

CITY OF BIRMINGHAM
GREENWOOD CEMETERY ADVISORY BOARD

NOTICE OF VIRTUAL MEETING

NOTICE DATE: October 22, 2020
MEETING DATE/TIME: November 6, 2020 10:00 a.m.
MEETING PLACE: Virtual Meeting

PLEASE TAKE NOTICE that the regularly scheduled Greenwood Cemetery Advisory Board meeting for the City of Birmingham will be conducted online using a virtual meeting format. Meetings will be conducted virtually in light of health concerns surrounding the COVID-19 pandemic and in accordance with the Michigan Department of Health and Human Services orders and related legislation that emphasize safety and limiting large gatherings.

Greenwood Cemetery Advisory Board Zoom Meeting Invitation

Topic: Regular Greenwood Cemetery Advisory Board Meeting
Time: November 6, 2020 10:00 AM Eastern Time (US and Canada)

Potential Future Virtual Meetings:

Dec 4, 2020 05:00 PM

Join Zoom Meeting

<https://zoom.us/j/95167371512?pwd=NmZkU1RsRGxZVnpmM0VwcE1yU1I5QT09>

Meeting ID: 951 6737 1512

Passcode: 435943

One tap mobile

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+13017158592,,99524391376# US (Germantown)

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Meeting ID: 995 2439 1376
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Meeting ID: 995 2439 1376

The agenda, agenda packet, and detailed instructions for viewing and participating in the meeting will be posted on the City of Birmingham's website as follows:

www.bhamgov.org/government/boards/mb_agendas.php

Public comment will be handled by the virtual "raise hand" method as controlled by the participant. See instructions as posted on the City of Birmingham website: www.bhamgov.org/participate.

The meeting will be captioned; if participating in the meeting through the Zoom platform the user must select "view subtitles" in order to see the captions.

NOTICE: Individuals requiring accommodations, such as mobility, visual, hearing, interpreter or other assistance, for effective participation in this meeting should contact the City Clerk's Office at (248) 530-1880 (voice), or (248) 644-5115 (TDD) at least one day in advance to request mobility, visual, hearing or other assistance.

Las personas que requieren alojamiento, tales como servicios de interpretación, la participación efectiva en esta reunión deben ponerse en contacto con la Oficina del Secretario Municipal al [\(248\) 530-1880](tel:2485301880) por lo menos el día antes de la reunión pública. (Title VI of the Civil Rights Act of 1964).

GREENWOOD CEMETERY ADVISORY BOARD

AGENDA

FRIDAY, NOVEMBER 6, 2020, 10 A.M.

VIRTUAL MEETING

Join Zoom Meeting

<https://zoom.us/j/95167371512?pwd=NmZkU1RsRGxZVnpmM0VwcE1yU1I5QT09>

Meeting ID: 951 6737 1512

Passcode: 435943

The Greenwood Cemetery Advisory Board provides the recommendations to the City Commission:

1. Modifications: As to modifications of the rules and regulations governing Greenwood Cemetery.
2. Capital Improvements: As to what capital improvements should be made to the cemetery.
3. Future Demands: As to how to respond to future demands for cemetery services.

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF THE MINUTES

- A. Approval of meeting minutes of April 15, 2020
- B. Approval of meeting minutes of September 17, 2020

IV. NEW BUSINESS

- A. Meeting Schedule for remainder of FY 2020 and first half of 2021/2022.
- B. Review of 2019/2020 Annual Report
 - Action Plan for 2020/2021
 - Recommendations to City Commission for release of graves for sale
- C. Proposed budget for FY 21/22

V. UNFINISHED BUSINESS

VI. REPORTS

- A. March and June 2020 Quarterly Rev/Exp Reports; June 30 2020 YTD Rev/Exp Report; June 30 2020 Perpetual Care Fund Balance Sheet; Sales update for July 2020 and August 2020
- B. Report/update on Taylor Monument Project and Friends of the Birmingham Museum Cemetery Fund

VII. OPEN TO THE PUBLIC FOR MATTERS NOT ON THE AGENDA

VIII. BOARD COMMENTS

IX. ADJOURN

Next Meeting: Date TBD

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**GREENWOOD CEMETERY ADVISORY BOARD
MEETING MINUTES
WEDNESDAY, APRIL 15, 2020 AT 12:00 NOON
VIRTUAL MEETING**

I. CALL TO ORDER

Darlene Gehringer, Chairperson, called the meeting to order at 12:00 noon.

II. ROLL CALL

Present: Darlene Gehringer, Chairperson
Linda Buchanan, Vice Chairperson
Linda Peterson
Laura Schreiner
Margaret Suter
George Stern

Absent: Kevin Desmond

Administration: Assistant City Manager Gunter, Assistant to the City Manager Gallagher, DPS Director Wood, Parks and Recreation Manager Laird, Acting City Clerk Arft, and City Clerk Designee Bingham

III. APPROVAL OF MINUTES

A. APPROVAL OF MEETING MINUTES OF MARCH 6, 2020

MOTION: Motion by Member Suter, seconded by Member Schreiner:
To approve the minutes as corrected.

ROLL CALL VOTE: Ayes, Member Suter
Member Schreiner
Chairman Gehringer
Vice Chair Buchanan
Member Peterson
Member Stern
Absent, Member Desmond

IV. NEW BUSINESS

A. CEMETERY SERVICE PROVIDER CONTRACT

Assistant City Manager Gunter presented this item.

- At the March 6, 2020 meeting, alternatives to the existing contract were discussed at length.
- The GCAB agreed to review the options and reconvene in April to make a final recommendation for submission to the City Commission.

Member Peterson noted:

- The six-month trial period on the existing contract terminates on May 6, 2020.
- Ms. Arcome, dba Creative Collaborations, LLC, agreed to the trial period to help the City retain continuity in cemetery operations.

-
- She is in support of extending the service provider's contract.

Member Peterson asked:

- What is the length of the proposed contract
- Would there be an increase in the cost of the contract if renewed.

Assistant City Manager Gunter replied:

- The initial agreement was for a term of six months.
- The proposed amendment to the contract would be a one-year agreement to renew annually.
- The termination provisions would be the same.
- If a more viable solution is discovered in the future, the City has the flexibility to move forward with that solution.
- The cost of the contract did not change.

Member Stern expressed:

- He had three pages of notes relative to Assistant City Manager Gunter's memorandum in the agenda packet.
- He has 35 years' experience in the cemetery business and it is dear to his heart.
- Concern for the City Manager as a member of the Rotary Club and a future candidate for the Office of the Presidency, and in keeping his current position if he recommends the proposed contract to the City Commission.
- He would be willing to send Ms. Gunter his notes to save her from trying to transcribe them.
- That he has not seen a concise financial report since the first quarter of 2019 and feels that he has been left out of cemetery financial reporting for a year. In prior years, he remembered good quarterly reports.
- Concern over the City's practice of collecting cash and that it should be brought to the attention of the auditors.
- He asked if sales proceeds had been deposited into the perpetual care fund.
- The report before him lacks detail for anyone to make an evaluation and he wonders if the GCAB is being hoodwinked.
- The vendor invoices should be shared with the GCAB to have an understanding of what is being paid out.

Assistant City Manager Gunter:

- Requested time to speak from the Chair to address some of the statements made by Mr. Stern.
 - With respect to quarterly statements, she went on to state that the task of Creative Collaborations, LLC is to provide the City with information and the City in turn provides that information in report form to this board.
 - With respect to an auditor's opinion on the City's practice of collecting cash, there have been no questions in the past on how current practices have worked in other operations. She went on to say if it were the will of the GCAB, she would pursue an opinion from the auditors, just to not have this conversation again moving forward.
 - Relative to the perpetual care fund, in terms of being a burden on the City's budget, it is the goal of the City to have it 100% funded; thereby applying sales
-

proceeds to this account to relieve the burden for future years. The City Manager supports this practice, and it is the most prudent preference for the City at this time.

- Lastly, relative to alleged inflated cost, the rates are set by the City and the invoices that the Assistant City Manager approves are consistent with the rate sheets.

Member Stern continued with his analysis of the suggested resolution:

- He thanked Assistant City Manager Gunter for her comments and expressed that they reinforced his point that the advisory board must make sure the invoices are accurate.
- Creative Collaborations, LLC coordinates with DPS and the monument company who in turn coordinates with other contractors; so he asked how ~~does~~ that translates into managing, and are work orders created.
- If Creative Collaborations, LLC practices GAP accounting, he would like to see the reports supporting the practice.
- Clerical estimates are inflated and again, the reports are unacceptable. In addition, the burial statistics identified in the report are identical to national statistics.

Assistant City Manager clarified that in addition to coordinating the grounds maintenance and monument services, Creative Collaborations, LLC oversee the activities.

Chairperson Gehringer called for a point of order to interrupt Member Stern and move forward with the agenda.

Vice Chair Buchanan pointed out that the cost of burials and cremations are paid by the bereaved families and passed on to the contractors.

Chairperson Gehringer called on DPS Director ~~WoodsWood~~ for a synopsis of her comments from the last meeting with respect to the labor burden for DPS to take on this new business.

DPS Director ~~WoodsWood~~ obliged the board and reiterated that she does not have the staff to support cemetery operations. Prevailing wages for staff would be the critical component.

Chairperson Gehringer led a discussion on automatic annual renewal versus annual renewal of the service contract.

Member Suter expressed that she would like to be sure that reports are submitted timely to the GCAB so that everyone could stay informed. She supports annual renewals based on contractor performance.

Member Peterson reminded everyone that she remembers receiving quarterly reports listing services performed, cost of those services, and profits gained. She went on to say that the reporting was very thorough.

Acting Clerk Arft confirmed that there was a lag in providing reports to this board during the past year due to the staffing shortage in the clerk's office and election cycle demands. She went on to say that reporting would resume soon; and would be based on the information received from Creative Collaboration, LLC.

Member Stern commented that the last report was in the first quarter of 2019.

DPS Director Wood requested a "go back" adding that staffing for weekend burials would require overtime hours.

Member Stern pointed out that burials are not generally performed on Sunday or legal holidays unless approved by the commission, and they would incur additional costs.

Chairperson Gehringer asked for a motion.

Vice Chair Buchanan asked if the board was proposing to change the language in the suggested recommendation.

Assistant City Manager Gunter offered to provide the rationale for the automatic annual renewal language.

Chairperson Gehringer expressed that Assistant City Manager Gunter could just take out the word automatic.

Assistant City Manager Gunter agreed.

MOTION: Motion by Vice Chair Buchanan, seconded by Member Peterson: To recommend that the City Commission authorize the amended contract agreement with Creative Collaborations, LLC to act, on behalf of the City, as the service provider to the Historic Greenwood Cemetery for a term of one year with annual renewals until either party exercises the termination provisions as stated in the contract. The annual contract is set for an amount not to exceed \$45,600, which will be paid from account #101-215.000-811.0000.

ROLL CALL VOTE:	Ayes,	Vice Chair Buchanan Member Peterson Chairperson Gehringer Member Schreiner Member Suter
	Nay,	Member Stern
	Absent,	Member Desmond

UNFINISHED BUSINESS

Items under Unfinished Business will be presented as a status update to the Board and may not require action at this time.

None

VI. FINANCIAL REPORT

None

II. OPEN TO THE PUBLIC FOR MATTERS NOT ON THE AGENDA

VIII. BOARD COMMENTS

Chairperson Gehringer thanked the board for the many constructive comments and for the individual participation. She noted that this was the first Zoom conference that she had participated in and it was a good experience.

IX. ADJOURN

Chairperson Gehringer adjourned the meeting at 1:00 p.m.

DRAFT

**GREENWOOD CEMETERY ADVISORY BOARD
MEETING MINUTES
FRIDAY, SEPTEMBER 18, 2020, 10 A.M.
VIRTUAL MEETING**

I. CALL TO ORDER

Linda Buchanan, Interim Chair, called the meeting to order at 10:06 A.M.

II. ROLL CALL

Present: Linda Buchanan, Vice Chair, serving as Interim Chair,
Pam DeWeese, Linda Peterson, Laura Schreiner, Margaret Suter,
George Stern

Absent: Joseph Vercellone

Administration: City Clerk Designee Alex Bingham; Museum Director Leslie Pielack,
City Planner Brooks Cowan

Guests: None

III. APPROVAL OF THE MINUTES

A. Approval of meeting minutes of January 3, 2020

MOTION: by Suter, seconded by Stern:

To approve the minutes of January 3, 2020, as amended.

VOTE: Yeas, 5
Nays, 0
Recused, 1

B. Approval of meeting minutes of July 9, 2020

MOTION: by Suter, seconded by Schreiner:

To approve the minutes of July 9, 2020, as amended.

VOTE: Yeas, 5
Nays, 0
Recused, 1

Approval of the meeting minutes of April 15, 2020 was deferred to the next meeting.

IV. NEW BUSINESS

- A. New member Pam DeWeese was welcomed.
- B. Museum Director Pielack shared information about a fundraising campaign by the Friends of the Birmingham Museum to install a monument for the unmarked graves of George and Eliza Taylor, formerly enslaved individuals who were recently discovered buried at Greenwood.
- C. Nominations for Chair and Vice Chair were proposed.

MOTION: by Suter, seconded by Peterson:

To nominate Linda Buchanan as Chair.

VOTE: Yeas, 6
Nays, 0

MOTION: by Buchanan, seconded by Stern:

To nominate Linda Peterson as Vice Chair.

VOTE: Yeas, 6
Nays, 0

V. UNFINISHED BUSINESS

- A. City Planner Cowan provided information on the GIS database and digital mapping of the cemetery plots and graves. There are 904 lots and 5,158 graves. The goal is to integrate other data from the City and from Creative Collaborations' Cheri Arcome into the database so it can be accessed online. It will be able to provide geo referencing for exact grave location, ownership, availability, and other data. About half the names have been integrated thus far, and it should be ready in the next couple of months.
- B. The 2019/2020 Annual Report has not yet been completed.
- C. The Ground Penetrating Radar RFP is suspended pending completion of the GIS database of the cemetery plots.

VI. FINANCIAL REPORT

- A. The fourth quarter financial report was not available for discussion. Additional information is needed from Cheri Arcome of Creative Collaborations to prepare the report.

VII. OPEN TO THE PUBLIC FOR MATTERS NOT ON THE AGENDA

There were no public comments.

VIII. BOARD COMMENTS

Mr. Stern commented that he would like the key performance indicators to be a regular agenda item under Unfinished Business on the agenda. He also mentioned that former board member Kevin Desmond has been recognized by the funerary field as "40 under 40." Ms. Buchanan provided an update on the planned Friends of the Birmingham Museum cemetery tour September 25. She also mentioned that Downtown Magazine had recently had an article about a parliamentary training provided to the city commission by Coco Siewert, and that Coco had emphasized that meeting minutes should reflect "what was done, not what was said" to keep meetings efficient.

For the next meeting, Ms. Buchanan suggested that it may be six weeks or so before the Greenwood Cemetery Advisory Board can set the next meeting due to the fall election schedule and need to prepare the necessary reports for the board. Members agreed by consensus that Fridays at 10:00 AM continues to be a good time to meet.

IX. ADJOURN

Ms. Buchanan adjourned the meeting at 11:14 a.m.

Next Meeting: Date TBD; late October or early November.

GL NUMBER	DESCRIPTION	ACTIVITY FOR QUARTER 03/31/2020
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND		
Revenues		
Function: Unclassified		
CHARGES FOR SERVICES		
150-000.000-643.0000	SALE OF CEMETARY PLOTS	2,702.00
CHARGES FOR SERVICES		<u>2,702.00</u>
INTEREST AND RENT		
150-000.000-664.0000	INVESTMENT INCOME	4,474.13
INTEREST AND RENT		<u>4,474.13</u>
Total - Function Unclassified		<u>7,176.13</u>
TOTAL REVENUES		<u>7,176.13</u>
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND:		
TOTAL REVENUES		7,176.13
TOTAL EXPENDITURES		<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>7,176.13</u>

GL NUMBER	DESCRIPTION	ACTIVITY FOR QUARTER 06/30/2020
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND		
Revenues		
Function: Unclassified		
CHARGES FOR SERVICES		
150-000.000-643.0000	SALE OF CEMETARY PLOTS	22,636.00
CHARGES FOR SERVICES		<u>22,636.00</u>
INTEREST AND RENT		
150-000.000-664.0000	INVESTMENT INCOME	7,541.11
150-000.000-665.0003	UNREALIZED GAIN (LOSS)	(3,058.53)
INTEREST AND RENT		<u>4,482.58</u>
Total - Function Unclassified		<u>27,118.58</u>
TOTAL REVENUES		<u>27,118.58</u>
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND:		
TOTAL REVENUES		27,118.58
TOTAL EXPENDITURES		<u>0.00</u>
NET OF REVENUES & EXPENDITURES		<u>27,118.58</u>

REVENUE AND EXPENDITURE REPORT

PERIOD ENDING 06/30/2020

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	ACTIVITY FOR QUARTER 06/30/2020	YTD QUARTER BALANCE 06/30/2020
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND				
Revenues				
CHARGES FOR SERVICES				
150-000.000-643.0000	SALE OF CEMETARY PLOTS	80,000.00	22,636.00	54,078.00
CHARGES FOR SERVICES		80,000.00	22,636.00	54,078.00
INTEREST AND RENT				
150-000.000-664.0000	INVESTMENT INCOME	16,800.00	7,541.11	23,321.71
150-000.000-665.0002	GAIN (LOSS) ON INVESTMENT	0.00	0.00	156.56
150-000.000-665.0003	UNREALIZED GAIN (LOSS)	0.00	(3,058.53)	(3,058.53)
INTEREST AND RENT		16,800.00	4,482.58	20,419.74
TOTAL REVENUES		96,800.00	27,118.58	74,497.74
Expenditures				
OTHER CHARGES				
150-276.000-811.0000	OTHER CONTRACTUAL SERVICE	20,000.00	0.00	0.00
OTHER CHARGES		20,000.00	0.00	0.00
TOTAL EXPENDITURES		20,000.00	0.00	0.00
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND:				
TOTAL REVENUES		96,800.00	27,118.58	74,497.74
TOTAL EXPENDITURES		20,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		76,800.00	27,118.58	74,497.74

Fund 150 GREENWOOD CEMETERY PERPETUAL CARE FUND

GL Number	Description	Balance
*** Assets ***		
150-000.000-005.0000	CASH AND INVESTMENTS	21,983.85
150-000.000-017.0000	INVESTMENTS	789,658.25
150-000.000-017.0006	MARKET GAIN (LOSS)	54,796.35
150-000.000-028.1000	MANUAL ACCOUNTS RECEIVABLE	7,954.00
Total Assets		874,392.45
*** Liabilities ***		
150-000.000-367.0300	DEFER. INFLOWS - MISCELLANEOUS INV	7,954.00
Total Liabilities		7,954.00
*** Fund Balance ***		
150-000.000-391.0000	RETAINED EARNINGS	791,940.71
Total Fund Balance		791,940.71
Beginning Fund Balance		791,940.71
Net of Revenues VS Expenditures		74,497.74
Ending Fund Balance		866,438.45
Total Liabilities And Fund Balance		874,392.45

DRAFT

GREENWOOD CEMETERY ADVISORY BOARD



2019/2020 ANNUAL REPORT

November 23, 2020

Linda Buchanan, Chair
Linda Peterson, Vice Chair
Pam DeWeese
Laura Schreiner
George Stern
Margaret Suter
Joseph Vercellone

INTRODUCTION

The Greenwood Cemetery Advisory Board was established by the Birmingham City Commission on October 13, 2014. One of its duties is to submit a report to the Commission on an annual basis of the general activities, operation, and condition of the cemetery for the preceding 12-month period. The Greenwood Cemetery Advisory Board Annual Report includes a summary and update of the cemetery's status, related finances, and the GCAB's planned activities for the next fiscal year.

To align with the City's fiscal year, the current GCAB's report covers the period from January 1, 2019 through June 30, 2020.

GENERAL ACTIVITIES

Meetings

The Greenwood Cemetery Advisory Board is required to meet at least quarterly; during the report period, the board met eight times in 2019 and three times in the first half of 2020. Board activities focused primarily on established project priorities for the period.

2019/2020 Project Priorities

Priorities set by the GCAB for the period and their current status are noted below:

1. Ground Penetrating Radar to verify records & establish available plots

To make the most efficient use of Ground Penetrating Radar, pursuing a RFP for GPR services will be deferred pending the outcome of the GIS mapping project (see #4). This will enable focused study of those areas of the cemetery that are of greatest uncertainty after the GIS study is complete.

2. Establish baseline of plots sold and unsold

The final integration of existing records with the GIS mapping project (see #4) will yield a better understanding of the exact location of sold and unsold plots.

3. Locate Potter's Field at Greenwood

Because the location of Greenwood's Potter's Field is unclear, it is hoped that the outcome of the GIS mapping project (see #4) will provide some clarification that can be followed up with further study.

4. Create digitized map of the cemetery

City Planner Brooks Cowan has identified 904 lots and 5,158 graves through a GIS digital mapping project. When complete, this project will integrate data from other city records on individual graves to identify which graves are open and additional information. The interactive digitized map with associated data will allow online access to the public in a manner similar to a property parcel map, with geo referencing for exact location information in its first phase. Data for sales, biographical information, and other data can be integrated into the map in the future. This will offer a beneficial tool for use by the public as well as the City.

Of the approximately 3,500 individuals on record buried at Greenwood, initial data on approximately half of them has been integrated into the database thus far. It is anticipated that this phase of the project will be complete in the next couple of months.

OPERATION

Sales and Financial Information

Cemetery services, including lawn care and grounds maintenance, were provided by Elmwood Cemetery in recent years. On December 1, 2019, **Creative Collaborations, LLC** became transitional provider for cemetery services, with the exception of grounds maintenance, which was provided by the City's Department of Public Services. On May 1, 2020, Creative Collaborations entered into a one-year renewable contract with the City to provide cemetery services on an ongoing basis. Records and funds previously managed by Elmwood Cemetery were transferred to the City of Birmingham's Clerk's Office upon termination of their contract. Grounds maintenance continues to be provided by DPS.

By December 31, 2018, 199 of 240 graves released for sale by the City Commission in 2015 had been sold in Sections B and C. During the period from January of 2019 through June 30 of 2020, grave sales slowed; an additional 50 graves were sold, 42 of which were in Sections B and C. This total of 241 graves sold exceeds the threshold of 240 set by the commission in 2018 for the GCAB to review and recommend additional release of graves. **Therefore, the GCAB is recommending the release of additional graves (see Recommendations).**

On January 14, 2019, the City Commission approved a payment plan policy for cemetery plots that requires full payment within 24 months. During the period from January 1, 2019 through June 30, 2020, no new payment plans were initiated. Five (5) payment plans are expected to be completed in 3Q 2020 and the remaining two (2) payment plans in 4Q 2020. Those plots under a payment plan are considered sold for purposes of availability unless the plot becomes available again in the event of a purchaser default.

Grave Sale Detail, January 2019 - June 2020

	1Q 19	2Q 19	3Q 19	4Q 19	1Q 20	2Q 20	TOTAL	Sec B	Sec C	B + C *	Sec D	Sec K	Sec L	Sec O	Oth er
# sold by Section								32	10	42			2	4	2
Resident	n/a	n/a	3	2		3	8 known								
Non-Res	n/a	n/a	6	11	5		22								
Comp'd PmtPlans															
Total	10	10	9	13	5	3	50								
BEGINNING INVENTORY, 1Q 2019								261	20	281	6	0	2	4	?
TOTAL REMAINING, end of 2Q 2020								229	10	239	6	0	0	0	?

Plots in Sections B & C sold under a payment plan are included in the number of sales made for the quarter in which the payment plan was instituted. The remittance to the Perpetual Care Fund of payment for the plots is recorded in total in the quarter in which the final payment is made.

During the period January 1, 2019 through November 30, 2019, Elmwood Cemetery managed cemetery services and grave sales, remitting 75% to the City as revenue and retaining 25% as compensation. Beginning December 1, 2019, Creative Collaborations, LLC, remits 100% of revenue to the City, which then makes payments to the contractor for services performed.

Perpetual Care Fund

After expenses, revenues from grave sales are used to increase the Perpetual Care Fund for Greenwood Cemetery, with investment earnings remaining with the PCF. This has contributed to substantial growth of the fund.

Detail for January 2019 through June 2020:

<u>2019 Q1</u>	
Proceeds from cemetery plot sales	22,500.00
Investment income	<u>4,013.40</u>
Revenue for Perpetual Care Fund	26,513.40
<u>2019 Q2</u>	
Proceeds from cemetery plot sales	29,250.00
Investment income	5,334.14
Gain on investment	<u>53.51</u>
Revenue for Perpetual Care Fund	35,509.80
<u>2019 Q3</u>	
Proceeds from cemetery plot sales	0.00
Investment income	<u>5,169.42</u>
Revenue for Perpetual Care Fund	5,169.42
<u>2019 Q4</u>	
Proceeds from cemetery plot sales	28,740.00
Investment income	6,137.05
Gain on investment	<u>156.56</u>
Revenue for Perpetual Care Fund	35,033.61
<u>2020 Q1</u>	
Proceeds from cemetery plot sales	2,702.00
Investment income	<u>4,474.13</u>
Revenue for Perpetual Care Fund	7,176.13
<u>2020 Q2</u>	
Proceeds from cemetery plot sales	22,636.00
Investment income	7,541.11
Unrealized gain (loss)	<u>(3,058.53)</u>
Revenue for Perpetual Care Fund	27,118.58
Total Fund Balance, Period ending June 30, 2020	791,940.71
Net of Revenues vs. Expenditures	<u>74,497.74</u>
Ending Fund Balance	866,438.45

CONDITION

- During the period, the city's Department of Public Services has overseen cemetery landscape maintenance.
- In April of 2019, DPS planted four sugar maple trees in the cemetery in Section A near the east gate.
- The Department of Public Services built and painted a new cemetery map display case and stand to replace the previous case and stand, which was deteriorated

PLAN FOR 2020/2021

(Action list for next year): TBD

SUMMARY AND RECOMMENDATIONS

With grave sales quickly reducing the available sites during 2019, the GCAB recommended that the city release an additional 60 plots for sale in Sections B and C, which would bring the total of recently released plots to 300. The City Commission expressed hesitancy about releasing additional plots in Section B; upon further review, the GCAB modified its recommendation to instead suspend sales in Section B and release an additional 30 plots in Section C. This updated recommendation, however, was not brought to the City Commission for final review and action. Currently, the officially approved number of saleable plots in Sections B and C remains at 240.

Recommendations to the commission, if any, e.g.:

- Confirm or review release of graves for sale/how many/where
- Possible summary/update of service contract with Creative Collaborations, anticipation of contract renewal?