

**BYLAWS
OF THE
ALAMEDA COUNTY BAR ASSOCIATION
VOLUNTEER LEGAL SERVICES CORPORATION**

A California Nonprofit Public Benefit Corporation

**ARTICLE I.
Name**

Section 1.01 Corporate Name

The name of this corporation is Alameda County Bar Association Volunteer Legal Services Corporation (the “Corporation”).

**ARTICLE II.
Offices**

Section 2.01 Principal Executive office

The Corporation’s principal executive office is located in the City of Oakland, Alameda County, California. The Board of Directors (the “Board”) may change the location of the Corporation’s principal executive office as it may determine from time to time. Any such change shall be noted on these Bylaws by the Secretary-Treasurer, opposite this Section 2.01, or this Section 2.01 may be amended to state the new location.

Section 2.02 Other Offices

The Board may establish branch or subordinate offices at any time, at any place or places where the Corporation is qualified to transact business.

**ARTICLE III.
Membership**

Section 3.01 Members

The Corporation shall have no members within the meaning of Section 5056 of the California Corporations Code or otherwise.

ARTICLE IV.
Board of Directors

Section 4.01 Powers

Subject to the limitations of the Articles of Incorporation of the Corporation (the “Articles”), these Bylaws and the California Nonprofit Corporation Law, the activities and affairs of the Corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate the management of the activities of the Corporation to any person or persons, a management company or committees however composed, provided that the activities and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board.

Section 4.02 Number of Directors

The authorized number of directors shall be no fewer than seven (7) and no more than twenty-five (25) until changed by amendment of the Articles or these Bylaws. The exact number of directors shall be fixed from time to time, within the limits specified in this Section 4.02, by the Board.

Section 4.03 Restriction on Interested Directors

Not more than forty-nine percent (49%) of the persons serving on the Board at any time may be interested persons. An interested person is (a) any person being compensated by the Corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor or otherwise, excluding any reasonable compensation paid to a director as director; and (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person. However, any violation of the provisions of this Section 4.03 shall not affect the validity or enforceability of any transaction entered into by the Corporation.

Section 4.04 Director Election and Term of Office

The chief executive officer of the Alameda County Bar Association (the “ACBA CEO”) shall serve as a director of the Corporation. The remaining directors shall be elected by a majority of the currently serving members of the Board, after consultation by the Board with designated staff, at the annual meeting of the Board held each second year, such that the term of office of each director shall be two (2) years, but if any such annual meeting is not held or the directors are not elected at the meeting the directors may be elected at any meeting of the Board. Unless otherwise directed by the Board, each newly elected director shall assume office on the January 1 immediately following the date of his or her election. Each director, including a director elected to fill a vacancy, shall hold office until the expiration of the term for which elected and until a successor has been elected and qualified. A director may succeed himself or herself in office.

Section 4.05 Absences

If any director is absent from three (3) or more board meetings in any calendar year, the office of such director shall be deemed vacant. The Board may waive the applicability of this Section 4.05 to any director if it is satisfied that the cause for such absences was extraordinary, that such absences will not recur in the future and that the director is committed to regular attendance and participation thereafter.

Section 4.06 Vacancies and Removal

A vacancy on the Board shall be deemed to exist on the occurrence of the following: (i) the death, resignation, or removal of any director; (ii) the declaration by the Board of a vacancy in the office of a director who has been declared of unsound mind by a final order of court, or convicted of a felony or has been found by a final order or judgment of any court to have breached any duty under Sections 5230-38 of the California Corporations Code dealing with standards of conduct for a director; (iii) an increase in the authorized number of directors; (iv) the failure of the directors, at any annual or other meeting of directors at which any director or directors are elected, to elect the full authorized number of directors to be voted for at that meeting; or (v) the absence of a director from three (3) or more board meetings in any calendar year, as provided in Section 4.05.

The Board by affirmative vote of three-quarters (3/4) of the directors then in office, may remove any director without cause at any regular or special meeting; provided that the director to be removed has been notified in writing that such action would be considered at the meeting.

Vacancies on the Board may be filled by a majority of the directors present at a meeting at which a quorum is present, or if the number of directors then in office is less than a quorum, (a) by the unanimous written consent of the directors then in office, (b) by the vote of a majority of the directors then in office at a meeting held pursuant to notice or waivers of notice in compliance with these Bylaws, or (c) by a sole remaining director. Each director so elected shall hold office until his or her successor is elected at an annual or other meeting of the Board.

Any director may resign effective upon giving written notice to the President, the Secretary-Treasurer or the Board, unless the notice specifies a later time for the effectiveness of the resignation. If the resignation is effective at a future time, the successor may be elected to take office when the resignation becomes effective. Unless the California Attorney General is first notified, no director may resign, and no vacancy in the office of a director may occur pursuant to the terms of Section 4.05, when the Corporation would then be left without a duly elected director or directors in charge of its affairs.

No reduction of the authorized number of directors shall have the effect of removing any director prior to the expiration of the director's term of office.

Section 4.07 Place of Meetings

Regular meetings of the Board may be held at any place within or outside the State of California that has been designated from time to time by the Board. In the absence of such designation, regular meetings of the Board shall be held at the principal executive office of the

Corporation. Special meetings of the Board shall be held at any place within or outside the State of California that has been designated in the notice for the meeting or, if not stated in the notice, or if there is no notice, at the principal executive office of the Corporation.

Section 4.08 Annual Meetings

The Board shall hold a regularly scheduled annual meeting each year, at such date and time as may be fixed by the Board, for the purpose of electing directors and appointing officers of the Corporation, and for the transaction of other business. Notice of the date, time and place of such annual meeting shall be provided in accordance with the provisions of Section 4.09.

Section 4.09 Regular and Special Meetings

Regular meetings of the Board shall be held at such times as are fixed by the Board from time to time.

Special meetings of the Board for any purpose may be called at any time by the President, Vice-President, the Secretary-Treasurer, or any two directors.

Notice of the time and place of regular and special meetings of the Board shall be in writing and shall be delivered (i) by first class United States Mail, charges prepaid; or (ii) in person; or (iii) by a nationally recognized overnight courier service; or (iv) by telephone (including a voice messaging system); or (v) by electronic transmission by the Corporation (as defined in Section 20 of the California Corporations Code) and subject to any consent requirements of Section 20(b) thereof, to each director addressed to the director at his or her address as it is shown upon the records of the Corporation or, if it is not so shown on such records or is not readily ascertainable, at the place at which the meetings of the directors are regularly held. In case such notice is mailed, it shall be deposited in the United States mail at least four (4) days prior to the time of the holding of the meeting. In case such notice is delivered in person or by overnight courier or telephone or electronic transmission, it shall be so delivered at least forty-eight (48) hours prior to the time of the holding of the meeting. Any such transmission of notice, as above provided, shall be due, legal and personal notice to such director. The officers of the Corporation shall endeavor to obtain any required consent of each director to use electronic means of transmission for communications hereunder pursuant to Section 20(b) of the California Corporations Code.

Notice of a meeting need not be given to any director who signs a waiver of notice or a consent to holding the meeting or an approval of the minutes of the meeting, whether before or after the meeting, or who attends the meeting without protesting, prior to the meeting or at its commencement, the lack of notice to such director. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

Section 4.10 Action at Meeting: Quorum and Required Vote

- (a) A majority of the number of directors then in office constitutes a quorum for the transaction of business, except as otherwise provided in these Bylaws.

- (b) Every act done or decision made by a majority of the directors then in office and present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board, unless a greater number, or the same number after disqualifying one or more directors from voting, is required by the Articles, these Bylaws, or the California Nonprofit Corporation Law.
- (c) A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting, subject to any applicable requirements for approval by a greater number or a disinterested majority.
- (d) Directors may participate in a meeting through use of conference telephone, electronic video screen communication or electronic transmission by and to the Corporation as defined in Sections 20 and 21 of the California Corporations Code, subject to any consent requirements of Section 20(b) thereof. Participation in a meeting through use of conference telephone or electronic video screen communication pursuant to this subsection (d) constitutes presence in person at such meeting as long as all members participating in the meeting are able to hear one another. Participation in a meeting through use of electronic transmission by and to the corporation (including by conference telephone and electronic video screen communication) pursuant to this subsection (d) constitutes presence in person at such meeting, if (i) each director participating in the meeting can communicate with all of the other members concurrently, and (ii) each director is provided the means of participating in all matters before the Board, including, without limitation, the capacity to propose, or to interpose an objection to, a specific action to be taken by the Corporation.

Section 4.11 Adjourned Meeting and Notice

A majority of the directors present, whether or not a quorum is present, may adjourn any directors' meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place is fixed at the meeting adjourned, except as provided in the next sentence. If the meeting is adjourned for more than twenty-four (24) hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the directors who were not present at the time of the adjournment.

Section 4.12 Action Without a Meeting

Any action required or permitted to be taken by the Board may be taken without a meeting if all directors, excluding interested directors, shall individually or collectively consent in writing to such action. Such consent or consents shall have the same effect as a unanimous vote of the Board and shall be filed with the minutes of the proceedings of the Board.

Section 4.13 Rights of Inspection

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the Corporation.

Section 4.14 Other Committees

The Board may from time to time appoint other committees, each consisting of three (3) or more directors, and delegate to such committees any of the authority of the Board except with respect to:

- (a) The approval of any action for which the California Nonprofit Corporation Law also requires approval of the directors or approval of a majority of all members;
- (b) The filling of vacancies on the Board or on any committee;
- (c) The fixing of compensation of the directors for serving on the Board or on any committee;
- (d) The amendment or repeal of these Bylaws or the adoption of the new Bylaws;
- (e) The amendment or repeal of any resolution of the Board which by its express terms is not so amendable or repealable;
- (f) The appointment of other committees of the Board or the members thereof;
- (g) The expenditure of corporate funds to support a nominee for director after there are more people nominated for director than can be elected; or
- (h) The approval of any transaction between the Corporation and one or more of its directors in which the director or directors have a material financial interest, except as provided by Section 5233 of the California Corporations Code

Further, the Board may from time to time appoint committees consisting of officers of the Corporation in such form and for such purposes as the Board may deem necessary or advisable; provided, however, that the Board may not delegate to such committees, nor may such committees exercise, any of the powers or authority of the Board.

Any committee must be created, and the members thereof appointed, by resolution adopted by a majority of the authorized number of directors then in office, provided a quorum is present. The Board may appoint alternate members of any committee who may replace any absent member at any meeting of the committee.

Meetings and actions of all committees shall be governed by, and held and taken in accordance with, the provisions of Sections 4.07 through 4.12, above, concerning meetings and actions of directors, with such changes in the context of those Sections as are necessary to substitute the committee and its members for the Board and its members, except that the time for

regular meetings of committees may be determined either by resolution of the Board or by resolution of the committee. Special meetings of committees may also be called by resolution of the Board or of the committee. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The Board may adopt rules not inconsistent with the provisions of these Bylaws for the governance of any committee.

ARTICLE V. Officers

Section 5.01 Officers

The officers of the Corporation shall be, in addition to any other officers appointed as provided in these Bylaws, a President, a Vice President and a Secretary-Treasurer.

- (a) The President shall take office as hereinafter provided and shall hold office for two (2) years, or until his or her successor shall take office, and may serve an additional one-year term if elected by the Board, in which case the President shall hold office for an additional one year or until his or her successor shall take office. The President has the general powers and duties usually vested in the office of president of a corporation and such other powers and duties as may be prescribed by the Board. The President shall preside at all meetings at the pleasure of the Board and, unless otherwise determined by the Board, shall serve as ex-officio Chair of the Board. The President must be a currently serving director.
- (b) The Vice President shall take office as hereinafter provided and shall hold office for two (2) years, or until his or her successor shall take office, and may serve an additional one-year term, if elected by the Board in which case, the Vice President shall hold office for an additional one year, or until his or her successor shall take office. In the absence or disability of the President, the Vice President shall perform all duties of the President and, while so acting, shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice President shall have such other powers and perform such other duties as from time to time may be prescribed by the Board. The Vice President must be a currently serving director.
- (c) The Secretary-Treasurer shall take office as hereinafter provided and shall hold office for two (2) years or until his or her successor shall take office, and may serve an additional one-year term if elected by the Board, in which case the Secretary-Treasurer shall hold office for an additional one year or until his or her successor shall take office. The Secretary-Treasurer shall keep or cause to be kept, at the principal executive office or such other place as the Board may order, minutes of all meetings of the Board and its committees, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, the names of those present at Board and committee meetings, and the proceedings thereof. The Secretary-Treasurer shall keep, or cause to be kept, at the principal executive office the original or a copy of the

Corporation's Articles and Bylaws, as amended to date. The Secretary-Treasurer must be a currently serving director.

The Secretary-Treasurer shall give, or cause to be given, notice of all meetings of the Board and any committees thereof required by these By-laws or by law to be given, shall keep the seal of the Corporation in safe custody, and shall have such other powers and perform such other duties as may be prescribed by the Board.

In the absence or disability of the President and Vice President, the Secretary-Treasurer shall perform all duties of the President, and while so acting, shall have all the powers of, and be subject to all the restrictions on, the President.

- (d) The Board may appoint, and may empower the President to appoint, such other subordinate officers as the business of the Corporation may require, all of whom shall hold office for such period, have such authority and perform such duties as the Board may from time to time determine. In the absence or disability of the President, the Vice President and the Secretary-Treasurer, each subordinate officer, in order of their rank, as fixed by the Board, or if not ranked, the officer designated by the Board, or if not ranked or designated, the officer earliest appointed by the Board, shall perform all duties of the President, and while so acting shall have all powers of, and be subject to all restrictions on, the President.

Section 5.02 Election of Officers

No later than November 1 of each second year, or such other date as may be approved by the Board from time to time, the Board shall elect the officers of the Corporation for the following two (2) years. Each officer so elected shall assume office on the January 1 immediately following his or her election.

Section 5.03 Qualifications

Except as may otherwise be determined in the sole discretion of the Board, an officer of the Corporation must be a currently serving director of the Corporation and must have previously served for at least one (1) year as a director of the Corporation before taking office.

Section 5.04 Vacancies

If the President, Vice President or Secretary-Treasurer shall resign or for any other reason cease to be able or eligible to serve or continue to serve as an officer or director, as applicable, the Board shall elect a replacement to serve the remainder of that officer's unexpired term. If a subordinate officer of the Corporation shall resign or for any reason cease to be able or eligible to serve or to continue to serve as an officer or director, as applicable, the Board may, at its option, elect a replacement to serve the remainder of that officer's unexpired term or declare the office abrogated.

ARTICLE VI.

Indemnification; Purchase of Liability Insurance

- (a) For the purposes of this Article VI, “agent” means any person who is or was a director, officer, employee, or other agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, or was a director, officer, employee, or agent of a foreign or domestic corporation that was a predecessor corporation of the Corporation or of another enterprise at the request of such predecessor corporation; “proceeding” means any threatened, pending, or completed action or proceeding, whether civil, criminal, administrative, or investigative; and “expenses” include without limitation attorneys’ fees and any expenses of establishing a right to indemnification under paragraph (d) or paragraph (e)(2) of this Article VI.
- (b) The Corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the Corporation to procure a judgment in its favor, an action brought under Section 5233 of the California Corporations Code, or an action brought by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of the Corporation, against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with such proceeding if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of the Corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement or conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of the Corporation or that the person had reasonable cause to believe that the person’s conduct was unlawful.
- (c) The Corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action by or in the right of the Corporation to procure a judgment in its favor, or brought under Section 5233 of the California Corporations Code, or brought by the Attorney General for breach of duty relating to assets held in charitable trust, by reason of the fact that such person is or was an agent of the Corporation, against expenses actually and reasonably incurred by such person in connection with the defense or settlement of such action if such person acted in good faith, in a manner such person believed to be in the best interests of the Corporation, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this paragraph (c):

- (i) In respect of any claim, issue, or matter as to which such person shall have been adjudged to be liable to the Corporation in the performance of such person's duty to the Corporation, unless and only to the extent that the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for the expenses which such court shall determine;
 - (ii) Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or
 - (iii) Of expenses incurred in defending a threatened or pending action that is settled or otherwise disposed of without court approval unless it is settled with the approval of the Attorney General.
- (d) To the extent that an agent of the Corporation has been successful on the merits in defense of any proceeding referred to in paragraph (b) or (c) or in defense of any claim, issue, or matter in the proceeding, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection with the proceeding.
- (e) Except as provided in paragraph (d), any indemnification under this Article VI shall be made by the Corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in paragraph (b) or (c), by:
- (i) A majority vote of a quorum consisting of directors who are not parties to such proceeding; or
 - (ii) The court in which such proceeding is or was pending upon application made by the Corporation, the agent, or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by the Corporation.
- (f) Expenses incurred in defending any proceeding may be advanced by the Corporation prior to the final disposition of such proceeding upon receipt of an undertaking by or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article VI.
- (g) Nothing contained in this Article VI shall affect any right to indemnification to which persons other than directors and officers of the Corporation or any subsidiary of the Corporation may be entitled by contract or otherwise.
- (h) No indemnification or advance shall be made under this Article VI, except as provided in paragraph (d) or paragraph (e)(2), in any circumstance where it appears:
- (i) That it would be inconsistent with a provision of the Articles, a resolution of the Board, or an agreement in effect at the time of the accrual of the alleged cause of action

asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

- (ii) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.
- (i) Upon and in the event of a determination by the Board to purchase indemnity insurance, the Corporation shall purchase and maintain insurance on behalf of any agent of the Corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such whether or not the Corporation would have the power to indemnify the agent against such liability under the provisions of this Article VI; provided, however, that the Corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the Corporation for a violation of Section 5233 of the California Corporations Code.
- (j) This Article VI does not apply to any proceeding against any trustee, investment manager, or other fiduciary of an employee benefit plan in such person's capacity as such, even though such person may also be an agent of the Corporation as defined in paragraph (a). The Corporation shall have the power to indemnify such trustee, investment manager, or other fiduciary to the extent permitted by subdivision (f) of Section 5140 of the California Corporations Code.

ARTICLE VII.

Endorsement of Documents; Contracts

Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, conveyance, or other instrument in writing and any assignment or endorsement thereof executed or entered into between the Corporation and any other person, when signed by the President, or any Vice President and the Secretary-Treasurer or any Assistant Secretary-Treasurer, shall be valid and binding on the Corporation in the absence of actual knowledge on the part of the other person that the signing officers had no authority to execute the same. Any such instruments may be signed by any other person or persons and in such manner as from time to time shall be determined by the Board, and, unless so authorized by the Board, no officer, agent, or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or amount.

ARTICLE VIII.

Amendments

New bylaws may be adopted or these Bylaws may be amended or repealed by the affirmative vote of two-thirds (2/3) of the Board.

**ARTICLE IX.
Standard of Care**

A director shall perform the duties of a director, including duties as a member of any Board committee on which the director may serve, in good faith, in a manner such director believes to be in the best interest of the Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like situation would use under similar circumstances.

In performing the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

- (a) one or more officers or employees of the Corporation whom the director believes to be reliable and competent as to the matters presented;
- (b) counsel, independent accountants, or other persons as to matters which the director believes to be within such person's professional or expert competence; or
- (c) a Board committee upon which the director does not serve, as to matters within its designated authority, provided that the director believes such committee merits confidence;

so long as in any such case, the director acts in good faith after reasonable inquiry when the need therefor is indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Except as provided in Article X below, a person who performs the duties of a director in accordance with this Article IX shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limiting the generality of the foregoing, any actions or omissions which exceed or defeat a public or charitable purpose to which a corporation, or assets held by it, are dedicated.

**ARTICLE X.
Prohibited Transactions**

Section 10.01 Loans

Except as permitted by Section 5236 of the California Corporations Code, the Corporation shall not make any loan of money or property to, or guarantee the obligation of, any director or officer; provided, however, that the Corporation may advance money to a director or officer of the Corporation or any subsidiary for expenses reasonably anticipated to be incurred in performance of the duties of such officer or director so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Section 10.02 Self-Dealing Transactions

Except as provided in Section 10.03, below, the Board shall not approve or permit the Corporation to engage in any self-dealing transaction. A self-dealing transaction is a transaction to which the Corporation is a party and in which one or more of its directors has a material financial interest, unless the transaction is described in California Corporations Code Section 5233(b).

Section 10.03 Approval

This Corporation may engage in a self-dealing transaction if the transaction is approved by a court or by the Attorney General. The Corporation also may engage in a self-dealing transaction if the Board determines, before the transaction, that (1) the Corporation is entering into the transaction for its own benefit; (2) the transaction is fair and reasonable to the Corporation at the time; and (3) after reasonable investigation, the Board determines that it could not have obtained a more advantageous arrangement with reasonable effort under the circumstances. Such determinations must be made by the Board in good faith, with knowledge of the material facts concerning the transaction and the interest of the director or directors in the transaction, and by a vote of a majority of the directors then in office, without counting the vote of the interested director or directors.

ARTICLE XI.

Reports

Section 11.01 Annual Report to Directors

The Corporation shall provide to the directors no later than 120 days after the close of its fiscal year, a report containing the following information in appropriate detail:

- (a) The assets and liabilities, including the trust funds, of the Corporation as of the end of the fiscal year.
- (b) The principal changes in assets and liabilities, including trust funds, during the fiscal year.
- (c) The revenue or receipts of the Corporation, both unrestricted and restricted to particular purposes, for the fiscal year.
- (d) The expenses or disbursements of the Corporation, for both general and restricted purposes, during the fiscal year.
- (e) Any information required by Section 6322 of the California Corporations Code.

The report shall be accompanied by any pertinent report of independent accountants, or, if there is no such report, the certificate of an authorized officer of the Corporation that such statements were prepared without audit from the books and records of the Corporation.

ARTICLE XII.
Construction

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the California Nonprofit Corporation Law as amended from time to time shall govern the construction of these Bylaws. Without limiting the generality of the foregoing, the masculine gender includes the feminine and neuter, the singular number includes the plural and the plural number includes the singular, and the term "person" includes a corporation as well as a natural person.