

December 13, 2013

TO: Oaklawn and Sand Hill Cemeteries Lot Owners and Families of Lot Owners

FROM: City of Decatur Cemetery Board of Directors - Gene Blagg, President; Wayne Stone, Vice-President; Joyce Horton, Secretary; and Board Members: Cynthia DesRoches, Ann Logue, Frank Perrin, Angela Smith, Billy Wiley, Ann Williams

Interest earned from the endowment fund is one of two main sources of income for both cemeteries, however, the very low interest rates have greatly reduced this source of income. Although the endowment fund had \$398,317.31 in it at the beginning of the past fiscal year, because of the very low interest rates now being paid, only \$601.43 endowment interest was earned this past fiscal year. Because of this great decrease in endowment interest income, we ask that you please consider making a contribution to one of the categories specified on the donation form enclosed. If you have already endowed your family lot and would like to make an additional donation to increase the endowment fund, mark category 1 on the donation form enclosed. Your name will be listed with other donors in the 2014 report. \$1,720.00 was donated in 2013 to the endowment fund, and their names are listed on the donors page in this report.

Special contributions not designated for endowments are earmarked as "Special Project" donations and will be used for capital improvements or special projects decided on by the Cemetery Board. Because cemetery expenses have been exceeding its income, Special Project donations allow the Board to do projects it could not do otherwise. \$18,240.04 was received this past fiscal year from special donations. Special projects completed in the past fiscal year included repairing broken or leaning monuments in four sections at a cost of \$8,875.00 and completing surveying (\$1,750.00) around the new section to be opened in Oaklawn Cemetery.

The Board hopes to complete several projects in the upcoming year including the opening of another section in the northeast section of Oaklawn, building a road around the new section to be opened, and repairing additional broken monuments in both Oaklawn and Sand Hill. The Board is also discussing repaving roads in Oaklawn since many of the roads are in need of repair.

Remember that the pavilion on the east side of Oaklawn, which has fourteen benches for seating, is now available to be used for grave side ceremonies. The Board encourages you to use this pavilion, believing it will be safer to use than holding services at the actual grave site. Having ceremonies at the actual grave site involves people having to walk over curbs, ant and gopher mounds, and uneven ground, and these obstacles increase the chances of someone falling.

In the fall of 2012 a wildflower seed mix was planted along the roadway from the Greenwood Road/Cemetery Road intersection to the south Oaklawn Cemetery entrance. This wildflower mix was also planted in a two to three acre area surrounding the pavilion on the east side of Oaklawn. Dr. C. M. Cocanougher and Billy Wayne Stone donated the money to cover the cost of the seed and fertilizer and City crews assisted in the project. This past spring and summer saw a good start of wildflowers blooming along the roadway, and the area around the pavilion displayed a beautiful mix of various wildflowers. We hope many of you were able to enjoy this display and we look forward to enjoying the wildflowers again this next spring and summer. We again want to thank the Cocanougher and Stone families for their generosity.

The Board expresses appreciation to Cynthia Weaver, who resigned as board member in 2013, for her years of service on the Cemetery Board.

FINANCIAL REPORT FOR FISCAL YEAR 10/1/12 - 9/30/13

ENDOWMENT FUND BALANCE:

Endowment Funds (includes \$8,845.00 new endowment deposits/donations) \$407,763.74

INCOME/EXPENSE STATEMENT:

Total Income Deposited into General Fund \$ 36,227.47

Total Interest Income Earned on Endowment Funds \$ 601.43

Total Disbursements out of General Fund (operating expenses) (64,146.91)

Total Income Special Projects Fund (donations + interest) \$ 18,336.91

Total Disbursements out of Special Projects Fund (16,548.00)

DECATUR CEMETERY BOARD 2013 SUMMARY REPORT

Both Oaklawn Cemetery and Sand Hill Cemetery are part of a single municipal cemetery system operated by the City of Decatur. The Board is appointed annually by the Decatur City Council and is under City supervision. Its financial operations are managed by the City. The Board meets bimonthly, in the odd-numbered months, on the second Monday, at the City Hall at 10:00 a.m. Meetings are open to all lot owners.

SALE OF GRAVE SPACES - The price of burial plots is the same in both cemeteries. The current price is \$500.00 for each grave space, which includes a perpetual care fee to provide upkeep of the space. Lots can be purchased from Joyce Horton or Chet Niblett. The phone number for Decatur Cemetery Board is 940-627-3980.

ANNUAL MEMBERSHIP DUES - For all lot owners who purchased lots prior to 1984 and who have not endowed their lot, annual dues are required for upkeep of lots. The \$10.00 minimum, payable in January of each year, will provide upkeep for up to five grave spaces with \$2.00 added for each additional space.

PERPETUAL CARE FUND - Lot owners who purchased lots prior to 1984 may choose to endow their lots instead of paying annual membership dues. The \$125.00 minimum will provide upkeep for up to five grave spaces with \$25.00 added for each additional space. The money is placed in a perpetual care fund, also known as the endowment fund. Only the interest earned from the endowment fund can be used for general operating expenses. Endowments deposited into the endowment fund cannot be used.

NEW REGULATIONS - Because of the challenges presented in keeping a cemetery the size of Oaklawn maintained, special regulations were adopted in 2010 to improve the efficiency in maintaining both cemeteries. Whereas in the past the Cemetery Board has been more lenient concerning enforcement of rules and guidelines in place, it has become necessary to begin enforcing all Rules and Regulations. Trees, shrubs, benches, toys, fencing, statues, excessive flower arrangements and other items interfere with the mowing, with some of these items posing a potential safety hazard for the mowing crew. All deeds state that ownership of a lot is subject to all rules in place at the time of purchase and also subject to all rules which the Board puts into place at a later date. A list of some of the Rules and Regulations in effect are included on a separate page in this 2013 report.

MEMORIAL FUND - A memorial fund was established by the Board for those wishing to contribute to the memory of a friend or loved one. A card will be sent to the family informing them of the memorial gift. The names of those who made memorial donations in 2013 are listed with other donors in this report.

2013 CEMETERY OPERATION – Both Oaklawn and Sand Hill Cemeteries are maintained by private mowing firms. Oaklawn was mowed numerous times by the mowing firm winning the low bid annual contract of \$44,000.00. In the past fiscal year Sand Hill was mowed four times at \$375.00 per mowing. We appreciate the assistance provided by the City's crews who worked at Oaklawn throughout the year providing routine services including trimming trees and shrubs, removing trash, adding dirt to graves needing maintenance, and spraying grass killer around curbs and monuments to eliminate the need for weed-eating.

Besides mowing expenses, other cemetery expenses include insurance and taxes on cemetery property (\$2,338.96), purchase of dirt to fill in graves (\$925.00 for five loads), rental of portable restrooms at Oaklawn (\$98.66 per 28-day rental), providing water at Oaklawn for those needing to water flowers/trees, monthly telephone bill for cemetery office and other office expenses, and upkeep on the secretary's house/office owned by the Cemetery Board.

Because of the great decrease in income from endowment interest, it is very important that each family who has a lot in Oaklawn or Sand Hill makes sure their family lot is being taken care of by either paying yearly dues or by paying the required amount to provide perpetual care for the lot.

Since the day-by-day cemetery expenditures have been greatly exceeding the cemetery's income, donations to the Special Projects Fund, either as regular donations or memorials, are very important in helping the Board to plan extra or special projects. Special projects completed in 2013 are listed on page 1 of this report. A special thanks to those who made donations to the Cemetery in 2013 and whose names are listed on the donors page in this report. The Board also appreciates the services provided by Chet Niblett who serves as Grounds Chairman for the Cemetery Board.