

**Code of Regulations
Of
The United Jewish Cemetery Association
(Restated as of November 6, 2014)**

ARTICLE I. Name, Charter and Principal Office

The name of the corporation is the **United Jewish Cemetery Association** (the “Corporation”), Ohio Charter number 40722; incorporated on December 29, 1914 with its principal office located in Cuyahoga, County, Ohio.

ARTICLE II. Purpose

The purposes of which the Corporation is formed are as follows:

- a) To carry out the purposes of Anshe Chesed Fairmount Temple and The Temple-Tifereth Israel, or their respective successors, (hereinafter, the “Temples” and individually a “Temple”), including, without limitation, to operate, manage and maintain Jewish cemeteries, including the cemeteries at 2749 Mayfield Road, Cleveland Heights, Ohio and 2254 Fulton Road, (formerly Willet Street), Cleveland, Ohio (the “Cemeteries”) for the religious burial of the remains of those persons and their spouses and families as authorized by the Board of Governors of the Corporation primarily for the use of the Temples and to do all things necessary, convenient or incidental to the care and preparation for religious burial and/or to the religious burial of the remains of said persons.
- b) Generally do and perform each and every act, deed and thing incidental to said purposes or necessary, useful, convenient, appropriate or proper for the attainment, furtherance, or exercise of any of the purposes, objects and powers enumerated in these Code of Regulations.

ARTICLE III. Members

The Corporation has no members as such, and the Board of Governors of the Corporation shall, for the purposes of any statute or rule of law now and hereafter in effect, be taken to be the members of the Corporation and shall have all the rights and privileges of members.

ARTICLE IV. The Board of Governors

Section 1. Number

The Board of Governors (the “Board”) shall consist of eight (8) voting members and five (5) non-voting members.

Section 2. Qualifications

- a) The voting members of the Board of Governors shall include
 - (i) the Presidents and the Treasurers of each of the Temples; and
 - (ii) four members-at-large, two from each Temple congregation, each selected by the President of the respective Temple congregation.
- b) The non-voting members of the Board of Governors shall include the Executive Director and the Senior Rabbi and of each of the Temples and the past Chair of the Board of Governors, who shall each serve in an ex officio capacity.

Section 3. Terms of Office for At-Large Board of Governors

Each at-large member of the Board of Governors shall be appointed for a three (3) year term, except that one of the initial at-large members of the Board from each Temple shall be appointed to a term of two (2) years and one from each Temple shall be appointed to a term of three (3) years. A member of the Board whose initial term has expired shall be eligible for re-appointment. However, no at-large member of the Board shall serve more than two (2) full terms in succession. After having served the maximum number of terms, an at-large member of the Board must vacate the position for a minimum of one (1) year before accepting appointment to an additional term. The term of each member of the Board shall commence upon such person's appointment and shall continue until that term expires or until a successor has been appointed and qualified.

Section 5. Resignation and Removal

A member of the Board of Governors shall indicate his or her intention to resign by submitting such resignation to the Chairperson. The Board of Governors of the Corporation acting by a two-thirds (2/3) majority vote at any duly called meeting may remove an at-large member of the Board.

Section 6. Vacancies

When a vacancy of an at-large position occurs on the Board of Governors, whether by death, resignation, removal, incapacity or otherwise, a successor shall be appointed, consistent with the requirements of Article IV, Section 2(a)(ii), to serve for the remainder of the term of the member of the Board of Governors being replaced.

Section 7. Powers and Duties of the Board of Governors

The business and affairs of the Corporation shall be conducted by the Board of Governors, and all powers of the Corporation, except as otherwise provided by these Code of Regulations or by law, shall be vested in the Board of Governors.

Section 8. Meetings

- a) **Annual Meeting**

The annual meeting of the Board of Governors, for the purpose of confirming the election of members of the Board and transacting such other business as may be appropriate, shall be held during the month of June, or upon such other date as the Board may determine.

b) Regular Meeting

The Board of Governors shall hold regular meetings as determined from time to time by the Board. The Chairperson of the Board of Governors may specify a meeting date other than as established by the Board on appropriate notice designating an alternative time for such meeting.

c) Place of Meetings

Meetings shall be held at such places the Board of Governors from time to time determine, unless otherwise specified in the notice thereof. Any regular meeting may be dispensed with by a majority of members of the Board present and voting, provided that a minimum of two (2) regular meetings, in addition to the annual meeting, shall be held in each fiscal year. Meetings may also be held through any authorized communications equipment and participation by a member of the Board of Governors in a meeting through the use of any of those means of communication constitutes presence in person of that individual at the meeting for purposes of determining a quorum.

d) Executive Session

At a meeting of the Board of Governors, the Board may go into executive session for discussion of personnel, contract, or other sensitive issues.

e) Special Meetings

Special meetings of the Board of Governors may be called by the Chairperson, and shall be called upon the request of not fewer than two of the members of the Board of Governors. All special meetings shall be held at such place specified in the written notice of the meeting, and only issues identified in such written notice may be acted upon at the special meeting.

f) Action by Written Consent

To the extent permitted by law, any lawful action of the Board of Governors may be taken without a meeting, if written consent to such action is signed by all the members of the Board and filed with the minutes.

g) Authorized communications equipment

Authorized communications equipment is equipment that provides a transmission, including by telephone, telecopy, or any electronic means, from which it can be determined that the transmission was authorized by, and accurately reflects the

intention of, the member of the Board of Governors involved and allows all persons participating in a meeting to contemporaneously communicate with each other.

h) Notice of Meetings

Notice of the time and place of each annual, re-scheduled, regular or special meeting of the Board of Governors shall be given to each member of the Board, either by mailing the notice first class mail, postage prepaid, to such person's address on the records of the Corporation or personally, by telephone, electronic mail or facsimile not less than five (5) days before such meeting. In extraordinary circumstances, such notice may be given personally or by telephone, electronic mail or facsimile not less than twenty-four (24) hours before such meeting. The business to be transacted at the meeting need not be specified in the notice except in the case of a special meeting. The notice shall state the means, if any, by which a member of the Board of Governors can be present and vote through the use of authorized communications equipment. Attendance at a meeting by a member of the Board who did not receive notice constitutes waiver of notice.

i) Quorum

A majority of the voting members of the Board of Governors shall constitute a quorum for the transaction of business by the Board. At any meeting at which a quorum is present, the majority of those the voting members present may bind the Board of Governors.

j) Voting

At any meeting of the Board of Governors at which a quorum is present, each voting member of the Board shall have one (1) vote.

k) Attendance

Each member of the Board of Governors shall attend not fewer than seventy-five percent (75%) of the meetings of the Board during each year. A Board member may be excused for failing to attend a meeting for good cause shown by a majority vote of the other member of the Board present at such meeting.

l) Rule Making Authority

The Board of Governors may, from time to time, establish rules, regulations, policies, procedures and guidelines in order to carry out the purposes of the Corporation.

Article V. Officers

Section 1. Election of Officers

At each annual meeting of the Corporation, the voting members of the Board of Governors shall elect the officers of the Corporation by majority vote of the voting members of the Board of Governors present at the meeting. Officers may be nominated by members of the Board at the annual meeting.

Section 2. Removal of Officers

The voting members of the Board of Governors may remove any officer at any time, with or without cause, by a majority vote.

Section 3. Term of Office

All officers shall serve at the pleasure of the Board of Governors for a term of two (2) years. All officers shall serve until their successors have been elected and qualified.

Section 4. Designation of Officers

The officers of the Corporation shall consist of a Chairperson of the Board of Governors, a Vice Chairperson of the Board, a Secretary of the Board, a Treasurer of the Board and such other officers as the Board may from time to time determine. The office of the Chairperson of the Board shall rotate between the two Temples. No member of the Board may hold more than one office simultaneously.

Section 5. Chairperson of the Board of Governors

a) Authority and Duties

The Chairperson of the Board of Governors shall preside at all meetings of the Board. Subject to the direction of the Board, the Chairperson shall have the authority to execute contracts, notes, deeds, mortgages, security arrangements, bonds, other obligations, or other papers in the name of the Corporation. In addition, the Chairperson shall perform such other and further duties as may be required by the Board of Governors.

b) Term

No person shall serve as Chairperson of the Board for more than two (2) consecutive years. After having served the maximum number of years as Chairperson, the person must vacate the position for a minimum of two (2) years before accepting election to an additional term. The office of the Chairperson of the Board shall rotate between the two Temples.

Section 6. Vice Chairperson of the Board of Governors

The Vice Chairperson of the Board of Governors shall perform all duties of the Chairperson of the Board in case such person's absence or disability together with such other and further duties as the Board may from time to time prescribe. The authority of the Vice Chairperson to execute contracts, deeds, notes, mortgages, security agreements, bonds, other obligations, or other papers in the name of the Corporation in the absence or disability of the Chairperson shall be the same as the authority of the Chairperson of the Board.

Section 7. Secretary of the Board of Governors

The Secretary of the Board of Governors shall serve as Secretary of both the Board and the Corporation and shall keep all minutes of meetings and records of Board transactions, and shall have custody of all papers, records, and reports. The Secretary shall keep a correct list of all members of the Board of Governors of the Corporation, arranged alphabetically showing their correct mailing addresses, and shall perform such other and further duties as may from time to time be prescribed by the Board. The Secretary of the Board may designate a corporate staff person to record and transcribe the Board minutes and must then certify their accuracy.

Section 8. Treasurer of the Board of Governors

The Treasurer, in accordance with the policies and procedures prescribed by the Board of Governors, shall (1) have custody of the financial records of the Corporation, (2) be responsible for the general supervision and management of all funds and securities of the Corporation, (3) be responsible for the custody of such funds and securities, and (4) perform such other and further duties as the Board of Governors may from time to time prescribe. The Treasurer shall make such financial reports as may be required by the Board of Governors.

The Treasurer shall also have general supervision of and responsibility for the establishment and maintenance of a satisfactory accounting system which will properly record and reflect all financial transactions of the Corporation.

Section 9: Superintendent

The Board of Governors shall employ a Superintendent of the Corporation and who shall exercise general supervision of all operations and personnel of the Corporation, subject to the direction or approval of the Board of Governors.

Section 10. Bonds

The Board of Governors of the Corporation may require all officers and administrative personnel to be placed under financial bond of such kinds and in such amounts as may be determined by the Board of Governors to be necessary or advisable to safeguard the financial welfare of the Corporation.

Article VI. Committees

Section 1. Appointment and Authority

The Board of Governors, by this Code of Regulations or by resolution, may provide for committees of the Board, including persons who are not members of the Board of Governors, as it may deem desirable for the proper operation of the Corporation and may assign to any such committee such powers and duties as it may determine; provided, however, such committees shall not be empowered to exercise the powers of the Board of Governors.

Section 2. Finance Committee

The Finance Committee shall be comprised of the Treasurer of the Board of Governors, not less than three (3) members of the Board, and any other members of the Board as may be appointed by the Board. The Treasurer of the Board of the Board of Governors shall preside at meetings of the Finance Committee. It shall be the duty of the Finance Committee to formulate annual budgets for the Corporation, to oversee the financial operations of the Corporation, to advise the Board of Governors with respect to the financial operations of the Corporation including the establishment of fiscal policies, practices, procedures and guidelines (subject to the final approval of the Board), and to perform such other and further duties as may from time to time be required by the Board.

Section 3. Executive Committee

The Executive Committee shall be comprised of the Chairperson of the Board of Governors, Vice-Chairperson of the Board, Secretary of the Board, Treasurer of the Board and any other members as may be appointed by the Board. The Chairperson of the Board shall preside at meetings of the Executive Committee. The Executive Committee shall meet upon request of the Chairperson of the Board for the purpose of performing business, and may meet as often as necessary. The Executive Committee may exercise all the powers and authority of the Board in the management of the business and affairs of the Corporation between Board meetings. The Executive Committee shall propose and make recommendations to the Board of Governors about organization operations, practices, policies and procedures and act on the Board's behalf in an emergency situation. It shall perform such other duties as may from time to time be delegated to it by the Board. The Executive Committee shall not have the power to amend Corporation's Articles of Incorporation or this Code of Regulations.

All action by the Executive Committee shall be reported at the next Board of Governors meeting, except as the Board may waive compliance with the requirement. The Board may reconsider any action by the Executive Committee, and take action thereon, provided that no such reconsideration shall adversely affect the rights of third parties who have acted in reliance on action of the Executive Committee taken in accordance with the authority of this Code of Regulations.

Three (3) voting members of the Executive Committee shall constitute a quorum of that committee.

Section 4. Personnel Committee

The Personnel Committee members shall be appointed by the Chairperson of the Board of Governors. The Personnel Committee shall conduct the Superintendent's annual performance review; act as the search committee upon the vacancy of the Superintendent; make recommendations to the Board of Governors regarding the establishment of employee positions and qualifications and salary schedules; and propose and recommend to the Board personnel policies, practices, procedures and guidelines.

Section 5. Grounds Committee

The Grounds Committee members shall be appointed by the Chairperson of the Board of Governors. The committee shall be responsible for overseeing the maintenance and upkeep of the cemetery grounds, including grave markers and structures.

Section 6. Other Committees

Other committees, both standing and special, may be created by the Board of Governors for such tasks as may be deemed necessary. Special committees shall limit their activities to the accomplishment of the particular tasks for which they were created. The Chairperson of the Board may, with the approval of the Board, appoint persons who are not members of the Board of Governors to serve as regular members of any standing or special committees. Members of committees who are not members of the Board of Governors may be given full voting privileges on the committee to which they were appointed, but shall have no official standing on the Board.

Article VII. Indemnification

Section 1. Right to Indemnification and Payment of Expenses

The Corporation shall indemnify and shall pay the expenses of any person described in, and entitled to indemnification or payment of expenses under, the provisions of Chapter 1702 of the Ohio Revised Code as such chapter may be altered or amended from time to time and to the full extent permitted thereby.

Section 2. Purchase of Insurance

The Corporation may purchase and maintain insurance, or furnish similar protection, including, but not limited to, trust funds, letters of credit, or self-insurance, for or on behalf of any person who is or was a member of the Board of Governors, officer, employee, agent, or volunteer of the Corporation, or is or was serving at the request of the Corporation as a member of the Board, officer, employee, agent or volunteer of another domestic or foreign, nonprofit corporation or corporation for profit, or a partnership, joint venture, trust or other enterprise, against any liability asserted against him and incurred by him or her in any such capacity, or arising out of his or her status such, whether or not the Corporation would have the power to indemnify him or her against such liability under this Article VII. Insurance may be so purchased from or maintained with a person in which the Corporation has a financial interest, provided that the material facts of the interest are known or disclosed to the Board of Governors, and the Board of Governors in good

faith authorizes the purchase by the affirmative vote of a majority of disinterested member of the Board of Governors.

Section 3. Rights not Exclusive

The indemnification provided in this Article VII shall not be deemed exclusive of other rights to which those seeking indemnification may be entitled under the Articles of Incorporation of the Corporation, this Code of Regulations, any agreement, any insurance purchased by the Corporation, a vote of the Board of Governors of the Corporation or otherwise, and shall continue as to a person who has ceased to be a member of the Board of Governors, officer, employee, agent or volunteer of the Corporation and shall inure to the benefit of heirs, executors and administrators of such person; provided however, there shall be no duplicative payments by the Corporation on behalf of any person.

Article VIII. Donations and Special Funds

The Corporation shall have authority to receive donations from any source in cash or other property acceptable to the Board of Governors, and the Board may accept donations subject to restrictions as the uses and purposes for which the same may be applied or which limit the time, manner, amount or other terms of such application, provided that such uses and purposes and terms of applications specified are within the purposes of the Corporation and do not violate the Articles of Incorporation, this Code of Regulations, or any applicable statute or rule of law. To facilitate the making and administration of restricted donations, the Board of Governors may establish special trusts or funds, donations to which shall be held for specified uses and purposes or other terms of application, provided that such specific uses and purposes and terms of application are within purposes of the Corporation and do not violate the Articles of Incorporation, this Code of Regulations, or any applicable statute or rule of law. The authority granted to the Board of Governors in this Article VIII shall be deemed to be in addition to, and not in limitation of, the authority and powers otherwise granted to each of them.

Article IX. Prohibitions

Profit from Operations

No member of the Board of Governors, officer, employee, agent, member of a committee, volunteer, or person connected with the Corporation shall receive at any time any of the net earnings or pecuniary profit from the operations of the Corporation, provided that this shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Corporation in pursuing any of its purposes as shall be fixed by the Board of Governors and no such persons shall be entitled to share in the distribution of any of the Corporation's assets upon its dissolution.

Article X. Conflict of Interest

Section 1. Purpose

The purpose of the conflict of interest policy is to protect Corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or member of the Board of Governors of the Corporation might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2. Definitions

- a) **Interested Person** - Any member of the Board of Governors, principal officer, or member of a committee of the Board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

- b) **Financial Interest** - A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - (i) An ownership or investment interest in any entity with which the Corporation has a transaction or arrangement,

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

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

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article X, Section 2, a person who has a financial interest may have a conflict of interest only if the Board of Governors decides that a conflict of interest exists.

Section 3. Procedures

a) Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board of Governors and members of committees with delegated powers to consider the proposed transaction or arrangement.

b) Determining Whether a Conflict of Interest Exists

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

c) Procedures for Addressing the Conflict of Interest

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

(ii) The chairperson of the Board of Governors or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

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

(iv) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or committee shall determine by a majority vote of the disinterested members of the Board 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.

Article XI. Funerals and Burial Rights

Section 1. Funerals

All funerals shall be subject to the laws, regulations, policies, procedures and guidelines ("Rules and Regulations") established by the Board of Governors. Only a Jewish service shall be permitted at funerals held in the Mayfield or Willet Street Cemeteries. Masonic or other fraternal organizational services, not inconsistent with a Jewish service, may be permitted upon prior approval of the Board of Governors.

Section 2. Burial Rights

- a) Upon Payment in full for cemetery or mausoleum space, the Board of Governors shall provide documentary evidence of burial rights therein. A copy of the current Rules and Regulations shall be delivered to all purchasers of burial rights.
- b) Space in the Cemeteries shall be available for burial and entombment of any person who, at the time of death, is a member in good standing of either The Temple-

Tifereth Israel or Anshe Chesed Fairmount Temple Congregations, as determined by their respective membership rules and regulations.

- c) Burial in graves purchased prior to November 1, 1928 shall be permitted for the purchaser of such graves and his or her surviving spouse, regardless of whether such persons are members of The Temple-Tifereth Israel or Anshe Chesed Fairmount Temple Congregations at the time of death. If the purchaser is deceased, burial in any unoccupied graves purchased by the decedent shall be permitted for the purchaser's surviving spouse or other direct descendants or spouses of such descendants. Direct descendants or their spouses shall be permitted burial whether or not they are at the time of death members of either Anshe Chesed Fairmount Temple or The Temple-Tifereth Israel Congregations, provided that if they are not members of either congregation, they shall pay in advance of use to the Corporation, such sums per burial as are periodically authorized by the Board of Governors. All standard cemetery charges incurred at the time of burial shall apply, and all current Rules and Regulations and costs schedules shall remain in effect. The Corporation shall not be responsible for the determination of the right of burial of the surviving spouse or the direct descendants or spouses of such descendants of the purchaser or any other individual to whom the purchaser may have assigned his rights of burial.

Section 3. Permits

No entombments nor interments may be performed in the Cemeteries without the approval of an authorized representative of the appropriate congregation. Such approval shall be documented by the Superintendent or the Secretary of the Board of Governors and it shall become a permanent part of the Corporation's records. No entombments, interments or work of any nature shall be permitted on any space until all charges against said space have been paid in full. All foundations for headstones and monuments shall be constructed at the established price upon order and payment in full by the person entitled to burial rights on the space or by his or her representative. Mausoleum sites shall be paid for in full before the commencement of construction on the site.

Section 4. Duties of the Superintendent

In addition to other responsibilities, the Superintendent or his authorized representative must be present at every interment or entombment. It shall be the duty of the Superintendent or his authorized representative to verify and open the appropriate burial space and to close said space immediately following the funeral service

Section 5. Transfer of Plots

Persons entitled to the right of burial may dispose of space in the United Jewish Cemeteries as follows: (1) donate said space to the Corporation, or (2) assign said space to members in good standing of either The Temple-Tifereth Israel or Anshe Chesed Fairmount Temple Congregations with prompt notification to the Corporation. Transfer of burial rights shall not be permitted without written notification to the Board of Governors of said assignment by the transferor of said burial rights.

Article XII. Cemetery and Mausoleum Trust Funds

The Corporation shall maintain upon its books and records a trust fund account. All lots in the Cemeteries and space in the mausoleum shall be maintained on the Cemeteries' records.

All receipts and disbursements shall be recorded on the books and records of the Corporation. All funds shall be disbursed by check only and shall be signed by not less than two of the officers. An annual budget shall be prepared and approved by the Board of Governors.

The trust fund shall be used for the operation, care, maintenance and beautification of the Cemeteries.

The Board of Governors may from time to time establish rates and methods of payment for the sale of lots, graves and mausoleum spaces and for the perpetual care and maintenance of the Cemeteries.

The Board of Governors may from time to time and upon request establish rates for other services incident to the decoration or care of lots, graves or spaces in the mausoleum.

The funds of the Cemeteries shall be under the direction of the Board of Governors. Investments and reinvestments shall be made upon the approval of the Board of Governors and in accordance with the provisions of these regulations as they now exist or as they may be hereafter amended. The Board of Governors may enter into an arrangements with a fiduciary agent for the care and investment of said funds.

Article XIII. Amendments

Amendments to these Laws and Regulations may be proposed at any regularly scheduled meeting of the Board of Governors. All members of the Board of Governors shall be given notice in writing of any proposed amendment not less than two weeks in advance of the meeting at which the proposed amendment shall be voted upon. Upon the passage of any proposed amendments by the Board of Governors, said amendment shall become effective immediately, and written notice of said amendment shall be forwarded to both The Temple-Tifereth Israel and Anshe Chesed Fairmount Temple congregations.

Article XIV. Merger, Sale or Dissolution

Except upon the affirmative vote of not less than two-thirds (2/3) of the members of the Board of Governors of the Corporation voting in person at an annual meeting or a special meeting of the Corporation called to consider such action at which a quorum is present, the Corporation shall not: (a) merge with or consolidate into another corporation or entity or permit another corporation or entity to merge with or consolidate into it; (b) sell, transfer or otherwise dispose of substantially all of its assets; or (c) dissolve. In the event of any dissolution of the Corporation, all of the remaining property and assets shall be applied, as described in the Articles of Incorporation of the Corporation, and none shall be distributed to member of the Board of Governors, officers, employees, agents, volunteers or any other private person.

Article XV. Parliamentary Procedure

Robert's Rules of Order shall be considered authority and shall govern on all matters involving parliamentary procedure except in cases where the same conflict with this Code of Regulations or any provisions of law, in which cases this Code of Regulations and the applicable law shall prevail.