

Save Georgia's Hemlocks, Inc.

Bylaws

as amended 11-1-20

INCORPORATION

Save Georgia's Hemlocks, Inc. (hereafter "the Organization") is incorporated in the State of Georgia as an educational and charitable nonprofit organization and in accordance with the Georgia Nonprofit Corporation Code and section 501(c)(3) of the Internal Revenue Code. The address of the registered office is 37 Woody Bend, Dahlonega, GA 30533 in Lumpkin County.

MISSION

Save Georgia's Hemlocks, Inc. is a 100% volunteer nonprofit organization composed of interested persons and groups, formed to provide educational and charitable services that encourage, facilitate, and support the efforts of private property owners, businesses, and public agencies to save as many of north Georgia's hemlock trees as possible from the hemlock woolly adelgid (HWA) for the lowest cost.

Educational services include, but are not limited to, presenting informational seminars, researching and publishing science-based articles and materials, training of local Volunteer Facilitators to help their communities, maintaining a reference-format web site, and providing a live Hemlock Help LineSM for the purposes of enhancing public awareness of the HWA problem and the practical, cost-effective control options that are available; ensuring easy and immediate access to accurate information and advice; and promoting a clear understanding of the aesthetic, economic, and environmental reasons to take timely and effective action to save the hemlocks.

Charitable services include, but are not limited to, placing soil injectors for the public to borrow and repairing soil injectors for public, private, and professional owners; locating sources that sell the appropriate treatment products and equipment; identifying properly qualified professionals who specialize in treating hemlocks; providing on-site consultation to individuals and groups to develop local hemlock health management plans; supplying healthy hemlock saplings for planting, reforestation, or restoration on trout streams; and facilitating and/or participating in hemlock help projects on private property, nonprofit property, and on public lands as requested or authorized.

SGH wishes to state clearly that charitable service is not to be viewed as charity but as a means of offering help through a partnership and shared effort with the recipient. This arrangement serves not only to engage the recipient in some way that helps the hemlock cause but also to preserve the dignity and respect of the recipient.

All services of the Organization are provided on a no-cost or low-cost basis. Participation in the Organization is based solely on expressed interest, and all individuals or groups sharing the vision of Save Georgia's Hemlocks are welcome.

Our guiding principles are to do all for the benefit of property owners or managers and their hemlocks with no benefit accruing to any participant; to operate in the most efficient, cost-effective manner adhering to nonprofit best practices and standards of excellence; and to do all with simplicity, transparency, and the spirit of charitable service.



KEY ARTICLES OF INCORPORATION

The Articles of Incorporation are the official statement of the establishment of the Organization and the guide for operation and dissolution. Select articles are quoted below.

Purpose (Article 4)

The Corporation is organized exclusively for educational and charitable purposes, including, for such purposes, 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.

Private Inurement (Article 7)

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 4 hereof.

Limitation on Activities (Article 7)

No substantial part of the activities of the Corporation shall be the carrying on of 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 or in opposition to any candidate for public office. 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, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Dissolution (Article 8)

Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the 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 so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation 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.

BASIS OF OPERATION

The Organization will select and pursue only goals and activities that are consistent with the purposes for which it is deemed tax-exempt.

The Organization will not participate in any activities that are illegal at any level of government or that violate fundamental public policy.

The Organization will not operate for the benefit of private interests of any leader, member, contributor, or any family member or friend of a leader, member, or contributor.

Bylaws of the Organization are intended to be consistent with codes established by the State of Georgia and guidelines/requirements of the federal government. Where there is any conflict, the codes of the State of Georgia and the guidelines/requirements of the federal government will prevail. Any aspect of operation not covered by the Bylaws is automatically assumed to be covered by the state and Federal laws and regulations for aspects that they cover.

Under no circumstances will the Organization or anyone acting on behalf of the Organization participate or intervene in the political campaign of or take a position for or against a candidate for local, state, or federal office.

Basic policy of the Organization is not to conduct lobbying activities, that is, not to try to influence local, state, or national legislation and not to try to influence public opinion in a pro or con direction on a legislative matter or referendum. Any activities that border on lobbying will be restricted to an insubstantial part of the total activities and will clearly meet the requirements of an Organization exempt from taxation under 501(c)3.

Any voter education activities or public forums will be conducted in a strictly non-partisan manner.

Funds will be raised in a variety of ways, depending on the issues, with a broad base of public support.

The Organization will not operate a trade or business that is unrelated to the exempt purposes.

On a year-to-year basis, the Organization will receive the bulk of its support from a broad and diverse public base, including contributions and gross receipts from activities related to the purposes for which it was deemed exempt from taxation. Consistent with IRS requirements, no more than one third of support will come from gross investment income.

The Organization does not start out as a dues-paying organization, but the Board of Directors has the authority periodically to assess the desirability and to establish and implement a dues-paying structure if deemed desirable.

The Organization will provide a written acknowledgment to a donor for any single contribution of \$250 or more and a written disclosure to a donor who makes a payment in excess of \$75 partly as contribution and partly for goods or services provided by the Organization.

No earnings or contributions will inure to the benefit of any individual involved in the leadership or administration of the Organization.

The Organization will make all reports required by the local, state, and Federal governments in the format and by the time required.

The Organization will keep financial records as required for analysis of base of support.

The Organization will file, as required, an annual 990 or 990-EZ tax report and any other returns or information required.

Upon request, the Organization will make available for public inspection its exemption application (Form 1023). Upon request, it will also make available for public inspection and copying its recent annual tax returns (Form 990 or 990 EZ).

GOVERNANCE

In order to avail itself of the best advice, experience, and expertise and to include a diverse set of dedicated participants in its deliberations and decisions, Save Georgia's Hemlocks will be guided by a Leadership Team consisting of Board members, officers, Lead Facilitators, program managers, and committee chair persons. Each of these groups will have different responsibilities and different levels of voting / decision-making, as described in the sections that follow.

BOARD OF DIRECTORS AND OFFICERS

The Organization will have a minimum of three and a maximum of nine Board members, including the Chairman and Vice Chairman, who will also serve as Chairman and Vice Chairman, respectively, of the Organization. Officers will be Chairman, Vice Chairman, Secretary, and Treasurer. The officer positions of Secretary or Treasurer may be filled by any Board member or by a non-Board member.

TERMS OF OFFICE AND ELECTIONS

The initial slate of Board members and officers was formed through their kind acceptance of the Chairman's invitation to serve. Subsequently, all Board members and officers will be elected or re-elected at the annual meeting with date to be set by the Board.

Two weeks prior to the annual meeting, a ballot will be circulated to all participants who have provided an email address. Email votes will be accepted through the end of the day preceding the date of the annual meeting, and a formal election will be conducted during the annual meeting. A simple majority vote (>50%) of those present and those voting by email will be required for election or re-election of a Board member or officer.

The term of office for Board members and officers will be one year, with no limit on the number of consecutive terms an individual may serve. Board members and officers will serve from the time they assume their position until the next annual meeting or until an earlier time if resignation or death occurs.

To fill an actual or anticipated vacancy, remaining Board members and officers will initiate a nomination and vetting process and select a person to complete the term. Nominations for existing or anticipated vacancies will be sought from Board members, officers, and other interested persons. Any person may nominate himself or herself or may nominate another individual. All Board or officer candidates will be requested to submit a Board Candidate Application.

GENERAL DUTIES OF BOARD MEMBERS AND OFFICERS

General duties of all Board members and officers will include:

- Participating in quarterly Leadership Team meetings, including the annual meeting.
- Making decisions that determine the policies and guide the activities of the Organization.
- Ensuring that activities of the Organization are consistent with the Articles of Incorporation and these Bylaws.
- Selecting appropriate issues and prioritizing objectives for the Organization.
- Listening to comments of participants on issues and considering their input in decision-making.
- Sharing the decision-making for determining fiscal policy and appropriate use of funds.
- Considering and approving budgets and proposed expenditures. Once a budget or expenditure is approved, the authorized person(s) may proceed in accordance with the approval.
- Providing leadership and coordination of activities as agreed with other Board members.
- Chairing committees as requested by the Chairman and/or as approved by the Board.
- Providing input for the annual report as requested by the Chairman.
- Electing new Board members and officers during the year if an addition / replacement is needed.

SPECIFIC DUTIES OF THE CHAIRMAN

Specific duties of the Chairman will include:

- Ensuring that each officer, member of Board of Directors, and chairperson of a committee receives a copy and is briefed on the contents of (a) the Articles of Incorporation, (b) these Bylaws, and (c) the Conflict of Interest Policy.
- Ensuring that each Board member, officer, program manager, and committee chairman signs a statement indicating understanding of Articles of Incorporation, Bylaws, and Conflict of Interest Policy and confirming intent to adhere to principles of each.
- Providing leadership to ensure that the activities of the Organization are consistent with the Articles of Incorporation and these Bylaws and that all activities are conducted in an ethical and accountable manner.
- Calling meetings of the Board of Directors and general membership and presiding at the meetings.
- Establishing an agenda for each meeting with input as necessary from Board members and other officers.
- Ensuring that a proper record is made of meetings.
- Conducting ordinary business of the Organization and executing and delivering on behalf of the Organization any contract, conveyance, or similar document not requiring approval of the Board or that has been approved.
- Depositing funds received in a timely manner and expending funds within limits set by the Board of Directors and for the purposes approved by the Board.
- Ensuring that financial records are kept appropriately and that required reports are made in an accurate and timely manner to local, state, and federal governments and to any other entity that provides funds with requirement for periodic reporting.
- Preparing or reviewing statements and materials to be released to the public and news media or approving such statements or materials prepared by other Board members.
- Representing the Organization officially as appropriate.
- Serving as a signatory on bank account and reviewing the monthly bank statements.

SPECIFIC DUTIES OF THE VICE CHAIRMAN

Specific duties of the Vice Chairman will include:

- Assuming all the duties as stated above in the absence of the Chairman or the Chairman's inability to perform.
- Sharing fully in the leadership of the Organization to maximize accomplishment of specific goals set by the Board.
- Taking responsibility for accomplishment of certain activities as agreed with the Chairman and providing leadership and support as necessary to others.
- Tracking activities agreed upon by the Board of Directors and as agreed with the Chairman.
- Expending funds within the limits set by the Board and for the purposes for which approved.
- Serving as a signatory on bank account and reviewing the monthly bank statements.

SPECIFIC DUTIES OF THE SECRETARY

Specific duties of the Secretary will include:

- Recording proceedings at meetings, including attendance, discussions held, decisions made, actions to be taken, persons responsible, and any deadlines/time frames agreed to.
- Maintaining membership and contacts records
- Assisting Board members and program managers as needed in support of education, service and special events; for example:

- sending invitations for training and notices of special events
- recruiting and coordinating volunteers for educational / service events;
- receiving responses / registrations and providing necessary details for participation;
- reserving booths for festivals or meeting space for training classes; and
- printing copies of materials needed for education and special events.
- Planning and/or coordinating special events as agreed with the Chairman.
- Tracking accomplishment of actions of the Organization and preparing input for the annual report for the Board to review and then release to the public.

The Secretary's duties may be shared by more than one individual if necessary to provide adequate focus on educational and service events across all SGH program counties.

SPECIFIC DUTIES OF THE TREASURER

Specific duties of the Treasurer will include:

- Keeping official financial records and materials of the Organization.
- Maintaining records of donations by program class and donor category, along with the form and amount or value of the donation, donor's name and mailing address, and any requirements specified by the donor concerning the use of their donation.
- Preparing and sending written disclosure forms or donation recognition forms to donors, as specified in IRS publication 557.
- Maintaining records of expenses by program class and spending account for education, charitable service, and administration / overhead.
- Preparing quarterly and annual financial reports for review at quarterly Leadership Team meetings or other times as requested.
- Ensuring that annual information filings and other submissions required by state and federal agencies are prepared in an accurate and timely manner.
- Ensuring audit of financial records as required.

LEAD AREA FACILITATORS

Because of the large geographic area in north Georgia comprising the natural hemlock habitat as well as the diversity of conditions and local needs in various counties, Save Georgia's Hemlocks will engage a number of Lead Area Facilitators to enhance communication, identification of needs and resources, coordination of events and volunteers, and activity tracking so that a higher level of service may be provided to communities. Their area of responsibility will usually be a single county but may also be a part of a county or a combination of multiple counties.

Lead Area Facilitators will be strongly encouraged to participate in SGH quarterly Leadership Team meetings and the annual meeting.

COMMITTEES AND PROGRAMS

The Chairman, after consultation with Board members, may create programs or committees and designate program managers / committee chairs as needed. Program managers / committee chairs may be Board or non-Board members; any who are non-Board members will report directly to the Board.

Their responsibilities may be centralized to cover all program counties or may be divided among two or more persons covering specific geographical areas.

Program managers and committee chairs will be strongly encouraged to participate in SGH quarterly Leadership Team meeting and the annual meeting and to be actively involved in the activities of the Organization.

MEMBERS VOTING AND GENERALLY NON-VOTING

Voting

Issues requiring a vote for resolution, direction, or confirmation will be determined by the Board members only, except that Board members and officers will be elected / re-elected by vote of both voting and generally non-voting members at the annual meeting. It is expected, however, that many issues not requiring a formal Board vote will be decided by consensus of those participating in the deliberations.

Generally Non-Voting

The Organization is expected to include core participants and a broad range of other participants who will vary in number and characteristics according to their interest in a specific issue being addressed. These persons will be an integral part of the Organization and will be encouraged to participate actively and freely in the deliberative processes but will vote officially only during the annual meeting to elect or re-elect Board members and officers.

QUORUM AND VOTING

For any issue requiring a vote, each Board member will have one vote and may vote by proxy given to another Board member. A majority of Board members constitute a quorum, and in the event of a tie vote, the Chairman will be given one additional vote. Passage requires a positive vote of at least three Board members or a majority of the total number of Board members, whether by proxy or in person, if the number of Board members is greater than five. The Secretary and Treasurer will not vote unless they are also members of the Board.

Effort will be made to engage the attention of every Board member and obtain his/her input on any issue requiring vote or that provides significant guidance to policies or activities of the Organization.

REGULAR OR SPECIAL MEETINGS

Regular Leadership Team meetings will normally be held quarterly. Special meetings may be called by the Chairman as needed or at the request of two or more Board members.

Notice of upcoming meetings along with any known agenda will be posted in advance on Facebook and the web site and a reminder sent to Leadership Team members by email two weeks in advance. Notes on the discussions, actions, and decisions will be posted following the meetings.

All meetings will be open to SGH members and any other interested persons. Anyone attending a meeting will have a right to express an opinion and participate actively in the deliberations. Maximum input will be sought from all participants so that any vote to be taken by the Board of Directors will be well informed. All discussion and decision/making / voting will be open and transparent.

ANNUAL MEETING

An annual meeting will be held each year (usually in July unless Board members vote to hold it in another month) on a date and at a time and place determined by the Board. The annual meeting will coincide with a regular quarterly Leadership Team meeting unless Board members vote otherwise.

The purposes of the annual meeting will include welcome and appreciation of members, volunteers, partners, and donors; confirmation of continuing Board members and officers or election of new Board members and officers if applicable; reporting on accomplishments and financial condition; planning for the future, and one or more educational segments.

The annual meeting will be open to all members and other interested persons, with the invitation being communicated by email to all participants who have provided an email address

ANNUAL AND QUARTERLY REPORTING

A draft of the annual report covering activities, accomplishments, and financial condition for the fiscal year just ended will be presented for review at the January Leadership Team meeting. Upon approval, it will be posted on the web site and distributed by email to all participants who have provided an email address. A similar interim report will be presented at each quarterly Leadership Team meeting and posted on the web site.

BANK ACCOUNT

The bank account will have at least two approved signatories and may have up to three, with the signature of any one being valid for check processing. Currently approved authorized signatories will be the Chairman and Vice-Chairman.

As most donations come through the registered corporate address, the Chairman will be responsible to deposit funds received into the bank account in a timely manner. Funds received at special events or through other donation mechanisms will also be forwarded to the Chairman for donation.

The Chairman, Vice chairman, and Treasurer will have on-line access to review the bank statement and will do so each month. The printed monthly bank statements are received and maintained at the registered corporate address.

FISCAL YEAR

The fiscal year of the Organization will be December 1 – November 30, inclusive.

CONTRIBUTIONS

The Organization may accept contributions, grants, and bequests for purposes consistent with its tax-exempt purposes as set forth in the Articles of Incorporation. The Organization will retain sufficient control over all designated contributions to ensure that the funds are used in accordance with the Organization's tax exempt purposes.

With the exception of grants, which generally have a specified purpose, the Organization prefers that donated funds not have usage restrictions set by the donor. However, if restricted donations are accepted, the Board will ensure that the use of funds is consistent with the donor's requirements, and the Treasurer will maintain records verifying the nature of the expenditures.

EXPENDITURES

Authorization

Board members and officers will be authorized to incur expenses on behalf of the Organization for a single transaction up to \$300 without pre-approval of the Board, provided the expense is for specifically approved budget items and is accounted for properly to the Board. However, as the balance in the Organization's checking account may fluctuate, the Board member will coordinate the timing of such expenditures with the Treasurer or Chairman to ensure current availability of funds.

Accounting

The Organization wishes to track all expenses – whether reimbursed or not – in the categories of education, charitable service, and administrative overhead. The requirement for proper accounting will be fulfilled by submission of a completed Expense Report and Reimbursement Request form with copies of receipts attached. This will be sent to the Treasurer for review within one month of the date the expense is incurred.

Reimbursement

If a Board member or officer spends personal funds on behalf of the Organization and would like to be reimbursed, he or she will mark the “Reimbursement Requested” section when submitting the Expense Report and Reimbursement form. Reimbursement will be made by check prepared by an authorized signatory.

Confidentiality

The Organization is committed to respecting the privacy of community members. The discussions and proceedings concerning a hemlock owner's request for a charitable service project will remain confidential between the presenter and Board members. Only non-private information may be recorded in the Leadership Team meeting minutes. Requestor information will not be shared externally, and internal sharing will be on a need-to-know basis only as required to carry out an approved project.

Record-Keeping

Appropriate financial records of charitable service projects will be maintained by the Treasurer. The team leader for a charitable service project will document the client's contact information, nature of the project, actual cost, source of funds, and any donation made by the client and forward this information to the Treasurer within a month of project completion.

CHARITABLE SERVICE

Save Georgia's Hemlocks desires to assist property owners, other nonprofits, and public land managers to save endangered hemlocks through charitable service projects when there is a compelling financial need and the Organization's funds and/or manpower permit. Such assistance will typically be in the form of provision of hemlock treatment materials from the Organization's stock, project planning and management, and/or volunteer labor to perform the service but may take other forms on occasion.

Note that the provision of charitable service for a specific request or opportunity is at the discretion of each Volunteer Facilitator. If there is a charitable need that the Facilitator cannot or does not wish to address personally for any reason, the Facilitator should refer the opportunity to a Board member or Lead Facilitator.

Approval Process

The Organization does not wish to implement a formal application process but will evaluate the financial need and other factors for each potential project based on the information provided by the presenting Volunteer Facilitator or Board member. Individuals, organizations, and agencies desiring a charitable service project may present a request to a Facilitator or Board member. Charitable service projects with an estimated cost of less than \$100 may be approved by any Facilitator or Board member. Those with an estimated cost of \$100 or more will be conveyed to the Board for consideration.

Criteria for consideration will include, but will not be limited to, the following:

- A compelling financial need on the part of the hemlock owner

- The condition, location, and environmental or other significance of the hemlocks in question
- The likely benefits or losses to the hemlock owner and/or the community associated with a go or no-go decision
- The ability and willingness of the hemlock owner to contribute to, or participate in, the project in some way that represents a partnership and shared effort
- The Organization's available funds or supplies and pool of available volunteers

Forms of Partnership and Shared Effort

During the initial discussion with a client, the Volunteer Facilitator or project leader will explain the concept of partnership and shared effort to ensure the client understands that the Organization does not charge for any services but offers charitable service, not charity.

If the client is able to make a donation to Save Georgia's Hemlocks covering or exceeding the cost of the chemicals or other materials used on a charitable project, the project manager will share that information with the client along with a membership donation form and return envelope. If the client is unable to contribute financially, the Volunteer Facilitator or project leader will suggest other forms of contribution including, but not limited to, those listed below and obtain a commitment from the client:

- Working alongside the SGH volunteers to perform the service project or provide other support
- Providing permission and property access for a rescue project for saplings to be donated to SGH
- Sharing the Organization's educational materials with others in the neighborhood or local organization
- Hosting an educational meeting for the Organization to present the hemlock message to the neighborhood or local organization
- Signing up for Volunteer Facilitator training and participating in one or more educational or service events

Clarifications

Soil injectors – The Organization's Kioritz soil injectors are not to be lent to anyone other than SGH Leadership Team members including Lead Facilitators who are knowledgeable on the use and care of these devices. The Organization's EZ-Ject Lite soil injectors that are designated for borrowing may be lent to other individuals for short periods of time no longer than two weeks, provided the injector host instructs the borrower on the treatment process and injector use and maintenance, gives a written copy of the applicable treatment instructions and injector use/maintenance instructions, and holds the borrower's deposit check for \$250 along with the borrower's contact information. Otherwise, anyone needing to borrow a soil injector may check the Contacts page of the Organization's web site for a list of places that lend various kinds of injectors, usually requiring a deposit check.

Treatment products – The Organization maintains a small stock of treatment products purchased from wholesalers at a discount for use on charitable projects only. Any Volunteer Facilitator wanting to do charitable service projects may request chemicals and other supplies through the Hemlocks Help Line. If the recipient of a truly charitable service project is considering making a donation to Save Georgia's Hemlocks to cover or exceed the cost of materials used, the Facilitator or project leader should contact the Hemlock Help Line for the current *discounted* cost to quote to the client.

Neighborly Non-Charitable Projects – The Organization recognizes that Volunteer Facilitators often are presented with or actively seek opportunities to help others in their community that are not based on a compelling financial need and therefore do not constitute charitable service. This kind of Facilitator help is a very good thing, a practice the Organization strongly encourages. However, the following reasonable limitations will apply:

- The Organization does not wish to "burn out" its Volunteer Facilitators, even if a Facilitator's eagerness to serve might incline him or her to overdo. Therefore, each Facilitator should consider his

or her available time and physical capabilities and set personal limits in their own mind in advance. Normally, neighborly help should be limited to a few hours.

- As a non-profit, the Organization does not wish to compete with licensed professionals who provide treatment service. Therefore:
 - The first offering to a non-charitable project client will be the list of qualified local professionals found on the Contacts page of the Organization's web site and advice to contact more than one to compare services and prices.
 - The second offering will be instruction on where the client can obtain the chemical and how the client can do the treatment.
 - The offering of last resort will be limited neighborly non-charitable help, as indicated above, if the Facilitator is so inclined and able.
- Also as a non-profit, the Organization does not wish to take advantage of its discounted price for the purchase of chemicals. Therefore, the cost of any chemical used or shared from the Organization's stock for a neighborly non-charitable project is limited to \$100. The Volunteer Facilitator or project leader will contact the Hemlock Help Line for the current *retail* cost to quote to the client, will request the client to make a donation to Save Georgia's Hemlocks covering or exceeding the retail cost, and will provide a membership donation form and return envelope for that purpose.

Confidentiality

The Organization is committed to respecting the privacy of community members. The discussions and proceedings concerning a hemlock owner's request for a charitable service project will remain confidential. Only non-private information may be recorded in a Leadership Team meeting minutes. Requestor information will not be shared externally, and internal sharing will be on a need-to-know basis only as required to carry out an approved project.

Record-Keeping

Appropriate financial records of charitable service projects will be maintained by the Treasurer. The Volunteer Facilitator or project leader will document the client's contact information, nature of the project, actual cost (if any), source of materials (if any), and details of accomplishments-and forward this information to the Treasurer within a month of project completion. The Treasurer will track receipt of donations associated with charitable and non-charitable service projects.

LOANS AND ADVANCES

No loans will be made by the Organization to any Board member or officer.

COMPENSATION

No Board member, officer, or SGH member will receive compensation for any service provided but may be reimbursed for actual and reasonable expenses incurred on behalf of the Organization as described under Expenditures. While it is not currently contemplated, if any compensation were to be considered for any Board member, officer, or contractor at any point in the future, the Board would follow the Conflict of Interest Policy. Any compensation arrangement would be approved in advance and documented in writing with the date and terms of approval.

LIABILITY

No Board member, officer, or other person acting with authority on behalf of the Organization will be held liable for monetary damages for any action taken, or failure to take action, except liability for acts or omissions that involve intentional misconduct or a knowing violation of law or any transaction from which an improper personal benefit was derived, including violation of the conflict of interest policy.

The Organization will maintain a Directors and Officers Liability Policy. Directors, officers, and all volunteers are encouraged to also maintain their own personal insurance coverage.

NONDISCRIMINATION POLICY

No one will be denied membership on the Board of Directors, election as an officer, benefits of Organizational services, or participation in meetings and Organizational activities due to race, color, sex, age, religion, religious creed, national or ethnic origin, ancestry, political affiliation, sexual orientation, veteran status, disability, handicap, or any other identifying factor.

CONFLICT OF INTEREST POLICY

The Organization has adopted a Conflict of Interest Policy that patterned after the model proposed by the Internal Revenue Service. The Policy is hereby incorporated as part of these Bylaws and included as Attachment A. A summary of the impact of the Policy is as follows.

Conflict defined

A conflict of interest may exist when the interests or activities of any director, officer, or staff member (if one) may be seen as competing with the interests or activities of the Organization or when any director, officer, or staff member has the potential to derive a financial or other material gain as a result of direct or indirect relationship.

Disclosure required

A possible conflict of interest shall be disclosed to the Board by the person concerned. When there is doubt whether a conflict exists, the matter shall be resolved by vote of the Board, excluding the person concerning whose situation the doubt has arisen.

Absence from vote

When any conflict of interest is relevant to a matter requiring action by the Board, the interested person shall call it to the attention of the Board or committee deliberating the issue, and such person shall not vote on the matter. The non-voting Board member may, however, be counted toward a quorum.

Minutes

The minutes of the meeting shall reflect that the conflict of interest was disclosed and that the interested person was not present during the final discussion or vote and did not vote.

DONOR PRIVACY POLICY

Save Georgia's Hemlocks, Inc. deeply values the contributions its donors make to sustain its mission. The organization recognizes that philanthropy is based on voluntary action for the common good and is grounded in a tradition of giving and sharing that is primary to the quality of life. To assure its donors that their personal information is handled with respect and with confidentiality to the full extent provided by law and to guide its directors, officers, and members on how donor information may or may not be used, the Organization has adopted a Donor Privacy Policy. The Policy is hereby incorporated as part of these Bylaws and included as Attachment B. A summary of the impact of the Policy is as follows:

Collection and Use

Only those items of donor information specifically listed in the Donor Privacy Policy will be collected and will be used only for the purposes and in the manner stated in the Policy.

Prohibition against Sharing

Donor information will be protected with great care and will not be shared, internally or externally, in any illegal or inappropriate way.

DOCUMENT MANAGEMENT POLICY

Save Georgia's Hemlocks recognizes the need to maintain the Organization's documentation in such a way as to be able to meet its own informational needs, provide appropriate information to the public, and comply with all laws and regulations that apply to the Organization. Therefore, the Organization has adopted a Document Management Policy that governs the retention, protection, destruction, and sharing of hard copies as well as on-line and electronic media. The Policy is hereby incorporated as part of these Bylaws and included as Attachment C. A summary of the impact of the Policy is as follows.

Document Retention

Requirements are set forth indicating specific types of documents that will be maintained permanently or for a designated period of time.

Document Protection

Requirements are set forth indicating the manner in which documents will be stored as well as when and how they will be backed up.

Document Destruction

Requirements are set forth concerning the timing and manner in which documents will be destroyed as well as restrictions governing when documents may not be destroyed.

Provision of Documentation for Investigations or Litigation

Requirements are set forth concerning the provision of documents requested or subpoenaed by legally authorized personnel.

WHISTLEBLOWER PROTECTION POLICY

Board members, officers, and other members of Save Georgia's Hemlocks are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to comply with all laws and regulations that apply to the Organization. Therefore, the Organization has adopted a Whistleblower Protection Policy designed to support legal compliance and to encourage individuals to raise serious concerns within the Organization prior to seeking resolution externally. The Policy is hereby incorporated as part of these Bylaws and included as Attachment D. A summary of the impact of the Policy is as follows.

Procedures

If any member reasonably believes that some policy, practice, or activity of the Organization is in violation of law, that individual should file a written complaint with the Board. The Board will acknowledge receipt of the complaint, investigate the allegations, and take prompt corrective action as needed.

Protection

A member who files a complaint is protected from retaliation, provided the reporting individual brings the alleged unlawful activity, policy, or practice to the attention of Save Georgia's Hemlocks as described above and allows the Organization a reasonable opportunity to investigate and correct the alleged violation.

Confidentiality

Complaints may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with applicable laws and the need to conduct an adequate investigation.

AMENDMENT OF BYLAWS

These Bylaws will be reviewed annually by the Board of Directors and may be amended at any time by two-thirds vote of all Board members. Amendments may be proposed by any Leadership Team member or other participant. Proposed amendments will include the rationale for the change and will be submitted in writing to the Board for consideration at least ten days before the date on which they are to be considered.

Approved amendments will be documented in writing, signed by all Board members, and posted on the web site.