

**LAMONI ROSE HILL CEMETERY
BYLAWS**

**ARTICLE I
GOVERNANCE**

Section 1 Mission Statement

The mission of Lamoni Rose Hill Cemetery is to honor those who've chosen Lamoni, Iowa, as their final resting place by providing a respectful interment process in an aesthetically pleasing and well-maintained location.

Section 2 Organization

Lamoni Rose Hill Cemetery (hereinafter, the Cemetery), is an affiliate of the Lamoni congregation of the Community of Christ (hereinafter, the Body). It has no corporate identity and it falls under the umbrella of the 501(c)(3) status of the Community of Christ, its parent organization (hereinafter, the Parent). The Body is within the regional territory of the Parent known as the Lamoni Heartland Mission Center. Care and control of the Cemetery is vested in the Lamoni Rose Hill Cemetery board of trustees (hereinafter, the Board) which is subject to oversight, instructions, and approvals from the Body.

The Cemetery shall observe all local, state, and federal laws which apply to a non-profit organization as defined in Section 501(c)(6) of the Internal Revenue Code.

Section 3 Meetings

The Board meets a minimum of six times per year; one of these six must be in November (see Article I Section 8). The date and time of each meeting must be announced to all Board members at least seven days in advance.

Board meetings may be called by the president or upon request of two members of the Board by written or electronic communication. Committee meetings may be called at any time with three days' notice by the president or by the committee chair. Electronic communications (e-mail, text, etc.) may be used for time-sensitive decisions; discussion points and decisions must be recorded in the minutes of the next regular meeting or in special minutes that are referenced in the next regular meeting minutes.

The Board shall call for an annual meeting of the Body at the end of the year to give its annual report and seek approvals for the budget, new board members, and other recommendations. The Board may call for other meetings during the year as necessary. The Body must receive notice of the time, place, and agenda, 10 days in advance of such meetings. The Body may also initiate cemetery related business at regular congregational business meetings and all such business items, for the purpose of these bylaws, constitute a meeting of the Body even though they are recorded in congregational business meeting minutes.

Section 4 Quorums

Unless specifically noted, a simple majority of the total number of Board members shall constitute a quorum in order to conduct Cemetery business. Those present from the Body who attend any meeting of the Body constitute a quorum of the Body for the purpose of conducting business in that meeting.

Section 5 Parliamentary Authority

Robert's Rules of Order Newly Revised shall be the final source of authority in all questions of parliamentary procedure when such rules are not inconsistent with the charter or bylaws of the Cemetery.

Section 6 Revisions

The Cemetery bylaws may be amended or altered by a two-thirds vote of the Board at any regular or special meeting, providing the notice for the meeting includes the proposals for amendments and are distributed to the Board in writing at least 10 business days in advance of the meeting at which they are to be acted upon. Upon approval of the Board, the amended bylaws must also be approved by the Body.

Section 7 Composition of the Board

The Board shall comprise seven members as follows: (a) a minimum of two members of the Body; (b) a minimum of two residents of Lamoni (defined as “within the Lamoni Community Schools district”) who are not members of the Body; (c) the pastorate of the Body as an ex-officio member; and (d) the chief financial officer of the Lamoni Heartland Mission Center as ex-officio member. If the pastorate of the Body consists of more than one person, then that team constitutes a single entity on the Board with voice and one vote. If the chief financial officer of the Lamoni Heartland Mission Center consists of more than one person, then that team constitutes a single entity on the Board with voice and one vote.

Section 8 Selection of Trustees

When a seat on the Board, other than ex-officio, becomes or will become vacant a nominating committee shall be directed to prepare a slate of one or more nominees for that seat, using the guidelines set forth in Article I Section 7. The nominees are presented to the Board for majority approval and then recommended to the Body for election. The Board and the Body are also free to make their own nominations at their meetings, in keeping with Article I Section 7. Newly elected trustees take their place on the Board once the seat is vacated (immediately if already so). The ideal timeline for replacing a trustee whose term expires at the end of the year, is for the nominating committee to present a slate of nominees prior to the November Board meeting for approval and then to the annual meeting of the Body in December for approval so that new trustees can begin serving at the start of the new year.

Newly elected trustees shall serve a three-year term and thereafter may choose to extend their service by one to three years if recommended by the Board and approved by the Body. The aforementioned preparation of a slate of nominees is unnecessary for seats that will be filled by trustees who agree to extend their terms of service.

A Board member who is absent for more than three consecutive regular Board meetings may be removed by a majority vote of the Board at any Board meeting.

It is recommended that no trustee serve more than seven consecutive years before stepping down for at least a year. It is also recommended that the Board plan ahead for replacements and extensions to avoid having three or more trustees being replaced at the same time.

Section 9 Duties of the Board

The Board is responsible for establishing cemetery policies and procedures for the Cemetery, and for reviewing and revising them annually as needed.

The Board may employ appropriate staff and determine the salary of paid staff if funds exist to do so. All paid staff must be approved by a simple majority of the Board and approved by the Body. All discussions related to staff development must be held in a closed session of the Board, and decisions reflected in the Board meeting minutes.

Standing committees for the Cemetery are finance, governance, and nominating, and the president shall appoint Board members to these committees. No action by any committee or individual Board member shall be binding or constitute an expression of policy of the Cemetery until it is approved by the Board. The president may appoint additional committees and committee members as needed.

Section 10 Duties of Officers

President – The president shall serve as the chief elected officer of the Cemetery and shall preside at all Board meetings and meetings of the Body.

Vice President – The vice president shall exercise the powers and authority and perform the duties of the president in the absence or disability of the president.

Treasurer – The treasurer shall be responsible for safeguarding all funds received by the Cemetery and for proper disbursement. The treasurer shall prepare a monthly financial report for the Board. The treasurer shall provide all necessary documents for the annual audit to be conducted as outlined in Article II Section 2. The treasurer is responsible for processing any required tax forms with the IRS and contractors. The treasurer makes financial reports and summaries available to the Board and others who need to access them.

Secretary – The secretary shall prepare notices, agendas, and minutes of all Cemetery related meetings, and shall coordinate the preparation and distribution of all mailings. The Secretary shall be the keeper of the Policy and Procedures Manual. The secretary makes the minutes available to the Board and keeps track of archival materials.

A single individual cannot hold more than one position except for the secretary and treasurer positions which can be held by the same person.

ARTICLE II **FINANCE**

Section 1 Funds

All fees and donations paid to the Cemetery shall be placed in a general operating fund. Restricted gifts will be used according to the donor's wishes.

The Cemetery shall use its funds only to accomplish its mission (see Article I, Section 1), and no part of said funds shall be distributed to members of the Board, the Body, or the Parent, other than reimbursements for documented expenses or reasonable contractual services.

Upon approval of an annual budget, the treasurer is authorized to make disbursements on account expenses provided for in the budget without additional approval of the Board.

A portion of Cemetery funds shall be kept on deposit in financial institutions that allow convenient handling of operating expenses and reserves. All remaining funds constitute the Quasi-Endowment Fund for the Cemetery that is invested in a manner approved by the Board. Board decisions shall be to protect and grow the Quasi-Endowment Fund for the long term needs of the Cemetery.

Half of lot sale revenue, minus any buy-back expenses, shall be added to the Quasi-Endowment Fund and the income from this fund shall be used for Cemetery operations and improvements. The annual income from the Quasi-Endowment Fund shall be a percentage of the fund's value, a percentage set by the Board each year based on past earnings but no higher than 6%. Any withdrawal from the Quasi-Endowment Fund that exceeds this requires approval of the Body.

Section 2 Finance Review

The Cemetery employs the tax year January 1 to December 31 as its financial year. No later than the January board meeting, the finance committee shall prepare the budget for the calendar year and submit it to the Board for approval. Upon approval by the Board, the budget must be approved by the Body. Amendments to the budget may be made subject to a majority approval vote by the Board and subsequently the Body at any time. Amendments to the budget that increase spending and are covered by donor funds do not require approval of the Body but should be stated in the annual report.

By March 1 of each calendar year, an audit of the books from the previous calendar tax year will be conducted by three Board members OR an accountant OR community member as recommended by the finance committee and approved by the Board. The Board may approve a payment for the audit if deemed appropriate and if approved as part of the budget.

ARTICLE III

DISSOLUTION

On dissolution of the Cemetery, any funds and other assets remaining shall be distributed to a charitable organization as defined in IRS Section 501(c). If the dissolution of the Cemetery corresponds to a transfer or sale of all cemetery property and management, the expectation is that all assets will be used to cover future expenses of the cemetery. The Board will recommend specific distribution instructions to the Body and, upon approval by the Body, recommend the same to the Parent.