VISIT BIG BEAR / TBID
NOTICE OF REGULAR BOARD MEETING
July 23, 2026

Regular Session Board Meeting – 8:00 a.m. Open Session Location:
In Person at Big Bear Visitors Center and via Zoom.

NOTICE IS HEREBY GIVEN that Visit Big Bear will be conducting the July 23, 2026 Regular Board Meeting In-Person at the Big Bear Visitors Center, 40824 Big Bear Blvd, Big Bear Lake, CA 92315 and via Zoom at 8 AM.

Please use this meeting link: https://zoom.us/j/4403166685 and the call-in number is:
1 669 900 6833 Meeting ID: 440 316 6685. Said Regular Meeting is being noticed pursuant to Section 54954.2 of the Government Code of the State of California (the Ralph M. Brown Act) for the purpose of considering the following matters:

8:00 a.m. - CALL TO ORDER – President, Loren Hafen
PLEDGE OF ALLEGIANCE

ROLL CALL: Christie Brewster, Nick Cargill, Frank Caruso, Danielle Goldsmith, Loren Hafen, Nick Lanza, Clayton Shoemaker.
NEW MEMBER ROLL CALL: Jazmine Delaney, Tasha Ross

PUBLIC COMMUNICATIONS:

Members of the public are welcome and encouraged to participate in this meeting. Public comment is taken on any item listed on the agenda when that item is called, and on matters within the subject matter jurisdiction of Visit Big Bear that are not listed on the agenda. Please note that State law prohibits the Board from taking any action on items not listed on the agenda. There is a three-minute maximum time limit per person when addressing the Board.

1 DISCUSSION/ACTION ITEMS

- 1.1 Annual Meeting Minutes June: Recommended Action: *Approve Minutes*
- 1.2 Acceptance of Board Election Results: Recommended Action: *Approve Certified Results*
- 1.3 Seating of Newly Elected Board of Directors
  - 1.3.1 Tasha Ross, Private Home Representative
  - 1.3.2 Jazmine Delaney, Supporting Member
- 1.4 Election of Board Officers
  - 1.4.1 Nomination(s)
  - 1.4.2 Discussion
  - 1.4.3 Approval
- 1.5 Ad-Hoc Committee Appointments (August 2026-July 2027)
  - 1.5.1 Marketing Committee
    - 1.5.1.1 Nomination(s)
    - 1.5.1.2 Discussion
    - 1.5.1.3 Approval
  - 1.5.2 Events Committee
    - 1.5.2.1 Nomination(s)
    - 1.5.2.2 Discussion
    - 1.5.2.3 Approval
- 1.6 Director Conflict of Interest Policy Recommended Action: *Approve Civitas Recommended Policy*
- 1.7 Whistleblower Policy: *Approve Civitas Recommended Policy*
- 1.8 Expulsion Policy: Recommended Action: *Approve Civitas Recommended Policy*
- 1.9 Records Retention Policy: Recommended Action: *Approve Civitas Recommended Policy*

2 INFORMATIONAL:

- 2.1 Marketing Highlights
- 2.2 Event Calendar Summary
- 2.3 Care for Big Bear Updates
- 2.4 Member-Partner Overview
- 2.5 PR/Topline Analytics Review
- 2.6 Committee Meetings:
  - 2.6.1 Event Committee: Thursday August 20, 2026 @ 8:00 am
  - 2.6.2 Marketing Committee: Thursday August 20, 2026 @ 10:00 am
  - 2.6.3 Board of Directors: Thursday August 27, 2026 @ 8:00 am

3 AJOURNMENT:

BROWN ACT: Government Code 54950 et seq. (the Ralph M. Brown Act) requires that a brief description of each item to be transacted or discussed be posted at least 72 hours prior to a regular meeting and at least 24 hours prior to a special meeting. Action may not be taken on items not posted on the agenda. Meeting facilities are accessible to persons with disabilities. If you require special assistance to participate in the meeting, notify the Office at (909) 866-6190 at least 72 hours prior to the meeting.

NOTICE TO PUBLIC: Public comment is taken (three minutes maximum per person) on items listed on the agenda when they are called. Public comment on items not listed on the agenda will be heard as noted above. The order of agenda items is listed for reference and items may be taken in any order deemed appropriate by the Board of Directors. The agenda provides a general description and staff recommendations; however, the Board of Directors may take action other than what is recommended.

hereby certify under penalty of perjury, under the laws of the State of California, that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 17th day of July 2026.

Travis Scott, Board Secretary

Visit Big Bear wishes to make its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact the Office at (909) 866-6190. Notification 72 hours prior to the meeting will enable Visit Big Bear to make reasonable arrangements to ensure accessibility to this meeting.

VISIT BIG BEAR / TBID

MINUTES OF ANNUAL BOARD MEETING
June 25, 2026

To: Christie Brewster, Nick Cargill, Frank Caruso, Danielle Goldsmith, Loren Hafen, Nick Lanza, Clayton Shoemaker, and the General Membership

Annual Board Meeting – 6:30 PM Open Session
Location: In Person at DESTINATION BIG BEAR (EVENT CENTER)

NOTICE IS HEREBY GIVEN that Visit Big Bear will be conducting the Annual Membership Meeting **In-Person** at Destination Big Bear - 713 Stocker Rd. Big Bear Lake, CA 92315 and at **6:30PM.**

OPEN SESSION

6:30 PM - CALL TO ORDER – President, Loren Hafen

Please Note: Agenda items may be moved at the discretion of the Board.

PUBLIC COMMUNICATIONS:

(Public comment is permitted only on items not on the posted agenda that are within the subject matter jurisdiction of Visit Big Bear. Please note that State law prohibits the Visit Big Bear Board from taking any action on items not listed on the agenda. There is a three-minute maximum time limit when addressing the Board during this time period.)

1 DISCUSSION/PRESENTATION ITEMS

1.1 Address from the President of the Board of Directors – Board President Loren Hafen recognized special guests and new members. He complimented CEO Travis Scott for his outstanding leadership at Visit Big Bear, noting his accomplishments.

1.2 Board of Directors Candidate Presentations Remarks – Candidates Damien Navarro and Jazmin Delaney for Supporting Member/Business Owner and Tasha Rose for Private Home Rental were given an opportunity to give remarks. Certified results are to be released next week.

1.3 Presentation of 25/26 work and Overview of initiatives for 25/26 – CEO Travis Scott started by recognizing the Board of Directors for their years of service and presented Board President Loren Hafen with The Kodi Award that presented to individuals whose vision, leadership and unwavering commitment have left a lasting mark on Big Bear. Scott gave a presentation, "Authenticity in Action: A Year of Resilient Performance." Scott cited details on marketing, stewardship, partnership, visitor education, creative storytelling and organizational readiness. Scott gave data on the bigbear.com performance metrics. Scott gave details on Big Bear Valley destination performance, as well as trends on visitor stays and patterns. Scott spoke on the organization's public relations performance, followed by social media platform performance. Scott discussed data for community stewardship, community investment, as well as what there is to look forward to in the future. There has also been organizational restructuring, better decision making, operational excellence and investment in the future. Scott stated that bigbear.com is evolving with a release date for February 2027, and why the new website matters for reach, discovery, media experience, engagement and opportunity.

1.4 Partnership in Action – Director of Community Engagement Mike Lindsay spoke about his passion for community members and partners, and invited connection. Lindsay spoke on the importance of year-round marketing, business partnerships and positive visitor experience for a strong economy for residents and visitors. CEO Travis Scott continued the presentation by citing data on key performance highlights, and on revenue that stayed with our community rather than paid in online travel agency commissions.

1.5 Events in Action: Building Value Through Shared Experiences – Scott presented data and successes for events hosted from Nov. 2025-Jan. 12, future for the events and new events coming this year.

1.6 Care For Big Bear: Supporting Tourism Through Sustainability – Care For Big Bear Director Sara Schacht gave a presentation on responsible tourism, its recent 501(c)3 status, stewardship and community action, the Green Business Program for sustainable business practices with certificates for participating local businesses, the Dark Sky Initiative, Skyfest Big Bear, and data on awareness and engagement.

1.7 Story Telling in Action: Marketing with Meaning – Creative Director Matt McCabe gave a presentation on data-informed marketing performance, top performing campaigns, made in Big Bear and creator partnerships, content and creative production, and storytelling that defines Big Bear. CEO Travis Scott introduced Cole Seawell as Visit Big Bear's new Marketing Director.

1.8 Partnership with Cal Poly – Jennifer Prentice, Cal Poly EIM Program professor, gave a presentation on hospitality and tourism industry management for students within the program and their partnership with Visit Big Bear, as well as a free training course being developed for Visit Big Bear members, with a pilot test scheduled for late fall.

1.9 Regional Tourism Partner Perspective - Discover Inland Empire CEO Freddy Li gave a presentation on regional tourism partnership, responsible travel, strong messaging, L.A. fire recovery, California Job First and tourism. Li presented a certificate of appreciation from Supervisor Rowe's office to Visit Big Bear.

1.10 Closing Statements

ADJOURNMENT:
The meeting was adjourned at 8:15 p.m. I hereby certify under penalty of perjury, under the laws of the State of California, that the foregoing agenda was posted in accordance with the applicable legal requirements. Dated this 25th day of June 2026.

Travis Scott, Board Secretary

Visit Big Bear wishes to make its public meetings accessible to the public. If you need special assistance to participate in this meeting, please contact the Office at (909) 866-6190. Notification 72 hours prior to the meeting will enable Visit Big Bear to make reasonable arrangements to ensure accessibility to this meeting.

Conflict of Interest Policy
Big Bear Lake Resort Association, Inc.
A California Nonprofit Mutual Benefit Corporation

ARTICLE I
PURPOSE

The purpose of this conflict of interest policy ("Policy") is to protect Big Bear Lake Resort Association, Inc.'s ("Association") interest when Association is contemplating entering into a transaction or arrangement that may benefit the private interest of a director, principal officer, key employee, or member of a committee with Board of Directors ("Board") delegated powers of Association. This Policy is also intended to serve an educational purpose to help inform the Board about what constitutes a conflict of interest, assist the Board in identifying and disclosing actual and potential conflicts, and help ensure the avoidance of conflicts of interest where necessary. This Policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit organizations.

ARTICLE II
DEFINITIONS

Section 1: Interested Person. Any director, principal officer, key employee, or member of a committee with Board delegated powers, who has a material financial interest as defined in Section 5 below, is an interested person.

Section 2: Key Employees. A key employee means any employee whose total annual compensation from Association and its affiliates is more than $150,000, and who:

a) has responsibilities or influence over Association similar to that of officers, directors, or trustees; or
b) manages a program that represents ten percent (10%) or more of the activities, assets, income, or expenses of Association; or
c) has or shares authority to control ten percent (10%) or more of Association's capital expenditures, operating budget, or compensation for employees; and
d) is one of the twenty (20) employees other than officers, directors or trustees with the highest reportable compensation from Association.

Section 3: Conflict of Interest. A conflict of interest is present when, in the judgement of the body determining whether a conflict exists pursuant to this Policy, an interested person or person related to an interested person by family or business relationship has a material financial interest in the transaction such that it reduces the likelihood that an interested person's influence can be exercised impartially in the best interest of Association.

Section 4: Transaction. Transaction means any transaction, agreement, or arrangement between an interested person and Association, or between Association and any third party where an interested person has a material financial interest in the transaction or any party to it.

Section 5: Material Financial Interest.

a) A person has a material financial interest if the person has, directly or indirectly, through business, investment, or family:

1. An ownership or investment interest in any entity with which Association has a transaction or arrangement;
2. A compensation arrangement with Association or with any entity or individual with which Association has a transaction or arrangement, or
3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Association is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

b) A material financial interest is not necessarily a conflict of interest. A director, principal officer, key employee, or member of a committee with Board delegated powers who has a material financial interest may have a conflict of interest only if the Board or appropriate committee determines that a conflict of interest exists.

c) Because the delivery of a measurable benefit to businesses paying the Big Bear Lake Tourism Business Improvement District (BBLTBID) assessment is required by law and improving the tourism line of business is the primary tax exempt purpose of the Association, it is recognized that directors and committee members, through their assessed businesses, will receive benefit from the activities of the Association. Any director or committee member, whether they be an owner, officer, or employee of an assessed business, shall disclose the material facts of their interest in a transaction, and shall recuse themselves from any discussion and decision on the transaction, when they have a material financial interest in the transaction. For purposes of this policy a director or committee member shall be considered to have a material financial interest in a transaction when:

1. The lodging business interest they represent has a partnership with the sponsoring organization of an event; or
2. The lodging business interest they represent receives direct benefits that are significantly greater than other assessed lodging businesses in the immediate target market area or market segment served by a particular event or program.

ARTICLE III
DUTIES

Section 1: Duty of Loyalty. The directors, principal officers, key employees, and members of a committee with Board delegated powers of Association owe a duty of loyalty to Association, which requires that in serving Association they act not in their personal interests or in the interests of others, but rather solely in the interests of Association. Directors, principal officers, key employees, or members of a committee with Board delegated powers must have an undivided allegiance to Association's mission and may not use their position as directors, officers, key employees or members of a committee with Board delegated powers, information they have about Association or Association's property, in a manner that allows them to secure a pecuniary or other material benefit for themselves or their relatives. Accordingly, no director, principal officer, key employee, or member of a committee with Board delegated powers may use his or her position at Association for personal gain or to benefit another at the expense of Association, its mission, or its reputation.

Section 2: Good Faith. Every director, principal officer, key employee, or member of a committee with Board delegated powers must discharge his or her duties in good faith, with the degree of care that an ordinarily prudent person in a like position would exercise under similar circumstances. This requires using common sense, being diligent and attentive to Association's needs, and making thoughtful decisions in the best interest of Association. No director, principal officer, key employee, or member of a committee with Board delegated powers may take personal advantage of a business opportunity that is offered to Association unless the Board first determines not to pursue such opportunity.

ARTICLE IV
PROCEDURES

Section 1: Duty to Disclose. All directors, principal officers, key employees, and members of a committee with Board delegated powers have a duty to disclose potential or actual conflicts of interest in accordance with this Policy. Disclosure shall be made to the President or to the full Board.

a) **Duty to Promptly Disclose**. Directors, principal officers, key employees, and members of a committee with Board delegated powers shall promptly disclose all material facts regarding any personal interest in a transaction that may result in a conflict of interest.
b) **Annual Disclosure**. Each director, principal officer, key employee, or member of a committee with Board delegated powers shall annually complete a Conflict of Interest Disclosure Statement identifying any ongoing relationships, affiliations, or material financial interests that may present a conflict of interest. This includes any known material financial interests in current or recent Association contractors. Disclosure Statements must be updated promptly upon becoming aware of any new material financial interest or change in circumstance.
c) **Duty to Report Conflicts of Others**. Any director, principal officer, key employee, or member of a committee with Board delegated powers who becomes aware of a potential or actual conflict of interest involving another director, principal officer, key employee, or member of a committee with Board delegated powers shall report the matter to the President or the Board in accordance with this Policy.

Section 2: Determining Whether a Conflict of Interest Exists.

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

Section 3: Procedures for Addressing a Conflict of Interest.

a) An interested person may make a presentation to the Board or committee, but after the presentation they shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
b) The interested person must leave the room until after the discussion, vote, and any other disposition of the matter is concluded.

c) The Board or committee may determine whether a conflict of interest exists and what subsequent action is appropriate (if any).
d) The Board or committee shall determine whether Association can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
e) The Board shall retain the right to modify or reverse such determination and action; and shall retain the ultimate enforcement authority with respect to the interpretation and application of this Policy.

Section 4: Interlocking Directorships. Section 7233(b) of the California Corporations Code permits transactions between corporations having common directors so long as all material facts regarding the transaction and the relevant directorships are known to the respective boards of directors, and the Board authorizes, approves, ratifies the contract or transaction in a good faith vote without counting the vote of the common director(s). If a contract or transaction is not approved in the manner described above, it may still be valid if the contract or transaction is just and reasonable to the Association at the time it is authorized, approved, or ratified.

Section 5: Transactions with Interested Directors. California Corporation Code § 7233 provides that no contract or other transaction between Association and (i) one or more of its directors, or (ii) any domestic or foreign corporation, firm, or association in which one or more directors has a material financial interest, shall be void or voidable solely because such interested director(s) are parties to the transaction or were present at the meeting of the board or committee that authorized, approved, or ratified the transaction, if one of the following conditions is met:

a) **Board or Committee Approval**: The material facts regarding the transaction and the director's interest are fully disclosed or known to the board or committee, and the transaction is authorized, approved, or ratified in good faith by a vote sufficient without counting the vote of the interested director(s), and the transaction is just and reasonable to the Association at the time of approval; or
b) **Fairness Standard**: If (b) does not apply, the person asserting the validity of the transaction must prove that it was just and reasonable to the Association at the time it was authorized, approved, or ratified.

Section 6: **Charitable Trust Compliance.** Association is organized as a nonprofit mutual benefit corporation under the California Nonprofit Corporation Law. While Association is not generally subject to charitable trust requirements, if it receives, holds, or administers any assets that are subject to a charitable trust, such as funds received by donation, bequest, or grant restricted to charitable purposes, it shall comply with the legal standards applicable to such assets.

In the event Association holds any assets in charitable trust, the conduct of its directors and any individuals performing functions comparable to those of a director shall, with respect to those assets, be governed by the fiduciary standards set forth in Article 3 of Chapter 2 of Part 2 of the California Nonprofit Corporation Law, as applicable.

Specifically, Association and its directors shall comply with all applicable provisions, including but not limited to: Section 5231 (Standard of Conduct for Directors), Section 5233 (Regulation of Self-Dealing Transactions), and related provisions governing conflicts of interest, compensation, loans, indemnification, and fiduciary duties involving charitable trust assets.

Association shall take appropriate measures to identify and manage any potential conflicts of interest involving charitable trust assets in accordance with applicable law and best practices for nonprofit governance.

Section 7: Violations.

a) If the Board or committee has reasonable cause to believe an interested person has failed to disclose actual or possible conflicts of interest, it shall inform the interested person of the basis for such belief and afford the interested person an opportunity to explain the alleged failure to disclose.
b) If, after hearing the interested person's response and after conducting further investigation as warranted by the circumstances, the Board or committee determines the interested person has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE V
MINUTES

The minutes of the Board and all committees with Board delegated powers shall contain:

a) The name of each interested person who disclosed or otherwise was found to have a material financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board or committee's decision as to whether a conflict of interest in fact existed.
b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE VI
COMPENSATION

Section 1: Directors. A director who receives compensation, directly or indirectly, from Association for services is precluded from voting on matters pertaining to that directors' compensation.

Section 2: Committee Members. A member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Association for services is precluded from voting on matters pertaining to that committee member's compensation.

Section 3: Provision of Information. No director or any committee member whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Association either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VII
ANNUAL STATEMENTS

Each director, principal officer, key employee, and member of a committee with Board delegated powers shall annually sign a statement which affirms such person:

a) Has received a copy of the conflict of interest policy,
b) Has read and understands the policy,
c) Has agreed to comply with the policy, and
d) Understands the Assocciation is a tax exempt corporation and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

ARTICLE VIII
PERIODIC REVIEW

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

a) Compensation arrangements involving directors, principal officers, key employees, or members of a committee with Board delegated powers.
    1. Reasonableness Evaluation:
        - Evaluate whether compensation is reasonable based on appropriate comparability data, including compensation paid by similarly situated organizations to individuals with comparable qualifications in functionally similar positions.
        - Support determinations with competent survey data and ensure they result from arm's length bargaining.
        - Document the basis for such determinations contemporaneously in the minutes of the meeting at which the decision is made.
    2. Review and Approval:
        - The Board, or a designated committee, shall review and approve all such compensation arrangements.
        - Individuals with a conflict of interest shall not participate in the review or approval process.
b) Whether partnerships, joint ventures, and arrangements with management organizations conform to Association's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further Association's tax-exempt purposes and do not result in inurement or impermissible private benefit.

ARTICLE IX
USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article VIII, Association may, but is not required to, use outside experts. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

ARTICLE X
ADDITIONAL REQUIREMENTS

All completed forms, as well as all other conflict information provided by interested persons, shall be provided to and reviewed by the Association Board.

This Policy was adopted by Association Board of Directors on _________________________________.

Conflict of Interest Disclosure Statement

I have read and understand the Association Conflict of Interest Policy set forth above and agree to comply fully with its terms and conditions at all times. If at any time following the submission of this form, I become aware of any actual or potential conflicts of interest, or if the information provided below becomes inaccurate or incomplete, I will promptly notify the Association President or Board in writing. I understand that Association is tax exempt, and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes. The original copy of this document will be held in the Association office.

Disclosure of Actual or Potential Conflicts of Interest:

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Signature: ____ **Date:** ________________

Name: _______________________________________ **Position:** ________________________

Whistleblower Protection Policy of Big Bear Lake Resort Association, Inc.

A California Nonprofit Mutual Benefit Corporation

ARTICLE I
APPLICATION

The following Whistleblower Protection Policy ("Policy") applies to all of Big Bear Lake Resort Association, Inc. ("Association's") staff, whether full-time, part-time, or temporary employees, to all volunteers, to all who provide contract services, and to all Officers and Directors, each of whom shall be entitled to protection.

ARTICLE II
REPORTING RESPONSIBILITY

Each Director, volunteer, and employee of Association has an obligation to report in accordance with this Policy:

1. Questionable or improper accounting or auditing matters; and
2. Concerns and suspected violations of Association's Code of Conduct, hereinafter collectively referred to as "Concerns."

ARTICLE III
GOOD FAITH

A protected person shall be encouraged to report information relating to Concerns that such person, in good faith, has reasonable cause to believe are credible.

1. Any person reporting a violation must act in good faith and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred.
2. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are 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.

ARTICLE IV
INVESTIGATING INFORMATION

The Board of Directors shall designate a Compliance Officer who shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns. The Compliance Officer shall promptly investigate each such report and prepare a written report to the Board of Directors. In connection with such investigation all persons entitled to protection shall provide the Compliance Officer with credible information. All actions of the Compliance Officer in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all persons entitled to protection.

1. The Compliance Officer 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.
2. Action taken must include a conclusion and/or follow-up with the reporting individual for complete closure of the concern.

ARTICLE V
REPORTING PRACTICES

Employees, and volunteers should first discuss their Concern with their immediate supervisor. If, after speaking with their supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Compliance Officer. In addition, if the individual is uncomfortable speaking with their supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Compliance Officer.

If the Concern was reported verbally to the Compliance Officer, the reporting individual, with assistance from the Compliance Officer, shall reduce the Concern to writing.

ARTICLE VI
CONFIDENTIALITY

Association encourages anyone reporting a violation to identify themselves when making a report in order to facilitate the investigation of the violation. However, reports may be submitted anonymously by filling out a "Whistleblower Reporting Form" and depositing the form in a designated box.

Reports of violations or suspected violations will be kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or in order to enable the organization, or law enforcement, 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. Such conduct may also give rise to other actions, including civil lawsuits.

ARTICLE VII
PROTECTION FROM RETALIATION

No person entitled to protection shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that he or she is the subject of any form of retaliation for such participation should immediately report their Concern in accordance with this Policy.

Any individual within the organization who retaliates against another individual who has reported a Concern in good faith or who, in good faith, has cooperated in the investigation of a Concern is subject to discipline, including termination of employment or volunteer status.

ARTICLE VIII
DISSEMINATION AND IMPLEMENTATION OF POLICY

This Policy shall be disseminated in writing to all affected constituencies. Association shall adopt procedures for implementation of this Policy, which may include:

1. Documenting reported Concerns;
2. Working with legal counsel to decide whether the reported Concern requires review by the Compliance Officer or should be directed to another person or department;
3. Keeping the Board of Directors informed of the progress of the investigation;
4. Interviewing employees;
5. Requesting and reviewing relevant documents, and/or requesting that an auditor or counsel investigate the complaint; and
6. Preparing a written record of the reported Concern and its disposition, to be retained for a specified period of time.

The provisions of this Policy do not:

1. Require Association to compensate an employee for participation in a court action or in an investigation, hearing, or inquiry by a public body; working with legal counsel to decide whether the reported Concern requires review by the Compliance Officer or should be directed to another person or department;
2. Prohibit Association from compensating an employee for participation in a court action or in an investigation, hearing, or inquiry by a public body;
3. Authorize the disclosure of information that is legally required to be kept confidential; or
4. Diminish or impair the rights of an employee under a collective bargaining agreement.

The procedures for implementation of this Policy shall include a process for communicating with a complainant about the status of the complaint, to the extent that the complainant's identity is disclosed, and to the extent consistent with any privacy or confidentiality limitations.

ARTICLE IX
ADOPTION

Association Board of Directors hereby designates the CEO, or the designated legal advisor, to serve as the Compliance Officer of Association. The designated Compliance Officer shall serve in the capacity as detailed in this Policy.

This Policy was adopted by the Association Board of Directors on ______________________.

Questions or Clarifications Related to This Policy

All questions or other clarifications of this Policy and its related responsibilities should be addressed to the CEO, who shall be responsible for the administration, revision, interpretation, and application of this Policy.

Approval

____ ___________

CEO Date

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Acknowledgment

My signature signifies that I have read this Policy and that I understand my responsibilities related to the prevention, detection and reporting of suspected misconduct and dishonesty.

I further acknowledge I am not aware of any activity that would require disclosure under this or other existing Association policy or procedure statements.

Signature: ____

Print Name: _______________________________________

Date signed: _______________________________________

Member Expulsion, Suspension, and Termination Policy of Big Bear Lake Resort Association, Inc. A California Nonprofit Mutual Benefit Corporation

ARTICLE I
STATEMENT OF POLICY

The Big Bear Lake Resort Association, Inc. ("Association) is committed to administering any expulsion, suspension and termination of a member in good faith and in a fair and reasonable manner. This Member Expulsion, Suspension, and Termination Policy ("Policy") establishes the procedures governing the expulsion, suspension and termination of members, consistent with the Association's Bylaws ("Bylaws") and California Corporations Code § 7341.

ARTICLE II
PROCEDURES

1. **Grounds.** A member may be expelled, suspended or terminated on the grounds stated in Bylaws § 3.08:
    a. For all Association members: Failure to pay dues as defined in the Bylaws; or
    b. For non-TBID Association members: Conduct prejudicial to the best interests of the Association. Expulsion, suspension and/or termination in accordance with this subsection (b) requires a two-thirds (2/3) vote of the Board of Directors.
2. **Notice.** At least fifteen (15) days before the effective date of any expulsion, suspension and termination, the Association shall give the member written notice stating the proposed action, its effective date, and the reasons for it. Notice may be given by any method reasonably calculated to provide actual notice. Notice given by mail shall be sent by first-class or registered mail to the member's last address shown in the Association's records.
3. **Opportunity to be heard.** The notice shall inform the member of the right to be heard, orally or in writing, not less than five (5) days before the effective date.
4. **Good faith and fairness.** All expulsions, suspensions and terminations shall be carried out in good faith and in a fair and reasonable manner.
5. **Challenge period.** Any action challenging an expulsion, suspension and termination, including a claim of defective notice, must be commenced within one (1) year of the effective date.
6. **Annual distribution.** Copies of this Policy shall be sent annually to all members in accordance with Corporations Code § 7341(c)(1).

This Policy was adopted by the Association Board of Directors on ______________________________.

Secretary of the Board Date

Document Retention and Destruction Policy of
Big Bear Lake Resort Association, Inc.
A California Nonprofit Mutual Benefit Corporation

ARTICLE I
STATEMENT OF POLICY

This Document Retention and Destruction Policy ("Policy") covers all records and documents of Big Bear Lake Resort Association, Inc. ("Association") related in some substantial way to Big Bear Lake Tourism Business Improvement District ("BBLTBID") business regardless of physical form or type of account used in preparation or transmission, and contains guidelines for how long certain documents should be kept and how records should be destroyed. This Policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operation of the Association and the BBLTBID by promoting efficiency and freeing up valuable storage space.

ARTICLE II
RETENTION SCHEDULE AND ADMINISTRATION

Association's Record Retention Schedule is set forth in Appendix A. The Secretary ("Administrator") shall administer this Policy. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for Association and the BBLTBID; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

ARTICLE III
ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time.

Definitions

1. *Email Message:* An electronic communication sent and received via web mail or email client.
2. *Social Media:* Information posted to websites and applications that enable users to create and share content or to participate in social networking, including Facebook, Twitter, Instagram, Snapchat, and LinkedIn.
3. *Text Message:* An electronic, written communication sent and received via telephone or Internet connection.
4. *Voicemail Message:* An electronic, aural communication sent or received via telephone or Internet connection.

Text Messages, Voicemail Messages, and Social Media

Text messages, voicemail messages, and social media posts not saved to an archive, or a more permanent medium are intended to be ephemeral documents, not preserved in the ordinary course of business. Accordingly, they do not constitute disclosable public records, as that term is defined by the California Public Records Act, Government Code §7920.000 et seq. Association Directors, officers, employees, volunteers, or agents are not required to retain these electronic documents. Business done on behalf of Association that requires the creation and preservation of records should be conducted in other media.

Email Messages

1. Email messages sent or received by the Association's server are intended to be ephemeral and exempt from disclosures unless necessary for BBLTBID purposes. In that case, emails shall be preserved in an email archive in paper or electronic form and retained for at least six (6) months and made available for public disclosure (except for privilege and other bases for non-disclosure) as other records of the Association subject to the California Public Records Act (i.e., those involving BBLTBID assessment-funded activities).

2. Except as provided in point 3 below, Association Directors, officers, employees, volunteers, or agents are required to copy [Association Records Email] on all email messages regarding matters of BBLTBID business. Such email messages fall within point 1 above, i.e., they will be preserved for six (6) months and made available for public inspection on the same terms as other Association records.

3. Board Directors need not copy [Association Records Email] on email messages to and from residents, business owners and property owners within the BBLTBID's jurisdiction that are not addressed or copied to any other Association officials and employees, and these email messages fall outside points 1 and 2 above. This is intended to provide some privacy to private parties who wish to engage with Association relative to the BBLTBID and avoid making their email addresses public. Nor need these officials copy [Association Records Email] on email traffic in their personal, political and professional lives unrelated to BBLTBID business. These email messages, too, fall outside points 1 and 2 above.

4. Association will comply with Government Code §54957.5 which deems to be a public record any document communicated to a majority of the Board or applicable committees regarding BBLTBID -funded activity, whether at the same time or seriatim, with respect to an item of BBLTBID business regardless of the means of that communication, including via non-Association email accounts. Directors and committee members are encouraged to forward such email messages not copied to Association staff to [Association Records Email] so they can be preserved in Association 's email retention system, relieving individual Directors and committee members of any duty to preserve such email messages or make them available for public inspection.

5. As provided in points 1, 2 and 4 above, and except as provided in point 3 above, Association Directors, committee members, officers, employees, volunteers, or agents shall conduct all email communications in the course of BBLTBID business, other than

communications with individual constituents, via email messages copied to [Association Records Email].

6. This Policy applies only to the conduct of BBLTBID business funded by BBLTBID assessment dollars. It has no application to communications to or from Directors in their other public and private capacities or communications to or from Association staff that are personal, private or otherwise not BBLTBID assessment-funded BBLTBID business.

ARTICLE IV
CALIFORNIA PUBLIC RECORDS ACT REQUESTS

Whenever the Association receives a California Public Records Act request, the recipient shall immediately forward the request to the Administrator. The Administrator and legal counsel will review any such records and documents to protect the inadvertent disclosure of non-responsive information or protected information exempt from disclosure.

ARTICLE V
SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No Director, committee member, officer, employee, volunteer, or agent of Association shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state, or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit, or review conducted by Association .

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff and the Board of Directors of any suspension in the further disposal of documents.

This Policy was adopted by the Association Board of Directors on ______________________.

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Secretary of the Board Date

APPENDIX A – RECORD RETENTION SCHEDULE

A. Accounting and Finance Record Type

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years
Bank Statements and Canceled Checks	7 years
Expense Records	7 years
General Ledgers	Permanent
Electronic Payment Records	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years

B. Corporate Records Record Type

Record Type	Retention Period
Annual Reports to Secretary of State/Attorney General Articles of Incorporation	Permanent
By-laws	Permanent
Board Meeting and Board Committee	Permanent
Minutes	Permanent

Record Type	**Retention Period**
Board Policies/Resolutions	Permanent
IRS Application for Tax-exempt Status (Form 1024)	Permanent
IRS Determination Letter	Permanent
FTB Application for Tax-exempt Status (3500A)	Permanent
FTB Determination Letter	Permanent
Contracts (after expiration)	7 years
Licenses and Permits	Permanent

C. Employee Documents Record Type

Record Type	**Retention Period**
Benefit Plans	Permanent
Employee Files	Termination
Employment applications, resumes and other forms of job inquiries, ads or notices	3 years
Forms I-9	3 years after separation
Employment Taxes	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	5 years
Unclaimed Wage Records	6 years
Retirement and Pension Records	Permanent

D. Property Records Record Type

Record Type	Retention Period
Lease Agreement	Permanent
Property Insurance Policies	Permanent

E. Tax Records Record Type

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS 990 and 990T tax returns	Permanent
State taxes and tax returns	Permanent
Tax Bills, Receipts, Statements	7 years
Tax Workpaper Packages - Originals Sales/Use Tax Records	7 years
Sales/Use Tax Records	4 years

F. Grant Records Record Type

Record Type	Retention Period
Original grant proposal	7 years after completion of grant
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant
All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant
Final grantee reports, both financial and narrative	7 years after completion of grant
All evidence of returned grant funds	7 years after completion of grant

Record Type	Retention Period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant
Report assessment forms	7 years after completion of grant
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant
Grantee work product produced with the grant funds	7 years after completion of grant

G. Contribution Records

Record Type	Retention Period
Records of Contributions	Permanent
The Corporation's or other documents evidencing terms of gifts	Permanent