OF BOARD MEMBERS

According to nonprofit corporation law, a board member should meet certain standards of conduct and attention to his or her responsibilities to the organization. These are referred to as the Duty of Accountability, the Duty of Care, and the Duty of Loyalty.

Duty of Accountability

The organization's central purposes must guide all decisions. The board must also ensure that the organization functions within the law, both the "law of the land" and its own Bylaws and other policies.

Duty of Care

Board members must exercise due care in all dealings with the organization and its interest. This includes careful oversight of financial matters and reading of minutes, attention to issues that are of concern to the organization and raising questions whenever there is something that seems unclear or questionable.

Duty of Loyalty

Conflicts of interest must be avoided. This includes personal conflicts of interest or conflicts with other organizations with which a board member is connected.

Confidentiality must be maintained regarding all business activities of the Des Moines Community Playhouse.

DES MOINES COMMUNITY PLAYHOUSE BOARD PLEDGE

I will carry out the duties as described above as part of my participation on the Des Moines Community Playhouse Board of Directors.

Signature

Date

Home Address

Home Phone

Office Address

Office Phone

Email Address

Cell Phone

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DISCLOSURE OF CONFLICT OF INTERESTS

I hereby disclose that I and/or members of my immediate family have the following relationships that may cause a conflict of interest with my work on behalf of the Des Moines Community Playhouse:

Name (please print) _____

Nonprofit Organization Interests (board membership or employment in an organization that may seek support from the Des Moines Community Playhouse):

Business Interests (board membership, ownership, or employment in a firm that may have or seek business from the Des Moines Community Playhouse):

Other Significant Involvement (membership on other foundation or corporate boards, bank trust departments or bank advisory committees; active political or advocacy role; elected or appointed office):

Signature: _____

Date: _____

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BOARD OF DIRECTORS RESPONSIBILITIES

1. Determine the Des Moines Community Playhouse's mission and purpose.
2. Select the Executive Director.
3. Support the Executive Director and assess his or her performance.
4. Ensure effective organizational planning.
5. Ensure adequate resources to fulfill mission.
6. Provide proper financial oversight.
7. Determine, monitor, and strengthen the Des Moines Community Playhouse's programs and activities.
8. Enhance the Des Moines Community Playhouse's public standing.
9. Ensure legal and ethical integrity and maintain accountability.

INDIVIDUAL BOARD MEMBER RESPONSIBILITIES

General Responsibilities

- Know the Des Moines Community Playhouse's mission, goals, policies, programs, strengths, and needs.
- Serve in leadership positions and undertake special assignments when asked.
- Represent the Des Moines Community Playhouse to the broader community. Attend Board meetings, participate in committee meetings, planning retreats, special activities, and the Des Moines Community Playhouse events. Board members are expected to serve on at least one committee and a development committee during each year of service.

Fundraising/Development

As a not-for-profit community theater and educational institution, the Des Moines Community Playhouse depends on fund contributions from individuals, businesses, organizations and government entities to fund its activities. Members of the Board of Directors are expected fully participate in the efforts to fundraise.

Such participation includes, but is not limited to, the following:

- Making a personal financial commitment during the member's term of service.
- Assisting in attracting gifts from corporations and foundations.
- Assisting in attracting gifts from individuals.

Relationships with Staff

- Counsel the Executive Director and offer support as appropriate.
- Board members are not to ask staff for special or unusual work without prior consultation with the Executive Director or Board President.

Avoiding Conflict

- Serve The Des Moines Community Playhouse as a whole, rather than a special interest group.
- Disclose any possible conflicts to the Board President immediately.
- Maintain independence, objectivity, sense of fairness, ethics, and personal integrity.

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Financial Responsibilities

- Exercise prudence with Board in the control and transfer of funds.
- Read and understand financial statements and help Board fulfill its financial responsibility.

Theater Participation

- Board members are required to be subscribers (season ticket holders).
- Playhouse board policy prohibits current board members from auditioning or being hired in a production capacity such as stage or music director, choreographer, scenic artist, actor, etc.

Expected Results

- The theatre will make measurable progress toward its mission, goals, and objectives, will have enhanced image in the community, will have effective and efficient management, will be financially stable, and will have the leaders it needs.

Time Required

- 1-6 hours per month. This includes attendance at regular Board meetings, committee meetings, attendance at performances, special events, the Annual Board Retreat and the Annual Meeting. Term of office is three years, with potential for nomination to a second consecutive term as dictated by the Bylaws

Qualifications

- Demonstrated interest in live theatre or education, and demonstrated leadership potential and/or specific skills/knowledge/experience such as finance, strategic planning, human resources, fundraising or law.

Members of the Board of Directors also agree to:

- Participate in at least one special event or project
- Be informed about Playhouse activities, including plays, educational opportunities, volunteer opportunities, and special events
- Be an advocate for the Playhouse by encouraging friends, neighbors, and acquaintances to attend plays and educational programs, and encouraging individuals, employers, organizations, and corporations to support the Playhouse.

BOARD OFFICER POSITION DESCRIPTIONS

BOARD PRESIDENT

The President shall preside at all meetings of the Board of Directors. He or she may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts, or other instruments which the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these Bylaws or by statute to some other officer or agent of the Corporation; and in general he or she shall perform all duties incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

General Responsibilities

- Preside over Board and Executive Committee meetings
- Maintain knowledge of the Des Moines Community Playhouse and maintain a personal commitment to its goals and objectives
- Serve as ex-officio member of all committees
- Work in partnership with Executive Director to assure Board resolutions are carried out
- Call special meetings as needed
- Appoint all Committee Chairs and recommend persons to serve on Committees
- Assist Executive Director in preparing Board meeting agendas

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- Assist Executive Director in conducting new Board member orientation
- Oversee search process for new Executive Director
- Develop a process for conducting an annual evaluation of the Executive Director's performance. The Executive Director's annual performance evaluation must be submitted to the Executive Committee for review and approval no later than July 30 every year.
- May act as a spokesperson for the Des Moines Community Playhouse
- Periodically consult with Board members on their roles and help them assess their performance

PRESIDENT-ELECT

In the absence of the President or in event of his or her inability or refusal to act, the President-Elect shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall perform such other duties as from time to time may be assigned to the President-Elect by the President, the Executive Committee or the Board of Directors.

General Responsibilities

- Attend all Board meetings
- Serve on the Executive Committee
- Maintain knowledge of the Des Moines Community Playhouse and maintain a personal commitment to its goals and objectives
- Carry out special assignments as requested by Board President
- Understand responsibilities of the Board President and be able to perform duties in Board President's absence
- Participate as vital part of Board leadership

BOARD SECRETARY

The Secretary shall keep the minutes of the meetings of the directors and of the Board of Directors in both paper and electronic files that are accessible and available to all members of the Board and staff. The Secretary has the responsibility of ensuring appropriate steps have been taken to preserve these files from loss or damage. It is recommended and envisioned redundant copies of these files will be kept in different locations to ensure their safekeeping. The Secretary shall in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to Secretary by the President, Executive Committee or the Board of Directors.

General Responsibilities

- Attend all Board meetings
- Serve on Executive Committee
- Maintain knowledge of the Des Moines Community Playhouse and maintain a personal commitment to its goals and objectives
- Maintain all Board records and ensure their accuracy and safety
- Review Board minutes
- Assume responsibilities of Board President in the absence of the Board President and Vice President
- Provide notice of meetings of the Board and/or of a committee when such notice is required
- Ensure that all legally required documents are filed with the Iowa Secretary of State to ensure organizational compliance.

BOARD TREASURER

If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his or her duties in such sum and with such surety or sureties as the Board of Directors shall determine, and, if any, the expense of the bond shall be paid by the Corporation. He or she (or a representative designated and

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authorized by the Board) shall have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for moneys due and payable to the Corporation and from any source whatsoever; and deposit all such moneys in the name of the Corporation in such banks or other depositories as shall be selected in accordance with Des Moines Community Playhouse Bylaws; and in general perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to the Treasurer by the President, the Executive Committee or the Board of Directors.

General Responsibilities

- Attend all Board meetings
- Serve on Executive Committee
- Maintain knowledge of the Des Moines Community Playhouse and maintain a personal commitment to its goals and objectives
- Understand financial accounting for nonprofit organizations
- Serve as Chair of Finance Committee which includes members of the Executive Committee, manage Board review of, and action related to, the Board's financial responsibilities
- Work with Executive Director to ensure that appropriate financial reports are made available to the Board on a timely basis.
- Assist the Executive Director in preparing the annual budget and presenting the budget to the Board for approval
- Serve as a member of the Audit committee.

BOARD MEMBER POSITION DESCRIPTION

Position Description Approved by the Board of Directors April 24, 2013

The Board of Directors consists of volunteer leaders who frame the governing body of the organization. The board works to further the mission of the Des Moines Community Playhouse. The mission of the Des Moines Community Playhouse is to change lives by entertaining, enriching, and engaging the people of our community, through producing high-quality theatrical presentations, avocational experiences, and lifelong educational opportunities.

Specific Responsibilities:

- Provide leadership by preparing for, attending and participating in board member orientation and quarterly board meetings.
- Actively serve the Des Moines Community Playhouse by making every effort to attend all board meetings.
- Attend orientation on date and time to be announced.
- Attend special meetings as needed.
- Serve a 3-year term.
- Know the Des Moines Community Playhouse's mission, goals, policies, programs, strengths and needs.
- Provide proper financial oversight.
- Ensure legal and ethical integrity and maintain accountability of the Des Moines Community Playhouse.
- Help identify other board members and volunteers and assist with recruitment as requested.
- Make a leadership gift each year at a level that demonstrates a commitment to furthering the Des Moines Community Playhouse, its mission, and its fundraising efforts.
- Make a capital campaign pledge

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- Purchase a subscription and attend productions in both the Mainstage and the Kate Goldman Children's Theatre series.
- Provide fundraising leadership by assisting with visits, attending training offered to strengthen fundraising skills of the board, identifying prospects, opening doors to peers for the organization including corporations, foundations, and individuals.
- Strengthen the relationship of the Des Moines Community Playhouse with your peers and your company to assist in community awareness and fundraising.
- Serve on at least one committee of the organization and make every effort to attend all committee meetings.
- Work diligently to understand and communicate to fellow community members the work of the Des Moines Community Playhouse.
- Attend and participate in all special events, activities, or programs with your peers, families, and volunteers of the Des Moines Community Playhouse.

COMMITTEE STRUCTURE AND RESPONSIBILITIES

OVERVIEW

1. Board members will commit to attending a minimum of one meeting a month. While the Board meeting schedule may change from time to time based on the wishes of the President or Executive Committee, it is envisioned the Board will meet four times a year (every three months). This schedule will permit Board members to focus on the important work of committees in the intervening months.
2. Committees are established by the Board of Directors to accomplish the specified work of the Des Moines Community Playhouse and are scheduled to meet regularly.
3. The Board President appoints Committee Chairs at the start of each fiscal year. Committee Chairs, in consultation with the Board President and Executive Director, finalize committee rosters based on self-selection or recruitment and present to the full Board for approval.
4. A Task Force may be created by the Executive Committee or the Board of Directors as recommended by staff or a Board Committee for a specific, short-term purpose or project. The recommendation will include accountability and the reporting process for the Task Force.
5. A committee member shall serve for the fiscal year in which he or she is appointed to a committee. The Board President may reappoint a committee member to the same or different committee(s) at his or her discretion without limitation.
6. Unless membership to a committee is stipulated in this document or the Bylaws, the President and/or chair of a committee may recommend individuals who are not members of the Board to serve on a committee. The nomination of non-Board members to serve on a committee must be approved by a simple majority of committee members present at a committee meeting. A member so approved may begin serving immediately. The names of all individuals approved by a committee to serve on said committee must be submitted to the Board of Directors at the next Board meeting for approval. Should the Board reject a committee member's election to a committee, the President shall inform the chair of the committee who shall in turn inform the person who was not approved by the board that they are no longer a member of the committee.

EXECUTIVE COMMITTEE

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Members: As defined by the Bylaws.

Overview: The Executive Committee is provided the authority by the Board of Directors to ensure the Des Moines Community Playhouse operates efficiently in meeting its mission and obligations. It is incumbent on the Executive Committee to keep the Board of Directors informed of actions taken by the Executive Committee. It is anticipated the Executive Committee will meet at least once a month and the Board of Directors will meet once a quarter. The Executive Committee will recommend actions for approval of the full Board, and will sometimes act for the Board within the boundaries outlined in this document and the Bylaws.

By adopting these Governance Policies and Procedures, the Board of Directors grants the Executive Committee authority to act on behalf of the Board of Directors as stipulated herein. This authority is granted to provide members of the Board the ability to better focus on the important development and committee work required to grow, enhance and improve the Des Moines Community Playhouse.

Functions:

- Review operational, programmatic, policy, and financial matters at the specific direction of the Board.
- Handle issues as assigned by the Board of Directors and issues requiring preliminary discussion prior to Board meetings, and routine matters not requiring full Board disposition.
- Help develop strategic plan by initiating Board involvement and overseeing strategic framework.
- Assess Board performance.

Financial Oversight: The Executive Committee has primary responsibility for the Des Moines Community Playhouse's financial oversight and recommends financial policies and procedures to the Board.

Functions:

- Ensure that accurate and complete financial records are maintained including financial policies, internal controls, and compliance with standard accounting practices.
- Ensure that accurate, timely, and meaningful financial statements are prepared and presented to the Board.
- Oversee budget preparation and financial planning.
- Oversee management of the Des Moines Community Playhouse investments and investment management.
- Safeguard the Des Moines Community Playhouse's assets including proper risk management provisions.
- Ensure compliance with federal, state, and other requirements related to the Des Moines Community Playhouse's finances.

AUDIT COMMITTEE

Members: As defined by the Bylaws.

Purpose and Functions:

Purpose: Determines and monitors the audit scope, recommends the auditor, and ensures internal financial controls of the Des Moines Community Playhouse.

Functions:

- Review annual internal audit and recommend approval by Board.
- Ensure proper filing of the Des Moines Community Playhouse tax returns.
- Establish procedure for receiving and handling questions regarding accounting, internal controls, and auditing matters.
- Ensure appropriate record retention policy for the Des Moines Community Playhouse.
- Oversee and enforce the Des Moines Community Playhouse ethics and standards including conflict of interest policy and confidentiality agreements.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

GOVERNANCE COMMITTEE

Members: As defined by the Bylaws.

Purpose and Functions:

Purpose: Ensures that the Board composition, bylaws, and corporate policies and procedures support the mission of the Des Moines Community Playhouse.

Functions:

- Lead development of Board roles and responsibilities including expectations of individual Board members and committees.
- Oversee Board composition including Board profile, profile of potential candidates, cultivation and nomination of new members, and ongoing assessment of current members and Board function.
- Monitor conflict of interest and confidentiality agreements of Board and at-large committee members.
- Prepare nomination of Board members and officers for presentation to Board.
- Design and oversee Board orientation, information sharing, education, team building, and self-assessment activities.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

BOARD CALENDAR

OVERVIEW

The President with the assistance of the Executive Committee will establish a calendar of meetings, events and activities. The Board Calendar should be presented to the Board of Directors at the first Board meeting following August 1.

BOARD CULTIVATION AND RECRUITING POLICY

The Governance Committee of the Des Moines Community Playhouse will be charged with cultivating and recruiting potential Board members.

The Committee will maintain a list of persons of interest for consideration as future Board members. Throughout the year, the Committee chair and/or members of the Committee will hold informational meetings with persons of interest to explore potential for their Board involvement. The Committee will interview persons with specific skills or assets needed by the Board.

When positions open, members of the Governance Committee will contact persons who have been cultivated to invite their participation on the Board, and will recommend nominees for open positions at the time a position is open. Nominations will be based on skills or assets needed by the Board.

BOARD ORIENTATION POLICY

The President with the assistance of the Executive Director and the Governance Committee of the Des Moines Community Playhouse will be charged with scheduling and implementing orientation meetings for new Board members. Orientation can be part of an annual retreat the President schedules for strategic planning and goal setting.

The orientation meeting should take place prior to a new member's first Board meeting. New Board members will be provided with a Board notebook containing background and information about the Des Moines Community Playhouse and should execute the forms provided herein regarding the expectations and rules for Board Members provided in this document.

The Agenda for the orientation will include the information provided in this document and additional items that may include, but not be limited to:

- A history and overview of the current operations of the Des Moines Community Playhouse
- Strategic Planning and Activities
- An introduction to the financial position of the Des Moines Community Playhouse
- Board Roles and Responsibilities
- Calendar of Board Meetings and Events

A new Board member should understand and accept his/her responsibility to attend meetings, actively participate in fundraising for and the promotion of the Des Moines Community Playhouse, and discharge the duties as a Board member in an ethical manner.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

BOARD MEMBER EXIT INTERVIEW QUESTIONS

(Conducted by Governance Committee Chair)

1. What influenced your decision to leave the Des Moines Community Playhouse Board?

- ☐ Scheduling conflicts (meeting times, too many meetings, etc.)
- ☐ Work/personal conflicts (conflict of interest, disagree with mission, etc.)
- ☐ Personnel conflicts (board and/or staff members)
- ☐ Family circumstances
- ☐ Moving or changing circumstances
- ☐ Concerns about the Des Moines Community Playhouse (please specify):
- ☐ Other (please specify):

Comments: _____

2. Do you feel the Des Moines Community Playhouse provided sufficient orientation to your Board position and responsibilities as a Board member?

3. Do you feel the Des Moines Community Playhouse provided sufficient information related to your committee responsibilities?

4. Do you feel the Des Moines Community Playhouse provided you sufficient information regarding its mission and programs?

5. Were you satisfied with the performance of the staff?

6. Did you feel Board meetings were effective and useful?

7. Were organizational communications:

☐ Excellent ☐ Good ☐ Fair ☐ Poor ☐ No opinion

8. Would you recommend a Des Moines Community Playhouse Board position to others? Why or why not?

9. What other information would you like to add to improve Board, staff, or organizational function?

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

BOARD SELF ASSESSMENT

	YES	NO
1. Does the Board clearly understand and regularly review the mission and bylaws?		
2. Does the Board create and monitor a strategic plan?		
3. Does the Board get enough information: timely, appropriate, accurate?		
4. Is there an effective Board member orientation process?		
5. Does the Board have active committees to handle key issues?		
6. Are committee members and chairs rotated at appropriate intervals?		
7. Are meetings conducted effectively, with appropriate frequency, on time, and according to well-planned agendas?		
8. Does the Board periodically review mission statement and implementation strategy?		
9. Is the Board appropriately accountable to contributors and beneficiaries?		
10. Does the Board establish goals for management and review effectiveness and performance at least annually?		
11. Are there clear guidelines of authority for staff and Board?		
12. Is the Board well informed regarding legal and financial compliance issues?		
13. Are there effective audit and financial procedures?		
14. Does the Board review and adopt the annual operating budget?		
15. Are there clear policies on handling funds, contributions, and assets?		
16. Are there effective standards and procedures to disclose potential conflicts of interest?		
17. Does the Board Governance Committee regularly assess Board practices and structures?		
18. Does the Board have appropriate level of turnover and appropriately reflect diversity, ethnicity, educational, and economic status of the community?		
Additional comments:		

Signature: _____

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

BOARD MEMBER MEETING ATTENDANCE

All Board members are required to attend a minimum of 2/3 of all regularly scheduled board meetings and monthly committee meetings. Board meeting dates for the fiscal year will be determined and announced as described above.

BOARD MEMBER REMOVAL

If a Board member fails to comply with the meeting attendance policy, the President may entertain a motion at a Board meeting to consider the Board member's seat vacant. A simple majority of Board members present at a meeting is required to approve the motion.

A Board member may be removed by a vote of two-thirds of all the directors of the Board of Directors if his/her judgment or actions are considered to not be in the best interest of the Des Moines Community Playhouse. Such a removal shall be without prejudice to the contract rights, if any, of the Board member so removed.

If a Board vacancy exists, the President will ask the Governance Committee to submit a candidate to fill the vacancy. If the Governance Committee has approved a potential candidate for the next vacant position, the chair of the Governance Committees or his/her designee may nominate that candidate for the vacant position at the same meeting the Board declares the position vacant or no later than the next Board meeting.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

CONFIDENTIALITY AGREEMENT

THIS CONFIDENTIALITY AGREEMENT ("Agreement") is made and entered into as of the date set forth above the signatures hereto, by and between the Des Moines Community Playhouse (the "Company"), and the person whose name appears on the signature page hereof (the "Restricted Person").

RECITALS:

- A. The Restricted Person acknowledges that the Restricted Person currently holds or will hold and has or will have access to the Company's proprietary and confidential information, including trade secrets, and the Restricted Person acknowledges that this Agreement is necessary and appropriate to protect the business of the Company.

NOW, THEREFORE, in consideration of the Recitals, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Company and Restricted Person agree as follows:

1. Confidential Information.

- (a) Restricted Person acknowledges and agrees that it is necessary for the Company to prevent the unauthorized use and disclosure of Confidential Information (as defined below) regarding the Company and its products and services. Accordingly, the Restricted Person covenants and agrees that he/she/it will not, directly or indirectly, engage in or refrain from taking any action which may in any way lead to the disclosure of any Confidential Information regarding the Company or its products and services to any third party, nor use any Confidential Information for his/her/its own benefit.
- (b) For purpose of this Agreement, the term "Confidential Information" shall be deemed to include all confidential and proprietary information relating to the Company or its products and services, including, but not limited to, (i) corporate and business information, including contractual arrangements, plans, strategies, tactics, policies and resolutions; (ii) any negotiations; (iii) marketing information, including price and discount lists, sales or product plans, strategies or methods; (iv) customers, customer lists, prospects or market research data; (v) financial information or projections, including cost and performance data, data arrangement, equity structure, investors, and holdings; (vi) operational information, including trade secrets, control and inspection practices, suppliers and vendors, all information related to Company's products and services, photographs, slides, motion pictures, video tapes, compositions and know how; (vii) all copyrights, patents, trademarks, service marks, trade secrets or other intellectual properties utilized or licensed by Company; (viii) personnel information, including personnel lists, resumes, personal data, organizational structure and performance evaluations; (ix) information provided to or obtained in any way by Company under restrictions as to use, reproduction or further disclosure; and (x) information provided to or obtained in any way by Company regarding another person, corporation or other form of entity which owns in whole or in part Company or which is owned or controlled by Company or under common control with Company (collectively, the "Affiliates"), and which information is proprietary and confidential to the Affiliates which information is hereby deemed to include, without limitation, all of the types of information described in this subparagraph(b).

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

- (c) Notwithstanding subparagraph (b) above, the term "Confidential Information" shall not include such portion of any information which: (i) is or becomes publicly known through no breach of this Agreement or unlawful or other wrongful act or omission by Restricted Person or by any other person, but in such event limited solely to that part of the subject matter which is publicly known; (ii) is expressly approved for use or release by the prior written authorization of the Company, which shall be within the Company's sole discretion; or (iii) is required to be disclosed by court order, governmental action, legal process or by applicable law, provided, however, that in such event Restricted Person shall first give written notice thereof to the Company and shall fully cooperate (but at the Company's cost and expense) in the Company's attempt to obtain a protective order or other waiver or exclusion from the court or other applicable governmental or other authority.
 - (d) Any permitted disclosure by Restricted Person of any Confidential Information shall also in all events be limited only to responsible persons of an authorized recipient with a bona fide need to know and, in each such event, to each such person limited to that portion of the Confidential Information that the person needs to know. Restricted Person also agrees that any permitted use by Restricted Person of any Confidential Information must also in each event be for the sole and exclusive benefit of the Company, and not for Restricted Person's own or any other person's benefit.
 - (e) All Confidential Information, including any Confidential Information Restricted Person develops, prepares or compiles in performing any of Restricted Person's services, duties or responsibilities to or for the Company, will be and shall at all times remain the sole and exclusive property of the Company. All physical reproductions of any nature pertaining to any Confidential Information, including, but not limited to, software, memoranda, notebooks, notes, data sheets and records, and any and all copies of the same, shall be surrendered by Restricted Person to the Company immediately upon the Company's written request.
2. Notification of Unauthorized Disclosure. Restricted Person will immediately notify the Company of any information which comes to Restricted Person's attention which indicates that there has been any improper use or disclosure of any Confidential Information and Restricted Person shall also take such steps as are designated by the Company to prevent any further use or communication thereof and shall otherwise fully cooperate with the Company in this regard.
3. Injunction. Restricted Person agrees that a breach or imminent breach of Section 1 of this Agreement will be a material breach of this Agreement for which the Company and its Affiliates will have no adequate remedy at law. Restricted Person agrees, therefore, that the Company's and its Affiliates' remedies upon a breach or imminent breach of any of that Section include, but are not limited to, the right to temporary, preliminary and permanent injunctive relief restraining Restricted Person from any further violation of said Sections, as well as an equitable accounting of all profits or benefits arising out of such breach, in addition to any other remedies available at law, in equity or otherwise to the Company and its Affiliates.

Restricted Person acknowledges, agrees and warrants to the Company, its Affiliates, and all other persons that enforcement of this Agreement by way of injunction shall not prevent Restricted Person from earning a livelihood or work an undue hardship on Restricted Person, and that injunctive relief is necessary and appropriate to protect the reasonable business expectations and livelihood of the Company and its Affiliates.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

4. Cumulative Covenants. The covenants and obligations of Restricted Person contained in Section 1 of this Agreement is in addition to the others, and are not intended to and do not limit or restrict the covenants and obligations of Restricted Person contained in such other Sections.
5. Affiliates. Restricted Person acknowledges and agrees that it is reasonable for the provisions of this Agreement referencing Affiliates to be for the benefit of and enforceable by the Company's Affiliates given, without limitation, that Restricted Person's involvement with the Company may at times involve Affiliates and their businesses.
6. Indemnification. Restricted Person shall defend, indemnify and hold the Company and its Affiliates harmless from and against any claim, demand, proceeding, loss, liability, damage, cost or expense, including court costs and reasonable attorneys' fees, arising in connection with or resulting from any breach of warranty, misrepresentation or nonfulfillment of any agreement on the part of Restricted Person under this Agreement.
7. Giving of Notice. All notices, demands, requests, and other communications desired or required to be given hereunder ("Notices"), shall be in writing and shall be given by: (i) hand delivery to the address for Notices; (ii) delivery by overnight courier service to the address for Notices; or (iii) sending the same by United States mail, postage prepaid, certified mail, return receipt requested, addressed to the address for Notices.

All Notices shall be deemed given and effective upon the earlier to occur of: (i) the hand delivery of such Notice to the address for Notices; (ii) one business day after the deposit of such Notice with an overnight courier service by the time deadline for next day delivery addressed to the address for Notices; or (iii) three business days after depositing the Notice in the United States mail as set forth above. All Notices shall be addressed to the persons and addresses set forth below the signatures hereto, or to such other persons or at such other place as any party hereto may by Notice designate as a place for service of Notice.

8. No Waiver; Modifications in Writing. No failure or delay on the part of the Company or any Affiliate in exercising any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof or the exercise of any other right, power or remedy. The remedies provided for in this Agreement are cumulative and are not exclusive of any remedies that may be available to the Company or any Affiliate at law or in equity or otherwise. No amendment, modification, supplement, termination or waiver of or to any provision of this Agreement, or consent to any departure therefrom, shall be effective unless it is in writing and signed by the Company and Restricted Person. Any amendment, modification or supplement of or to any provision of this Agreement, any waiver of any provision of this Agreement, and any consent to any departure from the terms of any provision of this Agreement, shall be effective only in the specific instance and for the specific purpose for which made or given.
9. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa, but without regard to provisions thereof relating to conflicts of law.
10. Construction. This Agreement shall not be construed more strongly against any party regardless of who was more responsible for its preparation.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

11. Gender; Number; Terms. Words and phrases herein shall be construed as in the singular or plural number and as masculine, feminine or neuter gender, according to the context. The use of the words "herein," "hereof," "hereunder" and other similar compounds of the word "here" shall refer to this entire Agreement and not to any particular article, section, paragraph or provision. The term "person" and words importing persons as used in this Agreement shall include firms, associations, partnerships, limited partnerships, joint ventures, trusts, corporations and other legal entities, including public or governmental bodies, agencies or instrumentalities, as well as natural persons.
12. Binding Effect on Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, successors, legal representatives and permitted assigns. The Company's Affiliates shall also have the various rights and remedies accorded to them and to the Company under this Agreement, and the Company's Affiliates shall also have the right, independently or in connection with the Company, to enforce all of the terms and covenants of this Agreement against Restricted Person. The Company's Affiliates do not, however, have any liabilities, responsibilities, duties or obligations to Restricted Person. Restricted Person hereby waives notice of acceptance of this Agreement by the Affiliates.
13. Severability. In the event any provision of this Agreement is held invalid, illegal or unenforceable, in whole or in part, the remaining provisions of this Agreement shall not be affected thereby and shall continue to be valid and enforceable. In the event any provision of this Agreement is held to be invalid, illegal or unenforceable as written, but valid, legal and enforceable if modified, then such provision shall be deemed to be amended to such extent as shall be necessary for such provision to be valid, legal and enforceable and it shall be enforced to that extent. Any finding of invalidity, illegality or unenforceability in any jurisdiction shall not invalidate or render illegal or unenforceable such provision in any other jurisdiction.
14. Assignment. This Agreement may be assigned, in whole or in part, by the Company without the prior written consent of Restricted Person. This Agreement may not be assigned by Restricted Person.
15. Consent to Jurisdiction. Each of the parties hereby irrevocably submits to the nonexclusive jurisdiction of any United States federal or Iowa district court sitting in Des Moines, Iowa in any action or proceeding arising out of or relating to this Agreement, and each party hereby irrevocably agrees that all claims in respect of any such action or proceeding may be heard and determined in any such United States federal or Iowa district court. Each of the parties irrevocably waives any objection, including, without limitation, any objection to the laying of venue or based on the grounds of forum non conveniens, which it may now or hereafter have to the bringing of any such action or proceeding in such respective jurisdictions.
16. Integration; Entire Agreement. This Agreement constitutes the entire agreement between the parties hereto pertaining to the subject matters hereof and supersedes all negotiations, preliminary agreements and all prior or contemporaneous discussions and understandings of the parties hereto in connection with the subject matters hereof.
17. Waiver of Jury Trial. **EACH OF THE PARTIES HEREBY UNCONDITIONALLY WAIVES ANY RIGHT TO A JURY TRIAL WITH RESPECT TO AND IN ANY ACTION, PROCEEDING, CLAIM, COUNTERCLAIM, DEMAND OR OTHER MATTER WHATSOEVER ARISING OUT OF THIS AGREEMENT.**

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

IN WITNESS WHEREOF, the parties have executed this Agreement
as of the ____ day of _____, 20____.

COMPANY

RESTRICTED PERSON

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Address:

Address:

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

DOCUMENT RETENTION AND DESTRUCTION POLICY

A. GENERAL POLICY STATEMENT

1. The purpose of this policy statement is to establish and outline the document retention policy of the Des Moines Community Playhouse ("Playhouse") and its subsidiary and related organizations.
2. Except as otherwise indicated, documents shall be retained for the number of years indicated in Part B.
3. Irrespective of the retention periods specified in Part B, upon (i) receiving notice of a lawsuit, government investigation, or other legal actions against or involving the Playhouse, or (ii) learning of circumstances likely to give rise to such an action, proceeding or investigation, all documents in any way relating to such matter shall be preserved and safeguarded.
4. No officer, director, employee, agent or member of the Playhouse shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any government department or agency or in relation to or contemplation of any such matter.
5. Employees are expected to utilize documentation practices as trained and are required to comply with the documentation standards outlined in this policy. Failure to do so could result in disciplinary action, up to and including termination of employment. Employees with questions about this policy should consult with management or seek legal advice.
6. The Executive Director will maintain complete, accurate and high quality records electronically or in local, damage-proof storage for the duration of the time periods provided for in this policy. Once any such time period is complete, the records are to be destroyed.
7. Documents maintained solely in electronic format will be scanned and retained in highly organized electronic folders on the Playhouse's network in accordance with this schedule. All records or directories will be password protected, with access only provided to the appropriate employee(s). Daily backups will be performed and the records will be stored off site in a secure warehouse that meets the Playhouse's strictest security handling and safety practice requirement. The Playhouse's management shall conduct spot checks to ensure the appropriate backup and handling of the information.
8. The Executive Director shall be responsible for authorizing, overseeing, and ensuring that records are destroyed pursuant to this policy. Destruction of paper files and electronic media will be performed by an independent, outside service for shredding and disposal.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

SPECIFIC RECORD	RETENTION PERIOD
Accounting Records	
<i>Monthly financial statements</i>	3 years
<i>General ledger</i>	20 years
<i>Annual audit reports</i>	10 years
<i>Journal entries</i>	8 years
<i>Special reports</i>	8 years
<i>A/P paid invoices</i>	8 years
<i>Business expense records</i>	8 years
<i>Credit card receipts</i>	3 years
<i>Cash receipts</i>	3 years
<i>Data for acquired/divested assets</i>	Permanent
<i>Data for non-acquired/non-divested assets</i>	5 years
<i>Accounts payable</i>	7 years
<i>Accounts receivable</i>	7 years
<i>Audit reports</i>	7 years
<i>Chart of accounts</i>	Permanent
<i>Expense records</i>	7 years
<i>Inventory records</i>	7 years
<i>Loan documents</i>	7 years after final payment
<i>Purchase orders</i>	7 orders
<i>Sales records</i>	7 years
<i>Stop payment orders</i>	3 years
<i>Bank reconciliations</i>	3 years
Tax Returns	
<i>Federal tax returns (not payroll)</i>	Permanent
<i>State & Local tax returns</i>	Permanent
<i>Form 990 & supporting documentation</i>	Permanent
<i>Form 990-T & supporting documentation</i>	Permanent
<i>Supporting documentation for taxes</i>	4 years
<i>City & State excise tax reports & supporting documentation</i>	5 years (or longer if designated by state law)
<i>Unclaimed property filings & supporting documentation</i>	6 years (or longer if designated by state law)
<i>1099 forms</i>	8 years
<i>Magnetic tape & similar records</i>	1 year
<i>Payroll taxes (W2, W3)</i>	Permanent
<i>Payroll taxes (Form 941, state withholding forms, state unemployment returns)</i>	8 years (or longer if designated by state law)

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

Payroll Records

<i>Wage rate tables</i>	3 years
<i>Cost of living tables</i>	3 years
<i>Wage</i>	6 years
<i>Salary</i>	6 years
<i>Payroll deductions</i>	6 years
<i>Time cards or forms</i>	5 years
<i>W-2 forms</i>	8 years
<i>W-4 forms</i>	8 years
<i>Garnishments</i>	4 years after termination
<i>Payroll registers</i>	Permanent
<i>State employment forms</i>	4 years
<i>State unemployment tax records</i>	Permanent
<i>Cancelled payroll checks</i>	8 years
<i>Deductions register</i>	8 years
<i>Earning records</i>	8 years
<i>Changes or adjustments to salary</i>	8 years

Insurance Records

<i>Policies (including expired) Permanent Claims for loss/damage, accident reports, appraisals</i>	5 years
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Workplace Records

<i>Incorporation records (including Bylaws)</i>	Permanent
<i>Meeting minutes</i>	Permanent
<i>Policy statements</i>	Permanent
<i>Employee directories</i>	5 years

Legal Records

<i>General Contracts</i>	3 years after termination
<i>Real estate contracts & records</i>	Permanent
<i>Personal jury records</i>	8 years
<i>Trademark registration</i>	Permanent
<i>Copyright registration</i>	Permanent
<i>Patents</i>	Permanent
<i>Litigation claims</i>	5 years following close of case
<i>Court documents & records</i>	5 years following close of case
<i>Deposition transcripts</i>	5 years following close of case
<i>Discovery materials</i>	3 years following close of case
<i>Leases</i>	6 years after termination

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

Personnel Records

<i>Employee applications (persons not hired)</i>	1 year
<i>Employee applications (persons hired)</i>	3 years following termination of employment
<i>Employment resumes & employment history</i>	3 years following termination of employment
<i>Evaluations</i>	3 years following termination of employment
<i>Promotions, raises, reclassifications & job descriptions</i>	5 years following termination of employment
<i>Disciplinary warnings, demotions, lay-off & discharge</i>	5 years following termination of employment
<i>Employment & termination agreements</i>	Permanent
<i>Beneficiary information</i>	Permanent
<i>Medical & safety records</i>	6 years
<i>Accident reports</i>	6 years
<i>Education assistance</i>	While employed
<i>Retirement plans</i>	Permanent
<i>Sick leave benefits</i>	6 years
<i>Incentive plans (after expiration)</i>	6 years
<i>Pensions plans</i>	Permanent

Technical Records

<i>Manuals</i>	Permanent
<i>Standards</i>	Permanent
<i>Committee Meeting Minutes</i>	Permanent
<i>Correspondence</i>	5 years after manual or standard becomes obsolete
<i>Invoices to customers</i>	7 years

The retention periods described herein are guidelines. There are circumstances under which a record or document may have to be maintained longer than the guidelines. This will be a decision made by the Executive Director.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

WHISTLEBLOWER POLICY

Purpose

The Des Moines Community Playhouse ("Playhouse") is committed to high standards of ethical, moral and legal business conduct. In line with this commitment and the Playhouse's commitment to open communication, this policy provides an avenue for employees to raise concerns. It also provides reassurance that employees will be protected from reprisals or victimization for whistleblowing. (For purposes of this policy, an employee is defined as any individual who is paid for providing services to the Playhouse and includes both full-time and part-time employees.)

This whistleblowing policy is intended to offer protections should an employee raise concerns regarding the Playhouse, including concerns regarding:

- Incorrect financial reporting
- Unlawful activity
- Activities that are not in line with Playhouse policy; or
- Any other activities that constitute serious improper conduct.

The Playhouse will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm.

Any whistleblower who believes he/she is being retaliated against must report it immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Safeguards

This policy relies upon employees to make complaints in good faith; an employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Harassment or Victimization – Harassment or victimization for reporting concerns under this policy will not be tolerated.

Confidentiality – Every effort will be made to treat the complainants' identity with appropriate regard for confidentiality.

Anonymous Allegations – This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Procedure: 1. Process for Raising a Concern

Reporting – The whistleblowing procedure is intended to be used for serious and sensitive issues. Such concerns including those relating to financial reporting and/or unethical or illegal conduct may be reported to a supervisor, the Playhouse Executive Director, or the President of the Playhouse Board of Directors.

Employment-related concerns should be reported through normal channels such as a supervisor, the Playhouse Executive Director, or Merit Resources. Harassment, victimization, and/or retaliatory concerns must be reported immediately and may be reported to the Playhouse Executive Director or Merit Resources or the President of the Playhouse Board of Directors.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

Procedure: 2. How the Report of concern will be handled

The action taken by the Playhouse in response to a report of concern under this policy will depend on the nature of the concern. The Playhouse's Executive Committee shall receive information on each report of concern and follow-up information on actions taken.

Initial Inquiries – Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

Further Information – The amount of contact between the complainant and the person or persons investigating the concerns will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concerns.

RESTATED ARTICLES OF INCORPORATION
OF
DES MOINES COMMUNITY PLAYHOUSE
(Formerly Community Drama Association of Des Moines, Iowa)

TO THE SECRETARY OF STATE OF THE STATE OF IOWA:

Pursuant to the provisions of Section 39 of the Iowa Nonprofit Corporation Act, the undersigned corporation hereby adopts the following Restated Articles of Incorporation:

ARTICLE ONE

The name of the corporation is: DES MOINES COMMUNITY PLAYHOUSE.

ARTICLE TWO

This corporation is organized exclusively for charitable and educational purposes, within the meaning of Section 501(c)(3) of the Internal Revenue Code, such purposes including, but being not limited to, the following:

A. To conduct a drama association, producing amateur theatrical productions for educational, civic and benevolent purposes.

B. To conduct a school for the purpose of providing training in theatrical and related pursuits.

C. To conduct such other activities of an educational or literary character as are deemed appropriate to the overall educational, civic and benevolent purposes of the corporation, and appropriate in particular to its devotion to the theater as an art form and as an instrument of educational and cultural enrichment.

ARTICLE THREE

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes of the corporation as set forth above. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation, nor shall the corporation participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE FOUR

Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine.

ARTICLE FIVE

The members, officers and directors of the corporation shall be exempt from liability for its debts.

ARTICLE SIX

These Articles may be amended at any time by the affirmative vote of a majority of the Board of Directors serving at any time, at a duly called meeting of the Board of Directors upon written notice indicating the amendment or amendments to be thus adopted.

ARTICLE SEVEN

The members of the corporation shall have no responsibility for, and no vote with respect to, the conducting of the affairs of the corporation, with the exception of the election of the Directors of the corporation.

ARTICLE EIGHT

These Restated Articles of Incorporation (1) set forth the provisions of the Articles of Incorporation of the corporation as heretofore and hereby amended; (2) have been duly adopted as required by law; and (3) supersede the original Articles of Incorporation of the corporation and all amendments thereto.

Dated June 7, 1972.

DES MOINES COMMUNITY PLAYHOUSE

BY: Russell V. Snyder, Jr.

President

BY: Audrey T. Harsch

Secretary

STATE OF IOWA)

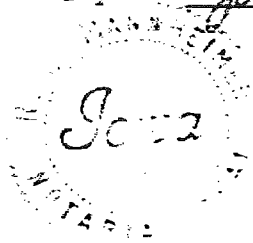
SS

COUNTY OF POLK)

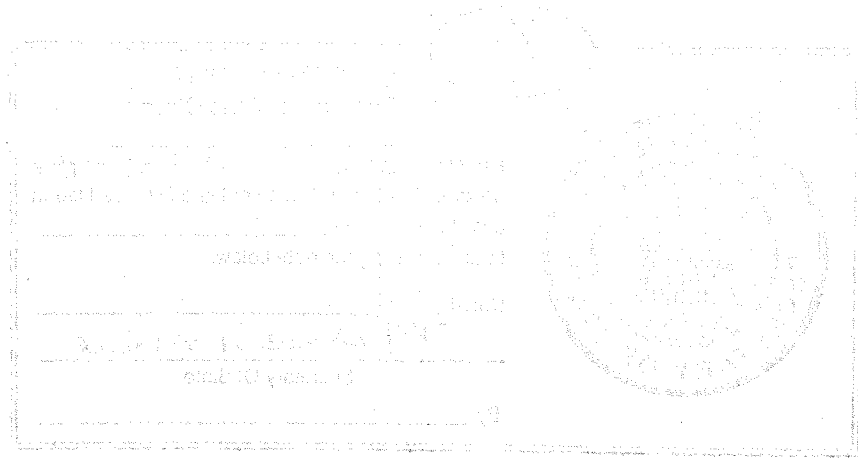
I, Russell V. Snyder, Jr., being first duly sworn on oath, depose and state that I am President of Des Moines Community Playhouse, and that I executed the foregoing instrument as President of the corporation, and that the statements contained therein are true.

Russell V. Snyder, Jr.
Russell V. Snyder, Jr.


Subscribed and sworn to before me a Notary Public this 7th
day of June, 1972.




R.E. Mannheimer
Notary Public in and for said County and State



6-8 651 June 8 1972
Perg. 59612
Richardson, Stockmorton, Parker, Mannheimer, Rappaport
Filing Fee 10.00 Recording Fee 1.50
Missouri Secretary of State





STATE OF IOWA
Secretary of State Office

C2673

I hereby certify that this is a true and complete document(s) to which the seal is affixed as filed in this office beginning June 8, 1972
~~to and including the date below.~~

Dated March 17, 2009
Marshall A. Mauck
Secretary Of State

3915 By [Signature]

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

BYLAWS OF DES MOINES COMMUNITY PLAYHOUSE (1/25/13 REVISED)

ARTICLE ONE Offices

The principal office of the corporation in the State of Iowa shall be in Des Moines, Polk County, Iowa. The registered office of the corporation as required in Chapter 504 of the Code of Iowa, Iowa Nonprofit Corporation Act, shall be initially at 831 42nd Street, Des Moines, Iowa, subject to change from time to time by resolution of the Board of Directors, and filing of a statement of said change as required by the Iowa Nonprofit Corporation Act.

ARTICLE TWO Members

The corporation shall have no members.

ARTICLE THREE Board of Directors

- A. The affairs of the corporation shall be conducted by a Board of Directors consisting of not less than twelve (12) and not more than thirty (30) members who shall be elected by a vote of the majority of the Board of Directors present at the annual meeting of the Board of Directors.
- B. The annual meeting of the Board of Directors shall be held in September at a date selected by the Board of Directors with such meeting being held at the office of the corporation.
- C. The Board of Directors shall meet in accordance with a schedule of meetings approved by the Board of Directors, at the call of the President or at the call of any three (3) members of the Executive Committee. Notice of the meeting shall be given to each member of the committee by means approved by the Board of Directors. In the event of an emergency the notice may be waived.
- D. A quorum of the Board of Directors is required for the Board to conduct business. A quorum is defined as no fewer than one-half of the elected members of the Board of Directors plus one member.
- E. Directors shall be elected for terms of three (3) years. The Board shall have a rotating membership with up to ten (10) members of the Board being elected each year at the annual meeting of the Board of Directors.
- F. In the event a vacancy occurs on the Board of Directors, the Board of Directors may, at its discretion, elect a replacement director to serve until the expiration of the term of office of the director replaced. This election may occur at any regularly scheduled Board meeting. A vacancy occurs when a member of the Board of Directors submits his/her written resignation to the President. A vacancy may also occur when a member fails to meet attendance or performance requirements as defined in the Des Moines Playhouse Governance Policies and Procedures and the Board takes the action as described in the same document.
- G. No director, whether originally appointed or elected to the Board, shall serve as a Board member for more than eight and one-half (8-1/2) years consecutively, except such limitation shall not apply to the President-Elect and President.
- H. At the annual meeting the Board of Directors shall elect from its members a President, President-Elect, Secretary and Treasurer and such other officers and agents as the Board deems necessary. All such officers and agents shall hold office until their successors are elected and have duly qualified.
- I. The Board of Directors may adopt a schedule of regular meetings. Special meetings of the Board of Directors may be called by the President, or in the event of a refusal to do so, by any five (5)

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

members of the Board of Directors.

- J. Notice of the annual meeting shall be given at least fifteen (15) days in advance.
- K. No notice is required for meetings conducted in accordance with a schedule of meetings adopted by the Board of Directors. Notice of any special meeting of the Board of Directors shall be given at least five (5) days prior to the date of such meeting by a method approved by the Board of Directors. Notice of a special meeting of the Board of Directors shall specify the purpose for which such meeting is called. In the event of an emergency, the President may shorten the period of notice of a special meeting to twenty-four (24) hours.
- L. A meeting of the Board of Directors, or committee, may be held by conference telephone or similar communications equipment. All persons participating in the meeting shall be able to hear each other, and participation in a meeting pursuant to these provisions shall constitute presence in person at the meeting. Records of the meeting shall be kept as required by law.
- M. The President shall preside at meetings of the Board of Directors. In the absence of the President, the President-Elect shall preside at meetings of the Board of Directors. In the absence of both the President and President-Elect, those members of the Board of Directors present for a meeting shall select a presiding officer.
- N. An affirmative vote of the majority of those present at any meeting at which a quorum is present shall be sufficient to pass any resolution or any other action of the Board of Directors.
- O. The Executive Director shall be considered a non-voting ex-officio member of the Board of Directors and shall not be considered a member for purposes of determining the number of Directors or for determining a quorum.

ARTICLE FOUR

Officers

- A. The officers of the corporation consist of the officers of the Board of Directors and shall be a President, President-Elect, Secretary and Treasurer.
- B. The term of office for all officers shall be one (1) year and such officers shall serve until their successors are elected and qualified. Officers may serve for a total of two (2) consecutive one (1) year terms. A partial term of greater than six (6) months shall be considered a term for purposes of determining the length of same. A partial term of less than six (6) months shall not be considered a term.
- C. Officers shall be elected at the annual meeting of the Board of Directors.
- D. In the event the President is elected to a second consecutive term, the President-Elect shall serve a second consecutive term. In the event the President is not elected to a subsequent one (1) year term, the President-Elect shall assume the office of President and a new President-Elect shall be elected at the annual meeting of the Board of Directors.
- E. In the event the President cannot continue to serve, the President-Elect shall automatically assume the office of President. The Board of Directors shall elect a new President-Elect at its next meeting.
- F. Any officer may be removed during the term of office by a sixty percent (60%) majority vote of the total number of elected members of the Board of Directors.
- G. The President shall have all such powers and duties as usually pertain to the office of the President of a not for profit corporation, except such powers and duties as are specifically delegated by the Board of Directors to another officer of the corporation, to the Executive Committee or to the Executive Director.
- H. The President and the President-Elect shall be non-voting ex-officio members of all committees, unless specifically excluded by the Board of Directors.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

- I. The President-Elect shall serve the legal responsibilities of the Vice President under Iowa's Non-profit Corporation Act.
- J. The Secretary shall keep minutes of the corporation and shall record the proceedings of all meetings of the Board of Directors, Executive Committee and any committee having any authority of the Board of Directors. The Secretary shall ensure that a copy of all such records, a record of the names and addresses of Board members entitled to vote with said record to be kept at the Playhouse principal office, and such other records as required under Iowa Nonprofit Corporation Act are maintained. The Secretary shall keep on file such other instruments and records as the Board of Directors shall direct. The Secretary shall have such other powers and duties as may be delegated to that office by the Board of Directors.
- K. The Treasurer shall oversee the financial affairs of the corporation. The Treasurer shall make such reports showing the financial position of the corporation as the Board may request. The Treasurer, with the assistance of the Executive Director, shall oversee the preparation of the annual budget of the corporation that will be presented to the Board of Directors for its consideration.

ARTICLE FIVE Executive Committee

- A. The Executive Committee of the corporation shall consist of the officers of the corporation, and at least one (1) but no more than three (3) member(s)-at-large, who will be nominated and elected by the Board of Directors at the annual meeting of Board of Directors or at any other regular or special meeting of the Board of Directors.
- B. Officers of the corporation and members of the Executive Committee are elected to one-year terms and can be re-elected to serve consecutive terms.
- C. The Executive Committee shall have the authority to act on behalf of, and in the best interest of the Board of Directors with regard to matters requiring attention of the corporation when the Board of Directors is not in session, except the Executive Committee shall not have the authority to mortgage, encumber, sell or dispose of the assets of the corporation unless it is specifically authorized to do so by the Board. The authority of the Executive Committee may be limited by the Board of Directors.
- D. The Executive Committee shall meet in accordance with a schedule of meetings approved by the Executive Committee, at the call of the President or at the call of any two (2) members of the committee. Notice of the meeting shall be given to each member of the committee by means approved by the Board of Directors. In the event of an emergency the notice may be waived.
- E. A majority of the membership of the Executive Committee shall constitute a quorum for the transaction of business. A majority vote of those present at any meeting at which a quorum is present shall be required to authorize any action of the Executive Committee.
- F. The minutes of any Executive Committee meeting shall be delivered to the Board of Directors at its next meeting.

ARTICLE SIX Committees

- A. The corporation shall have the standing committees of audit and governance.
- B. The Audit Committee shall consist of at least three (3) members, including the chair selected by the President. No more than one-third (1/3) of the members of the Audit Committee shall have direct control or authority over the finances of the corporation. The Audit Committee shall select the auditor with consent of the Board. The Audit Committee shall review the work and findings of the auditor and report the findings and results of the audit to the Board within ninety (90) days after the close of the preceding fiscal year.

DES MOINES COMMUNITY PLAYHOUSE

GOVERNANCE POLICIES AND PROCEDURES

- C. The Governance Committee shall consist of at least three (3) members, including the chair selected by the President. The Governance Committee shall be responsible to report nominations for officers and Board of Directors for election at the annual meeting of the Board of Directors. The Governance Committee shall report its nominations for elections at the annual meeting of the Board of Directors no later than ninety (90) days before the date of the annual meeting. The Governance Committee shall oversee the governance documents of the corporation including the Articles of Incorporation, bylaws and a document entitled Governance Policies and Procedures. The Governance Committee shall perform such other duties as are assigned.
- D. The corporation shall have such other special committees and task forces as determined appropriate by the President, with the approval of the Board.
- E. The President shall appoint members of the standing committees, special committees and task forces subject to the approval of the Board of Directors. The appointment to all standing committees shall be made at the annual meeting of the Board of Directors.
- F. The President may remove any member of a standing committee, special committee or task force.
- G. The minutes of any meeting of a standing committee, special committee or task force authorized to take any action on behalf of the corporation shall be prepared and shall be delivered to the Board of Directors at its next meeting.

ARTICLE SEVEN

Executive Director

- A. The Board of Directors shall appoint an Executive Director for the transaction of the day to day business operations of the corporation. The Executive Director shall perform such duties as may be assigned from time to time by the Board of Directors or President. The Executive Director shall not have the status of officer as described in Iowa Code Chapter 504.
- B. The Executive Director shall be delegated the authority and responsibility for the day to day conduct of the business of the corporation. This delegation shall include: a) the responsibility to retain and oversee all other employees of the corporation for the purposes of the conduct of business of the corporation; b) the responsibility for implementing the policies of the Board of Directors; c) the responsibility for overseeing the finances of the corporation consistent with the budget adopted by the Board of Directors and for ensuring that the operations and expenses of the corporation are consistent with the budget.

ARTICLE EIGHT

Miscellaneous

- A. The corporation shall have no corporate seal.
- B. The fiscal year of the corporation shall start on the first day of August in each year and shall end on the last day of July in each year.
- C. The Secretary shall preserve and maintain the books and records of the corporation and make such records available for inspection in accordance with Iowa Code Chapter 504.
- D. All deeds, mortgages, bonds, contracts and other instruments of the business and affairs of the corporation shall be signed on behalf of the corporation by any two (2) officers, or such other person or persons as may be designated from time to time by the Board.

ARTICLE NINE

Amendments

The bylaws may be altered, amended or repealed and new bylaws adopted at any meeting of the Board of Directors at which a quorum is present by majority vote of the Board of Directors present, provided that written notice of such meeting indicating the proposed change or changes in the bylaws is provided

DES MOINES COMMUNITY PLAYHOUSE GOVERNANCE POLICIES AND PROCEDURES

at least twenty (20) days prior to such meeting, with said notice to be provided in accordance with the policy for providing notice of meetings of the Board of Directors.

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Community Drama Association of
Des Moines
Des Moines Playhouse
831-42nd Street
Des Moines, IA 50312

Telephone Number: 1-800-424-1040
312-435-1040

Refer Reply to: 889-2699

Date: 8-22-89

RE: Community Drama Association of Des Moines
EIN: 42-0710259

This is in response to the letter dated June 6, 1989
regarding your status as an organization exempt from Federal
income tax.

Our records indicate that a ruling letter was issued in May
1946, granting your organization an exemption from Federal
income tax under the provisions of Section 501(c)(3) of the Internal
Revenue Code of 1954. Our records also indicate that your
organization is not a private foundation but one that is described
in 509(a)(2)

Contributions made to you are deductible by donors in computing
their taxable income in the manner and to the extent provided in
Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000.00 or more,
you are required to file Form 990, Return of Organizations Exempt
from Income Tax by the fifteenth day of the fifth month after the
end of your annual accounting period.

You are not required to file Federal income tax returns unless
you are subject to the tax on unrelated business income under
Section 511 of the Code. If you are subject to this tax, you must
file an income tax return on F-990-T.

If any question arises with respect to your status for Federal
income tax purposes, you may use this letter as evidence of your
exemption.

This is an advisory letter.

Sincerely yours,



R. S. Wintrobe Jr.
District Director