

Resolution 2025- (7)

**A Resolution for the Members of the California Association of Resource Conservation Districts (CARCD) to
Adopt Policies Recommended by the IRS for Charitable Organizations**

WHEREAS, The California Association of Resource Conservation Districts (CARCD) is organized under the Nonprofit Public Benefit Corporation Law of the State of California, as set forth in the California Corporations Code; and

WHEREAS, the CARCD Board is required to manage the affairs of the corporation in accordance with the California Corporations Code and the United States Internal Revenue Code, and in a manner consistent with its powers and purposes, the provisions of the Bylaws, and policies established by resolution of the general membership; and

WHEREAS, the Internal Revenue Service (IRS) recommends that charitable organizations adopt a conflict of interest policy, a whistleblower policy, and a records retention policy; and

WHEREAS, CARCD has consistently indicated on its annually required Form 990s that it has not adopted these policies.

THEREFORE BE IT RESOLVED, that the CARCD Board of Directors be directed to adopt a conflict of interest policy, a whistleblower policy, and a records retention policy, as recommended by the IRS, prior to filing the 2026 Form 990.