

BYLAWS
Of
THE WILLOW DALE CEMETERY PRESERVATION SOCIETY

**Article 1
Name and Office**

Section 1. Name

The name of this nonprofit corporation shall be The Willow Dale Cemetery Preservation Society, hereinafter referred to as the Society.

Section 2. Principal Office

The principal office of the Society is located in Wayne County, North Carolina.

**Article 2
Nonprofit Purposes**

Section 1. IRC Section 501(c) (3) Purposes

This nonprofit corporation is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Service Code, or other tax exempt organizations.

Section 2. Specific Objectives and Purposes

The Willow Dale Cemetery Preservation Society's mission and purpose is the preservation of the Willow Dale Cemetery located in Goldsboro, Wayne County North Carolina. More particularly, the purpose shall be to:

- a. Seek funding sources to supplement, but not supplant, the funding allocated to the cemetery by the City of Goldsboro and other governmental agencies for the maintenance, upkeep and upgrades to the grounds of the cemetery.
- b. Research the history of the individuals buried in the cemetery.
- c. Increase public awareness of the cemetery and its history.
- d. Seek resources and volunteers to assist with the upkeep and maintenance of the grounds of the cemetery.
- e. Increase accessibility to the public.
- f. Seek status as an historic site on the National Register.

Article 3 Governance

Section 1. Board of Directors

- 1.1 The Board of Directors will be led by the president and shall have authority to manage and conduct the business of the Society except as limited by law.
- 1.2 The Board of Directors is composed of the executive committee, chairs of any standing committees and directors elected at the same time and in the same manner as the executive committee.
- 1.3 The Board of Directors shall meet at least four times during the year.

Section 2. Executive Committee

- 2.1 The Executive Committee is composed of the following: President, Vice-president, Secretary and Treasurer. The President will preside at meetings. In the absence of the President, the Vice-president will preside.
- 2.2 A majority of the Executive Committee will constitute a quorum. When a meeting of the Committee is not feasible, the president may poll the committee by telephone or electronic means.
- 2.3 The Executive Committee shall have the following powers and duties:
 - 2.3.1 The Executive Committee will set long range directional and funding goals for the organization, address emergencies, and ensure compliance with goals.
 - 2.3.2 To meet upon call of the President to act on matters of business which, in the judgment of the President, cannot be held until the next scheduled meeting of the Board of Directors.
 - 2.3.3 To record its decisions and actions and transmit them to the Board of Directors for its review and affirmation within 14 days or at the next meeting of the Board of Directors, whichever comes first.
 - 2.3.4 To appoint in case of a vacancy in any office in the Society a person to fill the unexpired term until the next regular election.
 - 2.3.5 To act as fiscal agent for the Society.
- 2.4 Business of the Society may also be transacted by the Executive Committee through correspondence, provided that the proposed action be submitted in writing by the President to the members of the Executive Committee and that it be approved by a quorum of the Executive Committee.

Article 4

Elected Officials

Section 1. The elected officers of the Society shall be: President, Vice-president, Secretary; Treasurer, and Directors.

Section 2. All persons holding office in the Society are eligible to vote for officers. The term of office for each position shall be two years. A President may serve a maximum of four consecutive years.

Section 3. Duties of Officers

3.1. The President presides over meetings of the Executive Committee and of the Board of Directors and shall oversee all operations and compliance. The President shall choose a team to perform the self-audit semi-annually and report findings to the Board of Directors and the designated accounting firm.

3.2 The Secretary shall record and preserve the minutes of all meetings of the Society, the Board of Directors, and the Executive Committee. He/she shall send any letters, notices, or other correspondences required by the President.

3.3 The Treasurer shall process all encumbrances of the Society, and make all deposits. The Treasurer shall make a financial report at each meeting of the Executive Committee, and the Board of Directors. The accounting firm will file required tax returns. Expenditure of over \$300 for un-budgeted expenses shall require approval of the Executive committee.

3.4 The Directors shall be voting members of the Board of Directors and serve in capacities as directed by the Executive Committee.

3.5 Members of Board of Directors will serve two-year terms. They will assist in soliciting new members, committees, projects, and fund raising efforts.

3.6 Any officer or Board of Directors member missing a majority of Board of Directors meetings without prior notification will be asked to resign from the Board of Directors. If a member is unable or unwilling to fulfill his duties, or if his/her actions reflect negatively on the Society, he/she shall be subject to removal from the Society by a 2/3 vote of the Executive Committee.

Section 4. Indemnification

The organization shall indemnify directors in accordance with State law.

Section 5. Conflicts of Interest

5.1 The purpose of the conflict of interest policy is to protect the Society's interest when it is contemplating entering into a transaction or arrangement that might benefit the private

interest of an officer or director of the Corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to non-profit and charitable corporations.

5.2 Definitions

a. Interested Person Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person

b. Financial Interest A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

i. An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,

ii. A compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement, or

iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Section 5.3, Subsection a, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

5.3 Procedures

a. Duty to Disclose In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

b. Determining Whether a Conflict of Interest Exists After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

c. Procedures for Addressing the Conflict of Interest

i. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

ii. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

iii. After exercising due diligence, the governing board or committee shall determine whether the Corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

v. Violations of the Conflicts of Interest Policy

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

5.4 Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with any actual or possible conflict of interest, the nature of the financial interest, any action is taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article 5

Financial Provisions

Section 1. The Board of Directors shall approve all encumbrances (any claims on property) and expenditures of Society funds, but may delegate to the President authority to approve encumbrances and expenditures.

Section 2. The Executive Committee shall administer the business affairs of the Society, and it shall have power in the intervals between meetings to act on all matters on which a majority of the members reach agreement.

Section 3. The finances of the Society shall be handled under a budget system.

Section 4. Funds shall be available to the President or their representative toward attending meetings to represent the Society. These funds must be included in the budget and approved by the Executive Committee.

Section 5. Funds shall be available to the Board of Directors to administer the affairs of the Society.

Section 6. No officer, director, or committee of the Society shall receive any funds or incur any expense for the Society not provided for in the By-laws unless authorized in writing by the President; nor shall the Treasurer or other authorized person make any payment except for expenditures which have been so approved.

Section 7. There shall be an annual audit of all accounts by an accounting firm. A team appointed by the president shall perform a self-audit semi-annually and report findings to the Executive Committee and the designated accounting firm.

ARTICLE 6 Committees

Section 1. The President, with the approval of the Board of Directors, shall appoint committee chairs and suggest other members except as otherwise provided. The president shall be ex officio member of each committee.

Section 2. Standing Committees. The Executive Committee may establish standing committees to perform the continuing functions of the Society. Standing committees shall report to the Executive Committee.

Section 3. Special Committees. Special committees for specific purposes may be formed by the Executive Committee at any time and function until their purposes have been fulfilled.

ARTICLE 7 Elections

Section 1. A nominating committee shall be appointed in each even numbered year by the president, no later than 60 days prior to the March Board of Directors meeting. This committee shall nominate candidates for the officers and board members of the Society. The nominating report will be made to the Executive Committee 30 days in advance of the March Directors meeting at which time the floor will be open to other nominations and the election will be held. Elected officials will be installed at the June Board of Directors meeting and assume office at that time.

ARTICLE 8

Meetings

Section 1. Meetings of the Board of Directors shall be held upon the call of the president, or at the request of a quorum of the members of the Board of Directors. There shall be a minimum of four meetings of the Board of Directors annually.

Section 2. Meetings of the Executive Committee shall be held bi-monthly or at the request of a quorum of the members of the Executive Committee. The use of electronic communications will be used for monthly committee reports.

ARTICLE 9

Nonprofit status

Section 1. The Society is not organized for profit; and no part of its receipts or any net earnings shall inure to the benefit of or be distributed to it, officers, directors, or other private persons, except that the Society shall be authorized and empowered to make payments and disbursements in the furtherance of its exclusively charitable and educational purposes as set forth in this article.

In the event of the dissolution of the Society the Executive Committee shall, after paying all the liabilities, dispose of the assets by donating them to other tax-exempt educational or historical organizations.

ARTICLE 10

Amendments

Section 1. Amendments to the By-laws may be voted on by current elected officials of the Society and shall require a two-thirds vote of the officials present

Section 2. Notice of the proposed changes in the By-laws shall be distributed to the elected officials at least 30 days prior to voting on the proposed changes.

ARTICLE 11

Rules of Order

Robert's Rules of Order, (Revised) shall be the parliamentary authority at all meetings of the Society.

Ratified: This the 27th day of January, 2023. Amended to correct spelling of “Willow Dale” February 24, 2023.

