

## CEMETERY BOARD MINUTES

Wednesday, September 18, 2024, 4:00 pm  
Conference Room A, Lake Geneva City Hall

Meeting was called to order by President Cathy Stoodley at 4:00 pm.

Roll call:

Present: Terry Krohn, Ruth Monico, President Cathy Stoodley, Alderwoman Linda Frame, and Samantha Ingo, Park Superintendent Liaison, Patrick Quinn absent.

Comments from the public. Dennis Loeser. Dennis voiced his concern over the road situation in Oak Hill Cemetery. More discussion followed in a later part of the meeting, Dennis stayed for the rest of the meeting.

Motion made by Ruth Monico and seconded by Terry Krohn to approve meeting minutes from August 21, 2024. Passed 4-0.

Discussion regarding monthly Comptroller Financial report. President Stoodley updated the financial report and discussed the upgrade of the roads. At this part of the meeting, Tom Earle, DPW, spoke about many of the issues that are involved with the repair of the roads in Oak Hill Cemetery. Dennis Loeser, visitor, asked many questions, made several comments, and gave some suggestions. Discussion followed with Tom Earle explaining what needs to be done, what can't be done (at this point) and many of the problems involved: heavy equipment on the very narrow roads originally designed for horse and buggies to the larger equipment and cars today. Another concern is the closeness of some of the graves located within a few inches of the roads and the graves cannot be disturbed. Discussion will be continued at the next meeting.

Update/discussion regarding Neal Aspinall logo for rules/regulations and/or cemetery. Discussion to be continued.

Samantha gave the Park Superintendent Monthly report: 4 burials and 7 cremations. First week of October, dirt located in the 'dump' will be removed and relocated to The House of Music which has been preapproved.

Also noted: information from the WI Alliance of Cemeteries at the Grand Geneva indicated Burial Certificates can be used instead of deeds; discussion on Certificate of Burial Rights and lots that can be sold if next of kin cannot be found also was discussed. Continued for further discussion.

Discussion regarding updated cemetery pricing. Samantha Ingo suggested a 10% increase per year. Tom Earle spoke about increasing the fees and Samantha will work on this for the next meeting, Continued.

Update/discussion regarding Neal Aspinall logo for rules/regulations and/or cemetery. Discussion to be continued.

Future Agenda items:

    Ideas for future planning of newly required land at OakHill Cemetery.

    Monitor annual membership to WAC (December). Submit dues in February of each year. Add Quarterly Newsletter to agenda/packet upon receipt.

    Review budget recommendations for next year (July). Specifically Pontom.

Next meeting: Wednesday, October 16, 2024. 4:00 pm

Motion to adjourn was made by Terry Krohn and seconded by Alderman Frame. Motion passed 4-0.

Meeting adjourned at 5:15 pm.

Respectfully submitted,  
Ruth Monico  
Secretary

**CITY OF LAKE GENEVA**  
BALANCE SHEET  
NOVEMBER 30, 2024

**FUND 49 - CEMETERY PERPETUAL CARE**

ASSETS

49-00-00-10600	INVESTMENTS-EDWARD JONES	830,093.73	
49-00-00-11111	FUND CASH	23,521.25	
49-00-00-12700	LAND	.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
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	TOTAL ASSETS		855,627.50
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LIABILITIES AND EQUITY

LIABILITIES

49-00-00-24200	DUE TO INVESTMENT ACCT	1,950.00	
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	TOTAL LIABILITIES		1,950.00

FUND EQUITY

49-00-00-34800	RESTRICTED FUND BALANCE	752,435.40	
	REVENUES OVER EXPENDITURES - YTD	101,242.10	
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	TOTAL FUND EQUITY		853,677.50
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	TOTAL LIABILITIES & EQUITY		855,627.50
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Account Number	Account Title	2024-24 Period Actual	2024-24 Current year Actual	Current year Budget	Variance Current year	% of Budget
<b>CEMETERY PERPETUAL CARE</b>						
<b>CEMETERY PERPETUAL CARE</b>						
<b>CEMETERY PERPETUAL CARE</b>						
49-00-00-46100	PERPETUAL CARE CONTRIBUTIONS	.00	7,000.00-	8,000.00-	1,000.00-	87.50
49-00-00-48110	INVESTMENT INCOME	.00	14,963.89-	18,000.00-	3,036.11-	83.13
49-00-00-48140	PORTFOLIO GAINS/LOSSES	.00	88,166.55-	10,000.00-	78,166.55	881.67
Total CEMETERY PERPETUAL CARE:		.00	110,130.44-	36,000.00-	74,130.44	305.92
<b>CEMETERY PERPETUAL CARE</b>						
49-00-00-59400	TRANSFER TO CEMETERY FUND	.00	17,704.60	13,000.00	4,704.60-	136.19
Total CEMETERY PERPETUAL CARE:		.00	17,704.60	13,000.00	4,704.60-	136.19
Total CEMETERY PERPETUAL CARE:		.00	92,425.84-	23,000.00-	69,425.84	401.85
CEMETERY PERPETUAL CARE Revenue Total:		.00	110,130.44-	36,000.00-	74,130.44	305.92
CEMETERY PERPETUAL CARE Expenditure Total:		.00	17,704.60	13,000.00	4,704.60-	136.19
Total CEMETERY PERPETUAL CARE:		.00	92,425.84-	23,000.00-	69,425.84	401.85
Grand Totals:		.00	92,425.84-	23,000.00-	69,425.84	401.85

Account Number	Account Title	2024-24 Period Actual	2024-24 Current year Actual	Current year Budget	Variance Current year	% of Budget
<b>CEMETERY FUND</b>						
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48-00-00-41110	PROPERTY TAX LEVY	.00	168,000.00	168,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	.00	.00	3,500.00	3,500.00	.00
48-00-00-46540	SALE OF GRAVES/NICHES	975.00	13,662.50	20,000.00	6,337.50	68.31
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	50.00	1,100.00	700.00	400.00-	157.14
48-00-00-46560	BURIAL INTERMENTS	3,350.00	25,975.00	26,000.00	25.00	99.90
48-00-00-48110	INVESTMENT INCOME	.00	9,213.58	8,500.00	713.58-	108.40
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	1,105.08	18,750.29	13,000.00	5,750.29-	144.23
Total CEMETERY FUND:		5,480.08	236,701.37	239,700.00	2,998.63	98.75
<b>CEMETERY FUND</b>						
48-00-00-51200	CEM WAGES	9,720.00	119,031.86	126,596.00	7,564.14	94.02
48-00-00-51250	CEM OVERTIME	232.86	2,945.27	2,960.00	14.73	99.50
48-00-00-51260	CEM SEASONAL LABOR	1,451.88	14,559.65	20,888.00	6,328.35	69.70
48-00-00-51270	CEM ADMIN ASSISTANT	2,114.40	25,210.73	28,314.00	3,103.27	89.04
48-00-00-51340	CEM LIFE INSURANCE EXP	42.83	459.72	501.00	41.28	91.76
48-00-00-51345	CEM HEALTH INSURANCE	4,524.90	47,529.80	44,324.00	3,205.80-	107.23
48-00-00-51350	CEM DENTAL INSURANCE	229.39	2,353.36	2,177.00	176.36-	108.10
48-00-00-51355	CEM VISION INSURANCE	11.54	121.32	122.00	.68	99.44
48-00-00-51360	CEM RETIREMENT EXPENSE	832.63	10,252.49	11,856.00	1,603.51	86.48
48-00-00-51370	CEM DISABILITY EXP	37.72	396.58	501.00	104.42	79.16
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,400.00	1,400.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	1,003.43	12,152.45	13,675.00	1,522.55	88.87
48-00-00-52210	CEM TELEPHONE EXP	117.00	755.25	1,350.00	594.75	55.94
48-00-00-52220	CEM ELECTRICITY EXP	84.07	1,626.78	2,200.00	573.22	73.94
48-00-00-52240	CEM GAS HEAT EXP	43.23	2,732.33	2,400.00	332.33-	113.85
48-00-00-52260	CEM WATER/SEWER EXP	.00	2,837.07	3,500.00	662.93	81.06
48-00-00-52400	CEM BUILDING REPAIRS	.00	131.25	15,000.00	14,868.75	.88
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	.00	661.50	3,300.00	2,638.50	20.05
48-00-00-53100	CEM OFFICE SUPPLIES	.00	.00	100.00	100.00	.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	141.00	200.00	59.00	70.50
48-00-00-53320	CEM CONFERENCE	.00	1,268.00	2,750.00	1,482.00	46.11
48-00-00-53400	CEM OPERATING SUPPLIES	169.03	1,537.55	1,900.00	362.45	80.92
48-00-00-53410	CEM FUEL EXPENSE	811.78	2,965.16	6,500.00	3,534.84	45.62
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	79.24	650.00	570.76	12.19
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	.00	880.64	3,750.00	2,869.36	23.48
48-00-00-53600	CEM MAINT SERVICE EXP	.00	478.00	1,800.00	1,322.00	26.56
48-00-00-53620	CEM GROUNDS/LANDSCAPING	.00	1,560.78	5,000.00	3,439.22	31.22
48-00-00-53990	CEM MISC EXP	.00	.00	1,750.00	1,750.00	.00
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	.00	15,000.00	15,000.00	.00
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	6,000.00	2,250.00	62.50
Total CEMETERY FUND:		21,426.69	261,935.12	334,814.00	72,878.88	78.23
Total CEMETERY FUND:		26,906.77	498,636.49	574,514.00	75,877.51	86.79
CEMETERY FUND Revenue Total:		5,480.08	236,701.37	239,700.00	2,998.63	98.75
CEMETERY FUND Expenditure Total:		21,426.69	261,935.12	334,814.00	72,878.88	78.23

Account Number	Account Title	2024-24 Period Actual	2024-24 Current year Actual	Current year Budget	Variance Current year	% of Budget
	Net Total CEMETERY FUND:	15,946.61-	25,233.75-	95,114.00-	69,880.25-	26.53
	Net Grand Totals:	15,946.61-	25,233.75-	95,114.00-	69,880.25-	26.53

**CITY OF LAKE GENEVA**  
BALANCE SHEET  
NOVEMBER 30, 2024

**FUND 48 - CEMETERY FUND**

ASSETS

48-00-00-11111	FUND CASH	170,538.15	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
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	TOTAL ASSETS		338,538.15
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LIABILITIES AND EQUITY

LIABILITIES

48-00-00-21100	ACCOUNTS PAYABLE	169.03	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
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	TOTAL LIABILITIES		168,169.03

FUND EQUITY

48-00-00-34800	ASSIGNED FUND BALANCE	199,830.91	
	REVENUES OVER EXPENDITURES - YTD	( 29,461.79)	
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	TOTAL FUND EQUITY		170,369.12
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	TOTAL LIABILITIES & EQUITY		338,538.15
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