



**Approved Minutes**  
**Maasai Education Foundation Board of Directors**

10am to 12 pm; 8 April 2017

345 Woods Lane

Newport, VA

**Call to Order**, Theo, Chairperson

- Theo Dillaha called the meeting to order @ 10:20am

**Attendance and Approval of Draft Minutes**, Brian Benham, Secretary

- Theo Dillaha – President
  - Kerry Briscoe – Board Member
  - Evelyn Parish – Board Member
  - Doug Belcik – SWB student
  - Tyler Cuomo – SWB student
  - Rebecca Caldwell – Advisory Committee Member
  - Karen Scalf-Benham – Treasurer
  - Brian Benham – Secretary
- Feb meeting minutes approved unanimously. Motion made by Karen Scalf-Benham, seconded by Evelyn Parish.

**Treasurer's Report**, Karen Scalf-Benham

- Treasurer's report:  
See report appended to these minutes.
- Checking account:  
An account has been established at Wells Fargo. Requires maintaining a minimum account balance of \$500.
- Questions and discussion:  
Discussion centered around existing balances in various accounts. There was also discussion about recruiting an accountant to help MEF develop a straight forward bookkeeping set up that meets our needs without being too burdensome.
- Approve treasurer's report  
Treasurer's report approved unanimously. Motion to approve Treasurer's report made by Theo Dillaha, seconded by Kerry Briscoe.

**IRS Form 1023 Issues**

- Call from Ms. Lee, IRS  
Theo received call and feedback from IRS via a phone call and letter. There were three items that the IRS wanted addressed – Purpose, Dissolution Clause, and foreign assets control for foreign expenditures.
- Draft Bylaws changes  
To address these issues, MEF changed the bylaws to address the issues above (attached here)  
Motion to approve bylaws made by Evelyn Parish and seconded by Kerry Briscoe. The revised bylaws were unanimously approved.
- Draft Office of Foreign Asset Control Policy  
MEF drafted a policy that was approved by the Board at this meeting to address IRS questions (attached here). Motion to approve bylaws made by Karen Scalf-Benham and seconded by Evelyn Parish. The revised draft OFAC policy was unanimously approved.

- Draft Grantee Charitable Expenditures Policy  
MEF drafted a policy that was approved by the Board at this meeting to address IRS question (attached here) Motion to approve bylaws made by Brian Benham and seconded by Karen Scalf-Benham. The revised draft Grantee Charitable Expenditures Policy was unanimously approved.
- Draft IRS response letter  
Theo drafted a response letter to the IRS and will fax it within the next few days. Motion to approve the draft IRS response letter was made by Kerry Briscoe and seconded by Evelyn Parish. The letter was unanimously approved.
- Need to get minutes, modified bylaws, and new policies on website ASAP  
Theo will post the needed materials working with the appropriate officers to gather the information that needs to be posted and maintained.

**TX Foundation grant and 2<sup>nd</sup> site visit**, Rebecca for Martha Olemisiko

- MEF has identified a construction company “Perfect Construction.” Remaining challenges include transferring funds to Martha to move forward with construction.
- Must have final written quote from Perfect Construction prior to TX Foundation releasing the funds to Martha.

**Construction and David Makanda Update**, Theo for Martha

- Rebecca Caldwell reported on a recent conversation with Martha Olemisiko concerning construction progress. To address these concerns, Peter Ozolins suggested a local site manager David Makando that Peter has worked with before. David is working with Martha and Perfect Construction. MEF developed a draft 6 to 8 month statement of work (SOW) outlining David’s activities and compensation (attached here). David has, so far, revised and conducted a site visit to locate the school. He will complete a detailed survey to facilitate locating the school and getting the necessary permits. David frequently communicates with Peter Ozolins, and Martha and Abby (Martha’s husband). Theo Dillaha made a motion to approve the SOW with David. The motion was seconded by Kerry Briscoe. The Board unanimously approved the SOW.
- The possibility of a new soda ash plant in the Engaruka area is currently delaying the planning/permitting for the school. The new soda ash plant and the process of reclassifying Engaruka from a village to a city has meant that the national government has gotten involved. Martha sees these delays as troublesome, but believes the potential of the plant, on the whole is, positive.

**Social Media** (website, Facebook, etc.), Theo for Essra and Colin Kibler

- Essra Kilber is working with our social media consultant to develop relevant human interest snippets.
- Board members need to send bios to Essra.
- Need to “push” traffic to Facebook, website, etc.

**Virginia Tech Foundation Report**, Theo Dillaha

- Theo met with John Torget from the VT Foundation to discuss Service without Borders fundraising through the Foundation. Based on the success of the fund raising to-date, the Foundation has decided to create an account dedicated to SWB. Establishing the SWB account will simplify working with the Foundation and SWB will no longer have to go thru VT Student Affairs. Even though we are creating a tax-exempt foundation (MEF) that will be an alternative for SWB fund raising, the VT Foundation will still be preferable for large donations with corporate matches.

**MEF Budget for 2017**

- Theo created a draft budget that accompanied our initial submission to the IRS for 501(c)3 public charity status (attached here). The Board reviewed the draft budget. The Board directed the Treasurer to work with the President to review and revise the draft Budget spreadsheet and once MEF receives IRS approval, to begin using the “budget” spreadsheet when delivering future Treasurer’s reports. The Board established an **Action Item** that before the next MEF Board meeting the Treasurer will develop a more detailed annual budget for the Board to review and approve at the next MEF Board meeting.

**Service without Borders trip to Tanzania**, Doug Belcik and Tyler Cuomo

- Doug and Tyler reported on their goals and desires for the trip. There are three other SWB students that will be traveling (Megan David, Ainsley Patrick, Shane Ickes)
- There is the hope that the school construction will have commenced. However, if they have not, Martha has assured Theo that there will be other service-learning opportunities for the students.
- In addition, the students will be involved in doing several site assessment activities as well.

**Fundraising Ideas**

- While in Tanzania, Theo and others will pursue additional in-country fund raising via discussions with Abby and other locals.
- The Board believes that beginning the construction and eventually having the structure in-place is critical to future fund raising

**New or Future Business Items**

- **ACTION ITEM:** The Board is asked to begin thinking about where Martha could speak to various groups should she travels to the USA in August. Suggestions, include various churches, schools, departments @ Tech, etc.

**Date and time for next board meeting**

- Next Board Meeting June 21, 2017 @ 5:30pm @ Kerry Briscoe's

**ENCO Website**

- Theo and Colin are working with Martha to develop the ENCO website. Eventually the ENCO website will be linked with the MEF website.

**Adjourn**

- The meeting was adjourned at 12:10pm.

**Treasurer's Report**  
**Maasi Education Foundation**  
February 7, 2017 to April 8, 2017

<b>MAASAI EDUCATION FOUNDATION ACCOUNT</b>				
<b>BALANCE ON HAND:</b>	<b>2/7/2017</b>	<b>\$200.00</b>		
<b>INCOME</b>				
Donations	Current	Previous	YTD	Budget
	\$703.14	\$2,225.88	\$2,929.02	
<b>TOTAL INCOME</b>	<b>\$703.14</b>	<b>\$2,225.88</b>	<b>\$2,929.02</b>	
<b>EXPENSES</b>				
Contributions, gifts, grants paid out				
Maria's monthly support & English tuition		\$840.00	\$840.00	
			\$0.00	
			\$0.00	
Total Contributions, gifts, grants paid out	<b>\$0.00</b>	<b>\$840.00</b>	<b>\$840.00</b>	
Professional Fees				
WordPress annual domain fee for ENCO		\$35.88	\$35.88	
IRS Form 1023 Application Fee		\$850.00	\$850.00	
Social media management fee, H.O.P.E. Unlimited		\$300.00	\$300.00	
Uprinting notecards	\$104.11		\$104.11	
Uprinting Letterhead	\$199.03		\$199.03	
Total Professional Fees	<b>\$303.14</b>	<b>\$1,185.88</b>	<b>\$1,489.02</b>	
<b>TOTAL EXPENSES</b>	<b>\$303.14</b>	<b>\$2,025.88</b>	<b>\$2,329.02</b>	
<b>BALANCE ON HAND:</b>	<b>2/7/2017</b>	<b>\$600.00</b>		

<b>MEF Wells Fargo Checking Account (opened 7 Apr 2017)</b>	Current	Previous	YTD
Deposits	\$600.00	\$0.00	\$600.00
Expenses	\$0.00	\$0.00	\$0.00
Balance	\$600.00		

<b>SERVICE WITHOUT BORDERS VIRGINIA TECH FOUNDATION (VTF) ACCOUNT FOR CONSTRUCTION</b>				
<b>INCOME</b>				
Donations			YTD	
			\$24,300.00	
Corporate Match			\$9,000.00	
<b>TOTAL INCOME</b>			<b>\$33,300.00</b>	
<b>EXPENSES</b>				
Virginia Tech Foundation 7% Fee	\$0.00		\$2,331.00	
Transfers to SWB Wells Fargo Account	\$0.00		\$12,717.75	
<b>TOTAL EXPENSES</b>	<b>\$0.00</b>		<b>\$15,048.75</b>	
<b>BALANCE (pending from VTF)</b>	<b>4/7/2017</b>	<b>\$18,251.25</b>		

<b>SERVICE WITHOUT BORDERS WELLS FARGO CHECKING ACCOUNT (Engaruka Construction)</b>				
<b>BALANCE ON HAND:</b>	<b>2/7/2017</b>	<b>\$4,696.50</b>		
<b>INCOME</b>				
	<b>Current</b>		<b>YTD</b>	
Donation transfer from VTF	\$8,021.25			
<b>TOTAL INCOME</b>	<b>\$8,021.25</b>		<b>\$8,021.25</b>	
<b>EXPENSES</b>				
ENCO construction materials (paid to Theo Dillaha)	\$1,500.00			
<b>TOTAL EXPENSES</b>	<b>\$1,500.00</b>		<b>\$1,500.00</b>	
<b>BALANCE ON HAND:</b>	<b>4/7/2017</b>	<b>\$11,217.75</b>		
<b>TOTAL ASSETS (MEF + VTF + SWB)</b>	<b>4/7/2017</b>	<b>\$30,069</b>		

\_\_\_\_\_  
 Karen Scalf-Benham

\_\_\_\_\_  
 Date

## Maasai Education Foundation Bylaws

**VISION:** The educational, social and economic equality of members of the Maasai ethnic group in Tanzania.

**MISSION:** To improve the educational, social and economic equality of members of the Maasai ethnic group in Tanzania by enhancing the education of Maasai youth through financial and technical support of rural schools serving Maasai youth and scholarships for individual Maasai youth.

### ARTICLE 1 – Purpose

The Maasai Education Foundation (Foundation) is organized exclusively for educational purposes, including, for such purposes, the making of distributions to needy individuals and organizations that qualify as exempt organizations described under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code. More specifically, the Foundation supports the education of members of the Maasai ethnic group in the Arusha region of The United Republic of Tanzania (Tanzania), the mastery of the English language by Maasai children and adults, and educational exchanges between Tanzania and the United States.

### ARTICLE 2 – Board of Directors

#### Section 1: The Role of the Board, Size and Terms

- The Board is responsible for fund-raising and programming decisions.
- All expenditures of Foundation funds must be approved by the Board.
- The Board shall be comprised of at least three and no more than eight members.
- Board members shall receive no compensation, except reimbursement of expenses in certain circumstances.
- The Board may appoint committees plan and conduct Foundation activities.
- Board members shall serve for a term of up to three years and their term may be renewed by majority vote of the other serving Board members, not to exceed six continuous years.
- Prior to service on the Board and annually, Board members shall read the Foundation Conflict of Interest policy and sign an agreement indicating that they will comply with said policy.

#### Section 2: Meetings

The Board shall meet at least twice annually in-person or by teleconference or video conference or other real-time communication methods.

#### Section 3: Committees

The Board may appoint committees, including but not limited to an Advisory Committee comprised of members from both Tanzania and the United States, a Development Committee, a Nominating Committee, and a Scholarship Committee. Non-Board members may be committee members. Prior to service on a committee and annually, committee members shall read the Foundation Conflict of Interest policy and sign an agreement indicating that they will comply with said policy.

Section 3.1 Advisory Committee: is comprised of members from both Tanzania and the United States and shall meet periodically to plan and review Foundation activities and advise the Board on programs and activities of the organization.

Section 3.2 Development Committee: is charged with securing resources to support the activities of the Foundation and maintaining the Foundation websites.

Section 3.3. Nominating Committee: nominates members for the Board of Directors.

Section 3.4. Scholarship Committee: nominates Maasai recipients of educational scholarships provided by the Foundation oversee the Foundation scholarship program.

Section 3.5. Audit Committee: shall conduct an audit of the Foundation's finances annually and report its findings to the Board.

Section 4: Election of the Board. The Nominating Committee shall nominate a slate of Directors to the Board, which shall vote on their membership to the Board. Nominations may be made at any meeting of the Board of Director. Each Board member shall have one vote. A simple majority vote is sufficient to elect a Board member. Nominees may be elected to fill a partial term or a full term.

Section 5: Quorum: Fifty percent of the Board of Directors shall constitute a quorum for the purposes of a meeting wherein business may be transacted, or motions made or passed.

Section 6: Notice: An official meeting requires notice to all Board members by phone, mail, or email at least two weeks prior to the meeting.

Section 7: Officers:

There shall be three officers of the Board: Chairperson, Secretary and Treasurer. The officers shall be elected by the Board and their duties shall be as follows:

The Chairperson shall convene meetings, preside over meetings, or arrange for other officers to perform these duties.

The Secretary shall be responsible for keeping records of the Boards actions, taking and keeping minutes, sending out announcements, distributing copies of the minutes to each Board member, and assuring that Foundation records are maintained.

The Treasurer shall make a financial report at each Board meeting, shall maintain financial records, assist in preparation of a budget, review project budgets, make financial information available to the Board, manage the bank account and funds transfers for the Foundation, and prepare and submit all required state and federal financial reports.

### **ARTICLE 3 – Tanzania Liaison**

The Foundation shall have a Tanzania Liaison to facilitate the work of the Foundation in Tanzania. The Tanzania Liaison shall be appointed by the Board. Prior to service and annually, the Tanzania Liaison shall read the Foundation Conflict of Interest policy and sign an agreement indicating that they will comply with said policy.

- The Liaison will be a Tanzanian citizen of Maasai heritage.
- The Liaison will be a volunteered and unpaid position.
- The Liaison may be reimbursed for documented expenses associated with their work on behalf of the Foundation.
- The Liaison will be an ex-officio non-voting member of the Foundation Board.

### **ARTICLE 4 - Fiscal Year**

The fiscal year shall be based on the Julian calendar year.

### **ARTICLE 5 - Amendments**

These Bylaws may be amended when necessary by a simple majority of the Board of Directors.

### **ARTICLE 6 – Dissolution**

The Foundation may be dissolved by a majority vote of the Board of Directors. Upon the dissolution of the Foundation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by a court of competent jurisdiction in the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

### **ARTICLE 7 – No Political Activities**

The Foundation shall not engage in any political activities nor be involved with any legislation in Tanzania or the United States.

### **ARTICLE 7 – Foundation Expenses**

The Foundation will spend a minimum of 90% of its total budget on programs. Less than 10% of donations will be spent on fundraising and management & general expenses). All Board members shall review the annual IRS 990 form prior to its submission to the IRS.

### **ARTICLE 8 – Governance and Transparency**

The Foundation will seek to be open and transparent and will publish the following on its website:

- Minutes of Board and committee meetings
- Bylaws
- Conflict of Interest (COI) Policy
- Whistleblower Policy
- Donor Privacy Policy
- Articles of Incorporation Certification
- IRS Tax Exempt Certification
- Annual report on COI activities
- Annual IRS 990 Forms
- Annual financial and audit reports
- Scholarship recipient selection process
- Grantee Charitable Expenditures Compliance Policy
- Office of Foreign Asset Control (OFAC) Compliance Policy

## Maasai Education Foundation Office of Foreign Asset Control (OFAC) Compliance Policy

Adopted 8 April 2017

“The Office of Foreign Assets Control (OFAC) of the US Department of the Treasury administers and enforces economic and trade sanctions based on US foreign policy and national security goals against targeted foreign countries and regimes, terrorists, international narcotics traffickers, those engaged in activities related to the proliferation of weapons of mass destruction, and other threats to the national security, foreign policy or economy of the United States. OFAC acts under Presidential national emergency powers, as well as authority granted by specific legislation, to impose controls on transactions and freeze assets under US jurisdiction. Many of the sanctions are based on United Nations and other international mandates, are multilateral in scope, and involve close cooperation with allied governments.” Because most of the Maasai Education Foundation’s (Foundation) activities will occur in Tanzania, a foreign country subject to OFAC regulations, the Foundation will undertake the following activities to ensure compliance with current and future OFAC requirements:

1. When the Foundation conducts activities in foreign countries (Tanzania), it will check the OFAC Sanctions Search List (<https://sanctionssearch.ofac.treas.gov/>) for names of individuals and entities with whom the Foundation is considering activities to determine if they are included on the list.

Note: As of 8 April 2017, there are only two individuals/entities on the OFAC Sanctions Search List in Tanzania. They are Al-Haramain: Tanzania Branch (and numerous aliases) and the Hassan Drug Trafficking Organization (AKA Hassan DTO and Shkuba DTO).

2. The Foundation will not conduct activities with individuals and entities on the OFAC blocked list.
3. The Foundation will not conduct activities with individuals and entities unless they sign the Foundation OFAC Compliance Policy Agreement stating that they will not conduct activities with OFAC designated nationals and blocked persons/entities.
  - a. The OFAC Compliance Policy Agreement contains instructions on how to determine if an individual or entity is on the OFAC blocked list and requires the grantee to develop a list of proposed individuals and entities that the grantee will conduct business with.
  - b. The Foundation requires receipts for all Foundation supported expenditures and will audit the records and receipts of all grantees distributing funds to other individuals or entities once per year to assess compliance with OFAC requirements and to ensure that all funds are used for charitable activities.
  - c. The Foundation will spot check receipts received throughout the year from foreign sources to ensure that OFAC and charitable activity requirements are being met.
  - d. If an individual or entity involved in Foundation activities fails to comply with OFAC and/or charitable activity requirements, the Foundation will cease activities with the individual or entity.
4. The Foundation will not engage in any export activities requiring OFAC licenses and registration.
5. The Foundation will comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC.



**Maasai Education Foundation**  
**Grantee Charitable Expenditures Compliance Policy**

Adopted 8 April 2017

As a public charity, Maasai Education Foundation (Foundation), expenditures must comply with IRS 501(c)(3) regulations pertaining to public charities. The exempt purposes described in the 501(c)(3) regulations encompass the general legal definition of the term “charitable.” The regulations list the following specific charitable purposes:

- Relief of the poor, the distressed, or the underprivileged;
- Advancement of religion
- Advancement of education or science
- Erecting or maintaining public buildings, monuments, or works
- Lessening the burdens of government
- Lessening neighborhood tensions
- Eliminating prejudice and discrimination
- Defending human and civil rights secured by law
- Combating community deterioration and juvenile delinquency

The Foundation supports (1) the education of members of the Maasai ethnic group in the Arusha region of The United Republic of Tanzania (Tanzania), (2) the mastery of the English language by Maasai children and adults, and (3) educational exchanges between Tanzania and the United States. These “educational” activities of the Foundation contribute to a subset of the above named charitable purposes, namely:

- Relief of the poor, the distressed, or the underprivileged (through improved education);
- Advancement of education or science
- Lessening the burdens of government (education of youth not served by government schools)
- Lessening neighborhood tensions (through improved education)
- Combating community deterioration and juvenile delinquency (through improved education)

Examples of allowable Foundation charitable expenditures include:

1. Educational expenses of scholarship recipients (tuition, room and board, fees, books, clothing, transportation and other educationally related expenses).
2. Support for the construction of schools for underserved youth (architectural, surveying, and construction expenses, government fees for permits, etc.).
3. Operating funds for schools serving underserved youth (teacher and staff salaries, school nutrition programs, utilities, etc.).
4. Educational exchange programs between US and Tanzania for both Tanzania and US citizens (travel and educational expenses of Tanzania Maasai students and educators while engaged in educational activities in the US, travel and living expenses of US citizen volunteer teachers in the Arusha Region of Tanzania, travel expenses of US students engaged in service learning activities in the Arusha Region of Tanzania).
5. All expenses must be in support of the education of Maasai people from the Arusha region of Tanzania.

**Maasai Education Foundation**  
**Grantee Charitable Expenditures Compliance Policy Agreement**  
Adopted 8 April 2017

By signing this agreement, I agree to the following:

1. I have read and understand the requirements of the Maasai Education Foundation (Foundation) Grantee Charitable Expenditures Compliance Policy.
2. I will only use Foundation funds for charitable purposes as defined by Grantee Charitable Expenditures Compliance Policy.
3. I agree to let the Foundation audit my books, records, and receipts at any time to confirm compliance with Maasai Education Foundation Grantee Charitable Expenditures Compliance Policy requirements.
4. I understand that non-compliance with Foundation OFAC policies will result in the termination Foundation support.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name (Printed): \_\_\_\_\_ Title: \_\_\_\_\_

Organization Name (if applicable): \_\_\_\_\_

Address: \_\_\_\_\_

**Maasai Education Foundation**

<b>A. Statement of Revenues and Expenses</b>				
		Current tax year		
<b>Type of revenue or expense</b>		(a) Aug. 1, 2016 to Dec. 31, 2016	(b) Jan. 1, 2017 to Dec. 31, 2017	(c) Jan. 1, 2018 to Dec. 31, 2018
1	Gifts, grants, and contributions received (do not include unusual grants)	\$4,006	\$55,750	\$74,250
2	Membership fees received	\$0	\$0	\$0
3	Gross investment income	\$0	\$0	\$0
4	Net unrelated business income	\$0	\$0	\$0
5	Taxes levied for your benefit	\$0	\$0	\$0
6	Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	\$0	\$0	\$0
7	Any revenue not otherwise listed above or in lines 9–12 below (attach an itemized list)	\$0	\$0	\$0
8	Total of lines 1 through 7	\$4,006	\$55,750	\$74,250
9	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	\$0	\$0	\$0
10	Total of lines 8 and 9	\$4,006	\$55,750	\$74,250
11	Net gain or loss on sale of capital assets (attach schedule and see instructions)	\$0	\$0	\$0
12	Unusual grants	\$0	\$0	\$0
13	Total Revenue (Add lines 10 through 12)	<b>\$4,006</b>	<b>\$55,750</b>	<b>\$74,250</b>
14	Fundraising expenses	\$0	\$1,000	\$1,000
15	Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	\$3,600	\$50,105	\$70,489
16	Disbursements to or for the benefit of members (attach an itemized list)	\$0	\$0	\$0
17	Compensation of officers, directors, and trustees	\$0	\$0	\$0
18	Other salaries and wages	\$0	\$0	\$0
19	Interest expense	\$0	\$0	\$0
20	Occupancy (rent, utilities, etc.)	\$0	\$0	\$0
21	Depreciation and depletion	\$0	\$0	\$0
22	Professional fees	\$206	\$875	\$25
23	Any expense not otherwise classified, such as program services (attach itemized list)	\$0	\$2,500	\$2,500
24	Total Expenses (Add lines 14 through 23)	\$3,806	\$54,480	\$74,014