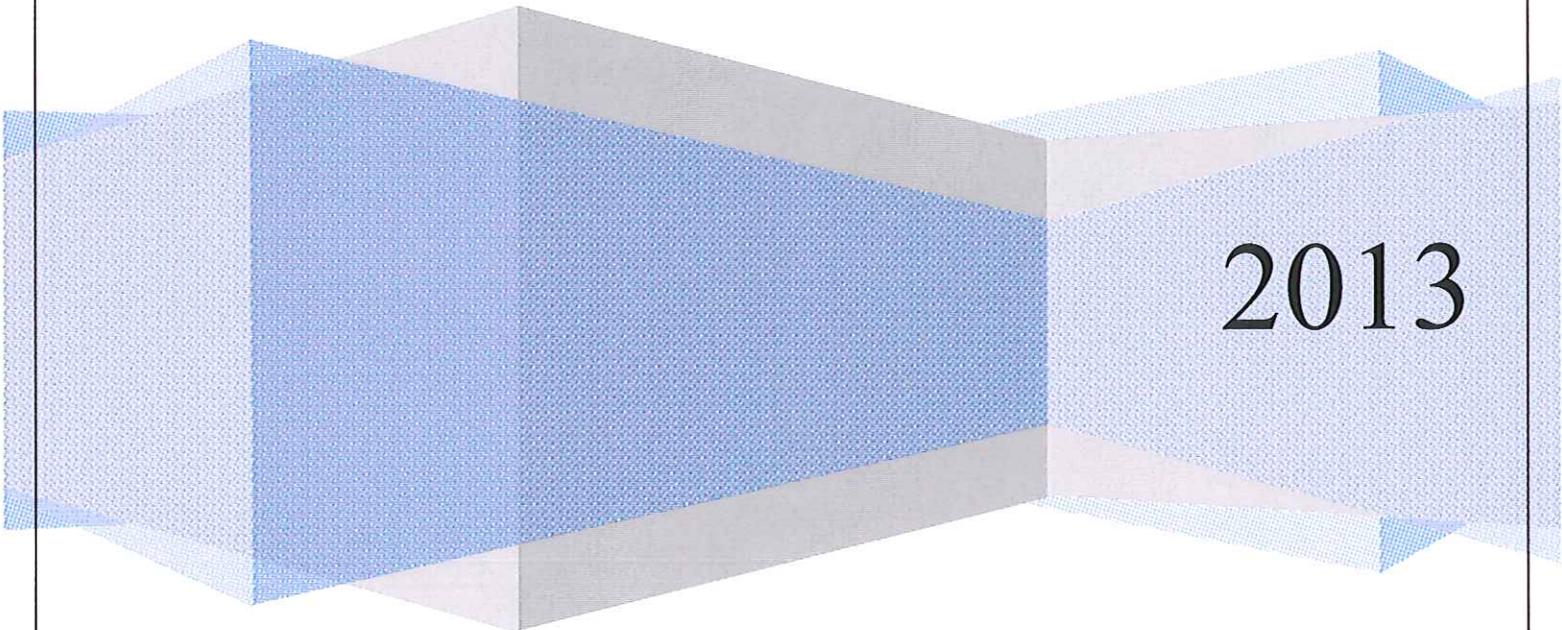


BEAVERCREEK CEMETERIES
ANNUAL REPORT
Michael Thonnerieux, IPASD



2013

I. GENERAL DESCRIPTION

The City of Beavercreek currently owns seven (7) cemeteries, of which three (3) are active and registered with the State of Ohio, and four (4) are inactive/historic cemeteries.

Active Cemeteries:

- A. Aley Cemetery
- B. Hawker Cemetery
- C. Mt. Zion Park Cemetery

Inactive / Historic Cemeteries:

- A. Coy Cemetery
- B. Reece-Petro Cemetery
- C. Sunnyside Cemetery
- D. George C. Zimmerman Cemetery

The cemeteries are operated under the Cemetery Division of the Public Administrative Services Department, reorganized in 2009 from the former Parks, Recreation and Culture Department by the Beavercreek City Council. As such, previous annual reporting occurred as a part of the annual Parks, Recreation and Culture – Annual Report.

II. ORGANIZATION

The cemetery operation of the City of Beavercreek is managed with a minimum of manpower by utilizing full-time employees of other divisions as partial contributors as well as back up personnel to the one (1) full time Cemetery Sexton, along with one (1) seasonal worker during the mowing season. The Public Administrative Services Director, as the party with overall responsibility for policy development and budget, is aided by the Building and Grounds Forman of Public Services Division related to manpower management, and the Secretary for the Parks, Recreation and Culture Division for day to day accounting activities, and a Public Service Intern to assist with day to day support and special projects. During any absence of the Cemetery Sexton or his seasonal employee, the cross-training of Street and Park Section employees allows for supplemental manpower and back-up expertise. Similarly, cross-training of management personnel in the Department of Public Administrative Services allows for decision-making to occur in the absence of one or more individuals.

III. REPORTING REQUIREMENTS

The Ohio Revised Code stipulates the following reporting requirements for municipal cemeteries:

759.17 Annual and quarterly report to legislative authority.

“On the first Monday of January each year, or as soon thereafter as is practicable, the director of public service shall report in writing to the legislative authority of the city the number of cemetery lots sold, to whom sold, and the amount received therefore, during the year preceding, and a detailed statement of the expenditures during the same period, showing the time and purpose of each payment and to whom made.

Such report shall contain a pertinent statement as to whether any funds on hand are invested, the character of the securities therefore, and such other matters as the director deems expedient or the legislative authority requires.

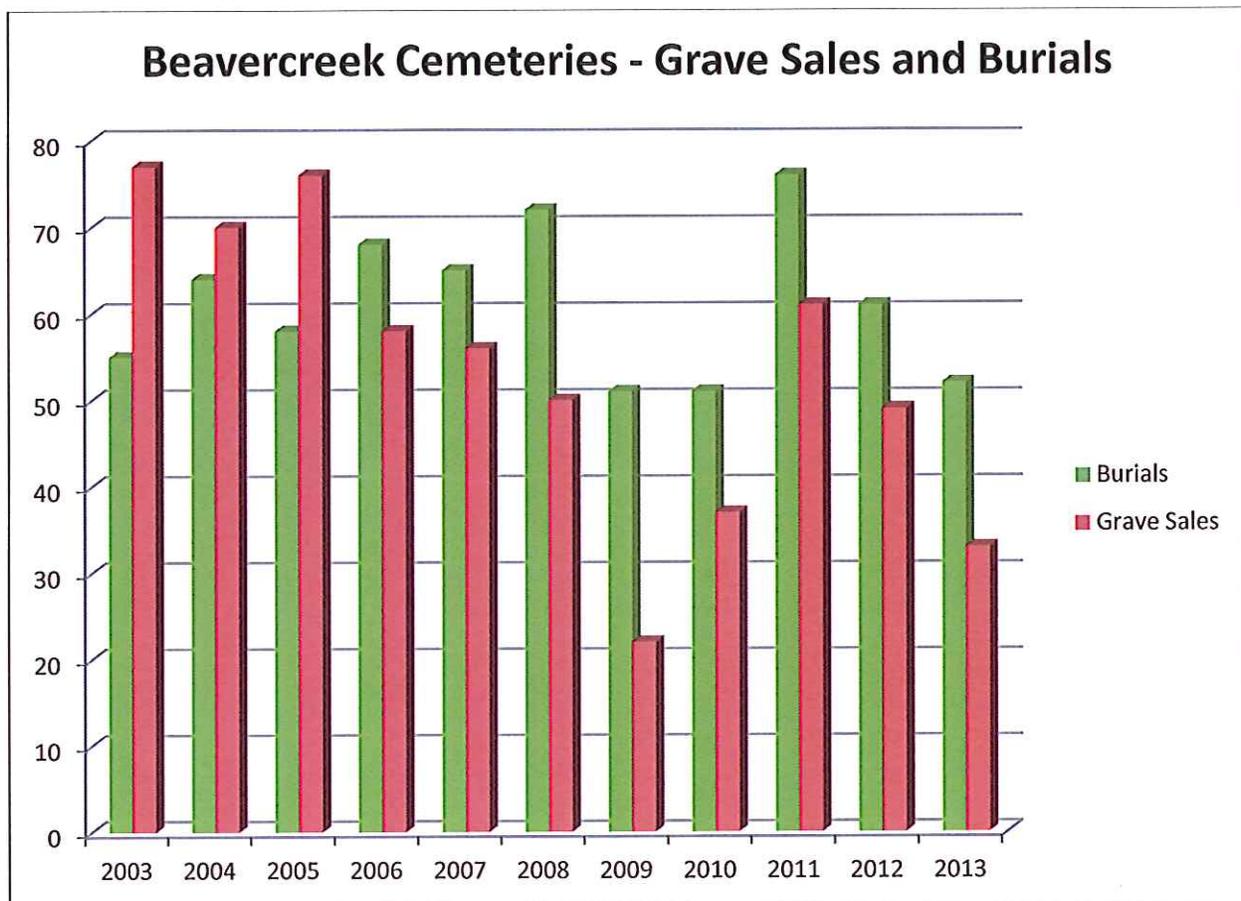
The director shall report quarterly to the legislative authority all the moneys received and disbursed by him in the management of the cemetery.”

The reporting requirements of the O.R.C. are met, on an annual basis by this report, and by the budget process. The end of year fourth quarter report details the revenues and expenditures for the previous year (See Appendix ‘A’ - End of Year Expenditures). The quarterly reporting requirement is met through the quarterly Financial Reporting of the Financial Administrative Services Director (FASD). Records of specific time and purpose of payments for expenditures are available for review in the files of the FASD.

IV. CEMETERY SALES

Cemetery revenues for the City of Beavercreek are not based solely on the sale of gravesites. Due to the ability of the City to fund a Cemetery Sexton position that serves as salesperson, equipment operator and site manager, the City discontinued contracted excavation services and performs those functions in-house, thus Opening and Closing costs, and headstone footer costs are also used to generate revenues. The Cemetery Division performs a cost analysis comparison with other cemeteries in the region, generally on an annual basis, and adjusts the fees for services based on this analysis. (See Appendix 'B' – 2013 Cemetery Pricing Study)

The chart below illustrates the historical number of burials and grave sales which generate the majority of funds for the Beavercreek Cemeteries. Keep in mind that this includes interments and grave sales at all three (3) active cemeteries. Except for a few interments per year at the Hawker Cemetery and Aley Cemetery, the majority of the activity occurs at Mt. Zion Park Cemetery. The names of the purchasers of the graves, and attached deeds which indicates the purchase price, number and location of the graves, can be found in directory titled Q:\Cemeteries\2013.

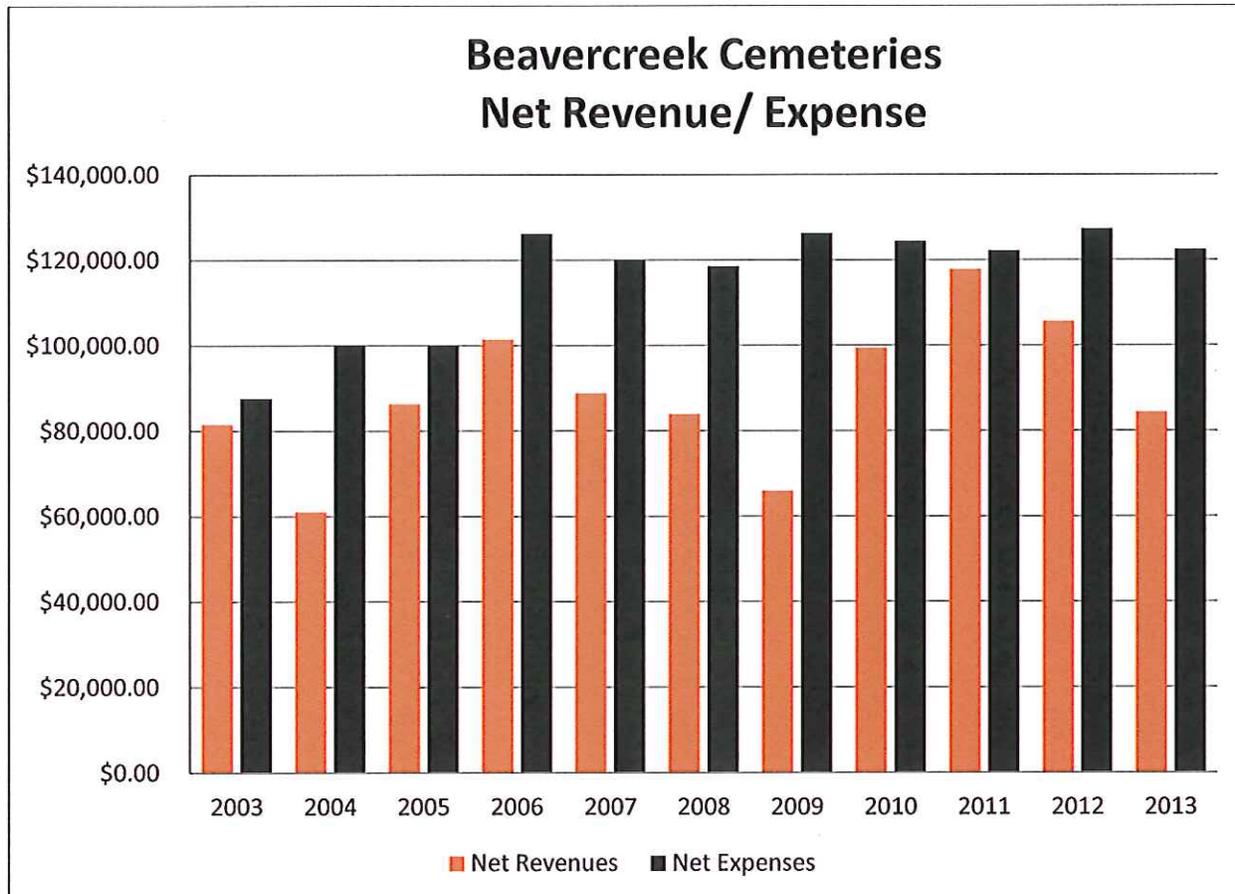


IV. EXPENDITURES

The expenditures for the Beavercreek Cemeteries are relatively constant, in terms of personnel costs; however material costs are variable and directly related to the number of interments that occur at the facilities. In recent years, expenditures have included several capital cost items; some have which have been constructed with donated funds.

| <u>Year</u> | <u>Capital Item</u> | <u>Cost</u> | <u>Donation</u> |
|-------------|---------------------|-------------|-----------------|
| 2006 | Truck | \$15,548 | n/a |
| 2007 | Furnace & Mower | \$11,500 | n/a |
| 2011 | Fence | \$21,181 | \$21,181 |
| 2012 | Gate | \$ 9,575 | \$ 9,575 |

The historical relationship between revenues and expenses for the cemeteries in the General Fund is shown in Appendix 'C' – Revenue/Expense for the 101 Fund. However, when the revenue side is adjusted for the addition of 816 Fund revenues and donations, and the expense side is adjusted for capital expenses, the resulting comparison shown on the chart below indicates that rates for services are currently at appropriate levels. Given that only one (1) cemetery is regularly generating revenues, while six (6) cemeteries are expense centers, the chart on the following page would indicate that we are holding the line on expenses and rates are holding their own, given the cyclical, if not erratic trend for grave sales and burials.

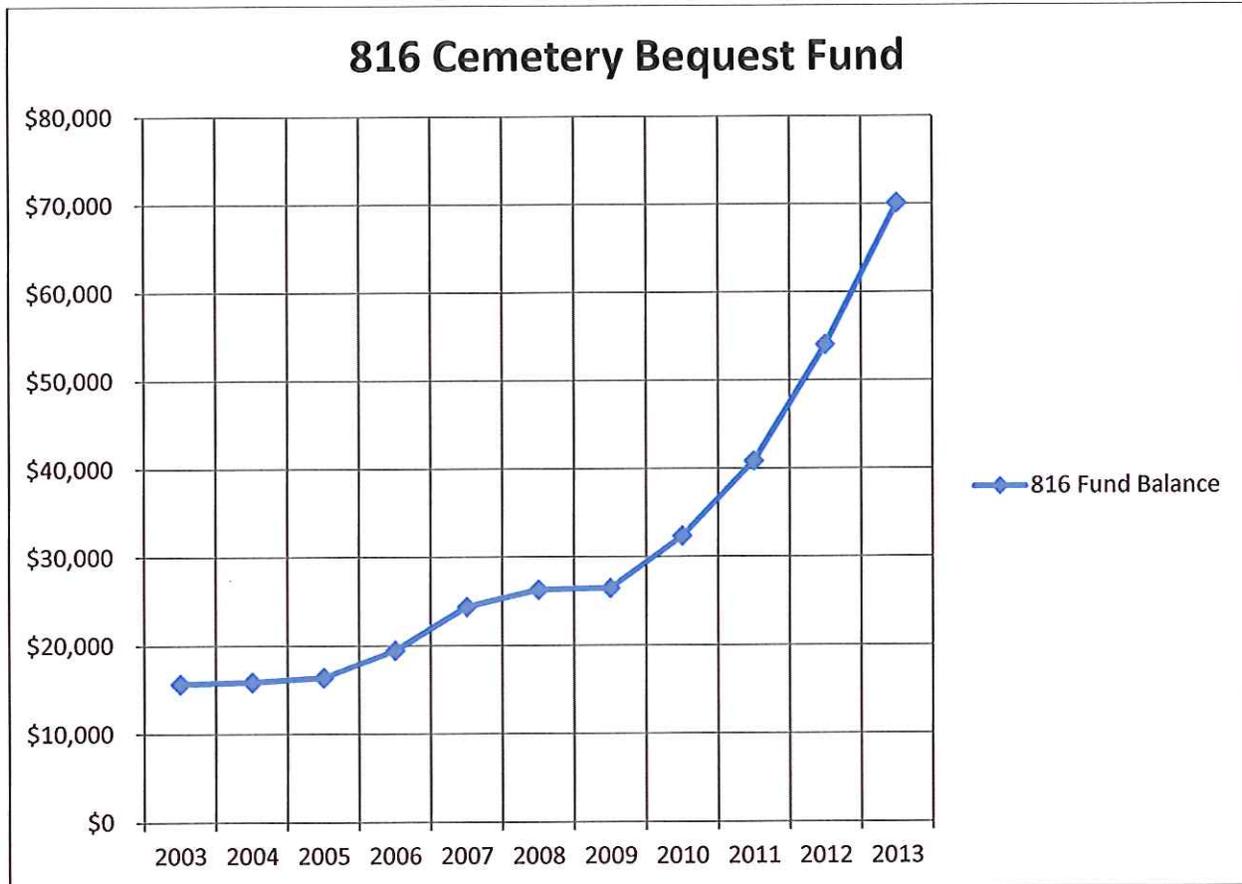


V. LONG TERM CARE FUNDING (Cemetery Bequest Fund 816)

The Ohio Revised Code Section 759.12 provides for the establishment of a permanent fund of the cemetery. The City of Beavercreek meets this requirement with the establishment of the Cemetery Bequest Fund 816. Upon the initial transfer of the cemeteries from the Township to the City upon incorporation, an initial transfer of approximately \$15,000 was used to create the Cemetery Bequest Fund.

Very few contributions were made to the fund until 2005 when a percentage of the sale of graves and opening/closing fees were designated for placement in the fund. Currently, administration of the fund is governed by Administrative Memorandum No. 24, which also details the intent of the Fund, that is, to build principal in the fund, and to annually utilize the interest earnings for cemetery maintenance and/or capital construction. With current low interest earnings and interest rates at all time lows, it will be a number of years before the fund can be utilized for its intended purpose. The chart below indicates the growth of the 816 Fund.

That being said, ultimately, when the majority of graves have been sold, and revenues are no longer being generated by burials, the 816 Fund may serve as a supplement to other revenues to assure that the City of Beavercreek meets its long term mandate for cemetery maintenance. The chart below illustrates the growth of the 816 Fund.



VI. 2013 ACCOMPLISHMENTS.

Calendar year 2013 was another productive year for the Beavercreek Cemeteries for several reasons:

Added 603 burial entries to the Find-A-Grave website for all Beavercreek Cemeteries, mainly from Mount Zion Park

Created new Lot Books for all active cemeteries, so we now have a duplicate for the Lot book held at Mt. Zion Park cemetery. Aley and Hawker never had lot books, so now there will be one each at Municipal Maintenance Facility and Mt. Zion Park cemetery office. These are updated on an as needed basis.

Creation of Cemetery pages to City of Beavercreek webpage, with – Contact information, marketing information that lots are available, List of Cemeteries with links to each one on the main page. Individual cemetery pages have: a history of Cemetery, link for Directions based on street address, link to Find-A-Grave website for search ability and Photos.

Revised the Policies and Procedures for Operation and Maintenance of Cemeteries (aka Operations Manual) Scanned Photos, and other documents to be able to have digital copies and to be included in individual copies.

New Digital copy of Mount Zion Park Cemetery Map created which will be able to be linked to the database once it is created.

Reviewed Ohio Revised Code sections regarding cemeteries, confirmed up to date and digital copies stored on Q:\ and hard copies filed at Mt Zion Park cemetery office.

New Cemetery Care Taker was appointed. Great strides in the administration of the Cemetery have taken place in the last year due in large support to Steve Croucher.

Along with the above referenced policies and procedures, the administration has cross-trained numerous individuals in the handling of the various peculiarities of deed transfer, repurchase, verification of ownership and indigent burials.

VII. 2014 GOALS

- Update and put into effect the 2014 version Operations Manual
- Compare the newly created Lot Books at Municipal Maintenance Facility with Lot Cards, Interment Cards and Lot Book at Mt. Zion Park cemetery
- Update active cemetery Excel spreadsheets with Data from the Lot Book comparison
- Merge Excel spreadsheet with digitized maps, to create a database linked to the map
- Investigate Card stock template, for creation/Update of Lot Cards and Interment cards from Database needs to be uniform and original 4.5"x6" standard is 4"x6" (Avery® Postcards for Laser Printers 5389, 4" x 6", White, Uncoated, Box of 100)(**UPDATE: Free Samples** should be delivered by end of January for testing) Print to edge Color cards 5889 box of 80
- Design forms on database to be able to create: Lot Cards, Interment Cards, Deeds and Lot Book Pages
- Update/Create Lot Cards and Interment Cards based on Data from Lot Book comparison
- Policy for old lot cards, when new lot card is created with updated information.
- Update verbiage on the Cemetery Deeds to be compliant with ORC and industry standards (50 years, heirs, grave assignments, etc)
- Create a physical folder and procedure for surrendered Deeds, to be kept in the fireproof file cabinet.
- Investigate possible future need for a new fireproof file cabinet, due to minimal space for expansion in current cabinet.
- Business cards for Sexton letter sent out to funeral homes, vault and monument companies with introduction of Sexton as new full time care taker, as well as hours and alternate phone number.
- Update cemetery cell phone voice mail with scripted message.
- Correspondence folder on Q:\ with subfolders, Issues, Indigent, surrendered etc.

- Cemetery Signs (Section III, Item A, Paragraph 3) - Hours of operation, phone number, speed limit, rules, New Speed Limit Sign(s) at Mt. Zion Park cemetery
- Fill out form to update the contact name on the Certificate of Registration for the three active Cemeteries, this has no cost, and is currently under the name Marilyn Court.
- Confirm Indigent burials have memorials, confirm Lots/Graves that are reserved for indigent burials, verify placement of cremains and verify placement of markers, Flush to the ground
- House cleaning at Mt. Zion Park cemetery office, ie Burial permits, certificates, cards etc.
- Repaint/rebuild Mt. Zion Park Cemetery sign to improve sales visibility.
- Improve Cemetery Building energy efficiency

VIII. LONG RANGE PLANS.

A. Mt. Zion Park Cemetery.

Continued interest by residents, in the appearance of Mt. Zion Park Cemetery has created the impetus to evaluate Long Range Planning for capital improvements to this facility. It is conceivable that the creation of a detailed Master Plan could spur other donations for specific items on the list as well as provide impetus for revenue generation alternatives.

B. Aley Cemetery.

Staff will continue to work with the adjoining Aley Church to identify and correct encroachment issues and improve research of interments and ownership of remaining gravesites. Improved surveys of the site may help to identify additional sites for the layout of new gravesites, previously thought as unusable

Encroachments of church buildings on the original land parcels for the cemetery should be surveyed and corrected such that title problems for the Aley Church can be avoided in the future, but this is a low priority.

C. Hawker Cemetery.

Although an active cemetery, there are few empty gravesites available for sale or interment. Ultimately, the cemetery should seek inactive status.

D. Coy Cemetery.

This cemetery needs little attention, other than maintenance of the wrought iron fence. As time allows, the interments should be entered into the City database.

E. George C Zimmerman Cemetery

This cemetery lies upon a parcel that is has remaining unplatted land which could be utilized for additional interments, a pet cemetery or other revenue generating use. The existing cemetery requires little maintenance other than fence maintenance.

F. Sunnyside Cemetery

The wood fence around this cemetery is a continuing maintenance problem. More research needs to go into the number of burials at this site, as portions of the inactive cemetery may be available. Possibly ground penetrating radar could be used to verify the presence or lack thereof of burial sites.

G. Reese-Petro Cemetery

Little maintenance is needed other than painting of the chain link fence.

Appendix 'A'

End of Year Expenditures

CITY OF BEAVERCREEK
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2013

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | CARRY OVER | BUDGET AMOUNT | VARIANCE | % OF BUDGET | PRIOR YTD ACTUAL |
|-----------------------------|------------------|---------------|---------------|------------------|-----------|----------------|---------------------|
| <u>SPECIAL ASSESSMENTS</u> | | | | | | | |
| 101-450900 | 0 | 141,291 | 0 | 145,000 | 3,709 | 97.44 | 143,992 |
| | 0 | 141,291 | 0 | 145,000 | 3,709 | 97.44 | 143,992 |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 101-463252 | 2,091 | 41,832 | 0 | 35,000 | (6,832) | 119.52 | 34,018 |
| 101-463400 | 1,100 | 23,084 | 0 | 22,500 | (584) | 102.60 | 29,050 |
| 101-463500 | 1,150 | 38,893 | 0 | 45,000 | 6,107 | 86.43 | 42,900 |
| 101-463553 | 727 | 6,356 | 0 | 10,000 | 3,644 | 63.56 | 10,929 |
| 101-463602 | 0 | 6,246 | 0 | 6,000 | (246) | 104.10 | 6,488 |
| 101-463606 | 2,715 | 65,826 | 0 | 63,000 | (2,826) | 104.49 | 60,363 |
| 101-463607 | 0 | 2,740 | 0 | 3,000 | 260 | 91.32 | 2,760 |
| 101-463608 | 0 | 11,066 | 0 | 6,000 | (5,066) | 184.44 | 8,100 |
| 101-463610 | 0 | 800 | 0 | 1,100 | 300 | 72.73 | 1,200 |
| 101-463615 | 0 | 33,355 | 0 | 29,400 | (3,955) | 113.45 | 26,207 |
| 101-466295 | 0 | 8,958 | 0 | 7,000 | (1,958) | 127.97 | 7,966 |
| | 7,784 | 239,156 | 0 | 228,000 | (11,156) | 104.89 | 229,981 |
| <u>DONATIONS</u> | | | | | | | |
| 101-471001 | 0 | 2,261 | 0 | 500 | (1,761) | 452.23 | 11,815 |
| | 0 | 2,261 | 0 | 500 | (1,761) | 452.23 | 11,815 |

CITY OF BEAVERCREEK
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2013

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | CARRY OVER | BUDGET AMOUNT | VARIANCE | % OF BUDGET | ENC BALANCE | UNENC BALANCE | PRIOR YTD ACTUAL | |
|-----------------------------------|------------------|----------------|---------------|------------------|---------------|----------------|----------------|------------------|---------------------|--------|
| <u>CEMETERY MAINTENANCE</u> | | | | | | | | | | |
| 101-533750-1110 | | 4,140 | 54,875 | 0 | 55,052 | 177 | 99.68 | 0 | 177 | 54,281 |
| 101-533750-1210 | | 1,093 | 6,925 | 0 | 8,307 | 1,382 | 83.36 | 0 | 1,382 | 18,255 |
| 101-533750-1310 | | 286 | 3,019 | 0 | 7,000 | 3,981 | 43.13 | 0 | 3,981 | 2,552 |
| 101-533750-1410 | | 773 | 8,679 | 0 | 11,334 | 2,655 | 76.57 | 0 | 2,655 | 10,512 |
| 101-533750-1610 | | 0 | 9,156 | 0 | 16,312 | 7,156 | 56.13 | 0 | 7,156 | 15,941 |
| 101-533750-1615 | | 0 | 300 | 0 | 776 | 476 | 38.64 | 0 | 476 | 808 |
| 101-533750-1620 | | 0 | 56 | 0 | 50 (| 6) | 111.42 | 0 (| 6) | 59 |
| 101-533750-1700 | | 78 | 894 | 0 | 1,174 | 280 | 76.18 | 0 | 280 | 1,048 |
| 101-533750-1800 | | 0 | 0 | 0 | 0 | 0 | .00 | 0 | 0 | 2,240 |
| 101-533750-1900 | | 0 | 1,516 | 0 | 2,105 | 589 | 72.02 | 0 | 589 | 1,427 |
| 101-533750-2310 | | 264 | 5,217 | 0 | 5,110 (| 107) | 102.09 | 0 (| 107) | 5,102 |
| 101-533750-2499 | | 0 | 935 | 0 | 2,200 | 1,265 | 42.49 | 0 | 1,265 | 1,178 |
| 101-533750-2550 | | 0 | 2,481 | 0 | 2,700 | 219 | 91.90 | 0 | 219 | 1,075 |
| 101-533750-2590 | | 768 | 7,639 | 0 | 8,450 | 811 | 90.40 | 0 | 811 | 8,375 |
| 101-533750-3022 | | 132 | 1,495 | 0 | 1,170 (| 325) | 127.79 | 0 (| 325) | 1,291 |
| 101-533750-3040 | | 7 | 478 | 0 | 1,528 | 1,050 | 31.25 | 0 | 1,050 | 1,322 |
| 101-533750-3050 | | 0 | 3,350 | 0 | 3,900 | 550 | 85.90 | 0 | 550 | 450 |
| 101-533750-3095 | | 0 | 100 | 0 | 0 (| 100) | .00 | 0 (| 100) | 0 |
| 101-533750-3199 | | 1,679 | 6,165 | 0 | 3,180 (| 2,985) | 193.87 | 0 (| 2,985) | 2,295 |
| 101-533750-3210 | | 87 | 553 | 0 | 1,000 | 447 | 55.34 | 0 | 447 | 631 |
| 101-533750-3220 | | 39 | 464 | 0 | 750 | 286 | 61.92 | 0 | 286 | 463 |
| 101-533750-3230 | | 16 | 288 | 0 | 200 (| 88) | 144.17 | 0 (| 88) | 189 |
| 101-533750-3240 | | 61 | 2,746 | 0 | 2,760 | 14 | 99.51 | 0 | 14 | 1,835 |
| 101-533750-3830 | | 0 | 0 | 0 | 100 | 100 | .00 | 0 | 100 | 0 |
| 101-533750-3910 | | 0 | 0 | 0 | 90 | 90 | .00 | 0 | 90 | 0 |
| 101-533750-4800 | | 0 | 5,041 | 5,041 | 0 | 0 | .00 | 0 | 0 | 5,495 |
| TOTAL CEMETERY MAINTENANCE | 9,442 | 122,373 | 5,041 | 135,248 | 17,916 | 90.48 | 0 | 17,916 | 136,824 | |

CITY OF BEAVERCREEK
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2013

CEMETERY BEQUEST FUND

| | PERIOD ACTUAL | YTD ACTUAL | CARRY OVER | BUDGET AMOUNT | VARIANCE | % OF BUDGET | PRIOR YTD ACTUAL |
|-------------------------------|------------------|---------------|---------------|------------------|----------|----------------|---------------------|
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 816-463500 | | | | | | | |
| CEMETERY SALES / BURIALS | 500 | 15,812 | 0 | 9,000 | (6,812) | 175.69 | 13,058 |
| TOTAL CHARGES FOR SERVICES | 500 | 15,812 | 0 | 9,000 | (6,812) | 175.69 | 13,058 |
| <u>INTEREST</u> | | | | | | | |
| 816-486100 | | | | | | | |
| INTEREST INCOME | 26 | 240 | 0 | 100 | (140) | 240.47 | 135 |
| TOTAL INTEREST | 26 | 240 | 0 | 100 | (140) | 240.47 | 135 |
| TOTAL FUND REVENUE | 526 | 16,053 | 0 | 9,100 | (6,953) | 176.40 | 13,193 |
| NET REVENUE OVER EXPENDITURES | 526 | 16,053 | 0 | 9,100 | (6,953) | 176.40 | 13,193 |

Appendix 'B'

2013 Cemetery Pricing Study

Appendix 'C'
Revenue/Expense for the 101 Fund.

101 General Fund - Cemetery

