

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

YALE DAY CARE AND LEARNING CENTERS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of YALE DAY CARE AND LEARNING CENTERS, INC. duly signed pursuant to the provisions of the Idaho Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: April 7, 1992



*Pete T. Cenarrusa*

SECRETARY OF STATE

By *Angie Hawes*

ARTICLES OF INCORPORATION ~~IN~~ 7 9 59 AM '92  
OF  
YALE DAY CARE AND LEARNING CENTER ~~SECRETARY OF STATE~~

The undersigned, acting as the incorporators of a corporation under the Idaho Nonprofit Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of the corporation is YALE DAY CARE AND LEARNING CENTERS, INC.

ARTICLE II

Duration

The period of duration is perpetual.

ARTICLE III

Purposes

The corporation is organized as a nonprofit corporation for the exclusive purpose of operating day care centers to enable individuals (parents or guardians) to be gainfully employed and to provide children with educational and developmental training together with custodial care and to do all things and perform all services and phases of business and transactions directly or indirectly related thereto and to do all things connected with or incidental thereto, including, but not limited to, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code. This organization is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

ARTICLE IV  
Restrictions

The following additional provisions are inserted for the regulation of the affairs of the corporation:

1. Legislative and Political Activities. No substantial part of the activities of the corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

2. Distribution of Assets on Dissolution. Upon dissolution of the corporation, its remaining assets, if any, 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, as the trustees of the corporation shall determine. Any such assets not so distributed shall be distributed by the District Court of the county in which the registered office of the corporation is then located, exclusively for such purposes or to such organizations as said court shall determine, which are organized and operated exclusively for such purposes.

3. Accumulation of Income. The corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

4. Trade or Business. The corporation shall not be operated for the primary purpose of carrying on an unrelated trade or business as defined in Section 513 of the Internal Revenue Code, as now in force or afterwards amended.

5. Distribution of Earnings. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

6. Public Purpose. The corporation is organized to serve the public interest. Accordingly, it shall not be operated for the benefit of private interests, such as contributors to or shareholders of the corporation, or persons controlled directly or indirectly by such private interests.

7. Nondiscrimination Policy. The corporation shall not discriminate with respect to children receiving day care services or with respect to parents applying for day care services on the basis of anyone's race, color, and national or ethnic origin.

**8. Prohibited Activities.**

(a) The corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(b) The corporation shall not retain any excess business holdings as defined in section 4943(c) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(c) The corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(d) The corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Code of 1954, or corresponding provisions of any subsequent federal tax laws.

(e) Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, or (corresponding provision of any future United States Internal Revenue law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or corresponding provision of any future United States Internal Revenue law).

**ARTICLE V**  
**Members**

The Trustees in office shall be the only members of the corporation. No contributions shall be required of them and the corporation shall have no capital stock.

**ARTICLE VI**  
**Amendments**

These Articles may be amended or altered by a majority vote of the Board of Trustees at any meeting of the Board, held no less than two (2) days after notice in writing to the Trustees, stating the amendments to be considered at the meeting.

**ARTICLE VII**  
**Management**

The management of the corporation shall be vested in a Board of Trustees. The first Board shall be selected by the incorporator and the Trustees selected shall serve for renewable one (1) year terms. All vacancies shall be filled by the remaining members of the Board. Vacancies in the Board occurring through death or resignation shall be filled for the unexpired term. The officers shall be a President, a Vice-President, a Secretary and a Treasurer, who shall be elected annually by the Board of Trustees from among their own number.

**ARTICLE VIII**  
**Registered office and Agent**

The address of this corporation's initial registered office and the name of its original registered agent at such address are:

Martha Winkelman  
145 Yale St.  
Nampa, Idaho 83651

**ARTICLE IX**  
**Trustees**

The number of Trustee constituting the initial Board of Trustees of the corporation is four (4) and the names and addresses of the persons who are to serve as the initial Trustees are:

Ken Winkelman  
145 Yale St.  
Nampa, Idaho 83651

Martha Winkelman  
145 Yale St.  
Nampa, Idaho 83651

Sara Winkelman  
503 7th Ave. S.  
Nampa, Idaho 83651

Lori Winkelman  
120 Yale St.  
Nampa, Idaho 83651

ARTICLE X  
Incorporator

The name and address of the incorporator is:

Martha Winkelmann  
145 Yale St.  
Nampa, Idaho 83651

Dated this 7 day of April, 1992.

INCORPORATOR:

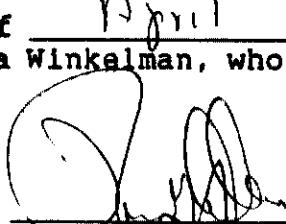
Martha Winkelmann  
Martha Winkelmann

Registered Agent:

Martha Winkelmann  
Martha Winkelmann

STATE OF IDAHO )  
ss.  
COUNTY OF CANYON )

On the 7th day of April, 1992, personally appeared before me Martha Winkelmann, who acknowledged to me that she signed to foregoing.



NOTARY PUBLIC

Residing at:

Caldwell, ID

My commission expires:

4-93