



HEIRS OF MOUNTAIN HOME

An Alabama Non-profit

BYLAWS

Version 2.0 – Effective 8 April 2023

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ARTICLE I —

NAME, VISION, MISSION, GOALS, EVERLASTING HOPE, ARTICLES of FAITH, and HISTORICAL ORIGINS of MOUNTAIN HOME

1.1 Name

The name of this Corporation shall be Heirs of Mountain Home. The business of the corporation may be conducted as the Heirs of Mountain Home or Mountain Home.

1.2 Vision

To reinvigorate and then maintain the sense of community and brotherly love in the community through concerted efforts to document and learn from our history while restoring and caring for the cemetery at Mountain Home today and in the future. And to do all of these things while exhibiting our love for Jesus Christ and sharing that love with others – just like the founding generations.

1.3 Mission

To inspire and empower a community to action in similar fashion to that used by the founding generations to build this community by, sharing their love of God, Family, Country, and Community. The mission of the Heirs of Mountain Home is to implement programs that engage members of the community, build stronger bonds of brotherly love in the community, secure the necessary financial resources to restore, repair, and maintain the grounds, structures, and grave markers while preparing for the long-term future care of this special place.

To accomplish this mission, we have implemented a Veteran's program to honor and remember those who have served in the Armed Forces of the United States of America, and will implement a Christian Fellowship to build upon the connectedness of those who live in the community or have family ties to the community, a history program that will help current and future generations to know more about their past and about their ancestors, many of which were part of the founding generations that forged the community in the 1800's. We will also implement a program to undertake the work of restoration, repair, and maintenance of the grounds, structures, and grave markers, and to enlist the older generations with such skills knowledge to share and teach the younger generations.

1.4 Goals

To gather and compile as much of the history of Mountain Home as possible and to make that history available to others. To restore and maintain the grounds and infrastructure of Mountain Home. To conduct various programs that promote community involvement, foster a deeper sense of community and connectedness, and recognize the sacrifices and service of those who have defended our freedom and our right to worship, all while in service to our Lord and Savior Jesus Christ.

1.5 Everlasting Hope

From the First Epistle of Paul the Apostle to the Thessalonians 4:13-18 (NKJV)

¹³ But I do not want you to be ignorant, brethren, concerning those who have fallen asleep, lest you sorrow as others who have no hope. ¹⁴ For if we believe that Jesus died and rose again, even so God will bring with Him those who sleep in Jesus. ¹⁵ For this we say to you by the word of the Lord, that we who are alive and remain until the coming of the Lord will by no means precede those who are asleep. ¹⁶ For the Lord Himself will descend from heaven with a shout, with the voice of an archangel, and with the trumpet of God. And the dead in Christ will rise first. ¹⁷ Then we who are alive and remain shall be caught up together with them in the clouds to meet the Lord in the air. And thus, we shall always be with the Lord. ¹⁸ Therefore comfort one another with these words.

1.6 Articles of Faith

Just as our ancestors did in the 1800's, we incorporate the Articles of Faith that have been a part of our history, traditions, and our core beliefs. We do this out of our love for our Lord and Savior and our desire to follow his teachings and share His love with others as they did.

- 1) We believe in one only true and living God - God the Father, Word, and Holy Ghost, and these three are one. *Isaiah 45:22; I John 5:7*
- 2) We believe that the Scripture of the Old and New Testament of the authorized King James Version are the words of God and the only rule of faith and practice. *I Peter 1:10-12; II Peter 1:21; II Timothy 3:15-17*
- 3) We believe that by one man, sin entered the world and death by sin, and so death passed upon all men, for all have sinned. *Romans 5:12*
- 4) We believe that Jesus Christ, by the Grace of God, tasted death for every man, that through His meritorious death the way of salvation is made possible for God to have mercy upon all that come unto Him on Gospel terms. *Titus 2:11; Hebrews 2:9-10; John 3:16*
- 5) We believe that being justified by faith; we have peace with God through our Lord Jesus Christ. *Romans 5:1-5*
- 6) We believe that the saints will persevere in grace, and that none of them will be finally lost. *Romans 8:35-39; Hebrews 6:4-6,18-19; I John 3:9; John 10:27-29*
- 7) We believe that there will be a resurrection of the dead, and a general and universal judgment; and that the happiness of the righteous and the punishment of the wicked will be everlasting. *John 5:28-29; I Corinthians 15:42-49; I Thessalonians 4:14-18*
- 8) We believe that the visible church of Christ is a congregation of faithful men and women, who have obtained fellowship with each other, and given themselves to the Lord and one another, having agreed to keep up a Godly Discipline according to the rules of the Gospel. *Matthew 16:18, 18:15-18; I Corinthians 12:27-28; Ephesians 2:19-22*

- 9) We believe that Jesus Christ is the great head of the church, and the government thereof is with the body. *Ephesians 1:22, 5:23; I Corinthians 12:14; Isaiah 9:6-7*
- 10) We believe that Water Baptism and the Lord's Supper and washing of the saints' feet are ordinances of the Gospel and to be continued until His second coming. *Matthew 28:19-20; Mark 14:22-25; John 13:4-17*
- 11) We believe that true believers are the only fit subjects for Baptism and that immersion is the only Gospel mode. *Matthew 3:13-17; Romans 6:3-4*
- 12) We believe that none, but the regularly baptized members have a right to commune at the Lord's table. *I Corinthians 11:28-29; Exodus 12:43-49*
- 13) We believe that the Lord's Day ought to be observed and set apart for the worship of God and that no work or worldly business ought to be executed thereon, works of piety, mercy and necessity excepted. *Isaiah 58:13-14; John 5:14-18*

1.7 Code of Ethics and Conduct

To Live by The Golden Rule – to treat others and we want to be treated, to love our neighbors of ourselves.

To be aware we live in a fallen world and maintain our commitment to living as Christians, following the instructions and teachings given to us in the Holy Bible which is the Word of God.

To act with integrity in everything we do.

To take responsibility for our decisions and their consequences.

We are committed to:

- Acting honestly, truthfully and with integrity in all that we do and with all who we interact.
- Avoiding conflicts of interest, and appropriately handling actual or apparent conflicts of interest.
- Treating everyone fairly, with dignity and respect, in accordance with the Golden Rule
- Being responsible, transparent, and accountable for our actions.
- Acting responsibly toward the community in which we work and for the benefit of the community that we serve.
- Continually align our priorities with our values.
- Complying with both the spirit and the letter of the law.
- Having and exercising an extra-mile attitude in all that we do for the Glory of God.

To be the type of people envisioned in the Golden Rule and to live for Christ, boldly;

- * To care more than others may think is wise
- * To risk more than others think is safe
- * To dream more than others think is practical
- * To expect more than others this is possible
- * To work more than others think is necessary (to do more than our fair share)
- * To be obedient to the Holy Spirit when others disagree or dismiss.

The complete Code of Ethics and Conduct Policy is included in **Exhibit A**.

1.8 Historical Origins of Mountain Home

Mountain Home has a deeply rich history represented by decades of people moving into the community. The fourth U.S. Census in 1820 was the first to show population in the newly admitted state of Alabama. By 1824 people were moving into the northern DeKalb County area – long before the county was organized and when the 1830 US Census was taken Alabama had grown by over 53%. DeKalb County was created by the Alabama legislature in January 1836 from land ceded under duress by the Cherokee Nation to the Federal government prior to their forced removal to Indian Territory west of the Mississippi River. The county was named for an American Revolution hero, Major General Baron Johann de Kalb. The city of Fort Payne, which is now the county seat, grew around a fort of the same name, built in the 1830's.

During the 1830's many moved into the northern DeKalb County, before and after the county was organized. Several of these families became members of the church at Chestnut Grove when it was organized in 1861, and they were also cofounders of the cemetery which we now know as Mountain Home.

1840 was a significant year for DeKalb County as it was the first time it was included in the US Census. The county population recorded was 5,929 people. The state of Alabama had grown nearly 48% over the previous census.

Also, during the 1840's, over 10 families moved into the area, many of these families were founding members of the church.

An appropriate summation of the times was captured in the November 1939 obituary of Charles Henry Crabtree (given to us by a family member) which read as follows: ***“He was born March 8, 1867, near Henagar, Alabama, on Sand Mountain. His father was George Washington Crabtree and his mother Samira J. Suiter Crabtree, who came from Winchester Tennessee and settled in the wilds of Sand Mountain before the Civil War.”*** They made their

journey in 1854 from Winchester in Franklin County Tennessee. Many of that family were members of the Chestnut Grove Baptist Church established a few years after their arrival in the community and were buried in the Chestnut Grove Cemetery which was later named Mountain Home to reduce confusion as the cemetery was not co-located with the church itself.

The many dozens of families that came to settle in the community of what is now called Mountain Home along with those in the Ider, Head Springs, and Pea Ridge communities continued



building a life in this place. They deeply loved their family, their God, their neighbors, and their country.

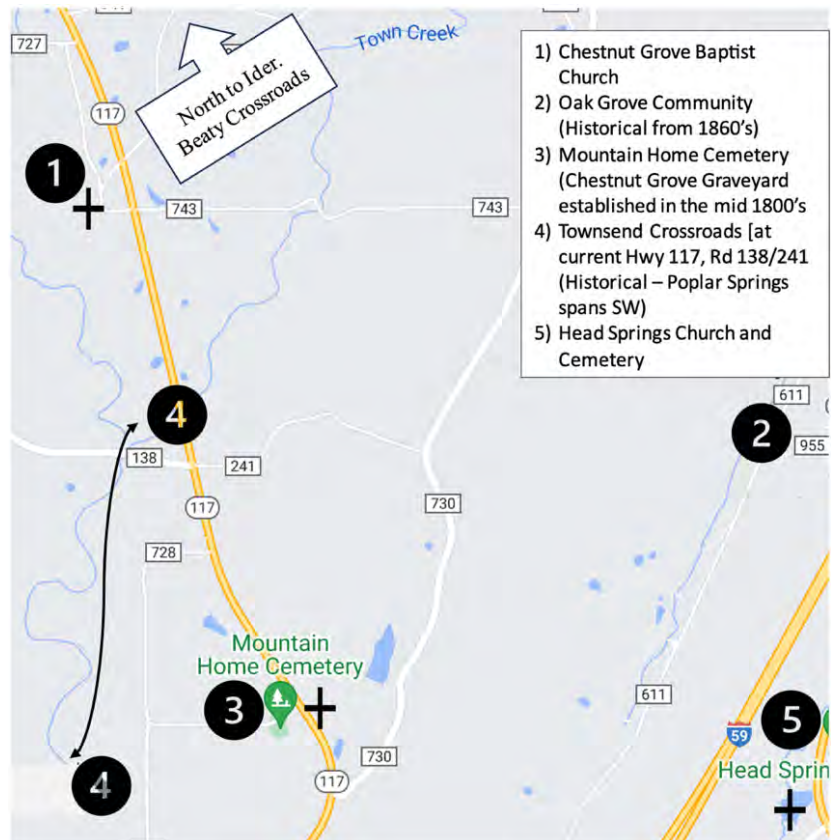
For over 30 years people came to the beautiful lands atop Sand Mountain from many states, and for some, their journey began across the ocean from Sweden, Ireland, Scotland, and Europe. All in search of a better life, a new place to call home where they could build a life, raise their children, and worship God as they learned from their ancestors, the Bible, and others who crossed their path.

While there are plentiful questions and few answers as to how long these neighbors had gathered to worship, or where they met in those early days, we do know during the 1860's, several families moved into the community that were part of the founding generations. We also know that many of these families banded together and organized the Chestnut Grove Baptist Church on Monday, September 30, 1861. The church at Chestnut Gove held its first Sunday service after it was formally organized on October 6, 1861. Amidst the Civil War raging throughout the nation, Christian people

carried on the will of God, followed his bidding, and organized His church on Sand Mountain between what we know as Ider and White Oak Gap (Hwy 40 at the top of Sand Mountain).

One founding family of the church at Chestnut Grove donated land for the first church to be built, and another founding family donated the land for the graveyard known then as the Chestnut Grove graveyard and later renamed Mountain Home to eliminate confusion as the cemetery was not co-located on the same property as the church. Mountain Home was an appropriate name, as it was the final resting place while the Saints waited for the Rapture of the Church, in effect, their final Mountain Home.

The Mount Pleasant Association of Baptists was organized September 16th, 1861, taking the Constitution, Articles of Faith and Rules of Decorum of the Mt. Zion Association of Baptists as per agreement with them while they were in session at Salem Church, Jackson County, Ala. September 14th, 1861. The church at Chestnut Grove joined the Mount Pleasant Association of Baptists in 1862 [Source: *Minutes of the One Hundredth Annual Session of The Mount Pleasant*



Association of Baptists, No. 1]. The church at Chestnut Grove remained an active member of the association for 150 years, through the 151st Annual Meeting of the Association in 2012.

The pastors for the first 20 years of the church at Chestnut Grove, and year first elected.
[Note: Information from the pastors list at the church.]

J. W. Gibson	1861
S. U. Hastings	1863
H.H. Kirby	Sep 1866
J.J. Harwood	Aug 1877
William Carson	Aug 1877
John L. White	Aug 1878

Historically, the decoration at the cemetery was held on May 30th each year. This has been confirmed by many individual accounts, many historical records including records from the church at Chestnut Grove, family bibles from several in the community, and later from community posts in the Fort Payne Journal newspaper, including the following from Wednesday, May 15, 1907: *‘The Decoration will be held at Chestnut Grove Graveyard the 30th of May. Everybody come and enjoy the day. This graveyard isn’t at the Church house, it is near the top of the mountain at the Caperton gap.’*

The US Census of 1870 only showed an 18% growth (attributed greatly to the loss of life during the Civil War), growing to 38.5 million. The state of Alabama grew 22.6% to just shy of 997,000, again attributed to the significant loss of life during the war. The population counted in DeKalb County was a mere 7,126, significantly less than the 10,705 counted in 1860.

The story continues through the 19th Century, the 20th Century and beyond ...we look forward to discovering it.

ARTICLE II — PURPOSES AND POWERS

2.1 Purpose

Heirs of Mountain Home is a non-profit corporation and shall operate exclusively for educational and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future Federal tax code. The purpose of the Heirs of Mountain Home is to build upon the traditions and strength of character exemplified by the founding generations of Mountain Home Baptist Church in the 1800's to teach new generations the value of community, service to their fellow citizens, love for God, Family, Country, and Community.

Operating primarily to the long-term betterment and care of Mountain Home Baptist Church Cemetery, through multiple programs that seek to engage members of the community as was the case at the time of its founding in the 1860's and for many, many decades afterward. The founding generations not only loved their Lord and Savior Jesus Christ and their families, but they also loved their community, their neighbors, their state and country. They displayed courage as they came to this place and worked to make it into a home, overcoming their fear and moving beyond it to achieve their aspiration of making tomorrow better than today. They were resilient, never giving up even when faced with seemingly insurmountable odds. Those who settled in the area faced all of the adversities that came their way, bravely and honorably, developing a strong sense of empathy for others and a strong sense of gratitude for all the blessings they received from the Lord, their families, neighbors, and friends. They lifted each other's spirits as they lent a helping hand during times of trouble, prayed with one another and for one another. The Heirs of Mountain Home seeks to exhibit the courage, resilience, aspirations, empathy, and gratitude of the founding generations. Also to use the lessons of their history and the programs we undertake to contribute to building strong character and sense of ethics and high standards of the upcoming generations, passing on skills and talents – the gifts we have been granted by our God, and using the proceeds thereof toward the betterment and ongoing maintenance of Mountain Home Cemetery to preserve its history for future generations.

The Heirs of Mountain Home will engage in multiple programs and special projects to engage the community with emphasis on the building a stronger community by engaging those with wisdom and knowledge to share, to share those things with the upcoming generations. In essence, passing the torch from one generation to the next. Just as the founding generations of Mountain Home, we will seek to share our Faith in God, our loyalty to family, community, and country, and the joy of our rich heritage.

2.2 Powers

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The

powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.3 Nonprofit Status and Exempt Activities Limitation.

(a) Nonprofit Legal Status. Heirs of Mountain Home is an Alabama non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code (**application to be made**).

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, 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 the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of the Heirs of Mountain Home, any assets lawfully available for distribution shall be distributed to one (1) or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of the Heirs of Mountain Home hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against the Heirs of Mountain Home, by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located within the State of Alabama.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to the Heirs of Mountain Home, then the court shall direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of Alabama to be added to the general fund.

ARTICLE III — MEMBERSHIP, MEMBERSHIP MEETINGS AND NOTIFICATIONS

3.1 No Membership Classes

The corporation shall have no members who have any right to vote or title or interest in or to the corporation, its properties and franchises.

3.2 Non-Voting Affiliates

The board of directors have approved classes of non-voting affiliates with rights, privileges, and obligations established by the board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The board, a designated committee of the board, or any duly elected officer in accordance with board policy, shall have authority to admit any individual or organization as an affiliate, and to recognize representatives of affiliates. The board shall make all determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to other organizations or groups without the affiliate's consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, program events, other events or at the corporation website. Affiliates have no voting rights and are not members of the corporation.

3.3 Non-Voting Affiliates Classified as Partners or Members

There shall be six distinct classifications for partners-members, four eligibility criteria, and two membership requirements, for which any changes will require a unanimous vote of the then serving board of directors.

3.3.1 Partners – Members vs. Stakeholders

The “partners” or “members” of the Heirs of Mountain Home are individuals, families, churches, church groups, civic or community organizations, businesses (including authorized representatives), government, other nonprofit organizations, or other entities that meet at least one classification requirement and BOTH of the membership requirements:

Classification Requirements for Membership Eligibility:

All Classifications require the proposed partner-member to have an existing connection to the Mountain Home Baptist Church community in northern DeKalb County, Alabama. Admissible connections include any of the following criteria:

- 1) Has at least one ancestor buried at Mountain Home Baptist Church Cemetery (proof of which must be provided if requested).
- 2) Has one or more plots purchased at Mountain Home Baptist Church Cemetery for future personal use (proof of which must be provided if requested).
- 3) Representative of a local church in the community (within 20 miles) and possessing written authority of the church to serve as its representative.

- 4) A local business (within 30 miles), that wishes to support the corporation's charitable endeavors.

Membership Requirements:

- a) Support and positively affect achievement of the mission, purposes, and goals articulated in **Article I** of these bylaws; and
- b) Pay membership dues according to their chosen membership level, as defined in the Heirs of Mountain Home membership structure and dues invoice, which will be accessible from the website (www.HeirsOfMountainHome.org) in the fourth calendar quarter of 2023, and as **Exhibit B** of these Bylaws.

The term "stakeholders" includes partners and other entities that do not provide fiscal support to the organization but are involved in organization actions, activities and work on related projects, such as maintenance, restoration, improvements, fellowship or Veteran's programs.

3.3.2 Partners - Members Classifications

The Heirs of Mountain Home hereby establishes the following partner-member Classifications for Non-Voting Affiliates identified as Partners or Members of the Corporation. They represent 6 of the 12 precious stones which represent 6 of the Hebrew Tribes

- 1) Topaz – Individual membership – \$50.00 per year.
- 2) Emerald – Family I membership – \$100.00 per year.
- 3) Sapphire– Family II membership \$500.00 per year.
- 4) Diamond – membership level open to all individuals, families, businesses, churches, or other organizations – \$1,000.00 per year.
- 5) Amethyst – membership level open to all individuals, families, businesses, churches, or other organizations – \$2,500.00 per year.
- 6) Jasper – membership level open to all individuals, families, businesses, churches, or other organizations – \$5,000.00 per year.

3.4 Membership and Dues

Dues for partners – members shall be determined and approved by the board of directors from time to time and dues will be included in the membership form and posted to the organization website (www.HeirsOfMountainHome.org). [The current membership form is attached in **Exhibit B**.]

Dues for individuals, families, churches, and businesses can be comprised of a combination of cash and in-kind, with allowable in-kind contributions toward dues included in the membership dues posted to the website and listed on the membership form.

3.4.1 Process to Become a Member

Before membership is official, a partner will be referred to as a "stakeholder." Stakeholders who have made payment to the organization for annual membership dues and have met the general membership requirements (as set forth in Article III, sections 3.3.1 and 3.3.2) will then become

official non-voting “members” in the organization. The organization Website will maintain an up-to-date list of members’ logos and/or names (unless requested by the member to not include them on the website members list).

3.4.2 Member Rights and Privileges

After meeting the requirements of membership, completing the membership application which includes paying dues and agreeing to support the mission of the corporation, and being admitted as a member, the following rights and privileges are bestowed upon the member:

- 1) To receive all publicly releasable materials including event notifications, program updates, fundraising status reports, workday schedules, member meeting notifications;
- 2) Participation in committees established by the board from time to time provided the member has specific skill sets needed to address specific needs of the corporations mission;
- 3) Eligible to serve on advisory boards established by the board from time to time provided the member has specific skill sets needed to serve in such capacity;
- 4) Contribute to the corporate website blog, family, or local history sections; and,
- 5) Other service and participation opportunities as may be authorized by the board from time to time.

3.5 Member Meetings

The Heirs of Mountain Home will hold regularly scheduled member meetings at a place and date determined by the board. Meetings shall be held at least twice per year but not more than once per quarter. Meeting business shall include discussion of organization activities including, but not limited to, specific projects and efforts underway or in near-term planning, review of long-term project plans, questions and suggestions from members, financial and project updates, and calendar of events. Meetings will be open to official dues-paying members of the organization, or others deemed admissible by any member of the Board. The Board may call special meetings as deemed necessary by events or time-sensitive circumstances.

Meetings may be held either at Mountain Home or other suitable locations in the area in attempts to engage people from all around the area with ties to Mountain Home.

3.6 Notification of Meetings

The organizations Websites and html emails will be the primary notification mechanisms used to inform all members or other interested parties about our meetings. All meeting locations and times will be provided through these resources. In addition, future meeting locations, dates, and times are listed on the website under “Events,” and we will add meeting info to some social media sites and inform some members and stakeholders of the meetings via social media tools. As is necessary, changes in meeting times or locations will be updated in/on these sources.

3.7 Distribution of Meeting Agendas and Notes

The agenda for all meetings will be distributed to stakeholders and members at the meeting. Lists of attendees and/or notes taken will be kept in a binder specified for organization meeting materials.

ARTICLE IV — BOARD OF DIRECTORS

4.1 Number of Directors

Heirs of Mountain Home shall have a board of directors consisting of at least 5 and no more than 7 directors once fully established, within the first 12-18 months. Within these limits, the board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors, by unanimous vote of the then serving board.

4.2 Powers

All corporate powers shall be exercised by or under the authority of the board and the affairs of the Heirs of Mountain Home Shall be managed under the direction of the board, except as otherwise provided by law.

4.3 Terms

- (a) All directors shall be elected to serve a five-year term, however the term may be extended until a successor has been elected.
- (b) Director terms shall be staggered so that no more than one-third the number of directors will end their terms in any given year.
- (c) Directors may serve terms in succession, and there shall be no limit to the number of terms a director can serve, provided they are duly elected by the majority of the board at the time of election.
- (d) The first term of office shall begin on January 1, 2024, and end December 31, 2029 (starting in the second full year of the Corporation by which time the board will be fully established) unless the term is extended until such time as a successor has been elected.

4.4 Qualifications, Restrictions, and Election of Directors

In order to be eligible to serve as a director on the board of directors, the individual must be 18 years of age, willing to lend their time and talents to support achievement of the mission, purposes, and goals articulated in Article I of these bylaws.

Potential members of the board are subject to the following classification requirements, and each potential member of the board must meet at least one of the following:

- 1) Has at least one ancestor buried at Mountain Home Baptist Church Cemetery (proof of which must be provided if requested).
- 2) Has one or more plots purchased at Mountain Home Baptist Church Cemetery for future personal use (proof of which must be provided if requested).
- 3) Representative of a local church in the community (within 20 miles) and possessing written authority of the church to serve as its representative.
- 4) A local business (within 30 miles), that wishes to support the corporation's charitable endeavors.

The board shall be made up of a diverse group, never to be controlled by members from

any one organization, business, or church. The settlers who came to this beautiful place atop Sand Mountain journeyed here from many different states and countries. The result was a tightknit community which is represented by the rich history of the Mountain Home community. This place has been forged through the Grace and Mercy of God, it has served as a cornerstone in the community and shall always be led by a group of diverse and committed people representing a cross-section of the community.

Directors may be elected at any board meeting by the majority vote of the existing board of directors. The election of directors to replace those who have fulfilled their term of office shall take place in December of each year for members of the board whose term is expiring.

4.5 Vacancies

The board of directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director or may appoint new directors to fill a previously unfilled board position, subject to the maximum number of directors under these Bylaws.

(a) Unexpected Vacancies. Vacancies in the board of directors due to resignation, death, or removal shall be filled by the board for the balance of the term of the director being replaced. Should there be multiple vacancies in a short period of time, leaving only one director, regardless of the sole survivor's position, they shall move to immediately fill the necessary number of vacant seats as to ensure the ongoing viability and operation of the corporation.

4.6 Removal of Directors

A director may be removed by two-thirds ($\frac{2}{3}$) vote of the board of directors then in office, if:
POLICY:

(a) the director is absent and unexcused from two or more meetings of the board of directors in a twelve-month period. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse him/herself from the board meeting attendance and in that case, the board vice president shall excuse the president.

Or:

(b) the director is no longer willing or able to lend their time and talents to support achievement of the mission, purposes, and goals articulated in Article I of these bylaws, as exhibited by their lack of participation and work toward carrying out the mission and purposes of the corporation.

CAUSE or NO CAUSE:

(c) All members of the board have responsibilities to the corporation, fiduciary responsibilities, duty of care, duty of obedience to these bylaws, the bible, and our Lord and Savior Jesus Christ. Should any member of the board be found unsuitable to serve, the following steps shall be taken.

1) Two members of the board shall meet with the board member in question to discuss

- the matter according to the instructions in Matthew 18:15-18 of the NKJ Bible to seek resolution to the issues outstanding. If resolution is reached, unity will be restored.
- 2) If resolution is not reached, the matter will be brought before the board in a closed session. At this closed session, both sides of the matter will be presented. After which an open discussion shall be conducted in seeking a resolution. If resolution is reached, unity will be restored.
 - 3) If no resolution is reached and the member refuses to resign, the board, excepting the member in question shall vote on the removal. Such vote must be unanimous.

4.7 Board of Directors Meetings

- (a) Regular Meetings. The board of directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the board. Board meetings shall be held upon fourteen (14) days' notice by first-class mail, electronic mail, telephonic, or facsimile transmission. When sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. When telephonic, the notice shall be deemed to be delivered upon verbal notification made during the telephonic communication. Such telephonic communications shall be noted in the corporate records with date and time of notice, the names of the notifier and the one notified. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.
- (b) Special Meetings. Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least 2 days' notice to each director of the date, time, and place, but not the purpose, of the meeting.
- (c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with Alabama law.

4.8 Manner of Acting

- (a) Handbooks for Conduct. The board shall utilize two historical written sources for guiding the conduct of all actions; 1) The Holy Word of God, the Bible, KJV or NKJV, and 2) Robert's Rules of Order Pocket Manual of Rules of Order for Deliberative Assemblies by Henry M. Robert "Copyright, A.D. 1876, by H. M. Robert" "Chicago: S. C. Griggs & Company. 1876."
- (b) Quorum. A simple majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. Simple majority shall be defined and 50% +1 members of the full board of directors. No business shall be considered by the board at any meeting at which a quorum is not present.
- (c) Majority Vote. Except as otherwise required by law, by the articles of incorporation, or other sections of these Bylaws for specific matters, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board. Majority

vote shall be 50% + 1 of the quorum attending the meeting.

(d) Hung Board Decisions. On the occasion that directors of the board are unable to make a decision based on a tied number of votes, one of the following methods shall be utilized:

1. Urgent Matters (action of the board required to maintain operations or outside commitments over the next 90 days), the president or treasurer in the order of presence shall have the power to swing the vote based on his/her discretion.
2. Non-Urgent or Long-term Matters (delayed action of the board will not jeopardize operations or outside commitments over the next 90 days), the matter will be tabled until the next regular meeting of the board.

This option can only be used once per hung board decision. If the board cannot reach agreement at the second meeting, the urgent matters process above shall be followed.

During the 90-day period between meetings, members of the board shall make every effort to discuss the matter with fellow members and reach resolution to the matter tabled, which may be as originally put forward or a modified approach which can be agreed upon by the majority of the members.

(e) Participation. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in a regular or special meeting through the use of any means of communication by which all directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

4.9 Informal Action by The Board of Directors

Any action required or permitted to be taken by the board of directors at an in-person meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a quorum of board members gives consent.

The Heirs of Mountain Home will utilize email or other digital methods for board actions that need to be undertaken before the next scheduled in-person meeting. Additionally, this policy will allow participation by qualified individuals that live outside the immediate geographic area. This area is like many across the country, some members of a family moved to a neighboring region or further, but their connection to Mountain Home remains ever present regardless of what zip code they reside.

All e-mail or other digital method transmissions exchanged in this manner regarding action of the board shall be saved as part of the corporate records.

4.10 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend

board meetings or to conduct other work of the Corporation. Should the board undertake this as a policy change, a two-thirds majority vote of the board will be required for passage, and processes and policies shall also require a two-thirds majority vote of the board.

4.11 Compensation for Professional Services by Directors

Directors are not restricted from being remunerated for professional services provided to the Corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the board Conflict of Interest policy and Alabama state law as may be applicable.

ARTICLE V — COMMITTEES AND ADVISORY BOARDS

5.1 Committees

The board of directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board, and 1-3 non-voting affiliates the provide needed skill sets to aid the committee in accomplishing its objectives. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- (a) take any final action on matters which also requires board members' approval or approval of a majority of all members;
- (b) fill vacancies on the board of directors in any committee which has the authority of the board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees of the board of directors or the members of these committees;
- (f) expend corporate funds to support a nominee for director; or
- (g) approve any transaction;
 - (i) to which the Corporation is a party, and one or more directors have a material financial interest; or
 - (ii) between the Corporation and one or more of its directors or between the Corporation or any person in which one or more of its directors have a material financial interest.

5.2 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of **Article IV** of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

5.4 Advisory Boards

The board of directors may, by resolution adopted by a majority of the directors then in office, designate one or more Advisory Boards, each consisting of one or two directors and three to five (3-5) non-directors who are non-voting Affiliates (Members, Stakeholders), or subject matter experts needed to address specific needs of the corporation. The Advisory Boards shall serve at the pleasure of the board. Any committee, to the extent provided in a resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- (a) take any final action on matters which also requires board members' approval or approval of a majority of all members;
- (b) fill vacancies on the board of directors of in any committee which has the authority of the board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees of the board of directors or the members of these committees;
- (f) expend corporate funds to support a nominee for director; or
- (g) approve any transaction;
 - (i) to which the corporation is a party, and one or more directors have a material financial interest; or
 - (ii) between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

5.6 Meetings and Action of Advisory Boards

Meetings and action of any Advisory Board shall be governed by and held and taken in accordance with, the provisions of **Article IV** of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the Advisory Board and its members for the board of directors and its members, except that the time for regular meetings of the Advisory Board may be determined either by resolution of the board of directors or by resolution of the Advisory Board.

Special meetings of the Advisory Board may also be called by resolution of the board of directors. Notice of special meetings of the Advisory Board shall also be given to any and all alternate members, who shall have the right to attend all meetings of the Advisory Board. Minutes shall be kept of each meeting of any Advisory Board and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the Advisory Board not inconsistent with the provision of these Bylaws.

ARTICLE VI — OFFICERS

6.1 Board Officers

The officers of the corporation shall be a board president, vice-president, secretary, and treasurer, all of whom shall be chosen by, and serve at the pleasure of, the board of directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the board of directors may determine. One person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

6.2 Term of Office

Each officer shall serve a five-year term of office and may not serve more than three (3) consecutive terms of office in the same position. Unless unanimously elected by the board at the end of his/her three (3) terms or to fill a vacancy in an officer position, each board officer's term of office shall begin upon the adjournment of the board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

6.3 Removal and Resignation

The board of directors may remove an officer at any time, with or without cause, following the same process in **Article IV, item 4.6**. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation by the board shall not be necessary to make it effective.

6.4 Board President

The board president shall be the chief volunteer officer of the corporation. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board of directors, and shall perform all other duties incident to the office or properly required by the board of directors.

6.5 Vice President

In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president shall normally ascend to the office of board president upon the completion of the board president's term of office.

6.6 Secretary

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held, and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with federal and state law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

6.7 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint, with approval of the board a qualified fiscal agent or Member or Stakeholder to assist in performance of part of the duties of the treasurer.

6.8 Non-Director Officers

The board of directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.

ARTICLE VII — BIDS, CONTRACTS, CHECKS, LOANS, PETTY CASH, INVESTMENTS, RESTRICTED USE INVESTMENTS, REPORTS, INDEMNIFICATION AND RELATED MATTERS

7.1 Bid and Quote Requirements

There shall be irrevocable requirements for all expenditures requiring the execution of a contract by the Corporation. There shall be three (3) quotes or bids secured for any financial expenditure of the corporation exceeding \$500.00, except for procurements from home improvement stores such as Lowe's and Home Depot which carry materials, supplies, and tools which are routinely required for maintenance and improvement work at the Mountain Home Cemetery which the corporation was incorporated to provide care.

Mountain Home is located in northeastern DeKalb County which is a rural area. While there are currently no large contract requirements under consideration or in discussions, this foundational policy is being implemented. We are clearly indicating the board will require and secure a minimum of three (3) bids or quotes for any eventual requirement and that all will be reviewed and voted on in a manner that is in the best interest of the organization, its mission, and its contributors.

7.2 Contracts and other Writings

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the Corporation shall be executed on its behalf by the president or treasurer, or other persons to whom the Corporation has delegated authority to execute such documents in accordance with policies approved by the board.

7.2.1 Specific Handling of Grants and Other Contract Vehicles

All grants or other contract vehicle funding received will be managed in accordance with the grantor contract requirements, federal and state laws as may be applicable, and these bylaws.

Should there be any conflict between the grantor requirements, federal or state law, or these bylaws during the period of performance under the grant or contract, prevailing law takes precedent, with the designated program manager making every effort to reconcile the conflict with the grantor to insure an ongoing favorable relationship.

The board shall approve all budgets, terms and conditions, work plans, and deliverables due to the grantor.

7.2.2 Financial Management of Grant or Other Contract Vehicle Funds

If grantor funding requires funding to be segregated from other funds, it will first be requested that separate accounting for the funds be acceptable, in which case, a stand-alone bookkeeping account will be set up and maintained for such purpose (with required entries into the main banking account in the bookkeeping system made for corporate and IRS requirements).

If this is not acceptable to the grantor, a new corporate bank account will be opened and maintained to meet the requirement.

7.3 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the board.

For all checks or other payment instruments in the amount of \$10,000.00 USD or more, the follow shall be the cornerstone policy of the organization:

- 1) Two (2) signatures shall be required on **all** checks as may be written from the Corporation bank account in the amount of \$10,000.00 USD or more.
- 2) Such transactions shall require two approvals for any ACH, Wire, or other online payment method for sums of \$10,000.00 USD or more, and,
- 3) All such approvals shall be made via email delivery with the approvals attached to the transaction record.

Initially, the treasurer and president shall be signatories on the Corporation bank account. In the future, the board of directors may choose to add additional signatories, or to make other changes to the processes regarding the corporate banking. However, at no time shall the board ever remove the two approvals, two signature requirement for expenditures of \$10,000.00 USD or greater.

7.4 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depository as the board or a designated committee of the board may select.

7.5 Petty Cash

A petty cash account will be maintained at the office [in a locked box and kept in a secure location] in the amount of \$200.00. A check shall be cashed from the corporate banking account to establish the account. As required the account shall be replenished via the same process used to establish the account. The follow processes shall be used for the management of the petty cash account.

7.5.1 Handwritten Transaction Log

A small bound notebook will be kept logging every incoming and outgoing transaction associated with the Petty Cash account. Each entry shall bear the date of the transaction and numerical sequential number for cross reference. A copy of included transactions shall be kept with the account reconciliation and logged with the final bookkeeping file.

7.5.2 Receipts – Incoming and Outgoing

Incoming receipts shall be all such original receipts or invoices that are paid with funds from the Petty Cash account. Each incoming receipt shall bear the date of the transaction, the program applicability, project or event if applicable, and the signature of

the person providing the incoming receipt.

Outgoing receipts shall be the completed receipt showing date, amount of expenditure from the Petty Cash account, the numerical number for cross reference, and program applicability. It shall also bear the signature of the persons dispensing funds from the Petty Cash account, and the person receiving the funds per the incoming receipt.

7.5.3 Account Reconciliation

Each month that any transactions in the Petty Cash account is completed, an account reconciliation sheet shall be completed. A copy shall be filed with the petty cash records, and a copy with all transactions and incoming/outgoing receipts compiled and submitted to bookkeeping.

7.5.4 Bookkeeping Requirements

Each Petty Cash account reconciliation with log copy and original receipts shall be processed and input into the company bookkeeping file and funds incoming and outgoing attributed to the appropriate account in the bookkeeping file.

7.6 Loans

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the board. Such authority may be general or confined to specific instances. Any such resolution will require a unanimous vote of the board and must comply with federal and state law pertaining to nonprofit 501c3 corporations.

7.7 Investment Accounts

Should the time come the Corporation has sufficient reserves to allow normal operations and cash on deposit in sufficient amount beyond normal operations to invest in a Certificate of Deposit, or other low-medium-risk options, then, and only then, can the Board of Directors consider actions to make such an investment. Any such actions shall be undertaken through the normal processes as detailed in these bylaws and require a majority vote of the Board.

The Corporation may establish one or more separate and distinct investment accounts for the purpose of earning additional income to support the various programs of care, maintenance, improvement, and military service recognition, provided that all statutes, rules and regulations of the State of Alabama, as well as all terms and conditions under these bylaws, are complied with separately for each investment account. See **Exhibit C** for details.

7.8 Restricted Use Investments

Should the Corporation receive donation funding that exceeds two years anticipated operational costs, the Board can at its discretion choose to establish one or more Restricted Use Investment accounts. The establishment of a Restricted Use Investment account shall require a two-third majority vote of the Board. Additionally, should any funds be contributed specifically for the purpose of long-term care of Mountain Home, such funds shall be deposited to a Restricted Use Investment.

The core of funds identified by the Board as Restricted Use Investments shall be retained by the Corporation as a financial institution account deposit and shall not, under any circumstances, be withdrawn for operational use.

The income produced by such account(s) of the Restricted Use Investments account(s) shall be deposited to the banking account of the Corporation. The income deposited shall be used for the ongoing care of the cemetery through the programs of care, maintenance, improvement, and military service recognition as detailed in these bylaws.

The Corporation may establish one or more separate and distinct Restricted Use Investments accounts for the purpose of earning additional income to support the various programs of care, maintenance, improvement, and military service recognition, provided that all statutes, rules and regulations of the State of Alabama, as well as all terms and conditions under these bylaws, are complied with separately for each investment account. See **Exhibit C** for details.

7.9 Reports

The Treasurer, or other person as appointed by the Board, shall prepare semi-annual reports detailing the activity of all banking accounts, all Investment Accounts, and all Restricted Use Investments Accounts that exist under the ownership of the Corporation. The statements shall include, at minimum, the following information: the period covered by the statement, opening balance, deposited funds amounts and sources, income generated by the deposited funds, maturity or renewal date as may be applicable, and any other information pertaining to the accounts that will ensure complete reporting of the accounts.

Prepared Form 990's shall be reviewed by all members of the board, all officers, and an independent CPA prior to being filed. Should any errors be found during review, they will be corrected prior to final submission to the IRS.

It is planned to include independent CPA preparation of the Form 990 at the earliest possible time the corporation has sufficient funds to pay for these services. Until such time, the corporation will rely upon members of the board and volunteers in the community with relevant financial experience to aid in completion of the requirements.

7.10 Indemnification

(a) Mandatory Indemnification. The Corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

(b) Permissible Indemnification. The Corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

(c) Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of (I) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

(d) Indemnification of Officers, Agents and Employees. An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Alabama Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

ARTICLE VIII — CORE PROGRAMS AND GROWTH PATH

The following comprise the core programs of the Heirs of Mountain Home

8.1 Veteran's Programs

In 2021 the first Tribute to Veteran's was held on November 11th. The event began as a way for the community to honor those Veterans who are still living and to pay our respects and offer thanks to those who served that are buried at Mountain Home.

Just as our ancestors understood freedom did not come without sacrifice nor would it be retained without diligence; we recognize the need to have events to pass on what we have learned to be true. To honor those who have set aside their personal lives to serve and protect our country and the cause of democracy and freedom in other parts of the world is but a small way to remember and give thanks for their sacrifices, and for the freedoms we enjoy because they were willing to defend those rights.

At each Tribute event, we pray, recite the Pledge of Allegiance, stand for the singing of the National Anthem, have remarks from one or two invited speakers, give each attending Veteran a small token of thanks, and place an American Flag at the grave of each Veteran at Mountain Home. We also have refreshments and a time of fellowship at the end of each event.

In 2021 we had two living Veterans and immediate family of four others. In 2022 there were eight living Veterans and immediate family of eight others. The 2023 event has already been planned for Saturday, November 11th and we believe we will again see growth in the numbers of attendees.

This event is held at Mountain Home and is carried out by members of the board, volunteers in the community, and invited speakers. This activity is estimated to take approximately 10% of total time from planning through conduct. This activity has been allocated 13% of all planned activities expenditures covering the current year and the next two years.

This event is funded through donations and its conduct furthers the mission of the Corporation by sharing our love of God, Family, and Country, while showing gratitude for those who have served to defend and preserve the freedoms we enjoy as Americans. In January 1864, James Craze died during his military service defending the United States of America. He and many others who did the same are buried at Mountain Home. Remembering them and paying respect to their service and sacrifice allows the sharing of love for our fellow man as our ancestors did, the founding generations.

See. **Exhibit D-1** for copies of photos, signs and programs from 2022.

8.2 Gravestone Maintenance & Cleaning, Grounds Maintenance, Restoration, and Improvements Program

In 2022 we began a project to clean all of the grave markers, to straighten the ones that needed it, and beginning with the flat military service markers to raise those that were sitting too low as a result of ground build up over long periods of time.

When the project began in January 2022, there were just over 200 markers that were

illegible and just over 350 that were very difficult to read, and almost 250 that were showing significant signs of foreign matter buildup. See **Exhibit D-2** for photos of before and after cleaning. A total of 9 workdays were completed to clean all of the grave markers in the cemetery between January 2022 and May 2023.

In January 2023 an assessment was completed to determine the number and type of repairs needed throughout the cemetery to the grave markers. Due to the passage of time and inclement weather including wind, heavy rains, and abnormally cold and hot temperatures experienced at Mountain Home, the following repair needs were identified:

- (a) 143 upright markers need straightened (they are leaning)
- (b) 117 flat markers or foot markers need to be reset to bring them back up to the appropriate height.
- (c) 59 upright markers need to be reset to their base (the passage of time and weather has loosened them, and they are no longer sealed in place)
- (d) 29 upright markers need to be reset as one side has sunk and the marker is no longer sitting level from one side to the other as they were when installed.
- (e) Just over 200 markers need to be edged in a manner to keep the grass from continually pushing up around the marker.

Between March and mid-May 2023, the following repairs were completed prior to Decoration Day on May 28, 2023:

- (a) 29 military foot markers were raised,
- (b) 6 markers of Civil War Veterans were straightened,
- (c) 6 military foot markers were edged as they were not low enough to require resetting.

The remaining repairs and maintenance will be undertaken through several planned workdays in the coming months.

As of August 1, 2023, the following represents the graves at Mountain Home with type, age, and number.

Type	Age of Grave & Marker	Quantity
Unmarked (stone with no writing)	>100 Years	148
Unmarked (stone with no writing)	>75 Years	3
Marked	>100 Years	101
Marked	>75 Years	154
Marked	50-74 Years	205
Marked	<50 Years	490

The corporation will follow an annual protocol for keeping the grave markers clean now that they are on the way to a good state of repair. Additionally, twice each year the grave markers will be checked for other needed repairs and as identified, materials and supplies will be secured, and workdays scheduled to complete the required work.

Grounds maintenance is an ongoing requirement, and the costs of keeping the grass mowed and edged alone has increased more than 5x since 1993. There have been general contributions to

the basic grounds and building maintenance, however, those have barely kept pace with the costs required. Therefore, the corporation has included grounds maintenance in our core programs so a greater level of attention can be placed on this important ongoing requirement.

Finally, we include restoration and grounds improvements as part of the core programs. The following are currently known examples at the time of the corporation's founding that improvements needed.

- (a)** Since its founding, there has been an outside table used for dinner on the ground on the annual Decoration Day, and in years past on other special event occasions. Currently, the existing table area is in very poor repair and is barely usable. Construction experts estimate by 2025 it will no longer be usable.
- (b)** There is a single lane interior road that runs alongside the church and around the outside edge of the oldest part of the cemetery which intersects with the County Road. There is a need for signage to ensure traffic travels in one direction to maximize the area for parking of vehicles on Decoration Day and for graveside funerals and burials.
- (c)** There is also a need to establish a specific garden for cremation burials and markers as the plot requirements for cremation is much smaller than for a casket. There is a growing number of people choosing cremation as the cost of funerals have continued to increase as have the costs of caskets. By establishing a specific area, the land can be used more effectively and offer a purposely designed garden area that will be both respectful of the land and offer a lovely area of remembrance.
- (d)** There are over 150 graves marked only with a stone. It is believed these are actual graves and not just markers. However, the Corporation believes it is in the best interest of the cemetery to explore technological options that have the ability to confirm the presence of human remains in these plots and then to erect a more permanent marker. Extensive research regarding both elements will be completed and the board will review and make decisions based on the requirements stated in these bylaws.

While there are other improvements that need to be made over time, the four detailed are the most pressing and will be the first items undertaken by the Corporation based on several years of comments and requests.

There will be an ongoing effort to determine improvements needed to the grounds that will contribute to the best utilization of the land, protection of the land, church building, and cemetery, safety and security of those who visit, and contribute to the preservation of the cultural history.

These activities will take place onsite at Mountain Home. And will be undertaken by various members of the board, and volunteers, and if required one or more subject matter experts to ensure the work is completed appropriately.

This group of activities represent the largest portion of work the Corporation will undertake in the ongoing completion of its core mission. It is estimated they will represent 50% of the total time.

These activities will be funded through a variety of sources including, donations, fundraisers, overage funds from Always Remembered and Adopt A Grave programs, and possibly through grants for which we have applied.

This activity has been allocated 59% of all planned activities expenditures covering the current year and the next two years.

These activities are at the core of the Corporation's mission. When it was founded in the 1860's, family, neighbors, and fellow church members maintained the grounds. In those days, families lived in the community unlike now when some families are disbursed across the country, without easy means to show up for a workday as they did 150 years ago. Additionally, some families that are buried at Mountain Home no longer have any living descendants in the regional area, and some had no children to carry on after they left this walk of life.

The Heirs of Mountain Home was founded to build upon the traditions and strength of character exemplified by the founding generations of Mountain Home Baptist Church in the 1800's to teach new generations the value of community, service to their fellow citizens, love for God, Family, Country, and Community. By their example and passed down through each generation, taking care of the cemetery and preserving it, sharing facts and stories of the past, learning how to do things, sharing experiences of God's love and mercy, and the importance of remembering our past so our future might be better.

These activities allow for the passage of information, skills, and traditions from one generation to another, and the love of God, country, family, and community, thereby furthering the core mission of the Corporation.

8.3 Our History and its Impact on Our Lives Today

Much of the history of Mountain Home has been lost. We know the cemetery was start by the church at Chestnut Grove shortly after it was founded in 1861. We also know that the cemetery and the church were not located on the same property. As for the lost information, some losses were to fire, some to tornados, and others to a simple failure to pass information from one generation to the next. This program is hoped to aid in filling in much of the rich history of this place, the people who were the pioneer settlers of this area in Northern DeKalb County, and to answer many questions about the past as well as our future.

a) *What is the activity?*

Research of public records, old newspaper archives, old U.S. Census reports, and other genealogy resources to fill in the blanks and allow a more complete history to be compiled and made available to everyone.

b) *Who conducts the activity?*

Members of the board and volunteers in the community will work on this effort. We have 5 volunteers that have committed to this effort so far and the work has begun.

c) *Where is the activity conducted?*

Some documenting work will be conducted at Mountain Home, some at the county office of Probate, some through gathering documents from families that have been passed down over the past 150+ years, and from news and genealogy resources.

d) *What percentage of your total time is allocated to the activity?*

It is anticipated this activity will take 20% of total time attributed to the work of the Corporation.

e) *How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?*

This work will be funded through donations received, and possibly through grants for which we have applied.

This activity has been allocated 22% of all planned activities expenditures covering the current year and the next two years.

f) *How does the activity further your exempt purposes?*

These activities are at the core of the Corporation's mission as history is required to understand the present and possibly the future. By gathering as much of its history as is possible, much can be learned about not only the people but where they came from, How and why they came together to build the community, the church, and this place at Mountain Home.

By compiling the history and making it widely available to everyone that wishes to have it, it is the belief of the board and others in the community, that many will become more interested in the mission of the Heirs of Mountain Home. This increased interest is believed to be the path forward to ensuring the long-term survival of not only the history but of the care and maintenance of this place. This place that held a spiritual and tangible importance for the founding generations, that is worthy to be cared for with honor and respect until the Lord God Almighty returns to take his church home.

8.4 Always Remembered

Always Remembered is a program that offers family and friends the opportunity to purchase flowers for the grave of people they choose for certain occasions during the year.

Members of the board and community volunteers will fill orders placed online and place the flowers ordered on the grave it was ordered for on the date requested (provided the order was made at least 14 days in advanced).

The Corporation will secure the supplies required at the most economical costs and labor will be donated. The work to complete the orders will be done in the local area with final delivery to Mountain Home. The purchaser will receive a give receipt indicating the total paid, the amount attributed to the goods and services, and the amount of donation to the Corporation.

It is not anticipated this activity will take more than 7% of total time attributed to the work of the Corporation.

This activity will be funded through orders placed on the website or by mail. All orders require advance payment. From the funds received, required materials and supplies will be secured, and the remaining funds will be added to the Corporation's banking account for use in carrying out the work of its exempt purpose. This activity has been allocated 2% of all planned activities expenditures covering the current year and the next two years.

Offering an opportunity for those unable to bring flowers themselves because of age,

illness, geographic distance, or other reasons, keeps with the beliefs of the founding generations that paying respects and remembering our ancestors is part of our cultural and spiritual heritage.

8.5 Adopt a Grave

Adopt a Grave is a program that offers anyone the opportunity to adopt a grave and purchase flowers for the grave of people they choose for certain occasions during the year. Specifically, this program is geared to seek adoption for those graves where there are no living family members and those buried are never remembered by the placement of flowers or other items of remembrance.

The Corporation will maintain a list of graves that are available for adoption on its website that anyone can choose to adopt one or more graves for a single year or for multiple years. Members of the board and community volunteers will fill orders placed online and place the flowers or other remembrance items ordered and place on the grave it was ordered for on the date requested (provided the order was made at least 14 days in advanced).

The Corporation will secure the supplies required at the most economical costs and labor will be donated. The work to complete the orders will be done in the local area with final delivery to Mountain Home. The purchaser will receive a give receipt indicating the total paid, the amount attributed to the goods and services, and the amount of donation to the Corporation. It is not anticipated this activity will take more than 7% of total time attributed to the work of the Corporation.

This activity will be funded through orders placed on the website. All orders require advance payment. From the funds received, required materials and supplies will be secured, and the remaining funds will be added to the Corporation's banking account for use in carrying out the work of its exempt purpose. This activity has been allocated 2% of all planned activities expenditures covering the current year and the next two years.

Offering an opportunity to pay respects and remembrance for those without family in the area to do so is a way to share thanks for God's blessings, thanks for the lives of those buried in the adoptive graves, and a way to contribute to the ongoing work of preserving all aspects of Mountain Home for future generations.

8.6 We All Need Friends Christian Fellowship

When the area was settled and the church at Chestnut Grove was organized in the 1800's, the area was rural, travel was by foot, horse, or buggy. Travel was slow, but the bonds between neighbors and families were strong. Fellowship took place at every opportunity around church, singings, revivals, workdays at the church, cemetery, the school, or a neighbor's homestead. In those days, and for many decades after, when disaster, sickness, or trouble befell someone in the community, their friends and neighbors were there to help.

Some of that bond has remained but has been diminished over time – a sign of the times many might say. The founding generations would say we've lost sight of what matters most.

a) What is the activity?

A casual fellowship designed to strengthen, broaden, and deepen the connectedness in the community. To put the Holy Word of God into practice in reaching out to those in the community

in their times of need. To strengthen the bonds of community in the way it was practiced by the founding generations.

b) *Who conducts the activity?*

Members of the board, affiliates, stakeholders, and hopefully the broader community over time. The goal is to have a team of volunteers in place with a plan of action by the end of 2023 so the fellowship can be launched successfully.

c) *Where is the activity conducted?*

Most of these activities will be conducted in the community, but it is expected on occasion there would be a gathering for fellowship at Mountain Home.

d) *What percentage of your total time is allocated to the activity?*

Once set up with volunteers and an executable plan, we estimate it will take approximately 5% of total time.

e) *How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?*

The expenses of this activity are expected to be very small as most will be time of those volunteering to work on this activity. Nominal expenses expected will be funded through donations.

This activity has been allocated 3% of all planned activities expenditures covering the current year and the next two years.

f) *How does the activity further your exempt purposes?*

This activity will be a key piece reenergizing the bonds between neighbors in the community, the sharing of God's love, showing love and concern to our neighbors, just as the founding generations did. This activity will complete a key piece of the corporate purpose – deepening the sense of community and sharing brotherly love that binds the community together.

8.7 Planning for the Future

Applicable to **Article VIII Section 7.8** of the bylaws regarding Restricted Use Investments.

a) *What is the activity?*

Setting aside excess donations as described in the referenced section to build an account that will produce income for the conduct of program activities while not utilizing the funds deposited, the original deposits. Only the income produced by the original deposits will be transferred to the corporate banking account for corporate use in the conduct of ongoing operations.

b) *Who conducts the activity?*

The board will make all decisions regarding the establishment of such accounts and shall designate two or more individuals from the board to complete the required paperwork with the financial institution chosen by the board for such account.

c) *Where is the activity conducted?*

Actions of the board will be taken regarding this activity may be held at Mountain Home, other locality as agreed by the board, or via a video conference call or telephonic call.

d) *What percentage of your total time is allocated to the activity?*

We anticipate less than 1% of total time may be attributed to these activities.

e) How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?

This is not an activity that requires expenditure. It is a long-term planning activity should donations more than five years anticipated operational costs are received, or if a donation is received that specifies restriction of use for the amount of donation but not for the use of income that donation produces over time.

This activity does not bear any anticipated expenses; therefore, none are included in the budgeting process. Should there be small financial institution expenses involved in this activity, they will be addressed by the board through normal processes.

f) How does the activity further your exempt purposes?

The income produced by such account(s) shall be used for the ongoing care of the cemetery through the programs of care, maintenance, improvement, and military service recognition as detailed in these bylaws.

The Corporation may establish one or more separate and distinct Restricted Use Investments accounts for the purpose of earning additional income to support the various programs of care, maintenance, improvement, and military service recognition, provided that all statutes, rules and regulations of the State of Alabama, as well as all terms and conditions under these bylaws, are complied with separately for each investment account.

ARTICLE IX — FINANCIAL MANAGEMENT

9.1 Operating Account and Procedures

Written Log of All Deposits and Expenses Paid

Every deposit made and expense paid shall be logged in the blue hardbound book stamped Records. For deposits, details of all cash and each check shall be entered and for each expense detail of payee and charge account shall be entered in addition to the date and amount.

Depositing Funds

Follow instructions stored with the bank deposit tickets, stored in the safe with the checkbook.

Donation Receipts

For every donation received, generate a donation receipt letter per the IRS compliant template set up for this purpose. Be certain to include the total amount received, the amount of any goods and services the done received with description, and the total tax-deductible donation.

Donor Management File

For each donation received, enter the transaction details into the Excel Donor Management File. Print a hard copy at the end of each month and store with financial reports.

Getting Bills Approved for Payment and Paying Bills

1. Assemble all documents
2. Send email to gain authorization to pay
3. When authorized, print to PDF a copy of the authorization email received
4. Log into the bank and pay the bill [or follow check procedures stored with checkbook]
5. When confirmation screen comes up, take a screenshot or print to PDF
6. Make a folder for the bill and put all files in the folder
7. Use the info to post to the excel sheet for the bank file, and into Quickbooks
8. File the folder in Banking, QuickBooks, Paid, [Year] folder, and post a copy in the redundancy file for outside CPA

2. Send email to gain authorization to pay

TO: [insert name of Corporate Officer (Pres, VP, Tre) that you are sending to for authorization] {If \$10,000 or more, approval of 2 officers is required}

SUBJECT: [Insert type or payee or both] Expenses of Heirs of Mountain Home - Authorization to Pay Required

Attach all relevant files associated to the expenditure.

[insert name of Corporate Officer(s) (Pres, VP, Tre) that you are sending to for authorization]

Please find attached the following which requires authorization for payment from the Heirs of Mountain Home account at [Name of Bank].

Expense Payment Authorization Request	
Payment to:	
Payment for:	

Documents Attached:		
Invoice/Ref #		
Date(s) incurred:		
Amount Due:		
AUTHORIZATION TO PAY:	Yes <input checked="" type="checkbox"/> payment is authorized by my typed name in the box to the right & returned email containing authorization	
	No <input checked="" type="checkbox"/> payment is not authorized by my typed name in the box to the right - further instructions below	
Further Instructions from Authorizing Officer		

Please reply to this message to me with your authorization by typing your name next to your indication, yes or no. If no, please include direction in the further instructions block of the form.

Signature footer.

Complete Payment

Once approved for payment, please follow the process instructions stored in the safe with the checkbook for completion of the payment process. Instructions are provided for issue of checks and for payment by ACH from the bank.

Bookkeeping

Please see the following internal document for these processes “HofMH QuickBooks instructions, processes, reconciling process, reports and schedule, approval requirements, filing processes, review processes”

9.2 Investment Accounts and Procedures

Follow instructions provided with the resolution of the board that established an investment account, along with those in **Exhibit C** of these bylaws. Note: instructions may vary from one account to another so label each investment account sequentially in the hardcopy log and in QuickBooks.

9.3 Restricted Investments Procedures

Follow instructions provided with the resolution of the board that established a restricted investment account, along with those in **Exhibit C** of these bylaws. Note: instructions may vary from one account to another so label each restricted investment account sequentially in the hardcopy log and in QuickBooks.

9.4 Petty Cash and Procedures

Follow the process in Section 7.5 of these bylaws.

9.5 Bid Requirements and Procedures

The following procedures shall be followed for all financial expenditures exceeding \$500.00, except for procurements from home improvement stores such as Lowe's and Home Depot which carry materials, supplies, and tools which are routinely required for maintenance and improvement work at Mountain Home.

When procurement is required to complete programmatic work that is available from multiple sources, a minimum of three (3) bids must be secured as part of the procurement process. Bids may be:

- Via print screen of internet pricing,
- Fax from vendor,
- Written/typed quote received in person or via U.S. Postal Service, or
- Via telephone with complete handwritten notes of quote details, and the name of person taking the information, the date and time.
- Quote summary shall be prepared to allow quick review of details by the board and the quotes shall be attached to the summary and provided to the board for review.
- Any questions from a member of the board shall be satisfied through seeking such information from the vendor(s). This information shall be added to the summary and supplied to all members of the board.

Once the board has reviewed and is satisfied, they have complete information they will discuss and vote for a decision that is in the best interest of the corporation and the property and building at Mountain Home.

ARTICLE X — MISCELLANEOUS

10.1 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

10.2 Fiscal Year

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

10.3 Conflict of Interest

The board shall adopt and periodically review a conflict-of-interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers. The initial conflict-of-interest policy and form can be found in **Exhibit E**.

10.4 Nondiscrimination Policy

The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, and national origin. It is the policy of Heirs of Mountain Home not to discriminate on the basis of race, creed, ancestry, marital status, gender, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin. These policies of nondiscrimination are embedded in our core religious belief as taught to us by our ancestors who founded this place in the 1860's.

ARTICLE XI — COUNTERTERRORISM AND DUE DILIGENCE POLICY

The Corporation was not founded to make contributions to other organizations outside of Mountain Home, but to assure the corporate compliance regarding matters of counterterrorism, the following is adopted.

In furtherance of its exemption by contributions to other organizations, domestic or foreign, the Heirs of Mountain Home shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the U.S. Department of the Treasury's publication the "Voluntary Best Practice for U.S. Based Charities" is not mandatory, the Heirs of Mountain Home willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks. A copy of the document can be found in **Exhibit F**.

The Heirs of Mountain Home shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

ARTICLE XII — DOCUMENT RETENTION POLICY

12.1 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of Heirs of Mountain Home records.

12.2 Policy

Section 1. General Guidelines.

Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, Heirs of Mountain Home may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2. Exception for Litigation Relevant Documents.

Heirs of Mountain Home expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or the Heirs of Mountain Home informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories

- (a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- (b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.
- (c) Employment Records/Personnel Records. State and federal statutes require the

corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years. *[This requirement is acknowledged per the legal requirements, but it is not anticipated the corporation will ever be large enough or have the available funding to hire and retain employees.]*

(d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.

(e) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

(f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(g) Marketing and Sales Documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation. *[This requirement is acknowledged, but it is not anticipated the corporation will ever have and such development. Should circumstances change and such is possible, the board will enlist the required assistance to develop and implement the appropriate processes.]*

(i) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(j) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

(k) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of

products, materials, and supplies and any invoices should be kept for seven years.

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

(i) printed in hard copy and kept in the appropriate file; or

(ii) downloaded to a computer file and kept electronically or on disk as a separate file.

The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

ARTICLE XIII — TRANSPARENCY AND ACCOUNTABILITY

DISCLOSURE OF FINANCIAL INFORMATION WITH THE GENERAL PUBLIC

13.1 Purpose

By making full and accurate information about its mission, activities, finances, and governance publicly available, Heirs of Mountain Home practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public;
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public; and,
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

13.2 Financial and IRS documents (The form 1023 and the form 990)

Heirs of Mountain Home shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge.

13.3 Means and Conditions of Disclosure

Heirs of Mountain Home shall make “Widely Available” the aforementioned documents on its internet website: www.HeirsOfMountainHome.org to be viewed and inspected by the general public. NOTE: We anticipate the website will launch in the last calendar quarter of 2023.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) The Heirs of Mountain Home shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- (d) The Heirs of Mountain Home shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.

13.4 IRS Annual Information Returns (Form 990)

Heirs of Mountain Home shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is

required under Federal law, the corporation's Form 990 shall be submitted to each member of the board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

13.5 Board

- (a) All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.
- (b) All board minutes shall be open to the public once accepted by the board, except where the board passes a motion to make any specific portion confidential.
- (c) All papers and materials considered by the board shall be open to the public following the meeting at which they are considered, except where the board passes a motion to make any specific paper or material confidential.

13.6 Staff Records *[policy without expectation the corporation will ever be large enough to retain staff]*

- (a) All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- (b) No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.
- (c) Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- (d) Staff records shall be made available to the board when requested.

13.7 Donor Records

- (a) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- (b) No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
- (c) Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that
- (d) donor records shall be made available to the board when requested.

ARTICLE XIV — CODES OF ETHICS AND WHISTLEBLOWER POLICY

14.1 Purpose

Heirs of Mountain Home requires and encourages directors, officers and employees [*if the corporation every grows to the level of hiring employees*] to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of Heirs of Mountain Home to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate directors, officers, and others affiliated directly in the work of the corporation is necessary to achieving compliance with various laws and regulations.

14.2 Reporting Violations

If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of Heirs of Mountain Home is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

14.3 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

14.4 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of Heirs of Mountain Home and provides the Heirs of Mountain Home with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

Heirs of Mountain Home shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of Heirs of Mountain Home or of another individual or entity with whom Heirs of Mountain Home has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

Heirs of Mountain Home shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of Heirs of Mountain Home that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

14.5 Confidentiality

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

14.7 Handling of Reported Violations

The board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

14.8 Code of Ethics and Conduct Policy

The board has adopted a complete policy which is summarized in **Article I section 1.7** of these bylaws, and included in full in **Exhibit A**.

ARTICLE XV — AMENDMENTS

15.1 Amendment – Articles of Incorporation

Any amendment to the Articles of Incorporation may be adopted by unanimous approval of the board of directors.

15.2 Amendment – Bylaws

These Bylaws may be amended, altered, repealed, or restated by approval of three-quarters (3/4) of the then serving board of directors. Excepting those articles and sections marked for permanent inclusion and listed below for clarity which are instated herein as irrevocable cornerstone clauses that shall not be modified or repealed by any board of the corporation.

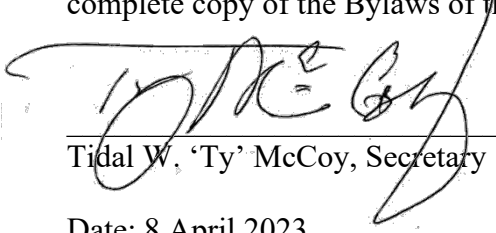
- i. Article IV, Section 4.4
- ii. Article IV, Section 4.8
- iii. Article VII, Section 7.3 (and referenced Exhibit attached hereto)
- iv. Exhibit: Board Resolution, Restricted Use Investments for Mountain Home Cemetery, dated April 8, 2023.

Additionally, the following are also applicable the any amendment of the corporate bylaws.

- (a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,
- (b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a three-quarters (3/4) vote of a quorum of directors at a Board meeting.
- (c) that all amendments be consistent with the Articles of Incorporation and Alabama law.

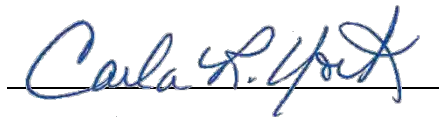
CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of Heirs of Mountain Home were approved by the Heirs of Mountain Home board of directors on Saturday, April 8, 2023, and constitute a complete copy of the Bylaws of the corporation.



Tidal W. 'Ty' McCoy, Secretary

Date: 8 April 2023



Carla R. York

Exhibit A – Code of Ethics and Conduct



Heirs of Mountain Home
An Alabama Non-profit Corporation

CODE OF ETHICS AND CONDUCT POLICY

ARTICLE I
Summary of Policy

The successful operation and reputation of the Heirs of Mountain Home is built upon the principles of fair dealing and ethical conduct of all directors, officers, committee members, advisory committee members, and volunteers (*an employees should the corporation go to that level in the future, which is not expected*). Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity, using the Holy Bible as our guide.

The Heirs of Mountain Home will comply with all applicable laws and regulations and expects its directors, officers, and others associated with its operation to conduct business in accordance with the letter, spirit, and intent of all relevant laws and the instructions and examples provided in the Holy Bible, and to refrain from any illegal, dishonest, or unethical conduct.

Code of Ethics Summary

To Live by The Golden Rule – to treat others and we want to be treated, to love our neighbors of ourselves.

To be aware we live in a fallen world and maintain our commitment to living as Christians, following the instructions and teachings given to us in the Holy Bible which is the Word of God.

To act with integrity in everything we do.

To take responsibility for our decisions and their consequences.

We are committed to:

- Acting honestly, truthfully and with integrity in all that we do and with all who we interact.

- Avoiding conflicts of interest, and appropriately handling actual or apparent conflicts of interest.
- Treating everyone fairly, with dignity and respect, in accordance with the Golden Rule
- Being responsible, transparent, and accountable for our actions.
- Acting responsibly toward the community in which we work and for the benefit of the community that we serve.
- Continually align our priorities with our values.
- Complying with both the spirit and the letter of the law.
- Having and exercising an extra-mile attitude in all that we do for the Glory of God.

To be the type of people envisioned in the Golden Rule and to live for Christ, boldly;

- * To care more than others may think is wise
- * To risk more than others think is safe
- * To dream more than others think is practical
- * To expect more than others think is possible
- * To work more than others think is necessary (to do more than our fair share)
- * To be obedient to the Holy Spirit when others disagree or dismiss.

ARTICLE II

How were the Foundation of our Ethical Standards Determined The Historical Impacts of Education on Ethical and Moral Behavior and Strength of Character and Integrity in the United States

At the beginning of colonial times, and continuing forward, the education system was heavily influenced by European intellectuals. Their beliefs regarding education, human potential, and learning still shape much of American education.

During the revolutionary period (1750-1820), Benjamin Franklin was often quoted as having said, "The good Education of youth has been esteemed by wise men in all ages, as the surest foundation of the happiness both of private families and of commonwealths."

Education in the colonies reflected the colonists' beliefs, values, and concerns. Most colonists believed education should help save souls and emphasized the scriptures. New England colonies established town schools with a strong Puritan tradition. Different groups in the middle colonies established parochial schools that preserved their various languages and beliefs. Informal education in early America meant learning from the family, working through apprenticeships, and learning from the increasing number of published books and newspapers of books and newspapers.

As was the case in pre-colonial era education, early curriculum materials in the colonies were based on the Old and New Testaments. The hornbook was the first reader for many students. The hornbook was a form of children's primer common in both England and America from the late 16th to the late 18th

century. It was a sheet containing the letters of the alphabet was mounted on a wooden frame and protected with thin, transparent plates of horn. The frame was shaped like a table-tennis paddle, had a handle, and was usually hung at the child's belt. The earliest sheets were of vellum; later they were of paper. They contained first a large cross, from which the hornbook was called the Christ's Cross row, or crisscross row. The alphabet in large and small letters followed. The vowels then formed a line, and their combinations with the consonants were given in a tabular form. The usual blessing—"In the name of the Father and of the Son and of the Holy Ghost, Amen"—followed, then the Lord's Prayer, the whole concluding with the Roman numerals. Later, primers-textbooks designed to impart rudimentary reading skills-were developed.

Early geographies, dictionaries, and spellers emphasized patriotic and moral themes. In 1836, McGuffey Readers were first produced; they emphasized virtues and patriotic nationalism. The McGuffey Readers series for grades 1-6 were incorporated widely by the mid 1800's and were used well into the early 1900's.

Early schools were judged successful if they provided rudimentary education in the basic skills of reading, writing, and arithmetic at low cost. The success or failure of schools varied for students depending on their race, gender, or social class. Compared to other societies of the time, however, education in early America was remarkably successful.

The foundations of education during the period from 1600 to the early 1800's produced so many outstanding leaders that were part of our country's early history. In fact, a report from the Thomas Jefferson Research Institute indicated in the days when the men who led the founding of our nation were growing up over 90% of the educational thrust was of a moral, ethical, and religious nature. And yet, by the 1950's the percentage of that same educational thrust was so small it could not be measured. The logical question that comes to mind is could that be the reason that three million Americans in 1776 produced the likes of Washington, Madison, Jefferson, Hamilton, Adams, etc., and why in the early years of the 21st Century there are none to the same caliber?

A strong moral education empowers a person to make good ethical choices. The educational system in our country has slowly and systematically removed all of those early cornerstones. The result has been a decline in obedience to the Holy Word of God we have in the Bible, a decline in its core tenants being taught to our children, the removal of prayer in our schools, removal of the Pledge of Allegiance from our schools, followed by a continuing breakdown of the family, an increase in the number of divorces and single parent homes, an increasing disregard for the sanctity of life, respect of others, the need for personal responsibility, and many others.

Regardless of how we arrived at this place, we are here. Chaos abounds but the Word of God remains today as it was in the days it was written – the irrefutable and definitive Word of God by which we are to live. In these times, the Golden Rule matters even more as it provides the standard by which we are to conduct ourselves, in terms a small child can understand. It is therefore why we commit ourselves to this code of ethics and conduct, that through our actions we might bring honor and glory to the House of God, His Church, and to our Lord and Savior Jesus Christ.

ARTICLE III

OUR FOUNDATIONAL STANDARD

There are two things key to ethics; a standard to follow and the will to follow the standard.

Simply stated, ethics is all about how we meet the challenge of the right thing when doing so costs more than we want to pay. We have the capability to know right from wrong, good from evil, and propriety from impropriety. The harder thing is the commitment to do what is right, good, and proper – ethics requires action.

The Holy Word of God found in the Bible, provides us with the standard to follow; it is the Golden Rule. The following from the Old and New Testaments clearly give us the Golden Rule and the standard which is to guide our behavior.

- Leviticus 19:18 You shall not take vengeance, nor bear any grudge against the children of your people, but you shall love your neighbor as yourself: I am the LORD.
- Matthew 7:12 Jesus said, “Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets.”
- Matthew 19:18 Jesus said, “...You shall love your neighbor as yourself.”
- Luke 6:31 Jesus said “...And just as you want men to do to you, you also do to them likewise.”
- Romans 13:9 ...and if there is any other commandment, are all summed up in this saying, namely, “You shall love your neighbor as yourself.”
- Galatians 5:13-14 For you, brethren, have been called to liberty; only do not use liberty as an opportunity for the flesh, but through love serve one another. For all the law is fulfilled in one word, even in this: “You shall love your neighbor as yourself.”

Universally, we all want to be valued, appreciated, trusted, respected, understood, and to not be taken advantage of by others. This common ground is the continual application of the Golden Rule. Understanding this common ground gives us the key that unlocks the Golden Rule in our lives. The Golden Rule makes intangible things tangible. There is no need to know the law, the nuances of philosophy, the meaning or inner workings of anything – it only requires that we imagine ourselves in the place of another person. There are no loopholes and no complicated rules, only to do unto others as we would want them to do unto us.

If we had only one rule, it would be The Golden Rule. If we get that one right, no other rules are needed.

ARTICLE IV

OUR FOUNDATIONAL STANDARDS OF CONDUCT

We shall strive daily to live up to The Golden Rule. To apply it to every action we take, and every decision we make.

We will hold ourselves accountable to our foundational standards, to the instructions left to us by Jesus Christ, our Lord and Savior, and from all of the Anointed Holy Word of God contained in the Bible. We will strive to avoid the five major factors that could prevent our conduct from maintaining alignment with those instructions. These are the most common factors when ethics are compromised; pressure from others, our desires of pleasure, the appeal of power, pride which precedes a fall, and misplaced priorities.

We will continually confirm our priorities. We will strive to keep the important things at the forefront and to not allow them to be overtaken by the unimportant.

We will strive to act responsibly in all matters. To understand that integrity requires our beliefs and actions must line up with each other. To conduct ourselves in a manner that others cannot say that we act in a manner contrary to what we have verbally declared. To live the Golden Rule by:

1. Taking responsibility for our actions
2. Developing and/or maintaining personal discipline
3. Acknowledging our own weaknesses, and to
4. Continually align our priorities with our values as children of God Almighty
5. Quickly admitting wrongdoing and ask for forgiveness.
6. Taking special care with finances entrusted to us for the benefit of our charitable purposes.
7. Remembering our family must be placed ahead of our work.
8. Always placing the highest value on people, and
9. To have an extra-mile attitude. To be the type of people envisioned and instructed through the Golden Rule. In that,
 - * *To care more than others may think is wise*
 - * *To risk more than others think is safe*
 - * *To dream more than others think is practical*
 - * *To expect more than others this is possible*
 - * *To work more than others think is necessary (to do more than our fair share)*
 - * *To be obedient to the Holy Spirit when others disagree or dismiss.*

To take as our own a set of rules developed by a young pastor who felt intimidated by the position as spiritual leader of so many people much older than he. His way of putting the Golden Rule into action in a manner that showed his respect for others while clearly indicating the respect he also expected in return.

We include his rules and pray the Lord will give us the courage and strength to live up to them in all dealings, in all matters, in all circumstances that we may find ourselves.

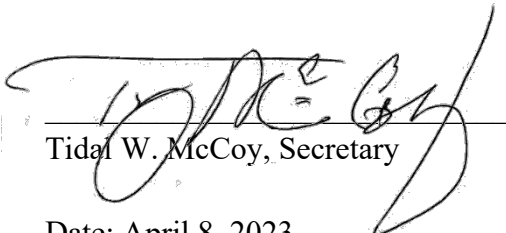
1. If you have a problem with me, come to me (privately).
2. If I have a problem with you, I'll come to you (privately).
3. If someone has a problem with me and comes to you, send them to me. (I'll do the same for you.)
4. If someone consistently will not come to me, say, "Let's go see him together. I am sure he will see us about this. " (I will do the same for you.)

5. Be careful how you interpret me-I'd rather do that. On matters that are unclear, do not feel pressured to interpret my feelings or thoughts. It is easy to misinterpret intentions.
6. I will be careful how I interpret you.
7. If it's confidential, don't tell. If you or anyone else comes to me in confidence, I won't tell unless (a) the person is going to harm himself/herself, (b) the person is going to physically harm someone else, (c) a child has been physically or sexually abused. I expect the same from you.
8. I do not read unsigned letters or notes.
9. I do not manipulate; I will not be manipulated; do not let others manipulate you. Do not let others try to manipulate me through you.
10. When in doubt, just say it. If I can answer it without misrepresenting something or breaking a confidence, I will.

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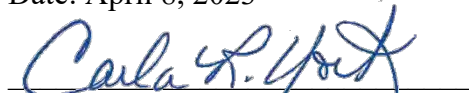
CERTIFICATE OF ADOPTION OF CODE OF ETHICS AND CONDUCT POLICY

I do hereby certify that the above stated Code of Ethics and Conduct Policy for Heirs of Mountain Home were approved and adopted by the board of directors on April 8, 2023, and constitute a complete copy of the Code of Ethics and Conduct Policy of the corporation.



Tidal W. McCoy, Secretary

Date: April 8, 2023



ATTEST: Carla R. York, President



Exhibit B – Membership Form



Membership Application

INDIVIDUAL, FAMILY, COMPANY, CHURCH, OR ORGANIZATION INFORMATION

Renewing Member

New Member

Full Name: *(Individual or Family Memberships)*

Organization/Company Name:

Phone:

Cell Phone:

Mailing Address:

Street Address (if different)

City:

State:

Zip Code:

Primary Email Address:

Secondary Email Address:

DESIGNATED REPRESENTATIVE for the purpose of voting

Full Name:

Title/Position (if other than individual/family):

Email:

CONTACT PERSON Primary person who manages membership & Receives Communications (if different from above)

Full Name:

Title/Position (if other than individual/family):

Email:

CLASSIFICATION REQUIREMENTS FOR MEMBERSHIP ELIGIBILITY:

All Classifications require the proposed partner-member to have an existing connection to the Mountain Home Baptist Church community in northern DeKalb County, Alabama. Admissible connections include any of the following criteria, circle the number of all that apply:

- 1) Has at least one ancestor buried at Mountain Home Baptist Church Cemetery (proof of which must be provided if requested).
- 2) Has one or more plots purchased at Mountain Home Baptist Church Cemetery for future personal use (proof of which must be provided if requested).
- 3) Representative of a local church in the community (within 20 miles) and possessing written authority of the church to serve as its representative.
- 4) A local business (within 30 miles), that wishes to support the corporation's charitable endeavors.

Membership Requirements:

- a) Support and positively affect achievement of the vision, mission, and goals articulated below; and,
- b) Pay membership dues according to their chosen membership level, as defined in the Heirs of Mountain Home membership structure and dues invoice, which is accessible from the corporate website (www.HeirsOfMountainHome.org).

Vision — To reinvigorate and then maintain the sense of community and brotherly love in the community through concerted efforts to document and learn from our history while restoring and caring for the cemetery at

Mountain Home today and in the future. And to do all of these things while exhibiting our love for Jesus Christ and sharing that love with others.

Mission — To compile and document the history of the cemetery at Mountain Home in northern DeKalb County. To restore, repair, and maintain the grounds, structures, and grave makers, and prepare for the future care of this special place. To put in place ongoing programs and activities that preserve its rich history, recognizes the contributions of the founding generations and those who have served the United States of American in military service, those who have served the Lord and the church, and those who helped build the community into a home for many with rolling hills filled with neighbors, friends, and fellow Christians.

Goals — To gather and compile as much of the history of Mountain Home as possible and to make that history publicly available. To restore and maintain the grounds and infrastructure of Mountain Home. To conduct various programs that promote community involvement, foster a deeper sense of community and connectedness, and recognize the sacrifices and service of those who have defended our freedom and our right to worship, all while in service to our Lord and Savior Jesus Christ.

The term “stakeholders” includes partners and other entities that do not provide fiscal support to the organization but are involved in organization actions, activities, and work on related projects, such as maintenance and improvements, fellowship or Veteran’s programs.

NONPROFIT MEMBER TYPE

- | | |
|---|--|
| <input type="checkbox"/> Topaz – Individual membership – \$50.00 per year. | <input type="checkbox"/> Amethyst – membership level open to all individuals, families, businesses, churches, or other organizations – \$2,500.00 per year. |
| <input type="checkbox"/> Emerald – Family I membership – \$100.00 per year. | <input type="checkbox"/> Jasper – membership level open to all individuals, families, businesses, churches, or other organizations – \$5,000.00 per year. |
| <input type="checkbox"/> Sapphire – Family II membership \$500.00 per year. | |
| <input type="checkbox"/> Diamond – membership level open to all individuals, families, businesses, churches, or other organizations – \$1,000.00 per year. | |

PAYMENT OF MEMBERSHIP DUES

- | | |
|-----------------------------------|---|
| <input type="checkbox"/> All Cash | <input type="checkbox"/> Cash/In-Kind |
| | <input type="checkbox"/> 50% Cash 50% In-Kind |
| | <input type="checkbox"/> 70% Cash 30% In-Kind |
| | <input type="checkbox"/> 80% Cash 20% In-Kind |

Allowable In-Kind:

1. Actual costs of needed materials or supplies (confer with a member of the board regarding current needs that you could fulfill as part of your membership dues. NOTE: A copy of the receipt will be required for credit).

Materials or Supplies \$ _____

**Attach name of board member consulted and description of materials or supplies along with the purchase receipt to secure the agreed upon credit for partial membership payment*

MEMBERSHIP Payment: Cash \$ _____ In-Kind \$ _____ Total \$ _____

Additional Donation \$ _____

Total Amount Enclosed \$ _____

Online registration is not yet available. It is one of our expected advancements before January 2025.

If you have questions regarding membership rates or benefits, please contact us at (256) 515-4979, or email HeirsOfMountainHome@gmail.com

Mail completed membership form with check to:
Heirs of Mountain Home
285 Sunset Drive
Henagar, AL 35978



Exhibit C – Investments
and
Restricted Use Investments



Heirs of Mountain Home
An Alabama Non-profit Corporation

INVESTMENT POLICY

Purpose of Investment Policy

The purpose of this Investment Policy is to provide a clear statement of the Corporation's investment objective, to define the responsibilities of the Board of Directors and any other parties involved in managing the Corporation's investments, and to identify or provide target asset allocations, permissible investments and diversification requirements.

Investment Objective

The overall investment objective of the Corporation is to maximize the return on invested assets while minimizing risk and expenses. This is done through prudent investing and planning, as well as through the maintenance of a diversified portfolio.

The long-term objective for the Heirs of Mountain Home is to make the best use of all funding received by the Corporation for the ongoing and future care of Mountain Home. At the time this policy is enacted, it is not known if or when there will be sufficient funds available to make any investments to leverage funds received to earn additional funding. This policy is being put into place to lay the foundational processes that will be used to make any investment. Further, the Corporation will never engage in high-risk or speculative investment practices.

General Provisions

- All transactions shall be for the sole benefit of the Corporation.
- The Directors shall consider updating the Corporation's investment policy on an annual basis.
- The Directors shall conduct an annual review of the Corporation's investment assets to verify the existence and marketability of the underlying assets or satisfy themselves that such a review has been conducted in connection with an independent audit (if any) of the Corporation's financial statements.
- Any investment that is not expressly permitted under this Policy must be formally reviewed and approved by the Directors.
- The Directors will endeavor to operate the Corporation's investment program in compliance with all applicable state, federal and local laws and regulations concerning management of investment assets.

- Investments shall be diversified with a view to minimizing risk.

Delegation of Responsibility; Reliance on Experts and Advisors

- The Board of Directors has ultimate responsibility for the investment and management of the Corporation's investment assets.
- The Board may delegate authority over the Corporation's investments to a properly formed and constituted Investment Committee, being a Board Committee comprised only of directors.
- The Board or Board Committee may hire outside experts as investment consultants or investment managers.
- The Board may also establish an advisory committee (which may include non-directors) to provide investment advice to the Board or to the Board Committee. Advisory committees have no authority to act for the Board, but may monitor compliance with the investment policy, recommend changes, and assist the Board or Board Committee in selecting and retaining Investment Managers to execute this Investment Policy.

Responsibilities of the Board, or if Authority is Delegated, the Investment Committee

The Board, or if authority is delegated, the Investment Committee, is charged with the responsibility of managing the investment assets of the Corporation. The specific responsibilities of the Board or the Investment Committee, as applicable, include:

1. Communicating the Corporation's financial needs to the Investment Managers on a timely basis.
2. Determining the Corporation's risk tolerance and investment horizon and communicating these to the appropriate parties.
3. Establishing reasonable and consistent investment objectives, policy guidelines and allocations which will direct the investment of the assets, to be reviewed by the Board on an annual basis.
4. Prudently and diligently selecting one or more qualified investment professionals, including investment managers(s), investment consultant(s), and custodian(s).
5. Regularly evaluating the performance of investment manager(s) to assure adherence to policy guidelines and to monitor investment objective progress.
6. Developing and enacting proper control procedures; e.g., replacing investment manager(s) due to a fundamental change in the investment management process, or for failure to comply with established guidelines.

Responsibilities of Investment Managers

- Each investment manager will invest assets placed in his, her or its care in accordance with this investment policy.
- Each investment manager must acknowledge in writing acceptance of responsibility as a fiduciary.
- Each investment manager will have full discretion in making all investment decisions for the assets placed under his, her or its care and management, while operating within all policies,

guidelines, constraints, and philosophies outlined in this Investment Policy. Specific responsibilities of investment manager(s) include:

1. Discretionary investment management, including decisions to buy, sell, or hold individual securities, and to alter allocation within the guidelines established in this statement.
2. Reporting, on a timely basis, monthly investment performance results.
3. Communicating any major changes in the economic outlook, investment strategy, or any other factors that affect implementation of investment process.
4. Informing the Board, or if authority is delegated, the Investment Committee, regarding any changes in portfolio management personnel, ownership structure, investment philosophy, etc.
5. Voting proxies, if requested by the Board, or if authority is delegated, the Investment Committee, on behalf of the Corporation.
6. Administering the Corporation's investments at reasonable cost, balanced with avoiding a compromise of quality. These costs include, but are not limited to, management and custodial fees, consulting fees, transaction costs and other administrative costs chargeable to the Corporation.

General Investment Guidelines

- A copy of this Investment Policy shall be provided to all Investment Managers.
- Board resolution(s) passed regarding additional Investment Policy, Requirements, Authorizations, or other shall be provided to all Investment Managers.
- The Corporation is a tax-exempt organization as described in section 501(c)(3) of the Internal Revenue Code. This tax-exempt status should be taken into consideration when making Corporation investments. [*Application to the IRS is forthcoming as of the date of this policy, once exemption has been granted, this policy will be updated to reflect the approve.*]
- The Corporation is expected to operate in perpetuity, but the current global economies and uncertainties dictate an ultra-conservative approach; therefore, a 5-year investment horizon shall be employed at such time as there is funding available for investment purposes. Interim fluctuations should be viewed with appropriate perspective. At some future date, if the climate of global economies and uncertainties improves significantly and remains improved for a period of not less than two years, the then serving Board of Directors may choose to increase the investment horizon to 10 years.
- A cash account shall be maintained with a zero to very low risk tolerance to keep cash available for operational expenses, tax obligations and other anticipated expenses. These cash and cash equivalent accounts combined with zero or low-risk fixed income investments will make up the lion's share of the Corporate portfolio.
- Transactions shall be executed at reasonable cost, taking into consideration prevailing market conditions and services and research provided by the executing broker.

Permitted investments include: Cash and cash equivalents, e.g., Cash, Bank accounts, Short-term, liquid securities (such as Commercial paper, Short-term government bonds, Treasury bills, Money market funds, as well as fixed income securities: e.g., Certificates of Deposit (CD), Bonds, U.S. Treasuries, Corporate, or Municipal Bonds. Mutual Funds, or ETFs, and marketable securities including equities.

No fixed income security shall have an equivalent credit quality below investment grade at the time of purchase, defined as:

1. BBB by Standard & Poors for straight bonds and convertibles
2. Baa3 by Moody's Investor Service for straight bonds and convertibles
3. A1 by Standard & Poors for short term securities
4. P1 by Moody's Investor Service for short-term securities
5. AAA for money market accounts

The following transactions are prohibited: Purchase of non-negotiable securities, derivatives, high risk or junk bonds, private placements, precious metals, commodities, short sales, any margin transactions, straddles, warrants, options, life insurance contracts, leverage or letter stock.

Diversification

- The Corporation will always maintain a conservative and reasonable diversification of investment assets between asset classes and investment categories.
- Investments in the equity securities of any one company shall not exceed 3% of the portfolio nor shall the total securities position (debt and equity) in any one company exceed 8% of the portfolio.
- Reasonable sector allocations and diversification shall be maintained. No more than 8% of the entire portfolio may be invested in the equities securities of any one sector.
- Investments within the investment portfolio should be readily marketable.
- The investment portfolio should not be a blind pool; each investment must be available for review.

Asset Allocation

The asset allocation policy shall be predicated on the following factors:

1. Historical performance of capital markets adjusted for the perception of the future short and long-term capital market performance.
2. The correlation of returns among the relevant asset classes.
3. The perception of future economic conditions, including inflation and interest rate assumptions.
4. Liquidity requirements for the projected mission related charitable expenditures.
5. The relationship between the current and projected assets of the Corporation and projected liabilities.
6. Impacts of global economic insecurities, disasters and wars that have direct impacts on the capital markets, inflation, interest rates, availability of capital, and similar matters.

Allocation Range

The Corporation has developed the following allocation and range based on the primary Corporate investment objective to make the best use of all funding received by the Corporation for the ongoing and future care of Mountain Home. This objective requires conservative, low-risk investment options for the

majority of any investments made, whether they are unrestricted or restricted use investments.

The Board may revisit and revise the allocation range based on the general investment guidelines shown previously in this policy, in conjunction with consultation with the Investment Manager(s), Broker(s), or Consultant(s).

Asset Allocation Range	Target	Upper limit
Cash & Equivalents Cash, Bank accounts, Short-term, liquid securities (such as Commercial paper, Short-term government bonds, Treasury bills, Money market funds)	50%	40 – 80%
Fixed Income Certificates of Deposit (CD), Bonds, U.S. Treasuries, Corporate, or Municipal Bonds. Mutual Funds, ETFs	40%	0 – 60%
Equities: Domestic Large Cap	5%	0 – 10%
Equities: Domestic Small/Mid Cap	5%	0 – 10%

Rebalancing shall be done on a semi-annual basis or more frequently if deemed necessary.

Performance

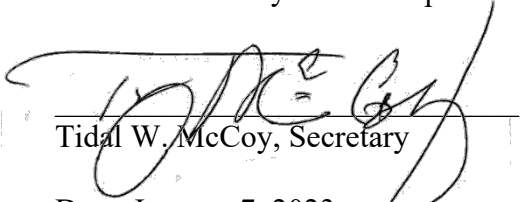
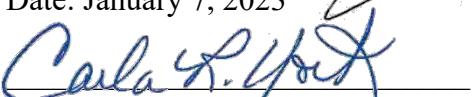
Performance objectives are to be met on a net of fees basis. The investment performance of each asset allocation class will be measured on two levels: against inflation objectives for the total Corporation and against index objectives for individual portfolio components.

Investment performance shall be measured no less than quarterly on a net of fees basis. Performance shall be evaluated on a two-three-year basis to allow for reasonable market fluctuations and volatility.

#####

CERTIFICATE OF ADOPTION OF CORPORATE INVESTMENT POLICY

I do hereby certify that the above stated Investment Policy for Heirs of Mountain Home were approved and adopted by the board of directors on January 7, 2023, and constitute a complete copy of the Investment Policy of the Corporation.


 Tidal W. McCoy, Secretary
 Date: January 7, 2023

 ATTEST: Carla R. York, President





**Restricted Use Investments For
Mountain Home Cemetery**

285 Sunset Drive
Henagar, AL 35978
(256) 515-4979

HeirsOfMountainHome@gmail.com

CORPORATE RESOLUTION of AUTHORIZATION

Heirs of Mountain Home

An Alabama Non-profit Corporation

WHEREAS, Mountain Home Cemetery was established early in the 1860's by the church at Chestnut Grove which was organized on September 30, 1861. For a time, it was called the Chestnut Grove Graveyard, but it was renamed as it was not co-located with the church, and has since been referred to as Mountain Home;

WHEREAS, the cemetery is one of the oldest in the region, some buried there with no remaining family in the region;

WHEREAS, the costs of adequately caring for and maintaining the Cemetery continues increasing, and there is less assistance available from family members, and an increasing number of burials that result in no remaining members of a family;

WHEREAS, the need will only increase over time for the care of said Cemetery, and

WHEREAS, family members of loved ones buried at Mountain Home Cemetery have expressed a desire to provide some method of assuring proper care of Mountain Home Cemetery; and,

WHEREAS, the Board of the Heirs of Mountain Home, an Alabama nonprofit corporation lays the foundation for the financial long-term care of the cemetery through this resolution of authorization;

THEREFORE BE IT RESOLVED, the terms and conditions for the handling and use of all restricted Use Investment funds and income therefrom shall be legally binding into perpetuity, without change as it pertains to the retention of all original deposits. The corporation shall take all contributions directed for this purpose, shall establish from its general fund when there are funds in excess of two years operational costs, and may hold fundraisers or funding drives to secure such contributions. The goal of reaching one or more accounts with original deposits in excess of \$400,000.00, for the purpose of having the original deposits generate revenue to be spent for the upkeep and care of Mountain Home Cemetery into perpetuity.

BE IT FURTHER RESOLVED, when there is funding made available to establish a Restricted Use Investment account, the Board of the Corporation shall appoint two members from its Board and two members from the community with ties to Mountain Home to be the signatories on such Restricted Use Investment Account(s) as are established. Further, these four signatories shall accept responsibility during their term of service to ensure the original deposits remain on deposit and

Preserving the history, heritage, sense of community and brotherly love, and sharing the Christian faith of the founding generations of Mountain Home Baptist Church.



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only the income produced by those funds are transferred to the operating account to support the care of Mountain Home.

Each signatory shall serve a four-year term, at which time, four new signatories shall be appointed by the Board for a four-year term. The process of appointing signatories to safeguard the account(s) shall be repeated every four years into perpetuity.

BE IT FURTHER RESOLVED, each Restricted Use Account shall require the signature of all four signatories to change the investment terms, account type, or financial institution, which must be accompanied by a resolution of the Board concurring with the changes. Further, two signatures shall be required to transfer income earned from the Restricted Use Accounts to the operating account for use in the care of the Cemetery. Noting the core of funds identified by the Board as Restricted Use Investments shall be retained by the Corporation as a financial institution account deposit and shall not, under any circumstances, be withdrawn for operational use. The income earned from the account(s) shall be deposited to the operational account and shall be used for the ongoing care of the Cemetery through the programs of care, maintenance, improvement, and military service recognition as detailed herein, and in the corporate bylaws.

BE IT FURTHER RESOLVED, all Restricted Use Accounts shall be established in the name of the Corporation, with all notices and statements delivered to the corporate address. Account updates of all Restricted Use Accounts shall be maintained by the Treasurer of the Corporation, reported to the Board on a quarterly basis, and provide such updates to any contributor to those accounts that request the opportunity to review the information.

BE IT FURTHER RESOLVED, that the Board shall maintain oversight in all matters concerning the Restricted Use Investment account(s), ensure all terms and conditions stated herein are followed, ensuring that each new successor Board member elected accepts responsibility for maintaining the original deposits of those accounts, and that each member of the Board and each member of the community appointed to serve as signatory on those accounts are fully aware of the responsibility and that they each sign a pledge to that effect. The pledge documents shall be kept with the corporate records.

THEREFORE, BE IT FINALLY RESOLVED, the Board shall maintain a list of donors to the account(s) to include name, date, amount, and contact information. This list shall be maintained in a hardbound book with entries written in pen as a permanent record. All donors and contributors to the Restricted Use Investment account(s) shall be provided annual updates, have the right to review the account records with reasonable notice, and a majority of the donors can petition the Board for a full accounting of the Restricted Use Investment account(s) and the income generated from the funds originally deposited by notifying any member of the then serving Board of Directors. Upon receipt of the request, the Board shall have ten days (10) to respond with a complete reporting for review by the donors.

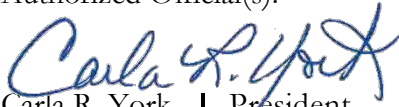


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HeirsOfMountainHome@gmail.com

THE UNDERSIGNED hereby certifies that they are duly elected, qualified and acting Members of the Board of Directors of the Heirs of Mountain Home (“The Company”) and that the foregoing resolution is approved and adopted by the Board of Directors on Saturday, 8th day of April 2023, as evidenced by their signatures below. The said resolution is now in full force and effect without modification or recession as permitted under the bylaws of the Company and in accordance with the provisions of Alabama state law under which the Company was incorporated.

Authorized Official(s):

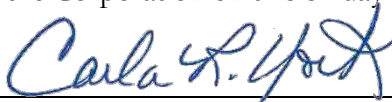

Carla R. York | President


Tidal W. McCoy | Secretary


Reba Guger | Treasurer

IN WITNESS WHEREOF, I have subscribed my name to this document and affixed the seal of the Corporation on this 8th day of April 2023.





President, Carla R. York

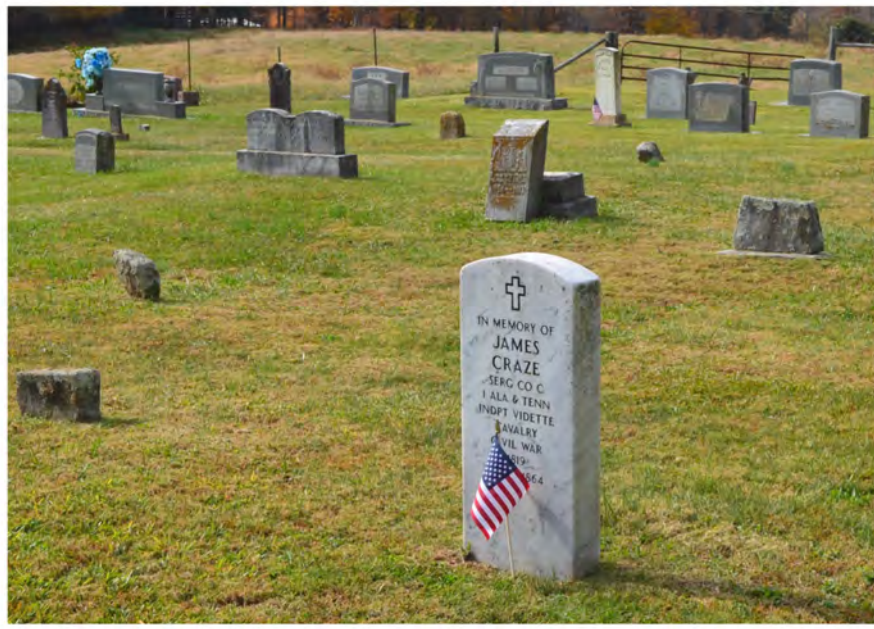
Exhibit D – Core Programs

**Exhibit D-1 – 2021 and 2022 Veteran’s
Tribute event pictures**

**Exhibit D-2 – Before and after photos
grave marker clean up**

2021 Veterans Tribute Event – Exhibit D-1





2022 Tribute to Veterans at Mountain Home



2022 Tribute to Veterans at Mountain Home

Working Agenda – Saturday, November 5, 2022

Start at 10:00 am CST

1. Welcome - Carla
2. Opening Prayer - Dennis
3. Pledge of Allegiance – David Smith
4. National Anthem – Darlene Dalton
5. Rex – Remarks
6. Recognition of Veteran’s in attendance and families of Veteran’s buried at Mountain Home who are in attendance – Rex & David
7. Dennis – Remarks
8. Instructions for Zones and placing flags
9. Closing Prayer - Rex
10. Teams pick up list and flags and spread out to place flags on Veteran graves

Fellowship time – Coffee, Hot Cocoa, Water, and light snacks will be available

2022 Tribute to Veterans at Mountain Home

Pledge of Allegiance

I pledge allegiance to the Flag
of the United States of America,
and to the Republic for which it stands,
one Nation under God,
indivisible with liberty and justice for all.

Facts & Figures

- 78 Veterans buried at Mountain Home
- 2 served in 2 foreign theater campaigns: WWII & Korea
*10 in the Civil War 6 in WWI 31 in WWII
14 in Korea 4 in Vietnam 15 Non-Conflict Service*

If any veteran buried here has been overlooked, we apologize, please provide the information and we will add it for next year's event.

- There are 128 unmarked graves in the cemetery, and there are no records to support who they are or when they were buried here.
- The oldest grave that is marked is January 6, 1864, marking the grave of *James Craze, Sargent, Company C, 1st Alabama & Tennessee Vidette Cavalry, Civil War.*
- The youngest and oldest Veterans buried here are:
 - Joseph Floyd Crow, U.S. Air Force, Age 19
 - Lee Dolphus Kerby, Sr., US Army, Age 92

Special Thanks

To everyone who has contributed to the planning and conduct of today's event!
To David Durham for his many years of tireless dedication to documenting Civil War history here at Mountain Home, and for inspiring this event.
To the Tidal W. McCoy Foundation for their contribution of flags for this year's event, and for the American Flag that proudly waves here at Mountain Home.

Contact

If you have any photographs or information for our website, comments, or questions. Please contact Carla York at 423.802.6190 (call or text) or by email at Webmaster@MountainHomeCemetery.com
Find us on the internet at: www.MountainHomeCemetery.com

**2nd Annual
Tribute
to
Veterans
Mountain Home
Cemetery**

**Hwy. 117 @ County Rd. 739
Henagar, AL**

2022 Tribute to Veterans at Mountain Home

Military Service Veterans buried at Mountain Home <i>(Alphabetical by last name, service info where available is included)</i>
Henry Lee Vester Adams, PFC U.S. Army WWII
Calvin Keith Arnold, US Navy Vietnam
Elder Selba Khomer Beaty, Sr., CW3, U.S. Army, WW II, Korea
Leonard W. Blevins, California, A1C, U.S. Air Force
Marshall T.J. Blevins, TEC 5 U.S. Army World War II
A. D. "Dick" Blevins (Abner Denson, Jr.), SGT U.S. Army WWII
Garry L. Collins, BM1 U.S. Navy Vietnam
Kenneth D. Crabtree, PFC U.S. Army Korea
George W. Crabtree, Ala PVT 6th U. S. Infantry
Arthur Ilo Crabtree, PVT WWI 35 Co 162 Depot Brig.
Warren Crabtree, Co C 1st Ala & Tenn Vidette Cavalry, Civil War
James Craze SERG CO C 1 Ala & Tenn Vidette Cavalry, Civil War
Daniel R. (Dan'l) Craze, Co. G. 1 Ala & Tenn Vidette Cavalry, Civil War
Joseph Floyd Crow, U.S. Air Force
John F. Downer, SGT U.S. Army, Korea
Larry Neal Drake, SP4 U.S. Army Vietnam
Jesse M. Durham (France) PVT Co F 305 Inf., 77th Div A.E.F.
Nick Springs Durham, PVT NOV Auto Repl. Draft WWI
Anthony Buley Durham, Jr., U.S. Army Korea
James C. Durham, Private U.S. Army
Jesse P. Eargle, US Marine Corps Korea
Walter Verlon Ellis, PFC U. S. Army WWII
Moses M. Findley, Co B 1st Ala & Tenn Vidette Cavalry, Civil War
Orlando Greeley Flynn, U.S. Navy, Korea
Gordon W. Frady, PFC CO. B 321 MG BW 82 Div WWI
William Colon Gifford, SFC U.S. Army World War II, Korea
Frankie Gardner Gilbert, PFC U.S. Army
Howard E. Gothard, CPL U.S. Army WWII
Clinton Marlin Graves, U.S. Army (Served in Germany)
Ralph Thomas Guinn, PFC U.S. Army WWII
Raymond L. Haney, Alabama SC1 U.S. Navy, Korea
Elbert Olen Haney, SGT, U.S. Army Korea
William C. "W.C." Haney, U.S. Army, Korea
Robert Dexter "Rabbit" Haney, U.S. Air Force
Nelson Douglas Hardeman, S1 U.S. Navy, WWII
Floyd Ray "Harpo" Harper, U.S. Army, Korea
James P. Hayward, PVT Co. C. 67th Infantry, NY Inf., Civil War
William Russell Hicks, U.S. Army, Germany base for Korea 1953-55
Reuben Jacob "RJ" Hookey, A1C U.S. Air Force, Korea

Wendell Wayne Hubbard, PVT U.S. Army, Korea
James P. Jarrell, PFC HO Btry 20 FA BN WWII
Adolphus Edward Johnson S2 U.S. Navy WWII
Sherman A. Keith, Ala Pvt 331 Inf.83rd Div (Served during WWI)
Lee Brown Keith, SGT U. S. Army WWII
U. D. Keith, S2 U.S. Navy, WWII
Tom N. Kerby, SGT U. S. Army WWII
Lee Dolphus Kerby, Sr., U.S. Army, WWII
William R. King, Sr., S2 U.S. Navy, WWII
Walter Lea, Sr., CO C. 1st Ala & Tenn Vidette Cavalry, Civil War
Walter M. Lee, Ala TEC 4, 11 Tank BN WWII
Virgil Lee, PFC U.S. Army WWII
J. H. (Josiah) Lusk, Jr., Co. C. 1st Ala & Tenn Vidette Cavalry, Civil War
Robert Durham "Bobby" McCurdy, U.S. Marine Corps
Roland Eugene Mitchell, U.S. Army - Air Force Veteran WWII
Billy Ray Nix, Army National Guard
Matthew B. Ott, Jr., SGT U.S. Marine Corps WWII
Verlon Dennis Parham, PFC U.S. Army WWII
Roy Connard Payne, CPL U. S. Army WWII
Berlin C. Prestwood, A3C U.S. Air Force, Korea
Norman Francis Prestwood, Jr. PVT U.S. Army
William W. Ragsdale, Ala PFC Base Hospital WWI
Melvin R. Ray, SGT U.S. Army
George B. Sims, PFC U.S. Army WWII
Wheeler Max Smith, PFC U.S. Army, WWII
Garth D. Smith, S2 U. S. Navy, WWII
Whiteson Smith, Co. C. 8th Tenn Infantry, Civil War
Tony. O. Smith, SFC U.S. Army
Melvin Smith, S. SGT U. S. Army WWII
Clyde G. Smith, TEC 5 U. S. Army, WWII
John N. Smith, Corporal CO. B. 49 Ala Infantry CSA, Civil War
John M. Tatum, PFC U.S. Army
Arnel H. Thomas, U. S. Army, WWII
Earl N. Thomas, U.S. Army, Vietnam
John M. Thomas, CO. K, 10 Tenn Cavalry, Civil War
Larry Douglas Tucker, U.S. Air Force
James W. Tucker, TEC5 U.S. Army, WWII
Charles Columbus "Charlie" Tucker, Jr., 11th Airborne, U.S. Army, WWII
Arthur Olen Whited PFC U.S. Army, WWII



Exhibit D-2
Grave Marker Cleaning and Maintenance
January 2022 – May 2023

Pages 4-18 shows 'before cleaning' and 'after cleaning of a few grave markers in the cemetery. These are representative from the 1800's through the year 2000 for the date of death.

When the project began in January 2022, there were just over 200 markers that were illegible and just over 350 that were very difficult to read, and almost 250 that were showing significant signs of foreign matter buildup. A total of 9 workdays were completed to clean all of the grave markers in the cemetery between January 2022 and May 2023.

While there is still work to be done on a considerable number of grave markers, the photos included of before and after cleaning clearly show it's made a profound difference. For all photos on pages 4-18, the before picture is on the left and the after-cleaning picture is on the right.

During the annual Decoration Day on May 28, 2023, there were a significant number of comments made about how much better the markers looked, and a few from tearful family members that they were able to read their loved one's markers for the first time in several years.

Pages 19-21 shows a few workday pictures from May 2023.

Each workday was attended by participants from 7 years old to 83 years old.

In January 2023 an assessment was completed to determine the number and type of repairs needed throughout the cemetery to the grave markers. We were very fortunate to have a lifelong resident with extensive experience to conduct the assessment. Tommy Lea, whose parents, baby sister, and many other relatives are buried at Mountain Home, quickly volunteered to do what he could to assist. The pictures on pages 20-21 are the last workday on May 19, 2023, and unfortunately, Tommy's last workday as he passed away unexpectedly after surgery on August 15, 2023. His passing is a huge loss for his family, but also for our efforts as we have lost a significant resource of talent, a cheerful volunteer, and a great teacher. His loss will be felt by all who knew him, but we are grateful for having known him, having known we could count on him and call him friend, for having the opportunity to work with him, and to learn many things from him that we will endeavor to share with others going forward.

In the spring of 2022, Tommy Lea with the assistance of Rex Beaty installed a 23-foot flagpole and hoisted a 10-foot by 6-foot American Flag inside the stump of one of the original trees in front of the church.

*Pictured L-R; Rex Beaty
and Tommy Lea*



Due to the passage of time and inclement weather including wind, heavy rains, and abnormally cold and hot temperatures experienced at Mountain Home, the following repair needs were identified:

- (a) 143 upright markers need straightened (they are leaning)
- (b) 117 flat markers or foot markers need to be reset to bring them back up to the appropriate level in relation to 'ground level'.
- (c) 59 upright markers need to be reset to their base (the passage of time and weather has loosened them, and they are no longer sealed in place)
- (d) 29 upright markers need to be reset as one side has sunk and the marker is no longer sitting level from one side to the other as they were when installed.
- (e) Just over 200 markers need to be edged in a manner to keep the grass from continually pushing up around the marker.

Between March and mid-May 2023, the following repairs were completed prior to Decoration Day on May 28, 2023:

- (a) 29 military foot markers were raised,
- (b) 6 upright markers of Civil War Veterans were straightened,
- (c) 6 military foot markers and 36 others were 'edged' to remove the grass that was getting close to going on to the markers as they were not below ground level enough to require resetting.

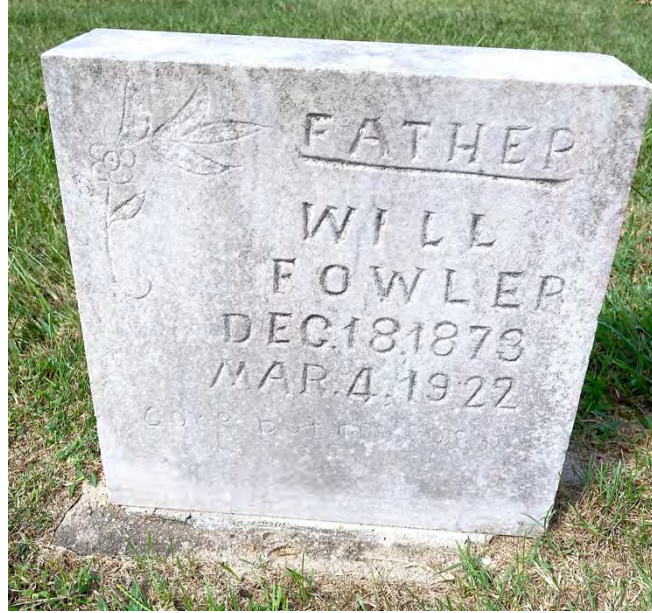
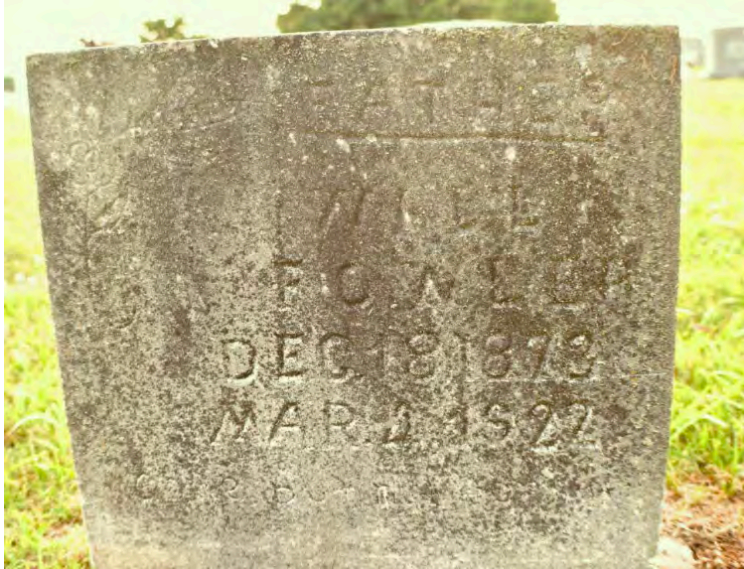
The remaining repairs and maintenance will be undertaken through several planned workdays in the coming months.

Between April and May 2023, specific efforts were taken to hold workdays targeted at raising or straightening some of the grave makers in the cemetery. We started this effort by focusing on graves of U.S. Veterans.

Maintaining the grave markers in a good state of repair will be an ongoing initiative and we have board members and community volunteers committed to supporting this important work. The work we have accomplished to date is significant and we are grateful that we had broad support on multiple workdays to help. During the nine scheduled workdays, almost three dozen people participated in one or more workdays and three participated in all nine.







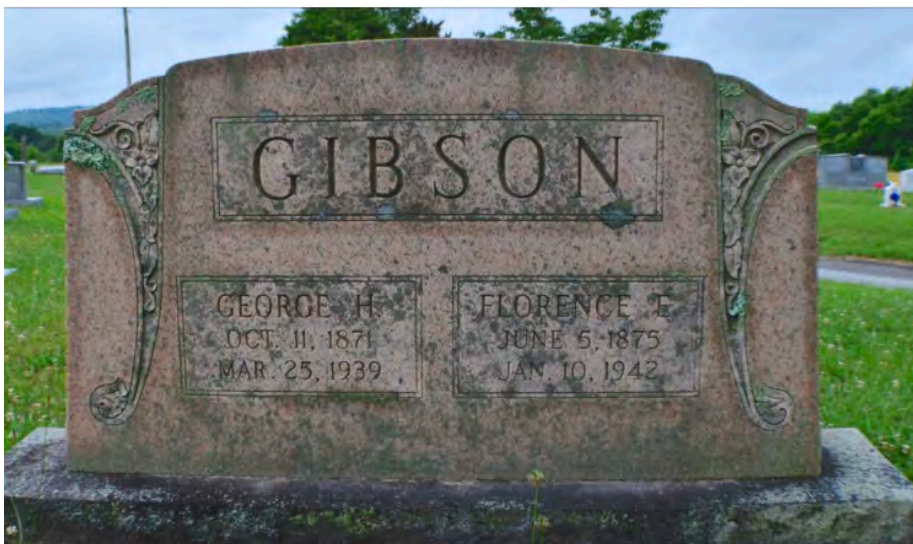














Fig. 8















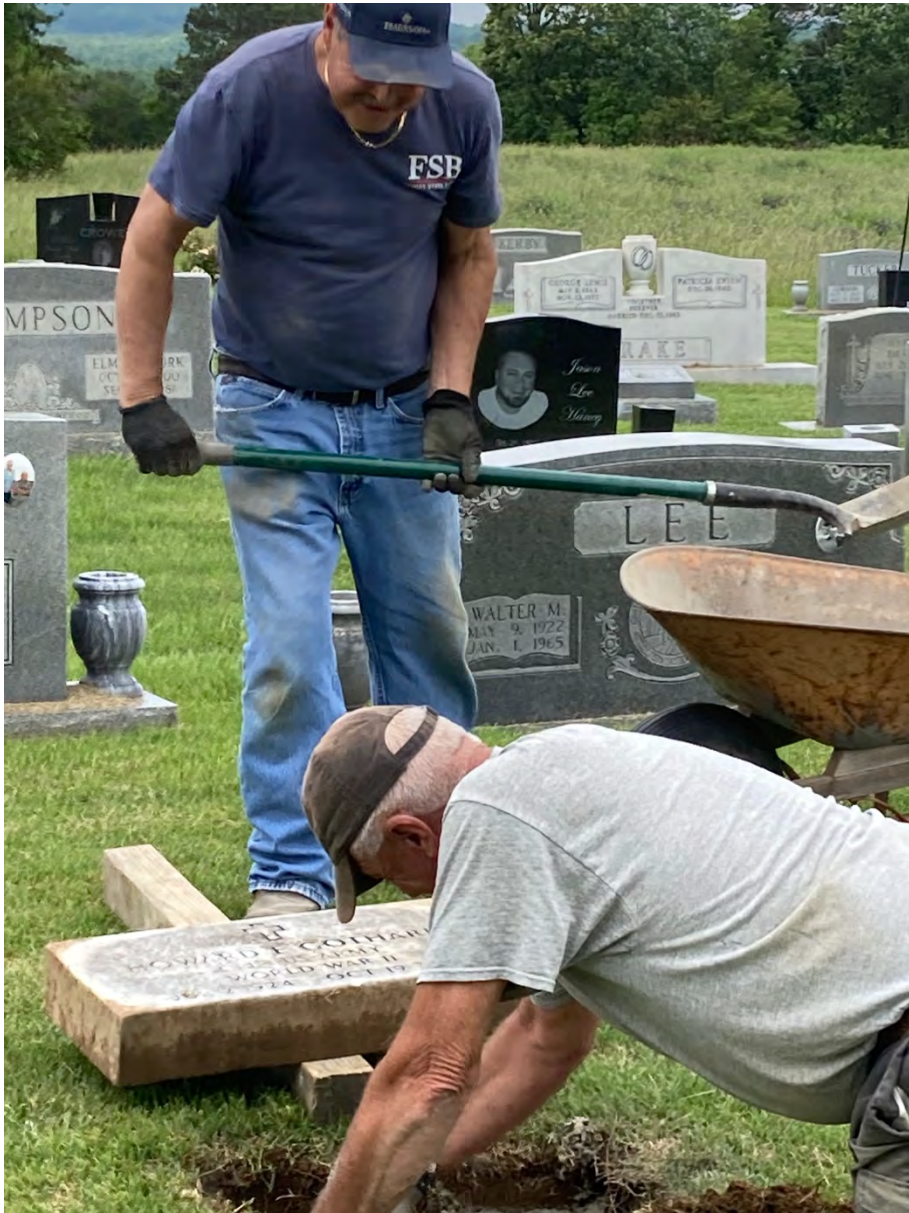


Exhibit E – Conflict of Interest



Heirs of Mountain Home
An Alabama Non-profit Corporation

**CONFLICT OF INTEREST
POLICY AND AGREEMENT**

**ARTICLE I
PURPOSES**

It is important for Heirs of Mountain Home directors, officers, committee members, advisory board members, and staff (if the organization ever grows to the point of having staff) to be aware that both real and apparent conflicts of interest or dualities of interest sometimes occur in the course of conducting the affairs of the corporation and that the appearance of conflict can be troublesome even if there is in fact no conflict whatsoever. Conflicts occur because the many persons associated with the corporation should be expected to have and do in fact generally have multiple interests and affiliations and various positions of responsibility within the community. In these situations, a person will sometimes owe identical duties of loyalty to two or more corporations. The purpose of the conflict-of-interest policy is to protect the corporation's tax-exempt 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. The policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Conflicts are undesirable because they potentially or eventually place the interests of others ahead of the corporation's obligations to its charitable purposes and to the public interest. Conflicts are also undesirable because they often reflect adversely upon the person involved and upon the institutions with which they are affiliated, regardless of the actual facts or motivations of the parties. However, the long-range best interests of the corporation do not require the termination of all association with persons who may have real or apparent conflicts that are harmless to all individuals or entities involved.

Each member of the board of directors, officers, committee members, advisory board members, and staff of the corporation has a duty of loyalty to the corporation. The duty of loyalty generally requires a director, officer, committee member, advisory board member, and staff member to prefer the interests of the corporation over the director's/staff's interest or the interests of others. In addition, directors and staff of the corporation shall avoid acts of self-dealing which may adversely affect the tax-exempt status of the corporation or cause there to arise any sanction or penalty by a governmental authority.

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.

ARTICLE II **DEFINITIONS**

2.1 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.

2.2 Financial Interest

A person has a financial interest if the person has, directly or indirectly, thorough business, investment, or family:

- (a) An ownership or investment interest in any entity with which the corporation has a transaction or arrangement,
- (b) A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement, or
- (c) 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 Article III, Section 2, 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.

ARTICLE III **PROCEDURES**

3.1 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.

5.3 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.

3.3 Procedures for Addressing the Conflict of Interest

- (5) 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.
- (b) 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.
- (c) 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.
- (d) 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.

3.4 Violations of the Conflicts of Interest Policy

- (5) 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.

ARTICLE IV
RECORDS OF PROCEEDINGS

4.1 Minutes

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

- (5) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action 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 V
COMPENSATION

5.1 A voting member of the governing board who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

5.2 A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

5.3. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI
ANNUAL STATEMENTS

Each director, principal officer, member of a committee, or with governing board delegated powers shall annually sign a statement which affirms such person:

- (a) Has received a copy of the conflicts of interest policy,

- (b) Has read and understands the policy,
- (c) Has agreed to comply with the policy, and
- (e) Understands that the corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VII
PERIODIC REVIEWS

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

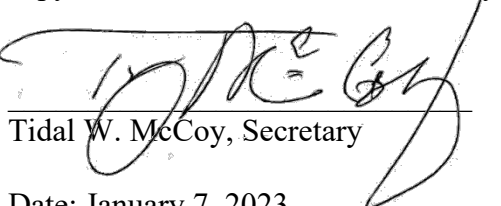
- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- (b) Whether partnerships, joint ventures, and arrangements with management corporations conform to the corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII
USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article VII, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

CERTIFICATE OF ADOPTION OF CONFLICT OF INTEREST
POLICY AND AGREEMENT

I do hereby certify that the above stated Conflict of Interest Policy and Agreement for Heirs of Mountain Home were approved and adopted by the board of directors on January 7, 2023, and constitute a complete copy of the Conflict-of-Interest Policy of the corporation.


Tidal W. McCoy, Secretary

Date: January 7, 2023



Heirs of Mountain Home
An Alabama Non-profit Corporation

**CONFLICT OF INTEREST
POLICY AND AGREEMENT**

CERTIFICATE OF RECEIPT
AND
CONFIRMATION OF ADHERENCE TO CONFLICT OF INTEREST POLICY

I _____ do hereby certify that I have received and reviewed the above stated Conflict of Interest Policy and Agreement for Heirs of Mountain Home adopted by the board of directors on January 7, 2023, and I confirm that I will comply with the Conflict-of-Interest Policy of the corporation as detailed in Article VI.

Name

Date: _____ 202__

**Exhibit F – U.S. Department of the
Treasury’s publication “Voluntary
Best Practice for U.S. Based Charities”**

**U.S. DEPARTMENT OF THE TREASURY ANTI-TERRORIST FINANCING GUIDELINES:
VOLUNTARY BEST PRACTICES FOR U.S.-BASED CHARITIES**

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U.S. DEPARTMENT OF THE TREASURY ANTI-TERRORIST FINANCING GUIDELINES: VOLUNTARY BEST PRACTICES FOR U.S.-BASED CHARITIES

Compliance with these guidelines shall not be construed to preclude any criminal or civil sanctions by the Department of the Treasury or the Department of Justice against persons who provide material, financial, or technological support or resources to, or engage in prohibited transactions with, persons designated pursuant to the Antiterrorism and Effective Death Penalty Act of 1986, as amended, or the International Emergency Economic Powers Act, as amended.

I. Governance: The charity should have an adequate governing structure.

- A. **Governing Instruments:** The charity should operate in accordance with governing instruments, *e.g.*, charter, articles of incorporation, bylaws, etc. The governing instruments should:
 - 1. delineate the charity's basic goal(s) and purpose(s);
 - 2. define the structure of the charity, including the composition of the board, how the board is selected and replaced, and the authority and responsibilities of the board;
 - 3. set forth requirements concerning financial reporting, accountability, and practices for solicitation and distribution of funds; and
 - 4. state that the charity shall comply with all applicable federal and state laws.

- B. **Board of Directors:** The charity should be governed by a board of directors consisting of at least three members.
 - 1. The board should be an active governing body, meeting at least three times annually with the majority of members attending in person.
 - 2. The board should be an independent governing body, exercising effective and independent oversight of the charity's operations.
 - a. The charity should establish a conflict of interest policy for board members and employees. The policy should establish procedures that must be followed if a board member or employee has a conflict of interest or a perceived conflict of interest.

- b. The charity should not engage in transactions with entities in which a board member has a conflict of interest.
 - c. The charity whose directly and/or indirectly compensated board members constitute more than one-fifth (20%) of the total voting membership of the board or of the executive committee will not be considered to have an independent governing body.
- 3. The board should maintain records of all decisions made. These records should be available for public inspection.

II. Disclosure/Transparency in Governance and Finances

A. Board of Directors

- 1. The charity should make publicly available a list of its board members and the salaries they are paid.
- 2. The charity should maintain records containing additional identifying information about its board members, such as home address, social security number, citizenship, etc.
- 3. The charity should maintain records containing identifying information for the board members of any subsidiary or affiliate receiving funds from the charity.

B. Key Employees

- 1. The charity should make publicly available a list of its five highest paid employees (the key employees) and the salaries and/or direct or indirect benefits they receive.
- 2. The charity should maintain records containing additional identifying information about its key employees, such as home address, social security number, etc.
- 3. The charity should maintain records containing identifying information for the key employees of any subsidiary or affiliate receiving funds from the charity.

C. Distribution of Funds

1. The charity should publicly identify any subsidiaries and/or affiliates that receive funds from the charity.
2. The charity should provide upon request an annual report. The annual report should describe the charity's purpose(s), programs, activities, tax exempt status, the structure and responsibility of the governing body of the charity, and financial information.
3. The charity should provide upon request complete annual financial statements. The financial statements should present the overall financial condition of the charity and its financial activities in accordance with generally accepted accounting principles and reporting practices.

D. Solicitations for Funds

1. The charity should clearly state its goals and purposes so that anyone examining its disbursement of funds can determine whether the charity is adhering to those goals.
2. Solicitations for donations should accurately and transparently tell donors how and where their donations are going to be expended.
3. The charity should substantiate on request that solicitations and informational materials, distributed by any means, are accurate, truthful, and not misleading, in whole or in part.

III. Financial Practice/Accountability

- A. The charity should have a budget, adopted in advance on an annual basis that is overseen by the board.
- B. The board of the charity should appoint one individual to serve as the financial/accounting officer who is ultimately responsible for the day to day control over the money of the charity.
- C. If the charity's total annual gross income exceeds \$250,000, the board of the charity should select an independent certified public accounting firm, which serves as an auditor and reviews the finances of the charity and issues a yearly audited financial statement. The yearly audited financial statement should be available for public inspection.

D. Receipt and Disbursement of Funds

1. The charity should account for all funds received and disbursed in accordance with generally accepted accounting principles and the requirements of the Internal Revenue Code. The charity should maintain records of the salaries it pays and the expenses it incurs.
2. The charity should include in its accounting of all charitable disbursements the name of each recipient and the amount disbursed.
3. The charity, after recording, should promptly deposit all received money into the bank account maintained by the charity. In particular, all cash donations should be promptly deposited into the charity's bank account.
4. The charity should make disbursements by check or wire transfer, but not in cash.

IV. Anti-Terrorist Financing Procedures: The charity should take the following steps before any charitable funds are distributed to foreign recipient organizations.

- A. The charity should collect the following basic information about a foreign recipient organization:
1. The foreign recipient organization's name in English, in the language of origin, and any acronym or other names used to identify the foreign recipient organization.
 2. The jurisdictions in which the foreign recipient organization maintains a physical presence.
 3. The jurisdiction in which the foreign recipient organization is incorporated or formed.
 4. The address and phone number of any place of business of the foreign recipient organization.
 5. The principal purpose of the foreign recipient organization, including a detailed report of the recipient's projects and goals.

6. The names and addresses of organizations to which the foreign recipient organization currently provides or proposes to provide funding, services, or material support, to the extent known, as applicable.
 7. The names and addresses of any subcontracting organizations utilized by the foreign recipient organization.
 8. Copies of any public filings or releases made by the foreign recipient organization, including most recent official registry documents, annual reports, and annual filing with the pertinent government, as applicable.
 9. The foreign recipient organization's existing sources of income, such as official grants, private endowments, and commercial activities.
- B. The charity should conduct basic vetting of potential foreign recipient organizations as follows:
1. The charity should be able to demonstrate that it conducted a reasonable search of public information, including information available via the internet, to determine whether the foreign recipient organization is or has been implicated in any questionable activity.
 2. The charity should be able to demonstrate that it verified that the foreign recipient organization does not appear on any list of the U.S. Government, the United Nations, or the European Union identifying it as having links to terrorism or money laundering. The charity should consult the Department of the Treasury's Office of Foreign Assets Control Specially Designated Nationals List, which will identify entities designated by the U.S. Government as Foreign Terrorist Organizations or as supporters of terrorism. The charity also should consult the U.S. Government's Terrorist Exclusion List maintained by the Department of Justice, the list promulgated by the United Nations pursuant to U.N. Security Council Resolutions 1267 and 1390, the list promulgated by the European Union pursuant to EU Regulation 2580, and any other official list available to the charity.
 3. The charity should obtain the full name in English, in the language of origin, and any acronym or other names used, as well as nationality, citizenship, current country of residence, place and date of birth for key staff at the foreign recipient organization's principal place of business, such as board members, etc., and for senior employees at the recipient's

other locations. The charity should run the names through public databases and compare them to the lists noted above.

4. The charity should require foreign recipient organizations to certify that they do not employ or deal with any entities or individuals on the lists referenced above, or with any entities or individuals known to the foreign recipient organization to support terrorism.

C. The charity should review the financial operations of the foreign recipient organization as follows:

1. The charity should determine the identity of the financial institutions with which the foreign recipient organization maintains accounts. The charity should seek bank references and determine whether the financial institution is: (i) a shell bank; (ii) operating under an offshore license; (iii) licensed in a jurisdiction that has been determined to be non-cooperative in the international fight against money laundering; (iv) licensed in a jurisdiction that has been designated by the Secretary of the Treasury to be a primary money laundering concern; and (v) licensed in a jurisdiction that lacks adequate anti-money laundering controls and regulatory oversight.
2. The charity should require periodic reports from the foreign recipient organization on its operational activities and use of the disbursed funds.
3. The charity should require the foreign recipient organization to undertake reasonable steps to ensure that funds provided by the charity are not ultimately distributed to terrorist organizations. Periodically, the foreign recipient organization should apprise the charity of the steps it has taken to meet this goal.
4. The charity should perform routine, on-sight audits of foreign recipient organizations whenever possible, consistent with the size of the disbursement and the cost of the audit.