

Tamaroa Cemetery Association

P.O. Box 39

Tamaroa, Illinois 62888

The organizational legal papers of the Tamaroa Cemetery Association are filed in a safe deposit box located at the First National Bank of Pinckneyville in Pinckneyville, Illinois. A copy of the following by-laws and Trustee job descriptions will also be maintained in the file.

As per instructions from the legal authorities, it is required that any organization operating as a non-profit entity should have on file a copy of the by-laws and revisions of the same for information required by the organization to qualify the same for a tax exempt status. This does not relieve the organization from mandated State and Federal tax burdens relating to the operation of the facility.

BY-LAWS AND JOB DESCRIPTIONS OF THE TAMAROA CEMETERY ASSOCIATION, A NOT FOR PROFIT ORGANIZATION MANAGED BY A GROUP OF APPOINTED TRUSTEES TO ASSURE THE INFINITE CARE AND MAINTENANCE OF THE CEMETERY GROUNDS FOR FUTURE GENERATIONS.

Article I.

The Board of Trustees shall consist of six (6) selected adults with a dedicated interest in the continuity of the Association's goals and long range plans and make every effort to attend to the selection of future Trustees that will commit their ideas and plans to pass on the management of the Cemetery to their successors as time requires.

Trustees shall be appointed for a term of five (5) years, with County Board approval, and may serve consecutive terms with the approval of a majority of the Trustees and the County Board. All Trustees will serve without pay during their tenure as a Trustee. Trustees may, however, be compensated for out of pocket expense incurred when acting as an agent for the Association when the expense is related to their duties as a Trustee and requires expenditure of their own personal funds.

In order to conduct the business in a proper manner, the meetings of the Association will be held three times each year beginning with the third Tuesday in January, third Tuesday in April, and the third Tuesday in September of each year. The meeting place will be designated for each meeting at the previous meeting. All Trustees appointed to the association shall be required to reside within a twenty-five (25) mile radius of the Village of Tamaroa, Illinois to assure their availability to meetings, committee appointments, etc. during their tenure as a Trustee.

All parties selected to govern the Association shall have equal input regarding the operation of the Cemetery, and all Trustees appointed are considered TRUSTEES AS A GROUP to govern and maintain the Cemetery. As a group the board will select the officers to serve as mentioned in the following article

The annual election of officers will be conducted at the January meeting each year. Those officers include President, Vice-president, Secretary, Treasurer, and Supervisor of the Custodian.

## Article II.

The following paragraphs are the job descriptions of the officers selected to conduct the business of the Association.

- (A) The President of the association shall be selected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the President will be to preside over all meetings, appoint committees, and attend to the approval of newly selected Trustees appointed to serve on the board. This consists of presenting the selected name of a newly appointed Trustee to the Board of County Commissioners for their approval, maintain a record of the dates of appointment, and keep the Trustees informed of all dates of expiration of the same. The President will maintain records during his tenure and pass the same on to the next Trustee selected to succeed this office. The President shall have voting rights on any proposal as would any Trustee.
- (B) The Vice-president of the association shall be selected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the Vice-president will be to preside over the meetings in the absence of the President and assume all duties and obligations relating to the President's office during the absence of the President.
- (C) The Treasurer of the association shall be selected by acclamation of the majority of Trustees present at the stated meeting calling for the annual election of officers. The duties of the Treasurer will consist of receiving all monies paid into the association, keep a just and regular account of the same and maintain an up to date set of transactions available to the Board of Trustees. The Treasurer will have the authority to pay all bills that are required for the operational function of the Cemetery without Trustee authorization. This includes employee pay periods and a record thereof to be available to the accounting firm doing the tax work and auditing for the association. The expenditures will be made available to any interested Trustee or other parties upon request. Any large expenditure other than monthly operations of the Cemetery must be brought before the Trustees for approval. The

Treasurer is also designated as the official custodian of the investment portfolio with all investments being approved by the Trustees and an annual report shall be made to the Trustees at the scheduled meeting closing out the business year. The Treasurer will also see to it that the quarterly tax burdens for the State and Federal tax requirements are properly carried out and paid to the proper office and will be responsible for insurance requirements and payments. The Treasurer shall be the custodian of the mail received by the association and report correspondence to the Trustees at the next scheduled meeting after receipt. Replies to correspondence shall be performed by the Treasurer. All records pertaining to the operation of the association shall be kept in a file available to the Treasurer and the Treasurer shall be designated as the official custodian of the same. The Treasurer and the President shall be joint custodians of the safe deposit box that is , at the time of this writing, located at the Pinckneyville National Bank in Pinckneyville, Illinois. At the time of this writing, the Treasurer is not required to post bond, but this could be revised at any future time.

(D) The Recording Secretary of the association shall be selected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the Recording Secretary shall be to keep an account of the proceedings of all meetings conducted by the association. The Recording Secretary shall be the custodian of the records of the proceedings of all meetings.

(E) The custodian supervisor shall be selected by acclamation of the majority of the Trustees present at the stated meeting calling for the annual election of officers. The duties of the supervisor will be to oversee the custodian, inform the custodian of duties, and recommend salary changes to the Board for approval.

Article III.

At the time of this writing the Tamaroa Cemetery Association does not operate as a PERPETUAL CARE CEMETERY and is not governed by the required mandates set forth for such an operation. The Association operates as a NOT FOR PROFIT ORGANIZATION, governed by a Board of Trustees and the funds for the operation are from the interest on investments along with personal donations from interested parties.

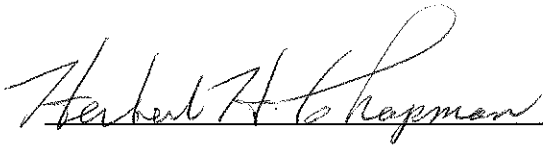
Article IV.

The price for burial sites in the Tamaroa Cemetery are as follows:

One full lot (four grave sites) -----	\$700.00
One half lot (two grave sites) -----	\$400.00
One fourth lot (one grave site) -----	\$250.00

Article V.

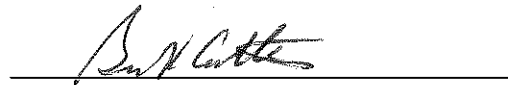
The foregoing by-laws and job descriptions were read to the undersigned Trustees present at the meeting of (date) and were accepted by a unanimous vote to be accepted as the official by-laws and job descriptions for the Tamaroa Cemetery Association, Box 39, Tamaroa, Illinois 62888.



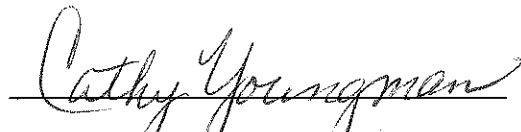
President Herbert H. Chapman



Vice-President Marilyn Taylor

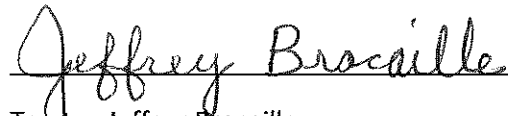


Treasurer and Trustee Brian Cutler



Recording Secretary and Trustee

Cathy Youngman



Trustee Jeffrey Brocaille



Trustee Diane Valentine