

**Lake Geneva Cemetery Board**  
**Wednesday, August 9, 2023 – 4:30pm**  
**Lake Geneva City Hall - Upstairs Conference Room**  
**626 Geneva Street, Lake Geneva, WI 53147**

**President-Mary Sibbing**  
**Vice President-Terry Krohn**  
**Secretary-Ruth Monico**  
**Patrick Quinn**  
**Council Liaison-Mary Jo Fesenmaier**

**Agenda**

1. Meeting called to order
2. Roll Call
3. Comments from the public as allowed by Wis. Stats. 19.84(2), limited to items on this agenda. Comments will be limited to 5 minutes.
4. Approve Cemetery Board meeting minutes from the Wednesday, June 21, 2023 meeting
5. Approve Cemetery Board meeting minutes from Wednesday, July 26, 2023 special meeting
6. Discussion/recommendation to review State Statute 157.115 (2) ***Abandonment of Cemetery Lots*** regarding lots not interred for over 50 years: possibility this be set aside for the budgeted Park Manager position to assist in handling this issue once employed. Many costs are to be considered regarding cost vs. benefit.
7. Review/discussion/recommendation regarding Sibbing and Krohn's input on the updates to the existing Cemetery Rules/Regulations to include Pioneer Cemetery. Sibbing will consult with Tom Earle for input on the proposed changes.
8. Discussion/recommendation regarding update on specific layout of the Pontom Cemetery link on the LG Website for a more user-friendly placement of the link.
9. Discussion/recommendation on Pontem quote to add Columbarium to Pontem link.
10. Discussion/recommendation regarding comptroller monthly financial report(s).
11. Review/discussion/recommendation on Tom Earle's DPW monthly report
12. Review/update/discussion on purchase of property adjacent to Oak Hill
13. Future agenda items:
  - a. Determine 2 people to attend the annual conference of the Wi Alliance of Cemeteries to take place Sept. 6, 7, 8
  - b. Consider the updated Cemetery Rules/Regulations for recommendation as an Ordinance for code enforcement once completed.
  - c. Continued exploring increasing the board members from 5 to 7 for board diversity (passed by the board Feb 15, 2023, meeting).
14. Set next meeting date/time
15. Adjournment

CEMETERY BOARD MINUTES

Wednesday, June 21, 2023

Summer Solstice

Conference Room A, Lake Geneva City Hall

Meeting was called to order by President Mary Sibbing at 4:32 pm.

Roll call:

Present: Mary Sibbing, Terry Krohn, Ruth Monico (arrived at 4:40), Alderman Fesenmaier, Patrick Quinn

Absent: None

Comments from the public. None

Approved Cemetery Board Minutes from April 19, 2023

Motion by Quinn, second by Krohn, to approve the Cemetery Board Minutes. Motion passed 4-0.

Discussion to review State Statute 157.115(2) *Abandonment of Cemetery Lots* regarding lots not interred for over 50 years: possibility to set this aside for the budgeted Park Manager position to assist in handling this issue once employed. Sibbing emphasized that this is an important part of the Committee's role and that the September conference might provide more information. Sibbing will also let Administrator Nord know that the Board supports the Park Manager position which would encompass the cemeteries as well in the job description that will be reviewed/recommended at their July meeting and sent to FLR for final approval before posting and hiring. Motion by Sibbing, second by Quinn, to continue to the next meeting. Carried 4-0.

Recommendation to continue each member's input on the tasks to review updates on the existing Cemetery Rules/Regulations to include Pioneer Cemetery. Sibbing and Krohn met and went through all the documents to make changes in a Word Doc. Sibbing will next meet with DPW Earle about the proposed changes. The Etiquette document will be reviewed and revised at a later time.

Ruth Monico arrived at 4:40 pm.

Election of Officers. City Ordinance Chapter 2, Administration Articles v, Boards and Commissions Division S, Cemetery Board Sec 2-302. Officers. Members of the Cemetery Board shall be elected annually in May.

President Mary Sibbing: Alderperson Fessenmeier made a motion to reelect President Sibbing, and Ruth Monico seconded the motion.

Vice President Terry Krohn: President Mary Sibbing made a motion to reelect Vice President Terry Krohn, and Alderperson Fessenmeier seconded the motion.

Secretary Ruth Monico: President Sibbing made a motion to reelect Secretary Ruth Monico, and Terry Krohn seconded the motion.

Motions passed 5-0 for all positions.

Discussion regarding Black Point 2023 Cemetery Walks' schedules.

On May 8, City Council approved the dates for the Cemetery walks: dates previously noted.

Discussion/recommendation with regards to the Fischbach Oak Hill family plot.

The surviving members of the Fischbach family brought to the Cemetery Board's attention a need to clarify who should inherit the remaining decedents plot(s).

Clarification discussed and Sibbing to follow up with Tom Earle. Board took no official action.

Discussion regarding thoughts on the setup of the now live Pontom Cemetery link on the City's website. Cemetery Board to look at a placement for a more friendly layout on the website.

Recommendation to review the controller's monthly financial reports for the next meeting.

Sibbing made a motion to make a recommendation to the Finance, License, and Regulation Committee to approve the Century Fence bid of \$19,000. Quinn seconded. The Board asks that the letter from Earle, pictures, and other documents be included in the FLR and Council packet. Motion passed 5-0.

Reviewed Tom Earle's DPW monthly report for June 2023.

Motion to go into Closed Session pursuant to Wisconsin Statute 19.85(1)(e). Motion made by

Alderperson Fessenmeier and seconded by Patrick Quinn to move into Closed Session. Motion passed by roll call vote, 5-0.

Motion made by Quinn and seconded by Krohn to return to open session pursuant to Wisconsin Statute 19.85(2) and take action on items discussed in the closed session. Motion made by Sibbing and seconded by Patrick Quinn to recommend to FLR to purchase lots, ZA 400001, ZA 400002, ZA 400003, ZA 400004, to extend the adjacent cemetery land for a negotiable price. Discussion followed to recommend purchase of the property out of the Perpetual Care Fund. That balance stands at \$774,190.60. Motion carried 5-0. Mary will follow up regarding the purchase.

Future agenda items:

The annual conference of the Alliance of Cemeteries will take place September 6th, 7th and 8th. (Two people budgeted to attend).

Continue the updated Cemetery Rules/Regulations for recommendation as an ordinance for code enforcement once the project has been completed. Continued to the next meeting.

Continue to explore increasing the Board members from 5 to 7.

Motion to adjourn the meeting by Quinn, and seconded by Sibbing. Motion passed 5-0 to adjourn. Meeting adjourned at 5:31 pm.

Respectfully submitted,  
Ruth Monico  
Secretary

## CEMETERY BOARD MINUTES

### Cemetery Board Special Meeting

Wednesday, July 26, 2023

Conference Room C, Lake Geneva City Hall

Meeting was called to order by President Mary Sibbing at 1:00 pm

Roll call:

Present: Mary Sibbing, Terry Krohn, Ruth Monico, Alderman Fesenmaier. Patrick Quinn

Absent: None

Comments from the public. None

Special meeting called to address the 3 scenarios presented by Tom Earle regarding proposed Lake Geneva Park Manager position roles and responsibilities that would include Pioneer and Oak Hill Cemeteries.

While Draft 1 and Draft 2 were discussed thoroughly by Tom Earle, Draft 3 appeared the best scenario for the future Park and Recreation Manager position.

In summary, "Scenario 3 along with items from Scenarios 1 and 2 would allow the future establishment of a stand alone Parks Department, relieve the overwhelming burden on the Park, Avian, Tree and Cemetery Boards and position the City for success in recreation activities for children, adults, seniors and those with disabilities," per Tom Earle, DPW.

Others also attending the meeting included, the Mayor, Superintendent Foreman, Arborist, Assistant Arborist, HR Specialist and Comptroller. Each department added their comments and support for Draft 3.

The Cemetery Board listened to the options and chose to agree with Draft 3.

Motion made by Terry Khron and seconded by Patrick Quinn to accept Draft 3, as presented.

Motion passed 4-0. Alderperson Fesenmaier voted no.

Motion made to adjourn the meeting by Alderman Fesenmaier and seconded by Patrick Quin. Passed 5-0. Meeting adjourned at 144 pm.

Respectively submitted,  
Ruth Monico  
Secretary



## Statement of Work for City of Lake Geneva

Prepared 3 May 2023 . Version 1

Prepared For:  
City of Lake Geneva  
Attn: Nan Elder  
626 Geneva Street  
Lake Geneva, WI 53147  
dpwoffice@cityoflakegeneva.gov  
262.248.6644

### Statement of Work

This Statement of Work ("SOW") is entered into and effective as of **3 May 2023** set forth herein and is by and between **Resource Information Associates, Inc. d.b.a. Pontem Software** a Michigan corporation, ("**Pontem**") and the City of Lake Geneva, ("City of Lake Geneva"). **Pontem** shall provide the Client Services set forth herein (the "Work") to City of Lake Geneva for the fees set forth herein as it relates to GIS Mapping Services needed to update existing GIS maps.

#### A. Primary Point of Contact for the Project:

##### Pontem Software Project Lead

|                      |                                                            |
|----------------------|------------------------------------------------------------|
| Contact Name, Title: | Karina Kimpell, CEO                                        |
| Address:             | PO Box 988                                                 |
| City, State, Zip:    | Jackson, MI 49204                                          |
| Telephone:           | 517.663.7139                                               |
| Email:               | <a href="mailto:karinak@pontem.com">karinak@pontem.com</a> |

#### B. Project Cost Summary:

| Cost Summary By Sub-Project                                     |     |            |                   |
|-----------------------------------------------------------------|-----|------------|-------------------|
|                                                                 | Qty | Rate       | Cost              |
| GIS Map refinement and Reintegration Services                   | 1   | \$2,100.00 | \$2,100.00        |
| <b>Project Total (Due as a prerequisite to project kickoff)</b> |     |            | <b>\$2,100.00</b> |

## C. Milestone Schedule/Timeline

The project will begin once this project plan is completed, approved and returned, and the required information has been supplied. An illustration of the timeline including client collaboration points is included as part of this exhibit.

|            |                                                                                            |
|------------|--------------------------------------------------------------------------------------------|
| Week 0     | SOW Executed, completed and delivered to Pontem, payment received. – Cues Project Kickoff. |
| Weeks 1    | Begin GIS map linework (1 weeks to complete linework)                                      |
| Week 2     | Map Proofs Delivered. 30 Day review periods begins                                         |
| Week 2-6   | 30 day review period                                                                       |
| Week 7     | Receive, Confirm, and Implement Map Corrections.                                           |
| Week 8-9   | Map Edits Approved. Maps integrated with data and delivered.                               |
| Week 10-11 | Maps converted and republished for the Online Burial Search                                |

The project timeline has been defined at 11 weeks from kickoff through final approval including specified interim milestones for all parties involved and assumes City of Lake Geneva products and services will be implemented as part of a single, continuous project.

## D. Project Assumptions

Below is a list of the assumptions related to this project. If any one of the assumptions is missed or is proven to be inaccurate for any reason, Pontem reserves the right to present City of Lake Geneva with a Change Order reflecting the impact on schedules, costs and/or deliverables. Pontem will present City of Lake Geneva with the risks associated with the delay and describe the anticipated cost, timeline and/or deliverable impact that a missed or incorrect assumption directly causes. Pontem and City of Lake Geneva will work together to determine the best course of action. No action will be taken until a mutually agreed upon decision is reached.

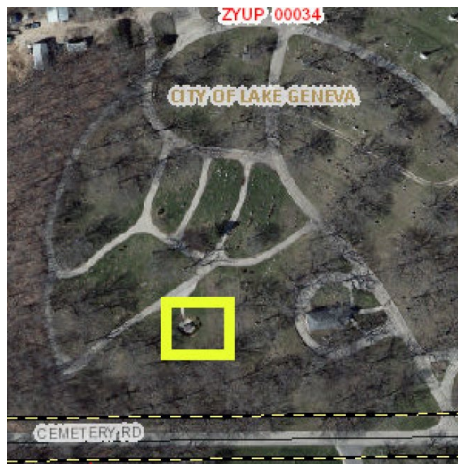
- Source documents provided by the client are complete and represent all areas to be mapped. If polygon counts are considerably different than the numbers provided (*More than 5%*) additional costs could occur.
- It is assumed the source materials provided for GIS mapping are accurate and City of Lake Geneva agrees spatial data delivered by Pontem will reflect these source documents.
- Client will provide all available documents outlining sections of the various cemeteries *PRIOR* to project kickoff. If the documents deviate in nature or volume from the samples or descriptions provided during the estimate phase of the project, Pontem reserves the right to initiate a change order to address the details, delays, or costs that may be associated with the change in scope of work
- Data will be digitized using a “best fit” method when measurements are not provided or source documents do not match aerial imagery.
- Pontem and City of Lake Geneva staff will ensure timely review and turnaround on open issues, actions and documents; and recognize that the timeline outlined in this project plan is also dependent on both parties’ responsiveness and availability as it relates to collaborative steps of each project.

## E. GIS Mapping – Project Plan

### Deliverables

- Creation of 168 new columbarium properties
  - Section name is OH COL
  - Lot -Plot (Wall) names are N,S,E,W
  - Space names A1 through F4
- Define GPS Center Points (latitude/longitude) for grave locations
- Integration of geodatabase with Pontem database
- Reconvert and republish revised GIS maps to the Online Burial Search site.

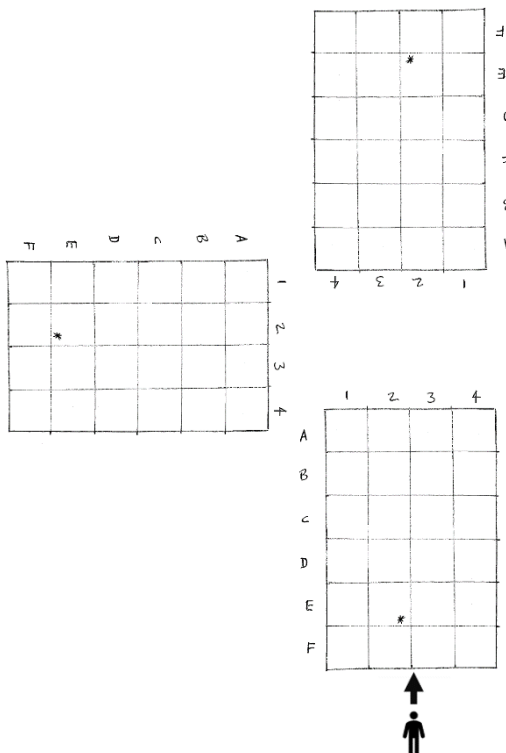
### Source Documents/Information



Oak Hill Cemetery Lake Geneva WI

|   | 1 | 2 | 3 | 4 |
|---|---|---|---|---|
| A |   |   |   |   |
| B |   |   |   |   |
| C |   |   |   |   |
| D |   |   |   |   |
| E |   | * |   |   |
| F |   |   |   |   |

4 SIDES. North-South-East-West.  
Each niche would start with the direction  
\*Example - N - E 2



|   | 1 | 2 | 3 | 4 |
|---|---|---|---|---|
| A |   |   |   |   |
| B |   |   |   |   |
| C |   |   |   |   |
| D |   |   |   |   |
| E |   | * |   |   |
| F |   |   |   |   |



Unless instructed otherwise, the columbarium data will be created with the Panels "lying flat" (see example below). The people icons/arrows indicate the perspective of someone looking at the panel. The values closest to them would be on the bottom and the values farthest away would be the top values.

## Delivery and Approval Procedures –GIS Mapping

When Pontem's internal QA of map linework is complete, Pontem will deliver .pdf review documents. You will have a review period to look at the linework to confirm we've accurately reproduced your map from the source materials provided at the onset of this project. This project timeline assumes up to 30 days for the review of this linework. The objective of the review is to confirm the properties are properly addressed, and the Property polygons are all properly illustrated. The guidelines for map review are as follows:

- The original scope of the GIS project is to reproduce the source materials and spatial information you've provided without error. Any discoveries of errors should be reported in writing to Pontem via email. Error reports will be held, pending receipt of additional reports until the end of the 30 day review period, or until you indicate the review is complete, whichever is earlier.
  - The best way to submit correction requests is to actually print the attached maps and highlight the polygons needing correction. Write a note with the edits you desire in the margins of the map.
  - Write "approved" on the tops of the maps that have no changes.
  - Once you've reviewed every map, scan them and send the results in a single file to Pontem via email.
  - You may approve these maps prior to the review period end. Approval must be indicated in writing via email.
- Sometimes clients discover errors that actually stem from errors in the source materials.
  - It is recommended you compare the correction requests you make with the source files you provided at the beginning of the project, so you can understand if the request you're making is a correction, or if it is actually new work.
  - ALL requests for edits will be performed, *regardless of whether it is a correction of a technician error, or if it is new work*. The volume of corrections vs, new work will be tracked by the technician and the new work items will be separately invoiced at the conclusion of the project based on the actual technician time invested.
- Pontem will execute your requests, demonstrate to you the requests have been applied prior to moving to the next step of integration
- If circumstances exist that prevent you from reviewing the maps within the 30 day review period, an extension of the review period may be formally requested by sending an email to Pontem Software Project Lead, Karina Kimpell at [karinak@pontem.com](mailto:karinak@pontem.com) for consideration. Extensions will be granted in 2 week to 1 month increments.
- If corrections are needed, Pontem will execute the corrections, demonstrate the corrections have been applied, and re-deliver. Approval to redeliver corrected maps constitutes approval and that portion of the engagement will be considered complete.
- Maps may be approved prior to the review period end. Approval must be indicated in writing via email.

**IMPORTANT - Review and approval of the map linework is a critical step in your project. The mapped properties will become the ultimate authority for your property inventory. Approval of the maps will allow the subsequent data integration to progress smoothly and will allow you to identify data errors in your Pontem records database with confidence knowing your maps are correct.**

This being said, we feel it is important to explain the integration and delivery that happens *after* your maps are approved is a significant amount of work for Pontem's teams. If changes are requested AFTER the map approval period is complete, the work of integration and delivery has to be re-done. This will result in additional costs. Of course, it is not unusual for customers to discover some changes are needed after using their new maps for several months. We recommend you proceed with this understanding, knowing a future map refinements project is an option – simply because having a GIS map often reveals inaccuracies in the source paper maps from which the project began.

F. Acceptance

IN WITNESS WHEREOF, the parties' authorized signatories have duly executed this SOW as of the SOW Effective Date.

PONTEM SOFTWARE

CITY OF LAKE GENEVA:

By: 

By: \_\_\_\_\_

Print Name: Karina Kimpell

Print Name: \_\_\_\_\_

Title: CEO

Title: \_\_\_\_\_

Date: 5/3/2023

Date: \_\_\_\_\_

| Account Number               | Account Title                | 2023-23<br>Period<br>Actual | 2023-23<br>Current year<br>Actual | Current year<br>Budget | Variance<br>Current year | % of<br>Budget |
|------------------------------|------------------------------|-----------------------------|-----------------------------------|------------------------|--------------------------|----------------|
| <b>CEMETERY FUND</b>         |                              |                             |                                   |                        |                          |                |
| <b>CEMETERY FUND</b>         |                              |                             |                                   |                        |                          |                |
| <b>CEMETERY FUND</b>         |                              |                             |                                   |                        |                          |                |
| 48-00-00-41110               | PROPERTY TAX LEVY            | .00                         | 168,000.00                        | 168,000.00             | .00                      | 100.00         |
| 48-00-00-46100               | MISC REVENUE                 | .00                         | 3,235.00                          | 3,500.00               | 265.00                   | 92.43          |
| 48-00-00-46540               | SALE OF GRAVES/NICHES        | 2,725.00                    | 16,850.00                         | 23,000.00              | 6,150.00                 | 73.26          |
| 48-00-00-46550               | FOUNDATIONS/STAKE-OUTS       | 50.00                       | 350.00                            | 700.00                 | 350.00                   | 50.00          |
| 48-00-00-46560               | BURIAL INTERNMENTS           | 3,675.00                    | 15,250.00                         | 26,000.00              | 10,750.00                | 58.65          |
| 48-00-00-48110               | INVESTMENT INCOME            | .00                         | 6,067.02                          | 1,600.00               | 4,467.02-                | 379.19         |
| 48-00-00-49100               | APPL OF PRIOR YEARS APPROP   | .00                         | .00                               | 41,000.00              | 41,000.00                | .00            |
| 48-00-00-49400               | TRANSFER FROM PERPETUAL CARE | .00                         | 3,121.15                          | 13,000.00              | 9,878.85                 | 24.01          |
| Total CEMETERY FUND:         |                              | 6,450.00                    | 212,873.17                        | 276,800.00             | 63,926.83                | 76.91          |
| <b>CEMETERY FUND</b>         |                              |                             |                                   |                        |                          |                |
| 48-00-00-51200               | CEM WAGES                    | 9,141.41                    | 71,385.28                         | 119,361.00             | 47,975.72                | 59.81          |
| 48-00-00-51250               | CEM OVERTIME                 | 177.36                      | 386.68                            | 3,725.00               | 3,338.32                 | 10.38          |
| 48-00-00-51260               | CEM SEASONAL LABOR           | 1,870.10                    | 5,822.72                          | 18,000.00              | 12,177.28                | 32.35          |
| 48-00-00-51270               | CEM ADMIN ASSISTANT          | 1,981.29                    | 14,559.51                         | 25,930.00              | 11,370.49                | 56.15          |
| 48-00-00-51340               | CEM LIFE INSURANCE EXP       | 41.83                       | 235.16                            | 350.00                 | 114.84                   | 67.19          |
| 48-00-00-51345               | CEM HEALTH INSURANCE         | 3,519.97                    | 18,318.94                         | 12,187.00              | 6,131.94-                | 150.32         |
| 48-00-00-51350               | CEM DENTAL INSURANCE         | 181.46                      | 886.04                            | 420.00                 | 466.04-                  | 210.96         |
| 48-00-00-51355               | CEM VISION INSURANCE         | 10.10                       | 52.87                             | 35.00                  | 17.87-                   | 151.06         |
| 48-00-00-51360               | CEM RETIREMENT EXPENSE       | 768.41                      | 5,952.20                          | 9,945.00               | 3,992.80                 | 59.85          |
| 48-00-00-51370               | CEM DISABILITY EXP           | 35.31                       | 247.17                            | 430.00                 | 182.83                   | 57.48          |
| 48-00-00-51380               | CEM UNIFORM ALLOWANCE        | .00                         | 1,200.00                          | 1,200.00               | .00                      | 100.00         |
| 48-00-00-51520               | CEM FICA EXPENSE             | 980.61                      | 7,004.41                          | 12,650.00              | 5,645.59                 | 55.37          |
| 48-00-00-52210               | CEM TELEPHONE EXP            | 94.93                       | 576.80                            | 1,350.00               | 773.20                   | 42.73          |
| 48-00-00-52220               | CEM ELECTRICITY EXP          | 92.56                       | 1,280.02                          | 2,000.00               | 719.98                   | 64.00          |
| 48-00-00-52240               | CEM GAS HEAT EXP             | 15.93                       | 797.67                            | 1,200.00               | 402.33                   | 66.47          |
| 48-00-00-52260               | CEM WATER/SEWER EXP          | 322.86                      | 2,170.50                          | 3,500.00               | 1,329.50                 | 62.01          |
| 48-00-00-52400               | CEM BUILDING REPAIRS         | .00                         | .00                               | 3,000.00               | 3,000.00                 | .00            |
| 48-00-00-52500               | CEM EQUIP MAINT/REPAIRS      | .00                         | 63.26                             | 3,300.00               | 3,236.74                 | 1.92           |
| 48-00-00-53100               | CEM OFFICE SUPPLIES          | .00                         | .00                               | 117.00                 | 117.00                   | .00            |
| 48-00-00-53120               | CEM POSTAGE EXP              | .00                         | .60                               | .00                    | .60-                     | .00            |
| 48-00-00-53130               | CEM WORKERS COMP INS         | .00                         | 2,953.56                          | 4,000.00               | 1,046.44                 | 73.84          |
| 48-00-00-53140               | CEM LIABILITY/PROPERTY INS   | .00                         | 1,163.78                          | 2,350.00               | 1,186.22                 | 49.52          |
| 48-00-00-53200               | CEM MEMBERSHIP DUES          | .00                         | 168.00                            | 200.00                 | 32.00                    | 84.00          |
| 48-00-00-53320               | CEM CONFERENCE               | .00                         | .00                               | 1,000.00               | 1,000.00                 | .00            |
| 48-00-00-53400               | CEM OPERATING SUPPLIES       | 187.35                      | 493.37                            | 1,900.00               | 1,406.63                 | 25.97          |
| 48-00-00-53410               | CEM FUEL EXPENSE             | .00                         | 3,699.77                          | 6,000.00               | 2,300.23                 | 61.66          |
| 48-00-00-53500               | CEM BLDG MAINT SUPPLIES      | .00                         | .00                               | 500.00                 | 500.00                   | .00            |
| 48-00-00-53510               | CEM VEHICLE MAINT/REPAIR     | 70.56                       | 483.15                            | 3,000.00               | 2,516.85                 | 16.11          |
| 48-00-00-53600               | CEM MAINT SERVICE EXP        | .00                         | 243.00                            | 1,800.00               | 1,557.00                 | 13.50          |
| 48-00-00-53620               | CEM GROUNDS/LANDSCAPING      | .00                         | 1,309.50                          | 5,000.00               | 3,690.50                 | 26.19          |
| 48-00-00-53990               | CEM MISC EXP                 | .00                         | 88.48                             | 350.00                 | 261.52                   | 25.28          |
| 48-00-00-54200               | CEM GRAVES/FOUNDATIONS       | .00                         | 10,912.30                         | 15,000.00              | 4,087.70                 | 72.75          |
| 48-00-00-54300               | CEM COLUMBARIUM EXPENSES     | .00                         | .00                               | 2,000.00               | 2,000.00                 | .00            |
| 48-00-00-58100               | CEM EQUIPMENT OUTLAY         | .00                         | 3,750.00                          | 15,000.00              | 11,250.00                | 25.00          |
| Total CEMETERY FUND:         |                              | 19,492.04                   | 156,204.74                        | 276,800.00             | 120,595.26               | 56.43          |
| Total CEMETERY FUND:         |                              | 25,942.04                   | 369,077.91                        | 553,600.00             | 184,522.09               | 66.67          |
| CEMETERY FUND Revenue Total: |                              | 6,450.00                    | 212,873.17                        | 276,800.00             | 63,926.83                | 76.91          |

| Account Number | Account Title                    | 2023-23<br>Period<br>Actual | 2023-23<br>Current year<br>Actual | Current year<br>Budget | Variance<br>Current year | % of<br>Budget |
|----------------|----------------------------------|-----------------------------|-----------------------------------|------------------------|--------------------------|----------------|
|                | CEMETERY FUND Expenditure Total: | 19,492.04                   | 156,204.74                        | 276,800.00             | 120,595.26               | 56.43          |
|                | Net Total CEMETERY FUND:         | 13,042.04-                  | 56,668.43                         | .00                    | 56,668.43-               | .00            |
|                | Net Grand Totals:                | 13,042.04-                  | 56,668.43                         | .00                    | 56,668.43-               | .00            |

**CITY OF LAKE GENEVA****BALANCE SHEET****JULY 31, 2023****FUND 48 - CEMETERY FUND**ASSETS

|                |                  |            |            |
|----------------|------------------|------------|------------|
| 48-00-00-1111  | FUND CASH        | 300,476.64 |            |
| 48-00-00-12100 | TAXES RECEIVABLE | 168,000.00 |            |
|                |                  |            |            |
|                | TOTAL ASSETS     |            | 468,476.64 |

LIABILITIES AND EQUITYLIABILITIES

|                |                       |            |            |
|----------------|-----------------------|------------|------------|
| 48-00-00-21100 | ACCOUNTS PAYABLE      | 270.00     |            |
| 48-00-00-21700 | ACCRUED WAGES PAYABLE | 6,741.58   |            |
| 48-00-00-26100 | DEFERRED TAX REVENUE  | 168,000.00 |            |
|                |                       |            |            |
|                | TOTAL LIABILITIES     |            | 175,011.58 |

FUND EQUITY

|                |                                  |            |            |
|----------------|----------------------------------|------------|------------|
| 48-00-00-34800 | ASSIGNED FUND BALANCE            | 236,796.63 |            |
|                | REVENUES OVER EXPENDITURES - YTD | 56,668.43  |            |
|                |                                  |            |            |
|                | TOTAL FUND EQUITY                |            | 293,465.06 |
|                |                                  |            |            |
|                | TOTAL LIABILITIES & EQUITY       |            | 468,476.64 |

**CITY OF LAKE GENEVA**

## BALANCE SHEET

JULY 31, 2023

**FUND 49 - CEMETERY PERPETUAL CARE**ASSETS

|                |                          |            |            |
|----------------|--------------------------|------------|------------|
| 49-00-00-10600 | INVESTMENTS-EDWARD JONES | 781,117.14 |            |
| 49-00-00-11111 | FUND CASH                | 10,969.33  |            |
|                |                          |            |            |
|                | TOTAL ASSETS             |            | 792,086.47 |

LIABILITIES AND EQUITYLIABILITIES

|                |                        |          |          |
|----------------|------------------------|----------|----------|
| 49-00-00-24200 | DUE TO INVESTMENT ACCT | 2,725.00 |          |
|                |                        |          |          |
|                | TOTAL LIABILITIES      |          | 2,725.00 |

FUND EQUITY

|                |                                  |            |            |
|----------------|----------------------------------|------------|------------|
| 49-00-00-34800 | RESTRICTED FUND BALANCE          | 745,982.25 |            |
|                | REVENUES OVER EXPENDITURES - YTD | 43,379.22  |            |
|                |                                  |            |            |
|                | TOTAL FUND EQUITY                |            | 789,361.47 |
|                |                                  |            |            |
|                | TOTAL LIABILITIES & EQUITY       |            | 792,086.47 |

| Account Number                             | Account Title                | 2023-23<br>Period<br>Actual | 2023-23<br>Current year<br>Actual | Current year<br>Budget | Variance<br>Current year | % of<br>Budget |
|--------------------------------------------|------------------------------|-----------------------------|-----------------------------------|------------------------|--------------------------|----------------|
| <b>CEMETERY PERPETUAL CARE</b>             |                              |                             |                                   |                        |                          |                |
| <b>CEMETERY PERPETUAL CARE</b>             |                              |                             |                                   |                        |                          |                |
| <b>CEMETERY PERPETUAL CARE</b>             |                              |                             |                                   |                        |                          |                |
| 49-00-00-46100                             | PERPETUAL CARE CONTRIBUTIONS | .00                         | 7,025.00-                         | 8,000.00-              | 975.00-                  | 87.81          |
| 49-00-00-48110                             | INVESTMENT INCOME            | 1,628.71-                   | 17,092.90-                        | 14,000.00-             | 3,092.90                 | 122.09         |
| 49-00-00-48140                             | PORTFOLIO GAINS/LOSSES       | .00                         | 28,758.66-                        | 10,000.00-             | 18,758.66                | 287.59         |
| Total CEMETERY PERPETUAL CARE:             |                              | 1,628.71-                   | 52,876.56-                        | 32,000.00-             | 20,876.56                | 165.24         |
| <b>CEMETERY PERPETUAL CARE</b>             |                              |                             |                                   |                        |                          |                |
| 49-00-00-59400                             | TRANSFER TO CEMETERY FUND    | .00                         | 9,497.34                          | 13,000.00              | 3,502.66                 | 73.06          |
| Total CEMETERY PERPETUAL CARE:             |                              | .00                         | 9,497.34                          | 13,000.00              | 3,502.66                 | 73.06          |
| Total CEMETERY PERPETUAL CARE:             |                              | 1,628.71-                   | 43,379.22-                        | 19,000.00-             | 24,379.22                | 228.31         |
| CEMETERY PERPETUAL CARE Revenue Total:     |                              | 1,628.71-                   | 52,876.56-                        | 32,000.00-             | 20,876.56                | 165.24         |
| CEMETERY PERPETUAL CARE Expenditure Total: |                              | .00                         | 9,497.34                          | 13,000.00              | 3,502.66                 | 73.06          |
| Total CEMETERY PERPETUAL CARE:             |                              | 1,628.71-                   | 43,379.22-                        | 19,000.00-             | 24,379.22                | 228.31         |
| Grand Totals:                              |                              | 1,628.71-                   | 43,379.22-                        | 19,000.00-             | 24,379.22                | 228.31         |



# City of Lake Geneva

Department of Public Works

1065 Carey St.  
Lake Geneva, WI 53147  
262.248.6644

To: Department of Public Works

From: Tom Earle, Director Public Works & Clint Meloncon, Sexton, Lake Geneva Cemeteries

RE: August 2023 Report

## CEMETERY UPDATE

### OAK HILL CEMETERY INTERMENTS

#### Monthly Oak Hill Cemetery Update - Interments

| Date      | Type |
|-----------|------|
| 7/5/2023  | CREM |
| 7/5/2023  | CREM |
| 7/10/2023 | FULL |
| 7/15/2023 | CREM |
| 7/18/2023 | FULL |
| 7/19/2023 | CREM |
| 7/19/2023 | CREM |