



07/29/2025

JONATHAN MALLINGER
2122 S 272ND ST APT B111
KENT WA 98032-7947

Business Entity Name: HEALING ROOTS OUTREACH COLLECTIVE

UBI Number: 605 944 010

Expiration Date: 07/31/2026

Congratulations!

You have completed the filing to create a new business entity.

NEXT STEPS IN OPENING YOUR NEW BUSINESS ENTITY:

- **Complete a Business License Application.** The Business License Application can be completed online or downloaded at: <https://www.dor.wa.gov/> if you have not already completed this step. If you have any questions about the Business License Application, contact information for Business License Services can be found at <https://www.dor.wa.gov/contact>
- **File a Beneficial Ownership Information Report** with the U.S. Treasury's Financial Crimes Enforcement Network (FinCEN) within 30 days of registering your business. Updates or corrections to reports must be submitted within 30 days of becoming aware of the change. For a current link to file the report and additional information, see our website at [https://www.sos.wa.gov/corporations](http://www.sos.wa.gov/corporations) under the Business Entity tab.
- **Apply for an Employer Identification Number "EIN".** The IRS requires business entities to receive an "EIN". See the IRS website for additional details on how to apply for an EIN through their online portal at <https://www.irs.gov>

IMPORTANT

To keep your business entity status Active and avoid Administrative Dissolution, you must:

1. **File an Annual Report** and pay the annual fees each year before the expiration date for the business entity. A notice to file your Annual Report will be sent to your registered agent on file. It is the business entity's responsibility to file the report even if no notice is received.
2. **Maintain a Registered Agent** and registered office in Washington State. You must submit changes regarding your Registered Agent, agent's address, email, registered office, or principal office address to the Corporations Division. Failure to do so may result in administrative dissolution/termination.

If your business entity accepts or solicits donations from the public OR the business entity is a nonprofit holding \$250,000 or more in charitable assets, you may also be required to register with the Charities Program. You may review the self-assessment guides on our website at [https://www.sos.wa.gov/charities](http://www.sos.wa.gov/charities)

For a rapid response to questions, requests for assistance, or to provide feedback, please visit the Corporations and Charities website at [https://www.sos.wa.gov/corporations](http://www.sos.wa.gov/corporations) to chat with a representative.

Sincerely,
Washington Secretary of State
Corporations and Charities Division
corps@sos.wa.gov

 IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 07-18-2025

Employer Identification Number:
39-3295288

Form: SS-4

Number of this notice: CP 575 E

HEALING ROOTS OUTREACH COLLECTIVE
2122 S 272ND ST APT B111
KENT, WA 98032

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 39-3295288. This EIN will identify your entity, accounts, tax returns, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for business and tax purposes. Some taxpayers receive CP575 notices when another person has stolen their identity and are operating using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status, organizations must complete an application on one of the following forms: Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition Under Section 501(a); or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

If you become tax-exempt, you will lose tax-exempt status if you fail to file a required return or notice for three consecutive years, unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File). We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year in which you obtained your EIN, contact us at the phone number or address listed at the top of this letter. For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

(IRS USE ONLY) 575E

07-18-2025 HEAL O 9999999999 SS-4

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is HEAL. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.

Keep this part for your records.

CP 575 E (Rev. 7-2007)

Return this part with any correspondence
so we may identify your account. Please
correct any errors in your name or address.

CP 575 E

9999999999

Your Telephone Number Best Time to Call DATE OF THIS NOTICE: 07-18-2025
() - _____ EMPLOYER IDENTIFICATION NUMBER: 39-3295288

FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023
[REDACTED]

HEALING ROOTS OUTREACH COLLECTIVE
2122 S 272ND ST APT B111
KENT, WA 98032

Articles of Incorporation — Healing Roots Outreach Collective

ARTICLE I – NAME

Healing Roots Outreach Collective

ARTICLE II – DURATION

Perpetual

ARTICLE III – PURPOSE

This corporation is organized and operated exclusively for charitable and educational purposes under IRC §501(c)(3). Specific purposes include:

- Providing mobile harm reduction, overdose prevention, and Indigenous-led peer outreach to underserved and street-involved populations in King and Pierce Counties.
- Offering wound care, naloxone distribution, syringe exchange, crisis navigation, housing and detox referrals, and Indigenous cultural wellness support.
- Educating communities and stakeholders on substance use risks, safer use practices, decolonizing wellness approaches, and public health harm reduction strategies.

ARTICLE IV – NONPRIVATE INUREMENT

No part of net earnings shall inure to the benefit of any private individual, except reasonable compensation for services rendered.

ARTICLE V – POLITICAL ACTIVITY LIMITATION

No substantial part of activities shall involve influencing legislation or political campaigning. The corporation shall refrain from propaganda or intervention in any political campaign.

ARTICLE VI – REGISTERED AGENT & OFFICE

Registered Agent: Jonathan Mallinger

Address: 2122 S 272ND ST APT B111, Kent, WA 98032

ARTICLE VII – PRINCIPAL OFFICE

2122 S 272ND ST APT B111, Kent, WA 98032

ARTICLE VIII – BOARD OF DIRECTORS

The initial board shall consist of three directors:

- Jonathan Mallinger – 2122 S 272ND ST APT B111, Kent, WA 98032
- Lilly Fedas – 2122 S 272ND ST APT B111, Kent, WA 98032
- Brianna Bear – 2122 S 272ND ST APT B111, Kent, WA 98032

ARTICLE IX – MEMBERS

The corporation shall have no members.

ARTICLE X – DISSOLUTION

Upon dissolution, any remaining assets shall be distributed to one or more 501(c)(3) organizations in line with charitable purposes (e.g., Indigenous health, harm reduction).

ARTICLE XI – INDEMNIFICATION

The corporation shall indemnify directors, officers, employees, or agents to the fullest extent permitted by RCW 24.03A.630, for expenses and liabilities incurred in good faith in the performance of their duties.

ARTICLE XII – AMENDMENT

These Articles may be amended by the affirmative vote of a majority of the Board of Directors, or as otherwise required by law.

ARTICLE XIII – LIMITATION OF LIABILITY

No director or officer shall be personally liable for monetary damages for acts conducted in good faith on behalf of the corporation, except in cases of fraud, criminal wrongdoing, or gross negligence as defined by Washington law.

ARTICLE XIV – INCORPORATOR

Incorporator: Jonathan Mallinger

Address: 2122 S 272ND ST APT B111, Kent, WA 98032

Executed: July 17, 2025

Jonathan Mallinger, Incorporator

Jonathan Mallinger

BYLAWS OF HEALING ROOTS OUTREACH COLLECTIVE

ARTICLE I – NAME AND PURPOSE

Section 1. Name. The name of this corporation is "Healing Roots Outreach Collective."
Section 2. Purpose. This corporation is organized and operated exclusively for charitable and educational purposes under IRC §501(c)(3). Specific purposes include providing mobile harm reduction, overdose prevention, Indigenous-led peer outreach, wound care, naloxone distribution, syringe exchange, crisis navigation, housing and detox referrals, Indigenous cultural wellness, and education on safer use and public health harm reduction strategies.

ARTICLE II – BOARD OF DIRECTORS

Section 1. Powers. The board shall manage the affairs of the corporation.
Section 2. Number and Qualification. The board shall consist of not fewer than three directors.
Section 3. Term. Each director shall serve a one-year term or until a successor is elected.
Section 4. Meetings. An annual meeting shall be held each July. Special meetings may be called by the Chair or any two directors.
Section 5. Quorum. A majority of directors constitutes a quorum. A majority vote carries action.

ARTICLE III – OFFICERS

Section 1. Officers. The officers shall be a Chair, Vice-Chair, Secretary, and Treasurer.
Section 2. Election and Term. Officers shall be elected annually by the board and serve one-year terms.
Section 3. Duties. The Chair presides at meetings; the Secretary records minutes; the Treasurer maintains financial records.

ARTICLE IV – INDEMNIFICATION

The corporation shall indemnify directors, officers, employees, or agents as permitted by the Washington Nonprofit Corporation Act (RCW 24.03A.630).

ARTICLE V – CONFLICT OF INTEREST

Directors and officers must disclose any conflict. A related party may not vote where a conflict exists.

ARTICLE VI – FISCAL POLICIES

The fiscal year is January 1 – December 31. Funds may be disbursed by the Treasurer or as authorized by the board.

ARTICLE VII – AMENDMENT

These bylaws may be amended or repealed by a majority vote of the board of directors.

Adopted this 17th day of July, 2025,

Jonathan Mallinger, Secretary

Jonathan Mallinger

HEALING ROOTS OUTREACH COLLECTIVE

MINUTES OF THE FIRST BOARD OF DIRECTORS MEETING

July 17, 2025 – 6:00 PM (virtual/in-person at 2122 S 272ND ST APT B111, Kent, WA)

Attendees:

- Jonathan Mallinger (Chair)
- Lilly Fedas
- Brianna Bear

Order of Business:

1. Call to Order – Meeting called to order by Jonathan.
2. Adoption of Bylaws – Proposed bylaws read. Motion by Lilly, seconded by Brianna; approved unanimously.
3. Registered Agent – Jonathan appointed.
4. Organizational Resolutions:
 - Authorized filing of Articles of Incorporation.
 - Approved fiscal year (Jan–Dec) and nonprofit EIN application.
5. RV Lease Agreement – Approved draft lease agreement with Jonathan's parents.
6. Open Issues – Board authorized resolution to apply for fiscal sponsorship and register domain names.
7. Adjournment – Meeting adjourned at 7:15 PM.

Jonathan Mallinger, Secretary

Jonathan Mallinger

Healing Roots Outreach Collective (HROC)

Code of Conduct Policy (Version1.0)

Adopted: July30,2025

Next Review: July2026

This policy outlines the ethical standards and behavioral expectations for all individuals representing Healing Roots Outreach Collective—including board members, staff, volunteers, peer workers, advisors, and contracted collaborators—in support of our mission to deliver Indigenous-informed, peer-led harm reduction services.

1. Overview & Purpose

Healing Roots Outreach Collective (HROC) operates in high-need environments—encampments, outreach zones, and community gatherings—centered on dignity, autonomy, and cultural respect. This Code of Conduct ensures that everyone engaged with HROC:

- Models respect, integrity, and transparency;
- Upholds equity and harassment-free service;
- Embodies peer-led harm reduction with clear boundaries and accountability;
- Protects confidentiality and safety for all served and serving.

Compliance also aligns with nonprofit governance best practices, bolstering program integrity and funder trust.

2. Scope

Applies to all persons participating in any official capacity with HROC, whether full-time, part-time, paid, unpaid, or visiting.

3. Core Values

This Code reflects and reinforces the following core values of HROC:

- Harm Reduction & Autonomy: Enable safer choices without judgment.
- Cultural Safety: Honor Indigenous wisdom, ceremony, and sovereignty.
- Equity & Justice: Challenge stigma and systemic harm.
- Integrity: Act honestly and ethically at all times.
- Transparency: Make decisions openly and accountably.
- Collaboration: Center peer leadership and communal wisdom.

4. Standards of Conduct

4.1 Respectful Communication

- Speak and listen with dignity and empathy.
- Do not use biased, derogatory, or non-inclusive language.
- Honor the lived experiences of all individuals served or associated.

4.2 Professional & Ethical Behavior

- Refrain from harassment, discrimination, or abusive conduct.
- Avoid personal or familial conflicts of interest; disclose related-party relationships. (See HROC Conflict of Interest Policy.)
- Conduct services consistent with harm reduction standards, including safe needle exchange and naloxone administration.

4.3 Confidentiality & Data Protection

- Share or document only first names or pseudonyms unless written consent is provided.
- Keep private personal data secure and disclosed only when necessary for service or compliance with system-wide policies.

4.4 Substance Use

- The HROC Code does not prohibit personal drug use, but using during official duty or while driving the mobile vehicle is not allowed.
- If substance use affects performance, report to leadership; support will be offered where possible.

4.5 Health & Safety

- Observe infection control protocols (e.g. gloves, mask, safe disposal of needles).
- Report any unsafe conditions, vehicle issues, or injury incidents immediately to a manager.

5. Reporting Violations

If you witness or experience conduct contrary to this Code, you may report it through any of the following channels:

1. Directly to any board member: Lilly Fedas or Brianna Bear.
2. Via anonymous Google form—accessible from the HROC website or internal portal.
3. Through an independent third-party hotline (contact info posted publicly).

Reports will be reviewed within 72 hours by the Chair and Secretary. If the report involves either role, another board member will oversee process.

5.1 Non-Retaliation

HROC prohibits retaliation against anyone reporting in good faith. Anyone found retaliating may face disciplinary action up to separation from the organization.

6. Investigation & Consequences

Step Procedure

1. Acknowledgment Submitter will receive confirmation of receipt within 3 business days.
2. Investigation Chair delegates task to Governance Committee members not involved in allegation.
3. Interim Measures If safety risk exists, person may be temporarily suspended.
4. Determination Governance Committee issues written findings within 30 days.
5. Correction Possible actions: mediation, additional training, written warning, probation, volunteer discharge, or termination.

7. Training & Acknowledgement

- All new members must attend an orientation covering this Code and related policies (e.g. Conflict of Interest, Whistleblower, Financial Controls).
- Each individual signs an annual statement of agreement; failure to abide by the Code may lead to removal.

8. Review & Updates

- The Governance Committee reviews this Code annually, with revisions approved at the July board meeting.
- In urgent circumstances, the board may convene earlier to amend policy (e.g. in response to legal updates or safety incidents).

9. Document Control

Policy Title: Healing Roots Outreach Collective – Code of Conduct

Version: 1.0

Adoption Date: July 30, 2025

Last Reviewed: —

Next Review: July 2026

10. Signature

We, the undersigned, acknowledge that we have reviewed, understood, and agreed to abide by this Code of Conduct.

Jonathan Mallinger
Jonathan Mallinger, Chair & Secretary

Date: July 30, 2025

Lilly Fedas
Lilly Fedas, Treasurer

Date: July 30, 2025

Brianna Bear, Board Member (Cultural Advisor)

Date: July 30, 2025

Why This Policy Matters

A formal Code of Conduct demonstrates HROC's commitment to ethical outreach leadership, reinforces public trust, aligns with 501(c)(3) governance expectations, and supports safe, compassionate care. It also satisfies guidelines presented by the Council of Nonprofits and BoardSource for values-driven program delivery.

HEALING ROOTS OUTREACH COLLECTIVE

Document Retention & Destruction Policy

Adopted: July 27, 2025

Board Members: Jonathan Mallinger (Chair), Lilly Fedas, Brianna Bear

PURPOSE

The purpose of this Document Retention and Destruction Policy is to ensure that Healing Roots Outreach Collective (the "Organization") maintains appropriate records for the proper period of time and disposes of them in a manner that protects the confidentiality of the information they contain. This policy is designed to comply with applicable laws and regulations while promoting efficient record management.

SCOPE

This policy applies to all records, documents, and information created, received, or maintained by the Organization, including but not limited to:

- Paper documents
- Electronic files and emails
- Digital records and databases
- Audio and video recordings
- Photographs and images
- Social media content
- Website content

LEGAL REQUIREMENTS

The Organization shall comply with all applicable federal, state, and local laws regarding document retention, including:

- Internal Revenue Service (IRS) requirements for tax-exempt organizations
- Washington State nonprofit corporation laws
- Employment and labor laws
- Data protection and privacy laws
- Grant and contract requirements
- Insurance and liability requirements

RETENTION SCHEDULE

1. CORPORATE RECORDS

Document Type	Retention Period	Disposition
Articles of Incorporation	Permanent	Archive
Bylaws and Amendments	Permanent	Archive
Board Resolutions	Permanent	Archive
Board Meeting Minutes	Permanent	Archive

Board Committee Minutes 7 years Destroy
Corporate Policies 7 years after superseded Destroy
Annual Reports Permanent Archive
Corporate Seals Permanent Archive

2. FINANCIAL RECORDS

Document Type	Retention Period	Disposition
General Ledger 7 years Destroy		
Bank Statements 7 years Destroy		
Check Registers 7 years Destroy		
Invoices and Receipts 7 years Destroy		
Payroll Records 7 years Destroy		
Tax Returns Permanent Archive		
Audit Reports Permanent Archive		
Financial Statements Permanent Archive		
Grant Financial Reports 7 years Destroy		
Investment Records 7 years Destroy		

3. EMPLOYMENT RECORDS

Document Type	Retention Period	Disposition
Employee Applications 3 years Destroy		
Employee Personnel Files 7 years after termination Destroy		
Payroll Records 7 years Destroy		
Employment Contracts 7 years after termination Destroy		
Performance Evaluations 7 years after termination Destroy		
Disciplinary Records 7 years after termination Destroy		
I-9 Forms 3 years after hire or 1 year after termination Destroy		
W-4 Forms 7 years Destroy		

4. VOLUNTEER RECORDS

Document Type	Retention Period	Disposition
Volunteer Applications 3 years Destroy		
Volunteer Agreements 7 years after termination Destroy		
Volunteer Training Records 7 years Destroy		
Volunteer Performance Records 7 years after termination Destroy		
Background Check Results 7 years Destroy		

5. PROGRAM RECORDS

Document Type	Retention Period	Disposition
Program Plans and Proposals 7 years Destroy		
Program Evaluations 7 years Destroy		
Client Records 7 years after last contact Destroy		
Outreach Activity Logs 7 years Destroy		
Narcan Distribution Records 7 years Destroy		
Referral Records 7 years Destroy		
Training Materials 7 years Destroy		

6. GRANT RECORDS

Document Type	Retention Period	Disposition
Grant Applications	7 years	Destroy
Grant Agreements	7 years after completion	Destroy
Grant Financial Reports	7 years	Destroy
Grant Progress Reports	7 years	Destroy
Grant Evaluations	7 years	Destroy
Grant Correspondence	7 years	Destroy

7. LEGAL RECORDS

Document Type	Retention Period	Disposition
Contracts and Agreements	7 years after expiration	Destroy
Insurance Policies	7 years after expiration	Destroy
Legal Correspondence	7 years	Destroy
Litigation Records	7 years after resolution	Destroy
Intellectual Property Records	Permanent	Archive

8. COMMUNICATIONS RECORDS

Document Type	Retention Period	Disposition
Press Releases	7 years	Destroy
Marketing Materials	3 years	Destroy
Social Media Content	3 years	Destroy
Website Content	3 years	Destroy
Email Communications	3 years	Destroy

9. TECHNOLOGY RECORDS

Document Type	Retention Period	Disposition
System Backups	3 years	Destroy
Software Licenses	7 years after expiration	Destroy
IT Service Records	3 years	Destroy
Security Logs	3 years	Destroy

ELECTRONIC RECORDS

Email Retention

- Business emails: 3 years
- Personal emails: 1 year
- Emails related to legal matters: 7 years
- Emails containing financial information: 7 years

Electronic File Management

- All electronic files shall be stored in organized folder structures
- Regular backups shall be maintained

- Access controls shall be implemented
- Version control shall be maintained for important documents

Cloud Storage

- Cloud-stored documents shall follow the same retention schedule
- Access to cloud storage shall be limited to authorized personnel
- Regular audits of cloud storage shall be conducted

CONFIDENTIALITY AND SECURITY

Confidential Information

The following types of information are considered confidential and shall be handled with appropriate security measures:

- Personal information about clients, volunteers, and employees
- Financial information
- Strategic planning documents
- Legal matters
- Donor information
- Grant applications and reports

Security Measures

- Physical documents shall be stored in locked cabinets
- Electronic documents shall be password-protected
- Access shall be limited to authorized personnel
- Regular security audits shall be conducted
- Disposal shall be done securely (shredding for paper, secure deletion for electronic)

DISPOSAL PROCEDURES

Paper Documents

- Documents shall be shredded using a cross-cut shredder
- Shredding shall be done by authorized personnel
- Shredded materials shall be disposed of securely
- A log of disposed documents shall be maintained

Electronic Documents

- Electronic files shall be permanently deleted
- Backup copies shall also be deleted
- Cloud storage shall be cleared
- Email accounts shall be cleaned regularly

Media Disposal

- CDs, DVDs, and other media shall be physically destroyed
- Hard drives shall be wiped or destroyed
- USB drives shall be wiped or destroyed

LITIGATION HOLD

Definition

A litigation hold is a temporary suspension of the normal document retention and destruction policy when litigation is reasonably anticipated.

Implementation

When litigation is reasonably anticipated:

- All relevant documents shall be preserved
- Normal destruction procedures shall be suspended
- A written notice shall be issued to all personnel
- Regular reminders shall be sent until the hold is lifted

Scope

The litigation hold shall apply to:

- All documents related to the litigation
- All communications related to the litigation
- All electronic records related to the litigation
- All backup systems and archives

COMPLIANCE MONITORING

Regular Reviews

- This policy shall be reviewed annually
- Retention schedules shall be updated as needed
- Legal requirements shall be monitored
- Best practices shall be incorporated

Audits

- Regular audits of document management shall be conducted
- Compliance with this policy shall be verified
- Issues shall be identified and addressed
- Training shall be provided as needed

TRAINING AND AWARENESS

Initial Training

All personnel shall receive training on this policy upon hire, including:

- Overview of the policy
- Retention schedules
- Disposal procedures
- Confidentiality requirements
- Security measures

Ongoing Training

- Annual refresher training shall be provided
- Updates to the policy shall be communicated
- New personnel shall be trained
- Questions shall be addressed promptly

RESPONSIBILITIES

Board of Directors

- Approve this policy
- Review policy annually
- Ensure compliance with legal requirements
- Provide oversight of implementation

Executive Director/Chair

- Implement this policy
- Ensure personnel are trained
- Monitor compliance
- Address violations
- Maintain policy documentation

All Personnel

- Follow this policy
- Maintain organized records
- Dispose of documents appropriately
- Report violations
- Participate in training

VIOLATIONS

Reporting

Violations of this policy shall be reported to the Executive Director/Chair immediately.

Investigation

All reported violations shall be investigated promptly and thoroughly.

Consequences

Violations may result in:

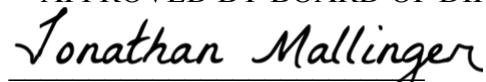
- Verbal or written warnings
- Additional training
- Disciplinary action
- Termination of employment or volunteer status

AMENDMENTS

This policy may be amended by the Board of Directors with written notice to all personnel.

SIGNATURES

APPROVED BY BOARD OF DIRECTORS:



Jonathan Mallinger, Chair & Secretary
Date: July 27, 2025

Lilly Fedas

Lilly Fedas, Board Member

Date: July 27, 2025

Brianna Bear

Brianna Bear, Board Member

Date: July 27, 2025

****POLICY ADMINISTRATOR:****

Jonathan Mallinger

Jonathan Mallinger, Chair & Secretary

Date: July 27, 2025

HROC Financial Controls & Reimbursement Policy

Adopted: July 30, 2025 • **Next Review:** July 2026

1. Purpose & Scope

Ensure proper internal controls over all financial transactions, reimbursements, grants, asset management, and cash handling, aligned with COSO Principles and IRS expectations for charities.

2. Management of Financial Authority & Segregation of Duties

- No person may request, approve, and reconcile the same transaction
- Dual signature required for all disbursements over \$500; Treasurer and Chair must sign
- Peer travel or small reimbursements (<\$100) require supervisor approval and receipts

3. Cash Management

- Petty cash fund (max \$200, locked and reconciled monthly)
- All expenses supported by original receipts or digital image

4. Bank Reconciliation & Monthly Reporting

- Finance Committee/Treasurer reviews monthly bank account and SPV bank statements and logs reconciliation
- All expenses must be logged into Xero (or QuickBooks) within 5 business days
- Financial summary with variances shared at every board meeting

5. Fiscal Year Budget Approval & Amendment

- Annual budget proposed by Treasurer, reviewed by Finance Committee, and approved by Board in advance of fiscal year
- Amendments above 10% of line-item must be approved by Board

6. Grants & Expense Categorization

- Each grant reference (e.g., SUPTRS, BEN Cheney) tracks separate grant code and project tag
- Only approved expenses consistent with the grant's budget allocation are reimbursed

7. Travel, Mileage & Reimbursements

- HROC reimburses mileage at IRS 2025 Standard Rate (e.g. \$0.67/mile) for outreach sites after logging usage via SPV logs
- All volunteer mileage and vehicle usage must be entered and signed by SPV Manager

8. Asset Management & Insurance

- RV, medical supplies, electronics, and signage must be listed in the Asset Register with acquisition date, cost, depreciation schedule, and insured value

- SPV Manager reviews insurance annually and flags changes to Board

9. Fraud and Financial Integrity

- Suspicious or unusual transactions reported to Treasurer or Chair immediately
- Finance policies include abuse mitigation: whistleblower protections, documented oversight, and audit trails.

10. Audit & Accountant Review

- If gross receipts exceed \$200,000 or assets exceed \$500,000, HROC will engage a CPA to conduct a formal audit
- Annual CPA (or Finance Committee) review is done even under thresholds

11. Policy Review

- This policy is reviewed annually in July by the Finance Committee and approved by the Board

Signatures

Role	Name	Signature	Date
Treasurer	Lilly Fedas	<u>Lilly Fedas</u>	July 30, 2025
Chair	Jonathan Mallinger	<u>Jonathan Mallinger</u>	July 30, 2025
Board Member	Brianna Bear	<u>Brianna Bear</u>	July 30, 2025

HROC Gift Acceptance Policy

Adopted: July 30, 2025 • **Next Review:** July 2026

1. Purpose & Scope

Ensure gifts accepted align with HROC's mission of mobile harm reduction outreach, cultural safety, and equity. Governs cash, securities, real property, in-kind gifts, sponsorships, and personal property in all forms. Helps fulfill Form990 ScheduleM response.

2. Types of Acceptable Gifts

- Unrestricted or program-restricted cash to general fund or outreach
- Appreciated stocks, bonds, mutual funds accepted and liquidated unless impractical
- Standard in-kind service or medical supply donations with clear documentation
- Real property only accepted after Board review due to potential liability/cost.

3. Gifts Requiring Board or Committee Approval

- Real estate, vehicles, works of art, intellectual property, or long-term trusts
- Gifts from related persons at over \$5,000 in value
- Any gift that carries restrictions, special maintenance, or potential conflicts

A temporary Gift Acceptance Committee (Board+ Finance) can grant exceptions in rare cases.

4. Processing & Acknowledgment

- Donors offering non-cash gifts are encouraged to seek legal or tax counsel. HROC reserves right to seek its own counsel.
- Gifts valued over \$250 receive a written acknowledgment; gifts above IRS thresholds are documented on corporate Form 8283.
- Gifts are entered in a ledger of acceptance, with FMV, donor name (or anonymous), and gift designation.

5. Recording & Reporting

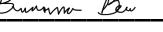
- All non-cash gifts >\$25,000 reported on Form 990 ScheduleM
- Gift registry updated quarterly and audited annually

6. Refused Gifts

- The Board may refuse gifts that:
 - Violate mission or create reputational risk
 - Are burdensome due to high carrying costs or complexity
 - Come with undue restrictions not congruent with strategic goals

Donor is courteously thanked for offer; alternative options may be proposed.

Signatures

Role	Name	Signature	Date
Chair & Secretary	Jonathan Mallinger		July 30, 2025
Treasurer	Lilly Fedas		July 30, 2025
Board Member	Brianna Bear		July 30, 2025

HROC Whistleblower Protection Policy

Adopted: July 30, 2025 • **Next Review:** July 2026

Applies to: Board, staff, volunteers, honorary agents, SPV personnel, and advisory advisors.

1. Purpose

Encourage internal reporting of misconduct—fraud, abuse, conflict of interest—with fear.
Protect organizational integrity.

Aligns with Form990 questions and IRS/exempt-status governance best practices.

2. Scope

Applies to all persons serving or representing HROC in any capacity.

3. Protected Disclosures

Good-faith concerns about:

- Violations of laws, policies, or Codes (e.g. Conflict, Code of Conduct)
- Misuse of HROC funds or property
- Gross waste, abuse, or retaliation

4. Reporting Channels

- Report verbally or in writing to any Board member: Lilly Fedas or Brianna Bear
- Anonymous submission via Google form or institutional hotline (to be linked)
- Reports escalate to the Chair and Secretary unless they are implicated

5. Confidentiality

Reported information is kept securely; identities of reporters will be protected to the greatest extent possible without compromising investigation integrity.

6. Non-Retaliation

Good-faith whistleblowers are protected from retaliation. Retaliators may face termination or removal. This supports 990 Part VI-B compliance.

7. Investigation Procedure

1. Reports acknowledged within 72 hours
2. Governance Committee (excluding implicated members) investigates within 30 days
3. Interim steps may include administrative leave if necessary
4. Written findings and corrective actions are communicated to involved parties

8. Compliance Officer

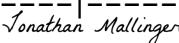
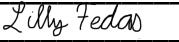
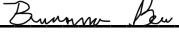
Lilly Fedas or her designee receives and logs all complaints; reports annually to the Board.

Governance Committee oversees follow-up.

9. Recordkeeping

Maintain written records securely for at least seven years (document retention retention policy).

Signatures

Role	Name	Signature	Date
Chair & Secretary	Jonathan Mallinger		July 30, 2025
Board Member	Lilly Fedas		July 30, 2025
Board Member	Brianna Bear		July 30, 2025

*. Board Resolution of Healing Roots Outreach Collective

HEALING ROOTS OUTREACH COLLECTIVE

BOARD RESOLUTION

Adopted July 17, 2025

WHEREAS, the Board of Directors of Healing Roots Outreach Collective (the “Organization”) has convened its inaugural meeting on July 17, 2025; and

WHEREAS, the Organization received authorization to file Articles of Incorporation with the Washington Secretary of State for nonprofit status;

NOW, THEREFORE, BE IT RESOLVED THAT:

1.

Approval of Articles of Incorporation

The Board approves the filing of Articles of Incorporation and authorizes the Chair (Jonathan Mallinger) to finalize, sign, and execute all documentation necessary for submission.

Adoption of Bylaws

The Board hereby adopts the Bylaws as presented during this meeting to govern the Organization’s operations and authorizes the Chair and Secretary to sign and execute same.

Registered Agent Designation

The Board appoints Jonathan Mallinger as Registered Agent for the Organization, with a registered office located at 2122 S 272ND ST APT B111, Kent, WA 98032.

Fiscal Year Designation

The Organization’s fiscal year is designated as January 1 through December 31.

EIN Application Authorization

The Board authorizes the Chair to apply for and obtain an Employer Identification Number (EIN) from the IRS for the Organization.

RV Lease Agreement Approval

The Board approves entering into a vehicle lease agreement with Jonathan Mallinger’s parents for the use of a 2020 Coachman Freelander RV. The lease terms shall align with the approved draft agreement and are intended to support the Organization’s mobile outreach operations.

Domain Registration & Fiscal Sponsorship

The Board authorizes the Chair to purchase and register domains (“healingrootsoutreachcollective.org” and “.com”) and to enter discussions with prospective fiscal sponsors (e.g., Evergreen Social Impact, Seattle Parks Foundation) for expedited grant eligibility.

8. Launch Preparation Authorization

The Board authorizes development of a website, pizza-launch outreach plan, donor setup, and sweat equity documentation prior to official grant funding.

RESOLVED, that all actions taken by the officers of the Organization prior to this resolution related to the matters above are ratified and approved.

CERTIFIED, this is a true and correct copy of the resolutions adopted by the Board of Directors of Healing Roots Outreach Collective effective July 17, 2025.

Jonathan Mallinger, Chair / Secretary



Date: July 17, 2025

Lilly Fedas, Board Director



Date: July 17, 2025

Brianna Bear, Board Director



Date: July 17, 2025