

**Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.**Note:** *If exempt status is approved, this application be open for public inspect*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document) ST JOSEPH RECREATION FOUNDATION				b Care of Name (if applicable)			
c Mailing Address (Number, street and room/suite) PO BOX 11			d City SAINT JOSEPH		e Country United States		
f State Illinois		g Zip Code + 4 61873		h Foreign Province (or State)		i Foreign Postal Code	
2 Employer Identification Number 99-3895986		3 Month Tax Year Ends DECEMBER		4 Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative) JIM PAGE			
5 Contact Telephone Number 217-493-3083			6 Fax Number (optional)			7 User Fee Submitted \$600.00	

8 Organization's Website (if available):**9** List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: JAMES		Last Name: PAGE		Title: PRESIDENT, DIRECTOR	
Mailing Address: 1715 MAGNOLIA DR			City: SAINT JOSEPH		
State (or Province): IL			Zip Code (or Foreign Postal Code): 61873		
First Name: JAIME		Last Name: MORRIS		Title: SECRETARY, DIRECTOR	
Mailing Address: 1604 E NOTTINGHAM DR			City: SAINT JOSEPH		
State (or Province): IL			Zip Code (or Foreign Postal Code): 61873		
First Name: BROOKS		Last Name: BENNETT-MILLER		Title: TREASURER, DIRECTOR	
Mailing Address: 1403 W NOTTINGHAM DR			City: SAINT JOSEPH		
State (or Province): IL			Zip Code (or Foreign Postal Code): 61873		
First Name: TODD		Last Name: HITT		Title: DIRECTOR	
Mailing Address: 505 LAUREL DR			City: SAINT JOSEPH		
State (or Province): IL			Zip Code (or Foreign Postal Code): 61873		
First Name: TIM		Last Name: SHORT		Title: DIRECTOR	
Mailing Address: 1336 COUNTY ROAD 2250E			City: SAINT JOSEPH		
State (or Province): IL			Zip Code (or Foreign Postal Code): 61873		

 Check here to add more officers, directors, and/or trustees.

Barb Babb, Director, 516 Hawthorne Dr, Saint Joseph IL 61873, Todd Albers, Director, 1257 County Road 2200E, Saint Joseph, IL 61873, Dennis Baltzell, Director, 401 Laurel Dr, Saint Joseph, IL 61873

Part II Organizational Structure

1 You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

2 Enter the date you formed. (MM/DD/YYYY)

06/28/2024

3 Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country.

Illinois

4 Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees.

Yes

No

5 Are you a successor to another organization?

Yes

No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. **DO NOT** file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

- 1** Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement?

Yes No

- 1a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

page 3/Article 4/paragraphs (A) and (B)

- 2** Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement?

Yes No

- 2a** State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

page 4/Article 5/Paragraph (B)(4)

Part IV Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

- a. What is the activity?
- b. Who conducts the activity?
- c. Where is the activity conducted?
- d. What percentage of your total time is allocated to the activity?
- e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- f. How does the activity further your exempt purposes?

The St. Joseph Recreation Foundation (Foundation) is an Illinois nonprofit corporation formed for exclusively religious, charitable, scientific, literary, or educational purposes within the meaning of Internal Revenue Code Section 501(c)(3). The Foundation's primary charitable purpose is to construct and operate a community center in St. Joseph, Illinois, to provide residents of the St. Joseph area with facilities for recreational activities, including sports, community meetings and community events.

The Foundation's initial activities, which will primarily take place in 2024 and 2025, will be to form the organization, engage with donors and partners, and undertake fundraising. The Foundation will also work with professional services, such as designers and consultants, to develop specific proposals for the community recreation center. The center is expected to be built at Woodard Park, a public park owned by the Village of Saint Joseph, Illinois. Plans for the center, as developed by the Foundation with the help of professionals, will be presented to the Saint Joseph Township Board and the Saint Joseph Board of Trustees for approval. The Foundation expects to allocate approximately one-third of its total time to each of these activities (start-up, fundraising and developing plans for the recreation center). These activities will primarily take place in St. Joseph, Illinois and will be undertaken by the Foundation's volunteer directors, officers and advisory committees, which may include other members of the St. Joseph community. None of the individuals performing these activities for the Foundation will receive compensation, except that the Foundation will contract with professional services such as architectural firms to develop specific proposals for the community recreation center.

The initial start-up costs for the Foundation will be paid for by private donors, including some of the Foundation's original officers and directors. The unpaid Directors will solicit funds from individuals and businesses with a connection to St. Joseph, and the Foundation will apply for grants including government grants, to fund the initial planning for and subsequent building of the community recreation center. The Foundation also expects some contributions from St. Joseph Township, which owns the public sports park where the community recreation center is expected to be built. Accumulating funds to build the community center and to support recreational activities in St. Joseph works to achieve the Foundation's charitable purposes of providing St. Joseph area residents with facilities for recreational activities, including sports, community meetings and community events..

After the initial start-up activities, the Foundation will engage with the Village Board of Saint Joseph to develop a contract between the Foundation and the Village to build and operate the community center. The community center will be built on land owned by the Village but will be operated by the Foundation pursuant to an agreement between the Foundation and Village. The Foundation will also work with the Village to address other recreational needs throughout St. Joseph. These activities will be approximately 10 percent of activities. Another 70 percent of planned activities will be dedicated to the actual construction and enhancement of the community building and recreational activities. The costs of these activities will be supported by private donations, grants and the result of ongoing fundraising activities. The remainder of the Foundation's activities during this time frame will consist of raising funds for the construction and operation of the community center. These activities will primarily take place in St. Joseph, Illinois in 2025 and 2026.

Once the community center construction has been completed, which is expected to occur in 2025 or 2026, the Foundation's primary activities will consist of ongoing fundraising in support of the community center and implementing the agreement with the Village to operate the community center. These activities fulfill the Foundation's charitable purposes by enabling the community to benefit from the recreational opportunities of the community center. Approximately 90 percent of the Foundation's activities at this stage will be dedicated to fundraising to maintain and enhance the recreational facilities and supervising the operation of the center, with the balance being various administrative tasks. The activities will take place in St. Joseph, Illinois. Most of the work will be performed by the Foundation's unpaid Board of Directors, though the Foundation expects to employ one or more individuals to help maintain, operate and manage the recreation center facility. Finally, the Foundation expects that a portion of its income will come from user fees from groups or individuals using the community recreation center for their activities or events.

Part IV Your Activities (continued)

2 Enter the 3-character NTEE Code that best describes your activities.

N30

Or check here if you want the IRS to select the NTEE Code that best describes your activities.

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program.

Yes No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds.

Yes No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain.

Yes No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation.

Yes No

Part IV Your Activities (continued)

- 6a Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? Yes No
If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

- 7 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed. Yes No

- 8 Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain. Yes No

- 9 Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10. Yes No

Part IV Your Activities (continued)

- 9a** Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. Yes No

- 9b** Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. Yes No

- 9c** Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. Yes No

- 9d** Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. Yes No

- 9e** Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. Yes No

Part IV Your Activities (continued)

9f Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. Yes No

9g When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

9h Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

9i Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

10 Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. Yes No

10a When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. Yes No

10b Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? Yes No

10c Will you acquire from OFAC the appropriate license and registration where necessary? Yes No

Part IV Your Activities *(continued)*

11 Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. Yes No

12 Do you or will you operate a school? Yes No
If "Yes," complete Schedule B.

13 Is your principal purpose or function to provide hospital or medical care? Yes No
If "Yes," complete Schedule C.

14 Do you or will you provide low-income housing? Yes No
If "Yes," complete Schedule F.

15 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section I.

16 Check any of the following fundraising activities that you will undertake (check all that apply):

- Website, mail, email, personal, and/or phone solicitations
- Foundation grant solicitations
- Receive donations from another organization's website
- Government grant solicitations
- Bingo
- Other (non-bingo) gaming activities

Other (describe)

Special events, solicitation of the public at community events such as the St. Joseph Fall Festival.

We will not engage in fundraising activities.

17 Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. Yes No

Part V Compensation and Other Financial Arrangements

1 Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. Yes No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

1a Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? Yes No

1b Do or will you approve compensation arrangements in advance of paying compensation? Yes No

1c Do or will you document in writing the date and terms of approved compensation arrangements? Yes No

1d Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? Yes No

1e Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? Yes No

1f Do or will you record in writing both the information on which you relied to base your decision and its source? Yes No

1g Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. Yes No

2 Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. Yes No

3 Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. Yes No

Part V Compensation and Other Financial Arrangements (continued)

- 4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

- 5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value. Yes No

The Organization may have contracts or leases with the Village of Saint Joseph, Illinois, which owns the ground on which the planned Recreation Center will be built by the Organization. The Organization may have a minority of Directors who are also officers, directors or trustees of the Village of Saint Joseph or Saint Joseph Township. When required under the Organization's Conflict of Interest policy, Directors shall disclose their financial interests and shall recuse themselves from voting on matters. However, since the Organization's main purpose is to construct and operate a recreation facility for the benefit of the residents of St. Joseph, not all transactions with the Village or Township of Saint Joseph will constitute a true conflict of interest, even if officers, directors or trustees of the Village or Township participate in the discussions or votes. No other leases, contracts or loans between the Organization and its Directors or Officers are anticipated.

- 6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services. Yes No

There is currently no contract, but the Organization will contract with independent consultants and architects to develop plans for the recreation center, and once approved, the organization will contract with a general contractor and other entities to construct the facility. Selection of contractors will be by a competitive bidding system, managed by a third party architect apart from the Board of Directors, in order to ensure that an arms-length approach is taken and the most appropriate price is paid for the construction work. It is possible that one of the bidders will be a construction company for which one of the Organization's Directors is a non-owner or decision maker, and in this case, the Organization will follow its Conflicts of Interest policy to ensure the Organization will pay no more than fair market services. Finally, no property acquisitions will be made, as the land where the recreation center will be built is and will be owned by the Village of Saint Joseph.

Part V Compensation and Other Financial Arrangements (continued)

- 7 Does or will someone other than your own employees or volunteers manage your activities or facilities? Yes No
- If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

- 8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. Yes No

Part VI Financial Data

- 1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.
- You completed less than one tax year.
Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed at least one tax year but fewer than five.
Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.
 - You completed five or more tax years.
Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI Financial Data (continued)

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
		From: 06/28/2024 To: 12/31/2024	From: 01/01/2025 To: 12/31/2025	From: 01/01/2026 To: 12/31/2026	From: ___/___/___ To: ___/___/___
1 Gifts, grants, and contributions received (do not include unusual grants)	\$30,000.	\$1,300,000.	\$100,000.		
2 Membership fees received					
3 Gross investment income		\$75,000.	\$5,000.		
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)		\$300,000.	\$100,000.		
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	\$30,000.	\$1,675,000.	\$205,000.	\$0.	\$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)		\$200,000.	\$300,000.		
10 Total of lines 8 and 9	\$30,000.	\$1,875,000.	\$505,000.	\$0.	\$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)		\$1,000,000.			
13 Total Revenue (add lines 10 through 12)	\$30,000.	\$2,875,000.	\$505,000.	\$0.	\$0.
Type of expense	Current tax year	4 prior tax years or 2 succeeding tax years			
14 Fundraising expenses	\$500.	\$2,500.	\$5,000.		
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees					
18 Other salaries and wages		\$25,000.	\$60,000.		
19 Interest expense					
20 Occupancy (rent, utilities, etc.)					
21 Depreciation and depletion					
22 Professional fees	\$25,000.	\$100,000.	\$50,000.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	\$100.	\$2,300,100.	\$115,100.		
24 Total Expenses (add lines 14 through 23)	\$25,600.	\$2,427,600.	\$230,100.	\$0.	\$0.

25 Itemized financial data

Line 9 for fye 12/31/25 & fye 12/31/26: User fee income from groups, leagues and organizations which rent space in the community center for recreational purposes or to hold community meetings and events. Line 12 for fye 12/31/25: The organization anticipates a one-time unusual grant from a community member as seed money or matching funds for fundraising for the construction of the recreation center. The anticipated donor is not an officer or director of the Foundation but is a generous St. Joseph community member. Line 22 : Professional services include architects, engineers, web-social media developers, attorneys and accountants. Line 23 for fye 12/31/24: \$100 govt. filing fees and misc. expenses. Line 23 for fye 12/31/25: \$2,300,000 construction costs for community recreation center, \$100 govt. filing fees and misc. expenses. Line 23 for fye 12/31/25: recreation center improvements and maintenance, \$100 govt. filing fees and misc. expense

Part VI Financial Data (continued)

B. Balance Sheet (for your most recently completed tax year)

Year End: 07/31/2024

Assets		
1	Cash	\$20,000.
2	Accounts receivable, net	
3	Inventories	
4	Bonds and notes receivable (provide an itemized list below)	
5	Corporate stocks (provide an itemized list below)	
6	Loans receivable (provide an itemized list below)	
7	Other investments (provide an itemized list below)	
8	Depreciable assets (provide an itemized list below)	
9	Land	
10	Other assets (provide an itemized list below)	
11	Total Assets (add lines 1 through 10)	\$20,000.
Liabilities		
12	Accounts payable	\$10,920.
13	Contributions, gifts, grants, etc. payable	
14	Mortgages and notes payable (provide an itemized list below)	
15	Other liabilities (provide an itemized list below)	
16	Total Liabilities (add lines 12 through 15)	\$10,920.
Fund Balances or Net Assets		
17	Total fund balances or net assets	\$9,080.
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	\$20,000.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- You are a publicly supported organization and would like the IRS to decide your correct classification.
- You are a private foundation.

- 1a** As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law.

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

- 1b** Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? Yes No
If "Yes," complete Schedule H - Section II.

- 1c** Are you a private operating foundation? Yes No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII Foundation Classification (continued)

1d Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

2 If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? Yes No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? Yes No

2a If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive amounts from any disqualified persons? Yes No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of \$5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? Yes No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? Yes No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excepted from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- Other (describe)

Part X Signature

- I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

James Page

(Type name of signer)

PRESIDENT, DIRECTOR

(Type title or authority of signer)

08/02/2024

(Date)

Upload checklist:

- Organizing document (and any amendments)
- Bylaws, if adopted
- Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- Form 8821, Tax Information Authorization (if applicable)
- Supplemental responses (if applicable)
- Expedited handling request (if applicable)

UPLOADED ATTACHMENTS FOR FORM 1023
St. Joseph Recreation Foundation
EIN: 99-3895986

CONTENTS

Form 1023: Signature of Authorized Person	1
Governing Instrument: Articles of Incorporation	2
Governing Instrument: Bylaws	3
Form 2848: Power of Attorney and Declaration of Representative	4

IRS Form 1023
St. Joseph Recreation Foundation
EIN 99-3895986

Part X, Signature

SIGNATURE OF AUTHORIZED PERSON

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

- 1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? Yes No
If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

- 1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? Yes No

If "Yes," are you claiming you are excused from filing because you are:

- A church or association of churches
- An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- A school below college level affiliated with a church or operated by a religious order
- A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)

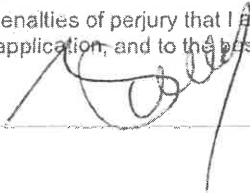
Other (describe)

[Empty rectangular box for describing other reasons]

Part X Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

James Page
(Type name of signer)



PRESIDENT, DIRECTOR
(Type title or authority of signer)

08/01/2024
(Date)

IRS Form 1023
St. Joseph Recreation Foundation
EIN 99-3895986

Part II, Question 1

ARTICLES OF INCORPORATION

FORM NFP 102.10 (rev. Dec. 2003)
ARTICLES OF INCORPORATION
General Not For Profit Corporation Act

Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-9522
www.cyberdriveillinois.com

Remit payment in the form of a
cashier's check, certified check,
money order or Illinois attorney's
or C.P.A.'s check payable
to Secretary of State.

FILED

JUN 28 2024

ALEXI GIANNOULIAS
SECRETARY OF STATE

7448-3933

File #

Filing Fee: \$50

Approved: AP

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

Article 1.

Corporate Name: ST. JOSEPH RECREATION FOUNDATION

Article 2.

Name and Address of Registered Agent and Registered Office in Illinois:

Registered Agent: Marjorie A. Harris

First Name

Middle Name

Last Name

Registered Office: 306 W. Church St.

Number

Street

Suite # (P.O. Box alone is unacceptable)

Champaign

IL

61820

Champaign

City

ZIP Code

County

Article 3.

The first Board of Directors shall be 3 in number, their Names and Addresses being as follows:
Not less than three

Director Name	Street Address	City	State	ZIP Code
<u>James R. Page</u>	<u>1715 Magnolia Dr., St. Joseph, IL</u>	<u>61873</u>		
<u>Todd Hitt</u>	<u>505 Laurel Dr., St. Joseph, IL</u>	<u>61873</u>		
<u>Tim Short</u>	<u>1336 County Road 2250E, St. Joseph, IL</u>	<u>61873</u>		

Article 4.

Purpose(s) for which the Corporation is organized:

See Exhibit A attached.

(continued on back)

Article 4.(continued)

Is this Corporation a Condominium Association as established under the Condominium Property Act? (check one)
 Yes No

Is this Corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? (check one)
 Yes No

Is this Corporation a Homeowner's Association, which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? (check one)
 Yes No

Article 5.

Other provisions (For more space, attach additional sheets of this size.): See Exhibit B attached.

Article 6.

Names & Addresses of Incorporators

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated June 27, 2024
Month Day Year

Signatures and Names

1. Marjorie A. Harris
Signature
Marjorie A. Harris
Name (print)

2. _____
Signature

Name (print)

3. _____
Signature

Name (print)

Post Office Address

1. 306 W. Church St.
Street
Champaign, IL 61820
City, State, ZIP

2. _____
Street

City, State, ZIP

3. _____
Street

City, State, ZIP

Signatures must be in BLACK INK on the original document.

Carbon copies, photocopies or rubber stamped signatures may only be used on the duplicate copy.

- If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by a duly authorized corporate officer. Please print name and title beneath the officer's signature.
- The registered agent cannot be the corporation itself.
- The registered agent may be an individual, resident in Illinois, or a domestic or foreign corporation, authorized to act as a registered agent.
- The registered office may be, but need not be, the same as its principal office.
- A corporation that is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that it will comply with the State and local laws and ordinances relating to alcoholic liquors.

Return to:

Meyer Capel, A Professional Corporation
Firm Name
306 W. Church St.
Mailing address

Marjorie A. Harris
Attention
Champaign, IL 61820
City, State, ZIP

EXHIBIT A
to Articles of Incorporation
of
ST. JOSEPH RECREATION FOUNDATION

Article 4. PURPOSES

The Corporation is organized exclusively for religious, charitable, scientific, literary, or educational purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). The purposes for which the corporation is organized are:

(A) To operate exclusively for religious, charitable, scientific, literary or educational purposes with the meaning of Section 501 (c) (3) of the Internal Revenue Code, as amended or the corresponding provision of any future United States revenue statute, including, but not by way of limitation, the making of distributions to organizations that qualify as exempt organizations under 501 (c) (3) of the Code.

(B) Without limiting the generality of the foregoing, the Corporation's primary charitable purpose is to construct and operate a facility for recreational activities in St. Joseph, Illinois, which will provide residents of the St. Joseph area with facilities for recreational activities, including sports, community meetings and community events.

EXHIBIT B
to Articles of Incorporation
of
ST. JOSEPH RECREATION FOUNDATION

Article 5. OTHER PROVISIONS

- (A) The Corporation shall save, indemnify and hold harmless each director and officer of the Corporation from and against any claim, loss, damage, or expense incurred in connection with his or her capacity as a director or officer of the Corporation to the fullest extent permitted by Chap. 805 Ill. Comp. Stat. § 108.75, without limitation the amount of such expense.

The directors, officers and employees of this Corporation shall have no personal liability whatsoever for obligations of the Corporation.

- (B) Notwithstanding the foregoing or any other provision of the Articles of Incorporation:
1. No part of the net assets or earnings of the corporation shall inure to the benefit of, or be distributable to its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered, to reimburse any person for reasonable expense incurred in connection with rendering service to it and to make payments and distributions in furtherance of the purposes set forth above.
 2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting, to influence legislation (except as otherwise provided under Section 501 (h) of the Code), and the corporation shall not participated in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
 3. The corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from Federal income tax under Section 501 (c) (3) of the Code, or (ii) by a corporation, contributions to which are deductible under Section 170 (c) (2) of the Code.
 4. In the event of the dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all of the remaining assets of the corporation, in a manner in accordance with applicable corporate law, exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, or to the Village of Saint Joseph, Illinois, as the Board of Directors shall determine.

IRS Form 1023
St. Joseph Recreation Foundation
EIN 99-3895986

Part II, Question 4

BYLAWS

BY-LAWS OF THE ST. JOSEPH RECREATION FOUNDATION
Adopted July 22, 2024

ARTICLE I

The St. Joseph Recreation Foundation (herein referred to as the "FOUNDATION") is organized and operated exclusively for charitable, religious, scientific, literary, and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under such Section 501(c)(3).

Section 1.1 Mission.

The FOUNDATION is organized for the purpose of supporting the residents of the Village of Saint Joseph and the Saint Joseph Township with regard to recreational activities to include sports, community events and community facilities.

Section 1.2 Earnings.

No part of the net earnings of the FOUNDATION shall inure to the benefit of, or be distributable to, any of its Directors, officers, or other private persons, except that the FOUNDATION shall be authorized and empowered to make payments and distributions in furtherance of the purposes set forth above.

Section 1.3 Political Activity and Other Activity.

No substantial part of the activities of the FOUNDATION shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the FOUNDATION shall not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for any public office.

Notwithstanding any provision of the By-Laws or the Articles of Incorporation of the FOUNDATION to the contrary, the FOUNDATION shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3), or (b) by a corporation, contributions to which are deductible under Section 170(c)(2).

Section 1.3 Dissolution.

Upon dissolution of the FOUNDATION, the Board of Directors of the FOUNDATION shall, after paying or making provision for the payment of all liabilities of the FOUNDATION, dispose of all of the assets of the FOUNDATION exclusively for the purposes of the FOUNDATION in such manner, or to such organization or organizations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3), or to the Village of Saint Joseph, Illinois, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of general jurisdiction of the county in which the principal office of the FOUNDATION is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

All section references herein above are to the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States internal revenue law).

ARTICLE 2

Section 2.1 Powers.

Except as provided otherwise by the Articles of Incorporation or by these By-laws, the FOUNDATION shall have all powers which a not-for-profit corporation may have if organized under the Illinois General Not for Profit

Corporation Act of 1986, as amended, and shall have such additional powers as are permitted by any applicable law.

ARTICLE 3

Section 3.1 Office and Agent.

The FOUNDATION shall have and continuously maintain in the State of Illinois a registered office and a registered agent whose business office is identical with such registered office and may have other offices within or without the State of Illinois as the Board of Directors may from time to time determine.

ARTICLE 4

Section 4.1 Members.

The FOUNDATION shall have no members.

ARTICLE 5

Section 5.1. Board of Directors General Powers.

The affairs of the FOUNDATION shall be managed by or under the direction of its Board of Directors.

Section 5.2. Number, Qualification and Term of Office.

The number of Directors of the FOUNDATION shall be not less than five nor more than nine. The number of Directors may be changed from time to time, within the aforementioned range, by the Directors without further amendment to the Bylaws. All Directors must be residents of St. Joseph, Illinois Township. Each Director shall hold office until such Director's successor shall have been elected and shall qualify, or until the earlier death, resignation, removal, or disqualification of such director.

The number of Directors may be increased to any number or decreased to not fewer than three from time to time by amendment of these By-Laws. No decrease shall have the effect of shortening the term of any incumbent Director.

Section 5.3. Election of Directors.

The initial Board of Directors shall be those individuals set forth in the Articles of Incorporation for the FOUNDATION.

Thereafter, the elections of Directors shall be held at each annual meeting of the Board of Directors of the FOUNDATION. Each Director shall be elected by vote of a majority of the Directors present at such meeting at which there is a quorum. Each Director shall be entitled to cast one vote for each Director position being voted upon.

Section 5.4. Resignation.

A Director may resign any time by written notice delivered to the FOUNDATION Board of Directors or to the President or Secretary of the FOUNDATION. A resignation is effective when the notice is delivered unless the notice specifies a date later than the date of delivery. The resignation of a Director need not be accepted in order to be effective.

Section 5.5. Removal of Directors.

One or more directors may be removed, with or without cause. A Director may be removed by the affirmative vote of a majority of the Directors then in office at a meeting of the Board of Directors at which a quorum is present.

Section 5.6. Vacancies.

Any vacancy occurring in the Board of Directors and any directorship to be filled by reason of an increase in the number of Directors may be filled by the Board of Directors. A Director elected or appointed, as the case may be, to fill a vacancy shall be elected or appointed for the unexpired term of his or her predecessor in office or, if the Director is elected or appointed because of an increase in the number of Directors, the term of such Director shall expire at the next annual meeting of the Board of Directors.

Section 5.7. Regular Meetings.

A regular annual meeting of the Board of Directors shall be held without other notice than these By-Laws on the third Wednesday in January in each year at the hour of 6:00 p.m., beginning with the year 2025, if not a legal holiday under the laws of Illinois, and if a legal holiday then on the next day which shall not be a legal holiday or a Saturday or a Sunday. The Board of Directors may provide by resolution the time and place, either within or without the State of Illinois, for the holding of additional regular meetings of the Board without other notice than such resolution.

Section 5.8. Special Meetings.

Special meetings of the Board of Directors may be called by or at the request of the President or any two Directors, and such person or persons may fix a place, within the Township of Saint. Joseph, Illinois, as the place for holding any special meeting of the Board so called.

Section 5.9. Notice of Meetings.

Notice of any special meeting of the Board of Directors shall be given in accordance with these By-Laws at least two (2) days in advance thereof by written notice to each Director at the address shown for such Director on the records of the FOUNDATION. Notice of any special meeting of the Board of Directors may be waived in a writing signed by the person or persons entitled to such notice either before or after the time of the meeting. Attendance of a Director at any meeting shall constitute a waiver of notice of such meeting except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Except in the case of a special meeting called for the purposes of removing a Director, neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting, unless specifically required by law, the Articles of Incorporation or these By-Laws.

Section 5.10. Action Without a Meeting.

Any action required or permitted by law to be taken at a meeting of the Board of Directors, or any other action which may be taken at a meeting of the Board of Directors or a committee thereof, may be taken without a meeting, if a consent in writing setting forth the action so taken shall be signed by all Directors or by all the members of such committee entitled to vote with respect to the subject matter thereof, as the case may be. The consent shall be evidenced by one or more written approvals, each of which sets forth the action taken and bears the signature of one or more Directors or committee members. All the approvals evidencing the consent shall be delivered to the Secretary to be filed in the records of the FOUNDATION. The action taken shall be effective when all the Directors or the committee members, as the case may be, have approved the consent unless the consent specifies a different effective date. Any such consent shall have the same force and effect as a unanimous vote.

Section 5.11. Attendance by Telephone/Video/Audio Conference.

Directors or non-Director committee members may participate in and act at any meeting of such board or committee through the use of a conference telephone or other communications equipment by means of which all persons participating in the meeting can communicate with each other. Participation in such meeting shall constitute attendance and presence in person at the meeting of the person or persons so participating.

Section 5.12. Quorum.

A quorum for the transaction of business at any meeting shall be one more than half of the current Directors. If less than a quorum of the Directors are present, a majority of the Directors then present may adjourn the meeting

to another time without further notice. Withdrawal of Directors from any meeting shall not cause failure of a duly constituted quorum at that meeting.

Section 5.13. Action at a Meeting.

The act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law, by the Articles of Incorporation or by these By-Laws.

Section 5.14. Proxy Prohibited, Presumption of Assent.

No Director may act by proxy on any matter. A Director who is present at a meeting at which action on any corporate matter is taken by the Board of Directors, or by a committee thereof acting on its behalf, is conclusively presumed to have assented to the action taken unless such Director's dissent is entered in the minutes of the meeting or unless such Director files his or her written dissent or abstention to such action with person acting as the Secretary of the meeting before the adjournment of such meeting or forwards such dissent or abstention by registered or certified mail to the Secretary immediately after the adjournment of such meeting. Such right to dissent or abstain does not apply to a Director who voted in favor of such action.

Section 5.15. Compensation.

Directors shall not be entitled to compensation for their services as Director.

Section 5.16. Interested Directors.

A Director who is directly or indirectly a party to a transaction with FOUNDATION (an "interested Director") shall disclose the material facts of the transaction and his or her interest in or relationship to such transaction to the Board of Directors and to any committee of the Board considering such transaction prior to any action by the Board or such committee to authorize, approve or ratify such transaction. A Director is "indirectly" a party to a transaction if the entity which is a party is an entity in which the Director has a material financial interest or of which the Director is an officer, Director or general partner. Notwithstanding the foregoing, no Director or Officer of the FOUNDATION shall be considered to be indirectly a party to a transaction merely because such Director or Officer (or his or her family members) has a direct or indirect compensation arrangement with the Village of Saint Joseph or Saint Joseph Township.

The presence of the interested Director or of a Director who is otherwise not disinterested may be counted in determining whether a quorum of the Board of Directors or a committee of the Board is present but may not be counted when action is taken on the transaction.

ARTICLE 6

Section 6.1. Committees of the Board of Directors.

A majority of the Board of Directors, by resolution, may create one or more committees of the Board and appoint Directors or such other persons as the Board shall designate to serve on the committee or committees. Each committee may exercise the authority of the Board of Directors to the extent permitted by law and as specified by the Board of Directors or in the Articles of Incorporation or by the By-Laws, but the designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any individual Director, or any responsibility imposed upon it or him or her by law. Each such committee shall have two or more Directors as members, a majority of its membership shall be Directors, and all committee members shall serve at the pleasure of the Board.

Section 6.2. Action of Committees of the Board.

A majority of a committee of the Board of Directors, but not less than two committee members, shall constitute a

quorum. The act of a majority of committee members present and voting at a meeting at which a quorum is present shall be the act of the committee. A committee may act by unanimous consent in writing without a meeting or may participate in and act at any meeting through the use of a conference telephone or by other similar communications equipment in the manner provided by these By-Laws for written consents and for meeting of the Board of Directors. No member of such committee of the Board may act by proxy. Subject to these By-Laws and to action by the Board of Directors, a majority of the members of a committee of the Board shall determine the time and place of meetings and the notice required for meetings.

Section 6.3. Advisory Committees.

The Board of Directors may create one or more advisory committees or other advisory bodies and appoint persons to such advisory committees or bodies who need not be Directors. Such advisory committees or bodies may not act on behalf of the FOUNDATION or bind it to any action but may make recommendations to the Board of Directors or to the officers.

ARTICLE 7

Section 7.1. Enumeration.

The officers of the FOUNDATION shall be a President, a Vice President, a Secretary, a Treasurer, and such other officers or assistant officers as may be elected or appointed by the Board of Directors. Officers whose authority and duties are not prescribed in the By-Laws shall have the authority and perform the duties prescribed from time to time by the Board of Directors. Any two or more offices may be held by the same person. A Director may be an officer.

Section 7.2. Election and Term of Office.

The officers of the FOUNDATION shall be elected annually at the annual meeting of the Board of Directors, or as soon thereafter as conveniently possible. Each Officer shall hold office until a successor is elected and qualified or until such officer's earlier death, resignation or removal in the manner hereinafter provided. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Election or appointment of an Officer or agent shall not of itself create any contract rights.

Section 7.3. Resignation and Removal.

Any Officer may resign at any time by giving notice to the Board of Directors, the President, or the Secretary. A resignation is effective when the notice is delivered unless the notice specifies a date later than the date of delivery. The resignation of an Officer need not be accepted in order to be effective.

The Board of Directors may remove any officer, either with or without cause, whenever in its judgment the best interests of the FOUNDATION would be served thereby.

Section 7.4. Vacancies.

A vacancy in any office, however caused, may be filled by the Board of Directors for the unexpired portion of the term.

Section 7.5. Compensation.

No member of the Board of Directors shall be entitled to compensation for such services. No Officer shall be entitled to receive compensation by reason of being an officer.

Section 7.6. President.

The President shall be the principal executive Officer of the FOUNDATION. Subject to the directions of the Board of Directors, the President shall in general supervise and control the business and affairs of the FOUNDATION and shall perform all duties incident to the office of President and such other duties as may be assigned to him or her from time to time by the Board of Directors. The President may sign, alone or with the Secretary or any other proper Officer of the FOUNDATION thereunto authorized by the Board of Directors, any deeds, mortgages, bonds,

contract or other instruments which the Board of Directors has authorized to be executed, except in cases in which the execution thereof shall be expressly delegated by the Board of Directors or by these By-Laws to some other Officer or agent of the FOUNDATION, or shall be required by law to be otherwise executed. The President may vote all securities which the FOUNDATION is entitled to vote except as and to the extent such authority shall be vested in a different Officer or agent of the FOUNDATION by the Board of Directors. When present, the President shall preside at all meetings of the Board of Directors.

Section 7.7. Vice-President.

In the absence of the President or in the event of the President's inability or refusal to act, the Vice President shall perform the duties of the President. When so acting, such Vice President shall have all the powers of and be subject to all the restrictions upon the President. The Board of Directors may also designate by resolution the Vice President as being in charge of designated operations of the FOUNDATION and may further specify such duties and powers. The Vice President shall perform such duties as the Board of Directors or the President may assign from time to time.

Section 7.8. Treasurer.

The Treasurer shall be responsible for the oversight of the fiscal activity of the FOUNDATION. The Treasurer shall: (a) have charge of and be responsible for all funds and securities of the FOUNDATION; (b) oversee any fiscal agent engaged by the FOUNDATION to manage fiscal operations of the FOUNDATION. (c) direct the disbursement of the funds of the FOUNDATION as ordered by the Board of Directors or as otherwise required in the conduct of the business of the FOUNDATION and render to the President or the Board of Directors, upon request, an account of all his or her transactions as Treasurer and on the financial condition of the FOUNDATION. The Treasurer shall 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 him or her by the President or the Board of Directors.

In case of such Treasurer's death, resignation, retirement or removal from office, the Treasurer, or his or her representative, shall return to the FOUNDATION all books, papers, vouchers, money and other property of the FOUNDATION in such Treasurer's possession or under such Treasurer's control.

Section 7.9. The Secretary.

The Secretary shall (a) keep the minutes of meeting of the Board of Directors and committees of the Board of Directors in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these By-Laws or as required by law; (c) be custodian of the corporate records and of the seal of the FOUNDATION; (d) affix the seal of the FOUNDATION or a facsimile thereof, or cause it to be affixed and, when so affixed, attest the seal by his or her signature, to all documents the execution of which on behalf of the FOUNDATION under its seal is duly authorized by the Board of Directors or otherwise in accordance with the provisions of these By-Laws (provided, however, the Board of Directors or the President may give general authority to any other Officer to affix the seal of the FOUNDATION and to attest the affixing by his or her signature); (e) keep a register of the post office address of each Director or committee member, which shall be furnished to the Secretary by such Director or committee member and (f) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him or her by the President or the Board of Directors.

ARTICLE 8

Section 8.1. Contracts.

The Board of Directors may authorize any Officer or Officers, agent or agents of the FOUNDATION, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the FOUNDATION, and such authority may be general or confined to specific instances.

Section 8.2. Loans.

No loans shall be contracted on behalf of the FOUNDATION and no evidences of indebtedness shall be issued in

the name of the FOUNDATION unless authorized by a resolution of the Board of Directors or by action of a duly empowered committee of the Board. Such authority to make loans may be general or confined to specified instances. No loan shall be made by the FOUNDATION to a Director or Officer of the FOUNDATION.

Section 8.3. Checks, Drafts, Etc.

All checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness, issued in the name of the FOUNDATION, shall be signed by two officers, employees or agents of the FOUNDATION and in such manner as shall from time to time be determined by resolution of the Board of Directors. In the absence of such determination, such instruments may be signed by the Treasurer and countersigned by one other officer.

Section 8.4. Deposits.

All funds of the FOUNDATION shall be deposited from time to time to the credit of the FOUNDATION in such banks, trust companies, or other depositories as the Board of Directors may select.

ARTICLE 9

Section 9.1 Records.

The FOUNDATION shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board of Directors and committees having any authority of the Board of Directors. All books and records of the FOUNDATION may be inspected by any Director or any Director's agent or attorney, for any proper purpose at any reasonable time.

ARTICLE 10

Section 10.1 Fiscal Year.

The fiscal year of the FOUNDATION shall commence on January 1st of each calendar year.

ARTICLE 11

Section 11.1 Seal

The Board of Directors may, but is not required to, provide a corporate seal which shall be in the form of a circle and shall have inscribed thereon the name of the FOUNDATION and the words "Corporate Seal" and "Illinois".

ARTICLE 12

Section 12.1. Manner of Notice.

Whenever under the provisions of law, the Articles of Incorporation or these By-Laws, notice is required to be given to any Director or member of any committee designated by the Board of Directors, it shall not be construed to require personal delivery. Such notice may be given in writing by depositing it in a sealed envelope in the United States mails, postage prepaid and addressed to such Director or committee member at his or her address as it appears on the books of the FOUNDATION, and such notice shall be deemed to be given at the time when it is thus deposited in the United States mails; or such notice may be given in writing by any other means and if given by such other means, shall be deemed given when received. Such requirement for notice shall be deemed satisfied if actual notice is received orally or in writing by the person entitled thereto as far in advance of the event with respect to which notice is given as the minimum notice period required by law, the Articles of Incorporation or these By-Laws.

Section 12.2. Waiver of Notice.

Whenever any notice is required to be given by law, by the Articles of Incorporation or by these By-Laws, a waiver

St. Joseph Recreation Foundation
EIN 99-3895986

**FORM 2848: POWER OF ATTORNEY
AND DECLARATION OF REPRESENTATIVE**

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

For IRS Use Only

Received by: _____

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address St. Joseph Recreation Foundation P.O. Box 11 St. Joseph, IL 61873	Taxpayer identification number(s) 99-3895986 Daytime telephone number 217-493-3083 Plan number (if applicable)
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hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Marjorie A. Harris 306 W. Church St. Champaign, IL 61820 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 8006-14737R PTIN P00954477 Telephone No. 217-352-1800 Fax No. 217-352-1083 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption	1023	2024

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. *Specific Use Not Recorded on CAF* in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):
 Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
 List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
 ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

[Handwritten Signature]

08/01/24
 Date

President
 Title (if applicable)

James R. Page
 Print name

St. Joseph Recreation Foundation
 Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	Illinois	6197951	<i>Marjorie A. Hain</i>	8/2/24