

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 shall meet at least once per quarter. The date and time of each meeting must be announced to all Board members at least seven days in advance. Changes to the meeting time, date, or location may be made with less notice, provided all Board members are notified and agree.

Board meetings may be called by the President or at the request of any two Board members. Electronic communication (e.g., email or text) may be used for time-sensitive decisions, provided all discussion points and decisions are recorded in the minutes of the next regular meeting or in separate 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 Board seat, other than an ex-officio seat, becomes or is expected to become vacant, the Board shall identify a replacement in accordance with Article I, Section 7 and recommend that individual to the Body. The Body may consider the recommendation or make other nominations, consistent with Article I, Section 7. Trustees are elected by the Body, and a newly elected trustee assumes the seat immediately if it is vacant, or upon vacancy.

Newly elected trustees shall serve a three-year term. Thereafter, they may extend their service for additional terms of one to three years if recommended by the Board and approved by the Body.

A Board member who is absent for more than three consecutive regular Board meetings, whether in person or remotely, may be removed by a majority vote of the Board at any meeting. If the absences are due to good cause, the Board may recommend a temporary replacement to serve during an extended absence.

To maintain continuity, the Board should anticipate replacements and extensions, avoiding the simultaneous replacement of three or more elected trustees.

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.

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

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 the annual budget, the treasurer is authorized to disburse funds for expenses provided in the budget without further Board approval.

There are three categories of accounts associated with the Cemetery: (1) local or online bank accounts for the convenient handling of operating expenses and reserves; (2) long-term investment accounts managed by the Board as a Quasi-Endowment Fund; and (3) a formal Endowment Fund over which the Board has no authority. The latter two accounts are intended to provide a reliable and perpetual funding source, into which half of the net income from lot sales shall be invested, either in one or divided between both. Endowment gifts are not considered income to the Cemetery for accounting purposes; only distributions received from the Endowment are treated as income. The Board shall establish policies for the use of these accounts that strike a balance between maintaining an income stream and preserving the principal of the latter two accounts.

Section 2 Finance Review

The Cemetery's financial year follows the calendar year, January 1 to December 31. The Board shall prepare a budget in time for approval by the Body, prior to the first Board meeting of the new year. Board amendments to the budget during the year shall require Body approval only if total expenditures increase and are not offset by extra donor contributions or grants.

An audit of the books from the previous year shall be conducted by either three Board members, an accountant, or a community member approved by the Board.

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.