



An Arizona Nonprofit Corporation

Board of Directors Manual

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Preamble

Welcome to the Board of Directors Manual for The Kringle Cause. This manual serves as a comprehensive guide to the governance, operations, and mission of our organization. It has been thoughtfully compiled to ensure clarity of roles, responsibilities, and expectations for all current and future board members, advisors, and leadership personnel.

This is a living document, meaning it is subject to regular review and updates as our organization evolves, laws change, or best practices improve. Updates may reflect changes in strategic direction, policies, staffing, committee structure, or other operational aspects. It is the responsibility of each board member to remain familiar with the latest version of this manual.

Please check the version number and last revised date listed on the cover page or document footer to ensure you are referencing the most current edition.

Together, this manual and our collective commitment serve as a strong foundation for fulfilling the mission of The Kringle Cause—to bring **joy, dignity, and purpose** to children, families, and individuals across the nation.

Letter from the Founder

Dear Friends,

The story of The Kringle Cause is deeply rooted in a family legacy of giving and the timeless symbol of Santa Claus. My great-grandfather first donned the Santa suit for a Thanksgiving parade in Mesa, Arizona, bringing joy to children and families alike. This tradition was carried on by my grandfather and father, each embodying the spirit of giving in their own unique way. Now, it is my turn to carry this legacy forward.

Though my sons live far from me, I find great hope in the idea that the spirit of Santa Claus can inspire not just them, but countless others—boys and girls alike—to embrace the values of generosity, kindness, and selfless giving. Santa is more than a figure of myth; he is a symbol of love and community, of putting others first, and of sharing what we have to brighten the lives of those around us.

Through The Kringle Cause, Inc., we aim to transform this symbol into a year-round mission of joy. We are focused on creating meaningful opportunities for vulnerable children, families, and communities to thrive. This vision has grown out of a simple idea: that the spirit of giving is not limited to December, and that together, we can bring hope and kindness to those who need it most.

As you read through this manual, I invite you to join me in this journey of leadership and service. Whether through partnership, governance, or advocacy, your involvement as a board member will help make this vision a reality. Together, we can create a legacy of giving that extends far beyond what any one individual can achieve.

Warm regards,

Jeffrey Biggs
aka Santa Jeff
Founder and Executive Director
The Kringle Cause, Inc.,

Do Good. Make Miracles. Keep the Magic Alive.

Mission and Vision

Mission Statement:

To create year-round joy by employing and empowering young adults with disabilities, delivering handcrafted gifts to children facing hardship, and supporting the caregivers who love them. Inspired by the spirit of Santa Claus, we transform kindness into action through meaningful employment, compassionate outreach, and community partnerships.

Breaking Down the Who in the Mission Statement:

1. Who We Serve (Beneficiaries):

- Children with cognitive, developmental, and physical disabilities
- Children facing life-threatening illnesses, in foster care, or experiencing homelessness
- Parents and caregivers of these children, especially those in hospitals or long-term care settings

2. Who We Are (The Organization):

- A federally recognized 501(c)(3) nonprofit inspired by the values of selfless giving and compassion embodied in the spirit of Santa Claus
- Grounded in the belief that everyone deserves dignity, purpose, and joy

3. Who Our Donors Are (Supporters):

- Individuals, families, and businesses committed to kindness and generosity
- Those inspired to make a tangible difference by supporting employment, mission gifts, and caregiver relief

About the Organization

Our History & Founding Vision

The Kringle Cause, Inc. was founded by Jeffrey Biggs—known to many as Santa Jeff—as a heartfelt extension of a family tradition rooted in service and generosity. Inspired by generations of Santa Clauses in his family, Jeff envisioned a nonprofit that would keep the spirit of Christmas alive all year long. His mission is to inspire joy, connection, and hope by channeling the symbolic giving nature of Santa Claus into meaningful programs for vulnerable children, their families, and young adults with disabilities.

The organization officially began the process of formation in early 2025. Since then, *The Kringle Cause* has submitted its Articles of Incorporation to the State of Arizona, applied for a Federal Employer Identification Number (FEIN), filed IRS Form 1023-EZ, and has received recognition as a **federally designated 501(c)(3) charitable organization**. With our legal foundation in place, we are now actively building the framework for long-term, mission-driven impact.

Significant Milestones & Accomplishments

- Formation of The Kringle Cause as an Arizona nonprofit in March 2025
- Assembled a dedicated and diverse Board of Directors
- Secured legal support and completed regulatory filings
- Submitted Articles of Incorporation to the State of Arizona
- Applied for a Federal EIN
- Obtained IRS Determination Letter as a 501(c)(3) Charitable Organization
- Launched first major fundraising event: Bingo Bells & Beach Towels (July 2025)
- Released the organization’s first Impact Plan (July 2025)

These steps mark only the beginning of our journey. With our legal foundation secure and initial programs underway, our future vision is strong and clear.

Signature Programs and Services

The Kringle Cause fulfills its mission through a growing network of year-round programs, each designed to deliver joy, create purpose, and strengthen families:

- **Workshop 48:** A rotating series of 48 workshops forming the core of E.L.F. (Envoys of Love & Fellowship) employment and life-skills development. Participants grow in areas such as financial literacy, communication, independent living, and workplace confidence while contributing meaningfully to the mission.
- **Toy & Gift Production:** A year-round employment and training experience where E.L.F.s handcraft toys, ornaments, and mission gifts that embody capability, love, and purpose.
- **Mission Gift Delivery Program:** Handcrafted gifts are delivered directly to children in hospitals, therapy centers, classrooms, and shelters—always presented by Santa or Mrs. Claus, creating magical, hope-filled moments of human connection.
- **Parental Support Gifting:** Providing recognition and relief to caregivers of children with high needs through small but meaningful gifts such as spa services, meals, and personalized care packages.
- **Santa Network (Future Expansion):** A growing national network of Santas and Mrs. Clauses who volunteer time year-round to deliver joy, promote the mission, and serve local communities.
- **The Kringle Experience (Future Goal):** A flagship, year-round indoor destination offering employment opportunities, community outreach, festive attractions, and sustainable revenue streams—all centered on the mission.

Awards and Recognition

As The Kringle Cause is still in its early stages, formal awards and recognitions are forthcoming. However, early community support, media interest, and successful fundraising events demonstrate strong momentum and growing visibility.

Strategic Foundations

Mission Statement (Elevator Pitch Version):

The Kringle Cause creates opportunities for young adults with disabilities to find purpose through meaningful employment, delivers handcrafted gifts to children facing hardship, and supports the caregivers who love them—spreading joy and dignity all year long.

Vision Statement:

We envision a future where every individual—regardless of ability or circumstance—has the opportunity to contribute meaningfully to their community, where joy is delivered year-round to children in crisis, and where Santa’s spirit of giving becomes a living tradition in homes, workshops, and hearts across the nation.

Core Values:

- **Compassion** – We believe in seeing and serving others with empathy, love, and respect.
- **Inclusion** – We celebrate abilities and ensure every voice and person has value.
- **Joyful Giving** – We lead with kindness, generosity, and the intent to bless others.
- **Empowerment** – We provide tools, training, and purpose to those often overlooked.
- **Community** – We partner with others to magnify our impact and strengthen families.

Organizational Goals:

1. Launch Programs That Matter:

- a. Establish Toy Production Workshops employing young adults with cognitive/neurodevelopmental and physical disabilities.
- b. Establish **Workshop 48** as the flagship life-skills and employment program for young adults with cognitive, developmental, and physical disabilities.

2. Deliver Gifts With Purpose:

- a. Visit and support children in hospitals, foster care, shelters, and those facing illness or disability through thoughtful gifts and joy-filled visits.

3. Support Parents and Caregivers:

- a. Provide meaningful relief and support to parents of children with significant challenges through care packages and community partnerships.

4. Create a Self-Sustaining Model:

- a. Develop retail, publishing, and experiential channels to support mission funding.

5. Expand Nationally:

- a. Grow partnerships, a Santa Network, and program hubs to serve children and families across the United States.

Board Governance

Roles and Responsibilities of the Board

The Board of Directors serves as the governing body of The Kringle Cause. Its responsibilities include safeguarding the organization's mission, ensuring legal and ethical integrity, and guiding long-term strategy. The Board does not manage day-to-day operations, which are the responsibility of the Executive Director and staff.

Board responsibilities include:

- Upholding the mission, vision, and core values of The Kringle Cause.
- Approving and reviewing strategic plans and annual budgets.
- Ensuring compliance with nonprofit laws and IRS regulations.
- Supporting fundraising and resource development.
- Participating in Board and committee meetings and decisions.
- Acting as ambassadors for the organization in the community.

Expectations for Individual Board Members

Each Board Member is expected to:

- Attend all regular and special board meetings unless excused.
- Serve on at least one standing committee.
- Participate in organizational events, fundraising efforts, and strategic planning.
- Make an annual financial contribution that is personally meaningful, ensuring 100% board giving each year.
- Review meeting materials and come prepared for active participation.
- Uphold confidentiality and support board decisions once made.

Board Composition and Terms

The Board shall consist of no fewer than five (5) members, with the goal of expanding to at least eight (10) as the organization grows.:

- Three Executive Board Members: President, Secretary, and Treasurer.
- A minimum of five General Board Members representing various sectors, including disability services, nonprofit management, finance, law, and the community we serve.

Board terms are three (3) years, with staggered elections to preserve institutional memory and leadership continuity. Executive Members may serve up to two consecutive terms, after which they must take at least a one-year break before serving again in an executive capacity.

Committees and Advisory Roles

To support the mission, the Board may establish the following standing committees:

- **Compensation Committee** – Oversees salary structure and benefit packages, ensuring alignment with nonprofit best practices.
- **Programs Committee** – Guides program development, impact measurement, and beneficiary engagement.
- **Fundraising Committee** – Supports donor outreach, sponsorships, and fundraising campaigns.
- **Marketing and Social Media Committee** – Shapes public communication and brand visibility.
- **IT Committee** – Oversees technology tools and platforms that support operations.
- **Executive Committee** – Composed of the President, Secretary, and Treasurer; may meet as needed to act on time-sensitive matters between full board meetings. All decisions are subject to ratification by the full board.

Committee chairs are responsible for coordinating meetings and informing the Executive Director of committee activity. All Board Members are encouraged to serve on at least one committee.

Executive Committee (President, Secretary, Treasurer)

The Executive Committee is empowered to act on urgent matters between regular board meetings, subject to ratification by the full board. It supports the Executive Director in maintaining effective operations and provides counsel as needed.

Board Member Access to Organizational Tools

Upon onboarding, each board member will be issued a Kringle Cause corporate email address. This will grant access to our secure Google Workspace for Nonprofits account, which includes:

- eMail
- Shared Google Drive folders
- Google Calendar
- Google Docs and Sheets
- Additional Workspace tools necessary for collaboration

Access to specialized systems such as financial management software, CRM platforms, or donor databases will be assigned based on a member's role and responsibilities, and only as necessary. This structured access ensures organizational security while enabling collaboration and transparency among board members.

Board members are expected to use their Kringle Cause accounts solely for organizational purposes and to follow all security and confidentiality protocols. Access to organizational accounts will be revoked upon the conclusion of a board member's service.

Board Member Code of Conduct

Board Members shall:

- Act in the best interest of The Kringle Cause, Inc., placing organizational mission above personal or professional interests.
- Avoid conflicts of interest.
- Maintain confidentiality of sensitive information.
- Represent the organization positively in public and private settings.
- Uphold the highest standards of ethical and responsible behavior.

Conflict of Interest Policy

The Kringle Cause follows a strict Conflict of Interest Policy. Board Members must disclose any personal, professional, or financial interest that could influence their decision-making. When a conflict arises, the member must abstain from discussion and voting on related matters. Signed annual disclosures are required to maintain transparency and trust. The Conflict of Interest Disclosure Form is included in the Reference Materials & Appendices section of this manual.

Organizational Structure

Executive Director Role and Authority

The Executive Director serves as the chief executive officer of The Kringle Cause and is responsible for overseeing all day-to-day operations, executing the strategic vision, and ensuring the delivery of programs and services. The Executive Director works under the direction of the Board of Directors and maintains open, regular communication with the Board President and Executive Committee.

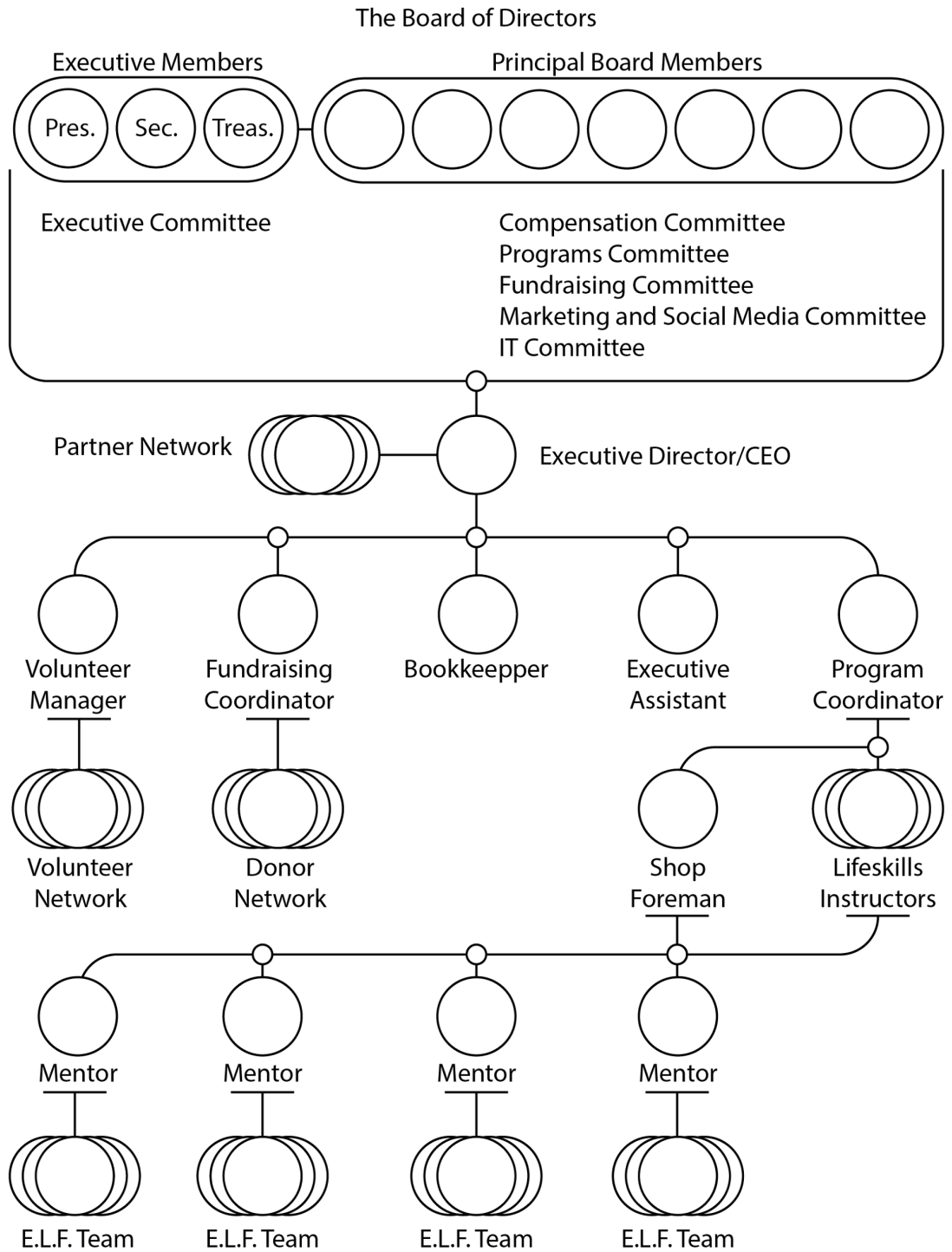
Key responsibilities include:

- Leading and managing staff, volunteers, and program operations.
- Overseeing financial planning, reporting, and compliance.
- Representing The Kringle Cause in the community and with partners.
- Ensuring adherence to the mission and values in all activities.
- Collaborating with the Board on strategic planning and fundraising.
- Approving operational decisions and executing contracts within the authority outlined in the bylaws.

In the absence of the Board President, the Executive Director may facilitate board meetings in the absence of the President but does not hold voting rights under any circumstances. The Executive Director is accountable to the Board of Directors as a whole and evaluated annually by the Board President and Executive Committee.

Organizational Chart

The structure of The Kringle Cause includes the following key components:



Overview of Key Staff and Volunteer Roles

As The Kringle Cause grows, the following roles will be essential to our operation:

Staff Roles

- **Executive Assistant / Office Manager** – Provides administrative support, manages communications, schedules, and coordinates meetings.
- **Workshop Foreman** – Oversees production workflow, safety, and quality control in the toy and gift production shop (woodworking, sewing, laser cutting, 3D printing, etc.).
- **Mentors (4 minimum)** – Guide and support young adult employees with disabilities, ensuring a positive and inclusive work environment.
- **Retail & Guest Services Staff (Future Role)** – Operate retail spaces and assist with visitor experiences once *The Kringle Experience* facility is launched.

Volunteer Roles

- **Santa & Mrs. Claus Network Volunteers** – Participate in gift delivery, hospital visits, and seasonal outreach.
- **Event Volunteers** – Support galas, fundraisers, and community engagement efforts.
- **Crafting & Toy Assembly Volunteers** – Assist in toy-making and packaging alongside E.L.F.s and mentors.
- **Workshop 48 Instructors** – Community professionals who lead life-skills workshops (financial literacy, communication, nutrition, leadership, etc.) as part of the E.L.F. development program.

E.L.F.s – Envoys of Love & Fellowship

At the heart of The Kringle Cause are our E.L.F.s: young adults with cognitive, neurodevelopmental, and physical disabilities who participate in our programs as either employees or volunteers, depending on their individual circumstances.

While many E.L.F.s volunteer to preserve critical public benefits, they are never treated as “less than.” Whether paid or unpaid, each E.L.F. is:

- Given opportunities to contribute meaningfully through toy making, gift assembly, and retail support under the guidance of mentors and the Workshop Foreman.
- Offered **life-skills development through Workshop 48**, with sessions on personal finance, hygiene, time management, social interaction, and more.
- Empowered to grow in confidence, purpose, and independence through both their work and their participation in our programs.

The E.L.F. program is not just a workforce initiative — it is the embodiment of our mission to foster joy, self-worth, and opportunity for individuals often overlooked by society.

Committee Descriptions and Assignments

To advance the mission of The Kringle Cause, the Board of Directors utilizes standing and ad hoc committees. Committees allow focused attention on specific areas while ensuring that the Board remains strategic in scope.

Standing Committees:

- **Compensation Committee**
Reviews and recommends salary structures and benefit packages for staff to ensure fairness and compliance with nonprofit best practices.
- **Programs Committee**
Oversees the development, evaluation, and impact of programs, including Workshop 48, Mission Gift Deliveries, and Parental Support Gifting. Ensures programs remain aligned with mission and values.
- **Fundraising Committee**
Provides leadership in donor cultivation, grant development, corporate sponsorships, and event planning. Coordinates with the Marketing Committee to maximize visibility.
- **Marketing & Social Media Committee**
Shapes external communications, public relations, and digital engagement strategies. Works to raise awareness of The Kringle Cause through consistent storytelling and branding.
- **IT Committee**
Advises on technology infrastructure, security, and integration of organizational tools such as CRM, accounting software, and online giving platforms.
- **Executive Committee**
Comprised of the President, Secretary, and Treasurer. Acts on urgent matters between board meetings, subject to ratification by the full board. Provides counsel to the Executive Director.

Future Committees (as the organization grows):

- **Grants Committee** – Researches, writes, and tracks grant opportunities.

- **Volunteer Engagement Committee** – Develops recruitment, training, and recognition systems for volunteers.
- **Workshop 48 Oversight Committee** – Provides additional support, evaluation, and external expertise for the E.L.F. development program.

Assignments:

Each board member is expected to serve on at least one standing committee. Committee chairs are appointed by the Board President in consultation with the Executive Director and are responsible for coordinating meetings and reporting progress to the full Board.

Programs & Impact

The Kringle Cause fulfills its mission through a growing network of programs and services that embody the spirit of giving while empowering individuals of all abilities. Each initiative is designed to create meaningful experiences, foster community, and deliver joy to those who need it most.

Program Descriptions

The following programs represent the heart of The Kringle Cause and are built to scale as the organization grows:

Toy Production Workshops

Our flagship initiative employs or partners with young adults with cognitive, neurodevelopmental, and physical disabilities — our beloved E.L.F.s (Envoys of Love & Fellowship) — to create handcrafted toys, ornaments, and mission gifts.

- These workshops not only provide vocational training but also teach life skills such as financial literacy, self-care, communication, and workplace habits.
- Participants may be paid employees or volunteers, depending on their individual circumstances, especially if earning income would impact critical assistance.
- Every toy made becomes a symbol of capability, love, and purpose.

Workshop 48 (Life-Skills Development)

Complementing toy and gift production, Workshop 48 is a year-round program of rotating life-skills sessions that help E.L.F.s grow in areas such as financial literacy, communication, nutrition, time management, leadership, and community navigation. These workshops are led by mentors and volunteer instructors, providing a holistic approach to personal and professional development.

Beneficiary Engagement and Visits

The Kringle Cause brings joy directly to children and families in need through in-person visits and surprise deliveries throughout the year.

- Core focus: Children with disabilities, battling life-threatening illness, those in foster care, or facing homelessness.
- Our Santas and Mrs. Clauses arrive in attire thoughtfully adapted to the season and setting — whether festive summer shirts and shorts, hospital-friendly scrubs, or the classic red suit — while always preserving the unmistakable look and heart of Santa.
- Recipients receive mission gifts created by E.L.F.s or donated by compassionate partners.

Annual Gala and Fundraising Events

Our fundraising events celebrate impact, honor partners, and raise critical funds to sustain growth:

- **Winter: The State of the North Pole Gala** — our signature annual gala held each January to mark the beginning of a new mission year.
- **Spring: Kringle Cause Classic Putt-Putt Golf Tournament** — a community-centered event combining fun and fundraising.
- **Summer: Bingo Bells & Beach Towels** — our Christmas in July tradition, blending summer fun with holiday cheer.
- **Fall: Celebration of Movement** — an active, family-friendly event promoting inclusion, energy, and joy.

Community Partnerships

The Kringle Cause believes in collaboration. We actively seek partnerships with:

- Local businesses, healthcare providers, and care centers.
- School districts, disability advocacy organizations, and nonprofit networks.
- Santa schools, volunteer networks, and toy manufacturers.

These partnerships allow us to expand our reach, leverage expertise, and better serve our communities.

Impact Metrics and Evaluation

To ensure accountability and demonstrate the value of our work, we track the following metrics annually:

- Number of E.L.F.s enrolled (paid and volunteer)
- Toys and mission gifts produced
- Beneficiary visits completed
- Children and families reached
- Support offered to parents/caregivers
- Partnerships established or maintained
- Volunteer hours contributed
- Fundraising performance and donor engagement
- Website traffic, media coverage, and social reach

These metrics are used not only to evaluate program success but also to inform strategic planning and drive continued improvement.

Financial Oversight

Sound financial oversight ensures that The Kringle Cause remains accountable, mission-aligned, and compliant with all legal and ethical standards. The following policies provide a framework for responsible budgeting, fundraising, compensation, and compliance with IRS nonprofit regulations.

Financial Management Policies

Financial integrity is essential to the mission and long-term success of The Kringle Cause. These policies ensure that all resources are managed responsibly, transparently, and in alignment with nonprofit best practices and legal requirements.

Budgeting and Fund Allocation

- The organization will adopt an annual operating budget reviewed by the Executive Director and approved by the Board of Directors.
- Budgets will align with organizational goals and programmatic priorities as outlined in the Strategic Plan.
- Program expenses will be prioritized to ensure the majority of funds directly benefit mission-driven activities, including:
 - Toy & Gift Production
 - Mission Gift Deliveries
 - Workshop 48 life-skills development
- Administrative and operational expenses (e.g., salaries, rent, supplies) will be monitored to remain within reasonable and compliant limits.

Fundraising and Development Strategy

- Fundraising efforts will include a mix of grant writing, donor cultivation, corporate partnerships, annual events, and merchandise/book sales.
- All donations will be tracked and acknowledged in accordance with IRS requirements.
- Donors may direct gifts toward specific initiatives, and restricted funds will be honored and tracked separately.
- The Annual Gala (*The State of the North Pole*) and three seasonal fundraising events (Kringle Cause Classic Putt-Putt Golf Tournament, Bingo Bells & Beach Towels, and Celebration of Movement) will serve as primary community-facing initiatives to drive engagement and revenue.

Compensation and Benefits Philosophy

- The Kringle Cause is committed to offering fair and competitive compensation to its full-time employees, including the Executive Director.
- The Executive Director's compensation shall be set by the Board without the Executive Director present during discussion or vote.
- Compensation will be determined using the IRS's three-step process:
 - a. Comparable Data – Salaries will be benchmarked against similar nonprofits.
 - b. Independent Board Approval – The Board (excluding the Executive Director) will approve all salaries.
 - c. Proper Documentation – Decisions will be documented in board meeting minutes.
- Employee benefits may include:
 - a. Medical, dental, and vision insurance
 - b. Health savings accounts (HSA)
 - c. Retirement plans (e.g., 401(k) or equivalent)
 - d. Paid time off and professional development support

Reimbursement and Donation Acknowledgment Policies

- Board members and staff may be reimbursed for pre-approved out-of-pocket expenses incurred on behalf of the organization.
- All reimbursement requests must include valid receipts and be submitted within 30 days of the expense.
- If a board member or volunteer wishes to forgo reimbursement as a charitable donation, a written statement must be provided, and a donation acknowledgment letter will be issued in accordance with IRS rules.

IRS Compliance (Reasonable Compensation, 501(c)(3) Rules)

- The Kringle Cause shall operate in full compliance with IRS rules governing 501(c)(3) public charities, including:
 - No private inurement (no part of net earnings shall benefit private individuals)
 - No substantial lobbying or political campaigning
 - Use of all income and donations exclusively for charitable, educational, or public benefit purposes

- All compensation and contracts shall meet the IRS's standard of reasonable, necessary, and well-documented.
- The organization shall maintain accurate books and records, file all required federal and state tax documents, and cooperate fully with audits or inquiries.

Understanding Compensation and the IRS “Private Inurement” Rule

It is a common misunderstanding that individuals involved with a nonprofit cannot be paid. In reality, the IRS allows nonprofits to pay reasonable compensation to employees — including founders, Executive Directors, and other key staff — as long as it is tied to legitimate work performed for the organization.

The IRS prohibits what is called private inurement, which means that no individual (such as a board member, officer, or founder) may receive excessive or unfair personal benefit from the nonprofit's earnings or assets.

✓ What is allowed:

- Salaries and benefits that are reasonable and comparable to similar roles in other nonprofits
- Compensation that is approved by disinterested board members or a compensation committee
- Decisions that are well-documented in board minutes

✗ What is not allowed:

- Undocumented bonuses or payments
- Excessive salaries not backed by research or oversight
- Use of nonprofit funds for personal gain

At The Kringle Cause, we follow IRS best practices by using market comparisons, board approval, and proper documentation to ensure all compensation is both reasonable and in full compliance with 501(c)(3) rules.

Policies & Procedures

Bylaws

The Bylaws of The Kringle Cause, Inc. serve as the foundational governance document of the organization. They outline the structure, responsibilities, and operational rules for the Board of Directors, Executive Director, officers, and committees.

The Bylaws govern areas including:

- Board composition, term limits, and duties
- Meeting frequency, quorum, and voting procedures
- Executive leadership roles and responsibilities
- Committee formation and function
- Conflict of interest requirements
- Amendment procedures

All Board Members are expected to be familiar with the Bylaws and act in accordance with them. The most recent version of the Bylaws is included in the Reference Materials & Appendices section of this manual and on the organizational Google Workspace Drive.

Conflict of Interest Policy (Expanded Overview)

Board members, staff, and volunteers are expected to act in the best interest of The Kringle Cause and to avoid any actual or perceived conflicts of interest.

A conflict of interest exists when an individual's personal, professional, or financial interests could interfere with their duties to the organization.

Examples of Conflicts That Must Be Disclosed:

- A board member voting on a contract awarded to their own company or a company owned by a family member.
- A staff member receiving payment from a vendor doing business with the organization.
- An individual using insider knowledge or relationships to personally benefit financially.

Examples of Subtle but Still Prohibited Conflicts:

- Recommending vendors or consultants without disclosing a personal relationship or benefit.
- Prioritizing partnerships that benefit a friend's organization over a more qualified partner.
- Steering donations toward pet projects not aligned with the approved strategic plan.

All board members and key personnel must sign a Conflict of Interest Disclosure Form annually (see Reference Materials & Appendices). These disclosures are reviewed by the Board Secretary and maintained in the organization's official records."

Board Meeting Procedures & Voting

To ensure effective governance, the Board of Directors follows consistent procedures during meetings:

- **Meeting Frequency:**
Monthly during the organization's first year, and at least quarterly thereafter (unless otherwise called by the President or a majority of the Board).
- **Notice Requirements:**
Meeting notices should be sent no fewer than seven (7) days prior to the scheduled meeting, unless waived by unanimous written consent.
- **Quorum:**
A quorum is a simple majority of the currently serving Board Members.
- **Voting:**
All Board decisions require a majority vote of those present, unless otherwise stated in the Bylaws. Board Members may vote in person, by video/phone conference, or in writing (as allowed by law and policy).
- **Minutes:**
All Board and committee meetings must have formal minutes, recorded and maintained by the Secretary or designated representative.

Record Keeping & Document Storage

The Kringle Cause will maintain accurate and complete records, including:

- Articles of Incorporation
- Bylaws and amendments
- Meeting minutes (Board and Committees)
- Financial reports and audits
- Donor and grant records
- Employment and HR files
- Policies and procedures

The Secretary of the Board, in coordination with the Executive Director, is responsible for ensuring accurate record-keeping. All official records will be digitized and stored securely in the organization's Google Workspace Drive, with access controlled based on role and responsibility. Physical hard copies will be filed at the Executive Director's office, currently located at the organization's temporary principal address.

Emergency & Succession Planning

Purpose:

To ensure organizational stability and continued service to our beneficiaries in the event of an unplanned or planned transition in leadership, particularly the Executive Director role.

Emergency Leadership Plan:

In the event that the Executive Director is unable to perform their duties due to illness, accident, or other unforeseen circumstance, the following steps shall be taken:

- The President of the Board will assume temporary administrative oversight.
- The Executive Committee (President, Secretary, and Treasurer) will meet within 48 hours to assign temporary responsibilities or designate an Interim Executive Director.
- The Board shall receive regular updates until the Executive Director is able to return or a longer-term solution is adopted.

Succession Plan (*Planned or Unplanned Departure*):

- The Executive Director shall give as much notice as possible to allow for proper transition planning.

- A search committee may be formed by the Board to identify a qualified candidate, internal or external.
- If the Founder (Jeffrey Biggs) steps down as Executive Director, he may transition into the Emeritus Board Member role (per Bylaws 3.04), serving as a consultant to preserve institutional knowledge.
- The Board will review and update this plan annually.

Continuity Measures:

- Access to all organizational records, passwords, and key contact lists are securely stored in the Board's shared digital drive.
- Key procedures, financials, and organizational tools are documented and accessible to ensure continuity of operations.

Diversity, Equity, and Inclusion — Our Respect for All Approach

At The Kringle Cause, we believe every person deserves to be seen, heard, and treated with respect. We welcome team members, volunteers, and beneficiaries from all walks of life. Our focus is not on labels — but on character, compassion, and a willingness to serve others.

We do not make decisions based on race, religion, gender, disability, age, or background. Instead, we look for individuals who are ready to give their best, grow, and make a difference.

We treat everyone with kindness and hold each other to a standard of fairness, honesty, and love. Because that's what Santa would do.

Whistleblower Protection Policy

The Kringle Cause, Inc. is committed to the highest standards of ethical conduct. In support of this, we have adopted the following Whistleblower Protection Policy:

Purpose

The purpose of the whistleblower protection policy is to ensure that the directors, officers, employees, volunteers, and stakeholders of The Kringle Cause, Inc. observe high standards of ethics and accountability. This policy ensures safe, confidential avenues for reporting concerns and protects individuals from retaliation.

Policy Objectives

- Allow confidential submission of concerns related to ethics or financial improprieties.
- Ensure proper investigation and response to complaints.
- Protect individuals from retaliation for reporting in good faith.

Reporting Responsibility

It is the responsibility of all stakeholders to report concerns related to suspected violations of laws, ethics, or organizational policy. Reports can be submitted to supervisors, the Compliance Officer, the Audit Committee, or directly to the Board President.

No Retaliation Clause

The Kringle Cause strictly prohibits retaliation against any individual who reports a concern in good faith. Anyone found retaliating is subject to disciplinary action.

Handling of Violations

- **Compliance Officer:** Ensures all complaints are properly investigated and forwards concerns to the Audit Committee.
- **Audit Committee:** Investigates reports and recommends actions to the Board. If a member is the subject of investigation, they must recuse themselves.
- **Use of Outside Experts:** The Audit Committee may retain outside professionals as needed for investigation.

Good Faith and Confidentiality

Reports must be made in good faith. False or malicious claims are taken seriously and may result in disciplinary action. All concerns will be handled with confidentiality to the extent possible.

This policy affirms our culture of transparency, integrity, and mutual respect. It is available to all members of our organization, and will be reviewed annually to ensure continued relevance and compliance.

Legal & Regulatory Compliance

Articles of Incorporation

The Articles of Incorporation were filed with and approved by the State of Arizona on March 13, 2025. A copy of the filed Articles, including the official state filing number, is stored in the Reference Materials & Appendices section of this manual and in the organization's secure digital records.

IRS Determination Letter (upon receipt)

The Kringle Cause filed IRS Form 1023-EZ and has received official recognition as a federally designated 501(c)(3) public charity. A copy of the IRS Determination Letter is stored in the Legal Documents folder and in the Reference Materials & Appendices section of this manual.

Licenses and Permits

The Kringle Cause is assessing which local, state, and federal licenses or permits may be necessary based on future operations. These may include:

- **Arizona Transaction Privilege Tax (TPT) License** – Required if selling items such as books, toys, or merchandise.
- **City/County Business License** – Based on physical location, especially once a permanent facility is acquired.
- **Health Department Permits** – If food service becomes part of future fundraising events or facilities.
- **Sales Tax Exemption Certificate** – To avoid paying sales tax on items purchased for nonprofit use.

Contracts and Agreements

All contracts and agreements entered into by The Kringle Cause must align with our mission, comply with nonprofit law, and be approved according to the signature authority policy described earlier in this manual.

Contracts should be reviewed by the Executive Director and approved by the Board or Executive Committee if exceeding pre-authorized limits.

Copies of major contracts will be stored in the organization's secure digital records (Google Workspace) and made available to the Board upon request.

Insurance and Risk Management

The Kringle Cause will secure insurance coverage as operations expand and funding allows. Recommended coverage includes:

- **General Liability Insurance** – Covers property damage, accidents, and bodily injury that may occur during events or on organizational premises.
- **Directors and Officers (D&O) Insurance** – Protects board members and executives from personal liability arising from governance decisions.
- **Volunteer Insurance** – Optional, but helpful for covering injuries or incidents involving unpaid participants in our programs.
- **Property and Equipment Insurance** – For tools, machinery, toys, books, and inventory once the workshop and facilities are operational.
- **Cyber Liability Insurance** – To safeguard against data breaches or misuse of donor information, especially if accepting online donations or collecting sensitive information.

Public Transparency and Reporting Requirements

As a federally recognized 501(c)(3) public charity, The Kringle Cause complies with all federal and state transparency and accountability regulations. This includes:

- Filing IRS Form 990 or 990-EZ annually.
- Making the most recent IRS Form 990, Articles of Incorporation, Bylaws, and IRS Determination Letter available to the public upon request.
- Providing quarterly financial reports to the Board of Directors.
- Posting key reports and documents on the organization's website to ensure public accessibility.

The Board of Directors and Executive Director are jointly responsible for ensuring compliance with all disclosure requirements and for maintaining a high standard of integrity and transparency.

Reference Materials & Appendices

Contact Directory (Board Members, Legal, Accounting, etc.)

A current contact directory for all board members, legal counsel, accounting professionals, and other key partners is maintained in the shared Kringle Cause Board Google Drive.

Location: Board Matters > Contact Directory

Please notify the Executive Director or Secretary with any updates to your contact information.

Meeting Minutes and Signed Resolutions

Approved minutes of all board meetings, as well as signed board resolutions, are stored securely and are accessible to all board members.

Location: Board Matters > Meeting Minutes & Resolutions

These documents serve as the official record of board decisions and actions. Board members are encouraged to review these regularly, especially prior to voting on related matters.

Board Calendar and Meeting Schedule

The official calendar of upcoming board meetings, committee meetings, and key organizational events is maintained through The Kringle Cause's Google Workspace for Nonprofits account.

Location: Board Matters (Accessible via Google Calendar)

As part of the Board Member onboarding process, each board member will be issued a Kringle Cause corporate email address. This email provides secure access to:

- Google Calendar
- Shared Google Drive folders
- Google Docs, Sheets, and other Workspace tools

Access to additional systems such as accounting, CRM, or donor management platforms will be provided only as needed based on a board member's role, responsibilities, and level of authorization.

Board members are expected to review the calendar regularly and notify the Board President and Executive Director if unable to attend a scheduled meeting.

Glossary of Key Terms

This glossary is designed to help board members understand key nonprofit terminology used throughout this manual and in board discussions.

501(c)(3) – 501(c)(3) – A tax-exempt charitable organization recognized by the IRS as serving a public benefit.

Bylaws – The internal rules that govern how the nonprofit operates.

Conflict of Interest – A situation in which personal or professional interests could improperly influence decision-making.

In-Kind Donation – A donation of goods or services instead of money.

Quorum – The minimum number of board members required to hold a valid vote.

Fiduciary Duty – The legal obligation of board members to act in the best interest of the organization.

Executive Committee – A group composed of the board's officers that may act on behalf of the board between meetings.

Resolution – A formal decision made by a vote of the board.

Public Benefit – The purpose of a nonprofit to serve and improve the lives of others, not private interests.

Kringle Cause Glossary of Key Terms

E.L.F. (Envoy of Love & Fellowship) – A young adult with cognitive, neurodevelopmental, or physical disabilities—such as Autism, Down Syndrome, Cerebral Palsy, Epilepsy, or intellectual challenges—who contributes to The Kringle Cause through crafting, logistics, and community outreach. E.L.F.s may be paid employees or volunteers depending on personal circumstances and benefits eligibility.

The Kringle Corp – Volunteers who work directly with E.L.F.s and assist in delivering gifts, supporting events, and engaging with children and families. These individuals play a critical role in the day-to-day execution of The Kringle Cause’s mission and outreach efforts.

The Kringle Collective – A network of partner businesses, donors, and sponsors who provide financial and material support to The Kringle Cause. Members of The Collective are essential to sustaining operations and expanding program impact.

Santa Network – A growing group of trained Santas and Mrs. Clauses who volunteer to deliver joy through year-round visits to children and families in hospitals, foster care, schools, shelters, and other care facilities.

Mission Gifts – Carefully selected and/or handcrafted items such as toys, books, and comfort goods, distributed during visits to children in need. These gifts represent joy, dignity, and kindness.

The Kringle Experience – A five-year objective to create a fully immersive, indoor venue modeled after Santa’s Village—complete with a toy workshop, gift shop, themed attractions, and a vocational hub for E.L.F.s and public visitors alike.

Workshop 48 Program – The flagship vocational and life-skills program consisting of 48 rotating workshops delivered year-round. Each workshop reinforces practical life skills such as financial literacy, communication, nutrition, and leadership, helping E.L.F.s build confidence, independence, and employability.

Mission Visit – An outreach event featuring festive appearances by Santa or Mrs. Claus and The Kringle Cause team to deliver joy, gifts, and emotional support directly to children and families.

North Pole Fund – A creative nickname for general donations that fund operational costs, salaries, gift production, outreach travel, and the overall expansion of The Kringle Cause’s programs.

Legacy Lights – Supporters who commit to long-term giving or include The Kringle Cause in their estate plans. These individuals and families are recognized annually for their enduring belief in our mission.

Resources and Recommended Reading

These tools and sources have been helpful in shaping The Kringle Cause and may support you in your service as a board member:

Books:

By Erik Hanberg

- The Little Book of Boards: A Board Member's Handbook for Small (and Very Small) Nonprofits
- The Little Book of Likes: Social Media for Small (and Very Small) Nonprofits
- The Little Book of Gold: Fundraising for Small (and Very Small) Nonprofits
- The Little Book of Nonprofit Leadership: An Executive Director's Handbook for Small (and Very Small) Nonprofits

By Audrey Chisholm

- Start a 501(c)(3) Nonprofit That Doesn't Ruin Your Life by Audrey Chisholm

By Leslie R. Crutchfield & Heather McLeod Grant

- Forces for Good

By James Ruell

- Nonprofit Fundraising Strategies

YouTube Channels:

- **Amber Melanie Smith** – YouTube Nonprofit Resource Channel

Templates and Tools:

- Erik Hanberg's Nonprofit Budget Template
- IRS 1023-EZ Eligibility Worksheet

Online Guides:

- IRS Compliance Guide for 501(c)(3) Public Charities
- National Council of Nonprofits

The Kringle Cause, Inc.

Annual Conflict of Interest Disclosure Form

(For Board Members, Officers, and Key Employees)

I, the undersigned, affirm the following:

1. I have received a copy of The Kringle Cause’s Conflict of Interest Policy. Found on Page 14 of this document, The Board of Directors Manual.
2. I have read and understand the policy.
3. I agree to comply with the policy.
4. I understand that The Kringle Cause is a charitable organization, and to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.
5. I hereby disclose the following financial interests, affiliations, or other potential conflicts of interest that may influence my decisions or responsibilities as a board member, officer, or key employee (attach additional pages if necessary):

Disclosure of Potential Conflicts (check all that apply and provide details below if applicable):

- I (or a family member) have a financial relationship with a vendor, contractor, or service provider currently working with The Kringle Cause.
- I serve on the board of or am employed by an organization that may do business with or compete with The Kringle Cause.
- I have no known conflicts to disclose at this time.

If any boxes above are checked, please describe below:

Signature: _____

Position: _____

Printed Name: _____

Date: _____

The Kringle Cause, Inc.

Whistleblower Protection Policy

CONTENTS:

ARTICLE I - PURPOSE

ARTICLE II - PROCEDURES

ARTICLE III - HANDLING OF REPORTED VIOLATIONS

Article I

Purpose

The purpose of the whistleblower protection policy is to ensure that the directors, officers, employees, volunteers, and other stakeholders of The Kringle Cause, Inc. (hereinafter the “non-profit”) observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

The objectives of this Policy is to establish policies and procedures for:

The submission of concerns regarding questionable accounting or audit matters by directors, officers, employees, volunteers, and other stakeholders of the organization on a confidential and anonymous basis.

The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.

The protection of directors, officers, employees, volunteers, and other stakeholders reporting concerns from retaliatory actions.

Article II

Procedures

1. Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable directors, officers, volunteers, and others to raise serious concerns internally so that The Kringle Cause, Inc. can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, volunteers, and stakeholders to report questionable or improper accounting or auditing matters and concerns about violations of the non-profit's code of ethics or suspected violations of law or regulations that govern its operations.

2. No Retaliation

It is contrary to the values of the non-profit for anyone to retaliate against any board member, officer, employee, volunteer or other stakeholder who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the non-profit. A volunteer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

3. Reporting Procedure

Non-profit has an open door policy and suggests that volunteers and employees share their questions, concerns, suggestions or complaints with their supervisor.

If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Compliance Officer or Audit Committee.

Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Audit Committee, who has the responsibility to investigate all reported complaints. Employees and volunteers with concerns or complaints may also submit their concerns in writing directly to their supervisor, the Executive Director, or the organization's Compliance Officer.

Article III

Handling of Reported Violations

1. Compliance Officer

The Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will immediately notify the Audit Committee of all questions, complaints or concerns.

2. Audit Committee

All reports will be promptly investigated by the Audit Committee and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation.

All action taken by the Audit Committee must include a conclusion and/or follow-up with the complainant for complete closure.

3. Conflict of Interest

In the event that a member of the Audit Committee and/or the Compliance Officer is the subject of an investigation, they must recuse themselves from the investigation.

Additionally, that individual is prohibited from engaging in any discussions related to the investigation.

A violation of this be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or dismissal from a volunteer position.

4. Use of Outside Experts

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

3. Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

4. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or dismissal from volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.