

Save Georgia's Hemlocks, Inc.

Bylaws

as amended 10-16-22

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

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.

The Organization will not operate a trade or business that is unrelated to its tax-exempt purposes, or receive any government support.

The Organization will not engage in any extraordinary fund-raising activities. On a year-to-year basis, the Organization will receive the bulk of its support from a broad and diverse public base. Funds will be raised in a variety of ways, depending on the issues, through activities related to the purposes for which it was deemed tax-exempt. Consistent with IRS requirements, no more than one third of support will come from gross investment income

The Organization will make all reports required by the local, state, and Federal governments in the format and by the time required; will keep financial records as required for analysis of base of support; and 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 an Executive Director, Board of Directors, Officers, Lead Facilitators, Program Managers, and Committee Chairpersons.

Together, the Leadership Team will function to set goals and priorities consistent with the Organization's tax-exempt purposes in anticipation of or in response to the needs of the community, ensure the financial integrity of the Organization, and plan for organizational continuity. Each of the individuals and groups on the Leadership Team 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 Directors, including the Chairperson and Vice Chairperson, who will also serve as Chairperson and Vice Chairperson of the Organization, respectively. Officers will be the Executive Director, Secretary, and Treasurer. The Officer positions of Secretary or Treasurer may be filled by any Board Member or by a non-Board person.

TERMS OF OFFICE AND ELECTIONS

The initial slate of Directors and Officers was formed through their kind acceptance of the Chairperson's invitation to serve. Subsequently, all Directors 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 Director or Officer.

The term of office for Directors and Officers will be one year, with no limit on the number of consecutive terms an individual may serve. Directors 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 Directors 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 Directors, 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 ALL DIRECTORS

General duties of all Directors will include:

- Participating in all 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.
- Providing leadership and coordination of activities as agreed with other Directors.
- 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.
- Conveying any contributions received to the Executive Director for deposit into the bank account and reporting expenses, whether reimbursed or not, to the Executive Director for recording purposes.
- Chair committees as requested by the Executive Director or Chairperson and/or as approved by the Board.
- Providing input for the quarterly and annual reports as requested by the Executive Director, Chairperson, or Treasurer.
- Reviewing operational and financial reports at each Leadership Team meeting; reviewing and approving the annual report for release to the public and the annual 990 Information Filing for the IRS.
- Selecting an Executive Director (if they choose to have one) and setting the terms, compensation if any, and duties for the position; also terminating an Executive Director either for cause or for elimination of the position.
- Hiring other part-time and full-time employees, under such terms and conditions as approved by the Board of Directors, provided that the compensation of such employees be reasonable and comparable to the compensation paid to similar positions for similar services in the area; and further provided that the hiring would not result in a conflict of interest as provided in the Bylaws.
- Electing new Directors and Officers during the year if an addition / replacement is needed.
- Providing adequate training to new Leadership Team members to enable each to fulfill his or her role.

SPECIFIC DUTIES OF THE EXECUTIVE DIRECTOR

Reporting to the Board of Directors and serving at their pleasure, the Executive Director will have overall strategic and operational responsibility, on a day-to-day basis, for carrying out the Organization's mission, goals and policies; hiring and supervising staff (if any) and volunteers; and ensuring compliance with legal, funding, government, and other policies and procedures as may be established by the Board.

Specific duties of the Executive Director will include:

- Leadership / strategic planning: establishing core values, code of ethics, and standards of excellence for the Organization; developing creative and effective strategies, in partnership with the Leadership Team, for executing the mission, goals and objectives of the Organization; providing quarterly and annual reports on accomplishments of the Organization.
- Leadership Team development and support: recruiting, training, and retaining Directors, Officers, Program Managers, and Committee Chairpersons; participating actively with the Leadership Team in their deliberations.

- Programs and activities: executing programs and activities established by the Board to accomplish specific goals and objectives of the Organization; evaluating the effectiveness of the Organization's programs and activities, on at least an annual basis, and conveying to the Board any recommendations for continuous improvement; observing and/or anticipating community needs and bringing them to the attention of the Board for consideration in future strategic planning.
- Human resources: recruiting, training, retaining, and managing staff (if any) and volunteers.
- Financial management: ensuring the Organization's financial viability and overseeing its fundraising activities; proposing an annual budget; 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 a requirement for periodic reporting.
- Community relations and communications: raising community awareness of the hemlock crisis, the urgency to address it, and the services offered by the Organization to support property owners, public land managers, and nonprofits in their efforts to do so; rallying public support for and participation in the programs and activities of the Organization; forming partnerships with other entities with shared goals and serving as liaison with all internal and external stakeholders; representing the Organization officially as requested by the Board Chairperson.

SPECIFIC DUTIES OF THE CHAIRPERSON

Specific duties of the Chairperson will include:

- Serving as the contact point for all Directors and Officers on Board issues.
- Ensuring that each Director and Officer, Program Manager, and Committee Chairperson 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 Director and Officer, Program Manager, and Committee Chairperson signs an annual statement indicating understanding of the above documents 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; that all activities are conducted in an ethical and accountable manner; and that all programs and activities are within the mission, vision, goals, and objectives of the Organization.
- Calling meetings of the Board of Directors and general membership and presiding at the meetings.
- Establishing a purposeful agenda, in consultation with the Executive Director, for each meeting with input as necessary from other Directors and Officers.
- Ensuring that a proper record is made of meetings.
- Representing the Organization officially as appropriate.

SPECIFIC DUTIES OF THE VICE CHAIRPERSON

Specific duties of the Vice Chairperson will include:

- Assuming all the duties as stated above in the absence of the Chairperson or the Chairperson'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 Executive Director and/or Chairperson and providing leadership and support as necessary to others.
- Tracking activities agreed upon by the Board of Directors and as agreed with the Executive Director and/or Chairperson.

SPECIFIC DUTIES OF THE SECRETARY

The duties of 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 will include:

- Recording proceedings at Leadership Team 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 Directors and Program Managers as needed in support of education, service, and special events; for example:
 - sending invitations for training / special events, receiving responses / registrations;
 - recruiting and coordinating volunteers for educational / service events;
 - 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 Executive Director and/or Chairperson.
- Preparing correspondence (written or electronic) and/or making phone calls as necessary to support the Organization's educational and charitable service efforts and as requested by the Executive Director and/or Chairperson:

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 donation recognition forms or disclosure 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 Chairperson, in consultation with other Directors, may create programs or committees and designate Program Managers / Committee Chairpersons as needed. Program Managers / Committee Chairpersons may be Directors or non-Directors; any who are non-Directors will report directly to the Board.

The Board of Directors is authorized to appoint *ad hoc* committees from time to time to handle issues that may arise between scheduled meetings. An *ad hoc* committee, composed of no fewer than three nor more than seven Directors, may be formed for purposes deemed appropriate by the Board and tasked to research and recommend resolutions to the Board Chairperson within a specified time frame. The Board Chairperson will then call a special meeting of the Board to approve or disapprove the *ad hoc* committee's recommendations.

The responsibilities of committees and programs 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 Chairpersons will be strongly encouraged to participate in SGH quarterly Leadership Team meetings 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 Directors only, except that Directors 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 Directors and Officers. The Executive Director will also be a generally non-voting Member.

QUORUM AND VOTING

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

Effort will be made to engage the attention of every Director 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 Chairperson as needed or at the request of two or more Directors.

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 on a date and at a time and place determined by the Board (usually in July unless Directors vote otherwise). The annual meeting will normally coincide with a regular quarterly Leadership Team meeting unless the Board votes otherwise.

The purposes of the annual meeting will include welcome and appreciation of members, volunteers, partners, and donors; confirmation of continuing Directors and Officers or election of new Directors 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. A similar interim report will be presented at each quarterly Leadership Team meeting and posted on the web site.

FISCAL YEAR

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

BANK ACCOUNT(S)

The bank account will have two approved signatories, with the signature of any one being valid for transaction processing. The signatories will be the Executive Director and the Treasurer. Routine practice will be for checks to bear the signature of the Treasurer, while the Executive Director will primarily make purchases using the Organization's debit card.

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

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

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 may 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.

Accounting: The Organization will track all income by source, class (the SGH program with which the income is associated), and income account (actual funds or in-kind goods / services). A copy of any checks received will be made prior to their deposit, and the deposit receipt will be attached to the copy of the checks. These documents will be retained permanently by the Executive Director.

Acknowledgment: The Organization will send an acknowledgment letter to a donor for any single contribution of \$20 or more or a *quid pro quo* disclosure to a donor who makes a single donation in excess of \$75 partially as a gift and partially as payment for goods or services provided by the Organization.

EXPENDITURES

As a 501(c)(3) tax-exempt organization, Save Georgia's Hemlocks will operate in the most efficient, cost-effective manner, adhering to nonprofit standards of excellence and best practices. It is a fiscally conservative organization and pledges to use its resources carefully and responsibly. Its budgetary goal is to keep non-program expenses to 10% or less in order to devote 90% or more of its resources to clearly defined program activities.

Authorization: Directors are authorized to incur expenses on behalf of the Organization for a single transaction up to \$500 without ad hoc approval of the Board, provided the expense is within an approved budget category and is accounted for properly to the Board. However, as the balance in the Organization's checking account may fluctuate, Directors should coordinate the timing of such expenditures with the Executive Director or Treasurer to ensure current availability of funds.

Accounting: The Organization tracks all expenses in the program categories of education, charitable service, and administrative overhead (subdivided by SGH program class) and expense account. The requirement for proper accounting is fulfilled by permanent retention by the Executive Director of an invoice or receipt, including a description of the expense.

Reimbursement: If a Director or Officer spends personal funds on behalf of the Organization and would like to be reimbursed, he or she should complete an Expense Report & Reimbursement Request and submit it to the Treasurer within a month after the expense was incurred. Reimbursement will be made by check prepared by an authorized signatory.

LOANS AND ADVANCES

No loans will be made by the Organization to any Director or Officer.

COMPENSATION

Except as provided elsewhere in the Bylaws, no Director, 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.

In addition, while it is the intent and general practice of the Organization to accomplish all its programs and activities through volunteers, there may be occasions for which the Organization deems it necessary to contract with an intern, professional, or other entity to provide certain support- or program-related services. Any compensation arrangement will be approved by the Board in advance, provided that the compensation be reasonable and comparable to the compensation paid for similar position and services in the area, verified as complying with the Conflict of Interest Policy, and documented in writing with the date and terms of approval.

IRS FILING AND AUDITS

The Organization will file, as required, an annual 990 or 990-EZ tax report and any other returns or information required. The Executive Director and Treasurer will work together to prepare this filing. SGH's filing packet typically includes the 990 EZ form plus Schedules A "Public Charity Status and Public Support" and O "Supplemental Information to Form 990 and 990 EZ." The Organization is not required to submit Schedule B "Schedule of Contributors."

The accounting method is accrual, and the filing deadline is usually on or about April 15. The Georgia Department of Revenue does not require separate filing for organizations with annual receipt under \$25,000 but requires that a copy of the 990 be submitted to by the annual filing deadline.

Annual independent audits are not required for tax-exempt organizations with receipts under \$25,000, but the Organization is subject to audits by the IRS.

LIABILITY

No Director, 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.

The Organization will obtain temporary liability coverage for special events as needed. It will also obtain a general Volunteer Release and Waiver of Liability form from each Volunteer Facilitator trained and a specific Participant Sign-In Release and Waiver of Liability for each volunteer participating in a SGH-sponsored event.

CHARITABLE SERVICE POLICY

Save Georgia's Hemlocks desires to assist property owners, other nonprofits, government agencies, 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 financial help to purchase hemlock treatment materials and/or volunteer labor to perform the hemlock treatment but may take other forms on occasion.

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 Director. Individuals, organizations, and agencies desiring a charitable service project will present a request to a Volunteer Facilitator or Director, who will convey it to the Board for consideration. Criteria for consideration will include but will 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 project 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 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

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: Consistent with the Organization's Donor Privacy Policy, the discussions and proceedings concerning a hemlock owner's request for a charitable service project will remain confidential between the presenter and Directors. 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.

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 person 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

Directors, 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 Directors. 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 Directors, and posted on the web site.