

MILFORD COMMUNITY CEMETERY INC

COMMUNITY CEMETERY BOARD MEETING AGENDA

Friday, October 20, 2023

10:00 a.m.

Call to Order – Mayor Campbell

Roll Call

Approval of Previous Minutes

Unfinished Business

New Business

Financial Report (Attached)

Maintenance Report

Public Comment

Next Meetings:

January 19, 2024

April 19, 2024

July 19, 2024

October 18, 2024

Adjournment

101923

To be approved 10-20-23

Milford Community Cemetery Board
Minutes of Meeting
April 21, 2023

The Milford Community Cemetery Board of the City of Milford was held in the Joseph Ronnie Rogers Council Chambers at Milford City Hall, 201 South Walnut Street, Milford, DE 19963 on Friday, April 21, 2023. The meeting was available for public view and participation as permitted.

PRESIDING: Mayor Archie Campbell

IN ATTENDANCE: Members Mark Whitfield, Brian Baer, Jean Wylie, Brad Dennehy, Scott Sipple

STAFF: Deputy City Clerk Katrina White

ABSENT: Danny Skinner

Mayor Campbell called to order the Milford Community Cemetery Board meeting at 10:08 a.m.

Minutes

Councilman Baer made the motion to approve the January 20, 2023 meeting minutes. Board Member Wiley seconded. The motion carried unanimously.

Unfinished Business

Future Management Services

Board Member Sipple gave an overview of the management duties and responsibilities of Sipple and Son. He stated that it had been decided to transition the management duties to Rogers Funeral Home who are being trained to gradually take over. He introduced Carrie Hovatter from Rogers Funeral Home and stated that the duties will be a joint effort for quite a while.

New Business

Finance Report

Due to Mark Johnson, Lank, Johnson & Tull, not being in attendance, the finance report was postponed until the next meeting.

Maintenance Report

Director Dennehy reviewed the maintenance report that was included in the packet. He reported that the Annual Spring Cleanup was performed in March. At the request of the Board, small signs were placed by graves with infractions of the rules. Most of the caretakers have complied with the exception of about 10%. The biggest infraction has been loose stones around the graves and plastic fencing which create maintenance challenges. He also reported that the

grass contractor has agreed to begin cutting the price that was set by the Board at the last meeting. The contractor began cutting grass for the season on April 10, 2023.

Mary Lou Webb, 17484 Kingston Drive Milford, DE 19963, was present and asked if the Hovatters would be taking over the monument part of the business also. Board member Sipple answered no and that his Monument Company is a totally separate thing from what they do to help manage the cemetery affairs. He restated that the monument business and the cemetery are totally separate.

Alice Fox, 12607 Ponder Road, Ellendale, DE 19941, was present and asked what was allowed to be placed by the gravestones. She expressed her displeasure at the violation signs that were placed by the gravesites.

Mayor Campbell stated that it is hard to cut the grass and keep it neat and clean with some of the things that are being placed in the cemetery.

Director Dennehy explained that flowers and things like that can be placed in front of the gravestones. The issue is that there are a set of rules and there are those who are in violation of those rules. That is what is trying to be cleaned up. He stated that if the rules need to be changed, the greater community should come to the Board and make allowances here. He stated that there is white plastic fencing, in some cases, 6 feet away from the grave which is full of all types of memorabilia that had meaning for that individual. This creates challenges for the contractor who does the grass-cutting in the cemetery. During weed whacking, the stones become a projectile which causes a safety hazard.

Director Dennehy further explained that there is a set of rules and unfortunately, some people are not following the rules to the point that it is almost out of control. If those aren't addressed, it will only get worse. He stated that he hopes to see some sort of resolution.

Mayor Campbell asked Mr. Sipple if the lot owners were given the rules when they purchased the lots. Board Member Sipple answered that the rules are spelled out in the deed. Every deed that's been given out since the cemetery opened has the rules and regulations inside. He stated that when the deed is opened up the rules are right in there.

Director Dennehy stated that anyone who has a question or concern can give him a call at the Parks & Recreation Department or stop into the office at 207 Franklin Street. He stated that he can also meet onsite at the cemetery for anyone who needs to meet there with him.

Phyllis Zitvogel, 16159 Oak Road, Bridgeville, DE, was present and stated that it was hard seeing the signs when they have been taking care of their lot for all of these years. She stated that they do pull the weeds and don't have any of the loose stones. She stated that this has upset so many of those who do take the time to go out there to take care of things.

Valerie Schuler, 27 Churchhill Road, Milford, DE 19963, was present and stated that she did agree with the comments that had been stated and wanted to work towards some sort of compromise. She stated that her father was buried in the cemetery and her mother was upset

about the signs that had been placed. She stated that the communication issue needs to be worked on and is ok with rules but there needs to be compromise on both sides.

Debbie Stokes, P.O. Box 56, Milford, DE 19963 was present and read the rules regarding items to be placed on graves.

- Trees may not be planted.
- All other plantings must be approved by the Cemetery Board.
- During mowing season, all flowers, other than funeral flowers, should be placed within six inches of stones.
- Glass containers are not to be used in the cemetery.
- No railings, curbing or fences will be permitted.
- During the mowing season all flowers should be placed within 6 inches of the stone.

She also stated that she had the 1989 deed for her family's burial plot and it states, "During mowing season, from April 1st to November 1st, no artificial flowers will be allowed."

Ms. Stokes stated that she did agree with all the safety issues in regard to stones being thrown by mowers and trimmers and visitors/staff being injured. She stated that the rules do make sense and are there for everyone's safety and the convenience of the mowers.

Ms. Stokes showed the Board a vase that can be recessed below ground when not in use that had been removed and stated she was told by Board Member Skinner that the item should not have been removed because it was within 6 inches of the headstone. She measured it and it came out about 7 or 8 inches. Her 1989 deed says she can have this, but it's not in 100% compliance with the new rules.

Director Dennehy responded that there are a lot of rules and it clearly doesn't make sense what Ms. Stokes depicted as interfering with the footer or foundation. The rules need to be changed. He stated that he agrees with the comments about communication. Things perhaps could have been handled differently. If now is the time to update the rules, let's update the rules. Compromise is a great word to use. We have to come to a consensus on what is going to work for the lot owners, Board Member Sipple and the maintenance crew.

Director Dennehy suggested that by the next Board meeting, some of the people that were there be polled to figure out what will and will not work. He asked Mr. Sipple how to go about changing the rules on the deeds because they need to be reflective of what everyone wants.

Ms. Stokes stated that the rules are on the Milford Community Cemetery website, milfordcommunitywebsite.com and recommended for improving communication:

- Place notices on the website and in local newspapers
- Place signs at entrances that list prohibited items since persons other than the deed holder might be placing items on the burial plots and would not be aware of prohibited items.

- Have community representatives on the board. The board responded that there are 2 community representatives currently on the board, Scott Sipple and Jean Wylie.

Board Member Wylie stated that she is not a city employee, she is a lot owner. Board Member Sipple stated that he is on the Board also as a lot owner.

Betty Jane Dittoe, 944 Log Cabin Road, Milford, DE 19963, was present and stated that she had a sister and brother-in-law and her parents buried in the cemetery. She stated that some of the monuments have rocks down in them and you have to go out a little further to get away from the rocks to be able to bury something. The larger flowerpots are bigger than six inches so it is impossible to put them there. She then asked what would be done about the benches that had been put in front of some of the graves because that was listed as a violation. They were sold in good faith to the people to be put there and asked if the Board would make the lot owner remove them.

Director Dennehy answered not if they were sold with the grave. He reiterated that if the rules needed to be changed, update the rules.

Ms. Dittoe asked about the bricks under the mausoleum that are more than six inches out.

Board Member Sipple stated that there have been several variances over the years that have been brought before and approved by the Board. He further explained that there has always been a provision that a request could be made to the Board to do a certain thing that might not be in compliance with the rules and that has been the case for the 52 years that he has been here.

Ms. Dittoe then asked whose responsibility is it to remove the dead flowers from the new graves. Director Dennehy stated that it has never been established whose responsibility it is and is another thing that will need to be spelled out in the rules with a timeframe in which they will need to be removed.

Matt Wilson, 966 Canterbury Road, Milford, DE 19963 was present and he stated that his father has been in the cemetery since 1993. He stated that pre-covid he was in violation with a brick border and he removed the loose stone. He was unable to get an answer about whether the Virgin Mary statue that was on the grave would be allowed to stay. He stated that he would like to know from the Board going forward if this will be a problem.

Director Dennehy answered that this would not be a problem.

Mr. Wilson stated that he also would like for the communication to improve and would like to be more involved with the Board to help out the people who were there.

Director Dennehy stated that community involvement is welcome.

Mr. Wilson then asked who would be responsible for removing the Christmas wreaths from the veterans' graves.

Director Dennehy stated that the item may be on the next agenda and Wreaths Across America volunteer will install and remove the wreaths.

Jennifer Feindt, 4330 Big Stone Beach Road, Milford, DE 19963, was present and asked if there could be a better approach if something like this need to be done again in the future. She stated that a sign at the entrance would have been more appropriate. She suggested modernizing the contact database to receive emails or texts to get information out. She agrees with having a working group to update the rules.

Carol Blessing, 608 New Street, Milford, DE 19963, was present and suggested having a bulletin board, encased for the weather, at the entrance of the cemetery to post information.

Tracy Jones, 18575 Eleanor Lane, Milford, DE 19963, was present and stated that she would like to see the meetings held in the evening hours so that more people can attend. She stated that there were other lots out there that she felt should have also been in violation but had no violation signs on the graves. She stated that there needs to be better communication and that others should not be excluded from the rules because they have been grandfathered in. She suggested including information inside with the electric bills to reach those who don't have the internet.

Ryan Rutledge, 894 Church Hill Road, Milford, DE 19963, was present and stated that he agrees that the meeting should have been held at a different time. He stated that the rules drastically needed to be updated. He asked when the rules had last been updated or modified.

Board Member Sipple answered that he wasn't sure but thought it was probably before the Board had been created about 20 years ago, so possibly 30 years.

Mr. Rutledge asked in what way were the lot owners contacted when there is a violation. Director Dennehy answered pre-Covid as many letters as possible had been sent out. He stated that as Board Member Sipple said there are 6,000 lot owners out there and he doesn't know the percentage of those whom there is no contact information for. Part of the new management system that is going to need to transfer to Rogers Funeral Home is that there has to be an electronic database. Right now, there is none and everything is handwritten on index cards. He explained that is the first thing that needs to occur.

Mr. Rutledge asked where the information is located in reference to a website and if it was on the City website or the Parks and Recreation website. Director Dennehy explained that the City of Milford and the Parks and Recreation are not in control of the cemetery. This is the Milford Community Cemetery Board and about six months ago a new website was created. In this electronic age, that is the vehicle by which the Board is trying to reach as many people as possible to convey any information. He further explained that trying to send out a letter to 6,000 lot owners is problematic on multiple efforts.

Mr. Rutledge suggested creating a Facebook page also to get information out. He asked what the violation penalties were. Director Dennehy responded that there was no penalty or fine for

violations. He reiterated that the Milford Community Cemetery is owned by the lot owners and not the City of Milford or the Parks and Recreation.

Mr. Rutledge asked what the route was for the community in helping to get the rules updated. Director Dennehy stated by having a subcommittee to the Board who could meet and brainstorm to come up with an updated set of rules. The Board meets four times a year and at the conclusion of the meeting, the email and contact list could be used to canvas anyone there who would want to be a part of the committee.

Meghan McCarthy, 7443 Shawnee Road, Milford, DE 19963, was present and stated that the communication needs to be improved. She stated that she did use social media to spread the word that the violation signs were in the cemetery. She explained that there were issues accessing the cemetery website and obtaining the location for the Cemetery Board meeting. She then asked who had paid for the violation signs that had been placed in the cemetery. Director Dennehy answered that the funds came out of the Milford Community Cemetery operating budget.

Ms. McCarthy asked why there were road signs in the cemetery. Mayor Campbell stated that the street signs were donated by the Lions Club and that the signs would help lot owners locate their loved ones. Ms. McCarthy then referenced the minutes from October 21, 2022, where there was a discussion about a proposal for a bike path easement. City Manager Whitfield responded that the bike path will go along US Route 113 and there is no plan for the bike path to go through the cemetery.

Lisa Obermire, 668 Fork Landing Road, Felton, DE 19943, was present and suggested that inexpensive, weatherproof, closure boards could be put in both locations of the cemetery so that all of the information could be displayed. She stated that regarding the records, a lot of the people are no longer around. She explained that if the records for her parents were looked up, she is not listed and would not have been contacted so she could not blame the board. She stated that however, a way does need to be found to make things better.

Ms. Obermire stated that in regard to who is to maintain the cemetery, she feels that when the flowers have sat out there and need to be removed, it is the family members who should remove them out of respect for their loved ones. She further added that it should not be the responsibility of a crew to go out there and maintain that. She explained that the main reason that she was in attendance was that she had things that were moved but did not have a violation sign on any of her cemetery plots. She stated that in 26 years she has never had anything removed from either cemetery plot and there are several rows that have had things removed that did not receive a violation sign. She does agree that a committee does need to be set up to update the rules and regulations so that everyone can comply.

Morgan Fannin, 402 Abbotts Pond Road, Greenwood, DE 19950, was present and stated that there needs to be a better understanding with everybody. She explained that she maintains a lot in the cemetery that was in violation with stones and bricks and found the signs upsetting. The bricks and stones were removed and replaced with black curbing within the 6 feet as she was advised. She stated that another violation sign was put out after that.

Michael Ward, 65 New Hope Drive, Milford, DE 19963, was present and stated that he also got a violation notification for a marble bench with a memorial on it that his dad put out there. He explained that it is heavy and would be hard to remove. He suggested GIS, as a solution to finding out everyone's address to send information and notifying Rob Pierce, the City's Planning Director.

Director Dennehy stated that hearing from everyone who had taken time out of their day and time off from work clearly shows that the Board needs to do a better job with communication. Moving forward, updating the rules needs to be a priority. He again suggested that before the next meeting that those who are on the contact list be contacted to try to form a subcommittee to work on updating the rules and regulations.

All of the board members were in agreement.

Alice Fox reported that there was a large pothole on the last road next to the Dickinson Medical Center that needs to be repaired. Director Dennehy stated that he would address it.

Councilman Baer thanked everyone for coming out.

Mayor Campbell announced that the next meeting would be July 21, 2023, at 10:00 am at City Hall. The following meeting will be on October 12, 2023. He stated that he will make sure everyone gets the information, the committee will be chosen, the number of people to be on the committee and the rules will be reviewed.

Adjournment

With no further business, Mayor Campbell called for a motion to adjourn. Board Member Sipple made a motion to adjourn. Jean Wylie seconded. The motion carried unanimously.

The meeting was adjourned at 11:52 a.m.

Katrina L. White, CMC
Deputy City Clerk/Recording Secretary

MILFORD COMMUNITY CEMETERY
Balance Sheet
 As of August 31, 2023

	Aug 31, 23	Aug 31, 22
ASSETS		
Current Assets		
Checking/Savings		
Checking PNC	197,314.92	168,729.19
Total Checking/Savings	197,314.92	168,729.19
Total Current Assets	197,314.92	168,729.19
Fixed Assets		
Buildings	25,800.00	25,800.00
Driveways	112,837.60	112,837.60
Equipment	10,835.42	10,835.42
Land	12,168.93	12,168.93
Landscaping & Improvements	23,426.00	23,426.00
Accumulated Depreciation	-138,310.94	-134,330.00
Total Fixed Assets	46,757.01	50,737.95
Other Assets		
PNC Perpetual Fund	643,510.90	666,066.31
Total Other Assets	643,510.90	666,066.31
TOTAL ASSETS	887,582.83	885,533.45
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Due to Perpetual Fund	33,041.50	25,693.50
Manual Accounts Payable	2,461.69	2,471.73
Total Other Current Liabilities	35,503.19	28,165.23
Total Current Liabilities	35,503.19	28,165.23
Long Term Liabilities		
Loan Payable Trust Fund	47,500.00	47,500.00
Total Long Term Liabilities	47,500.00	47,500.00
Total Liabilities	83,003.19	75,665.23
Equity		
Net Assets		
Operating	93,063.96	54,458.45
Fixed Assets	50,737.95	54,718.89
Total Net Assets	143,801.91	109,177.34
Net Assets Perpetual	666,066.31	822,055.27
Net Income	-5,288.58	-121,364.39
Total Equity	804,579.64	809,868.22
TOTAL LIABILITIES & EQUITY	887,582.83	885,533.45

MILFORD COMMUNITY CEMETERY
Balance Sheet
 As of September 30, 2023

	Sep 30, 23	Jun 30, 23
ASSETS		
Current Assets		
Checking/Savings		
Checking PNC	204,933.86	211,137.87
Total Checking/Savings	204,933.86	211,137.87
Total Current Assets	204,933.86	211,137.87
Fixed Assets		
Buildings	25,800.00	25,800.00
Driveways	112,837.60	112,837.60
Equipment	10,835.42	10,835.42
Land	12,168.93	12,168.93
Landscaping & Improvements	23,426.00	23,426.00
Accumulated Depreciation	-138,310.94	-134,330.00
Total Fixed Assets	46,757.01	50,737.95
Other Assets		
PNC Perpetual Fund	642,348.27	641,088.16
Total Other Assets	642,348.27	641,088.16
TOTAL ASSETS	894,039.14	902,963.98
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Due to Perpetual Fund	34,341.50	32,641.50
Total Other Current Liabilities	34,341.50	32,641.50
Total Current Liabilities	34,341.50	32,641.50
Long Term Liabilities		
Loan Payable Trust Fund	47,500.00	47,500.00
Total Long Term Liabilities	47,500.00	47,500.00
Total Liabilities	81,841.50	80,141.50
Equity		
Net Assets		
Operating	93,063.96	93,063.96
Fixed Assets	50,737.95	50,737.95
Total Net Assets	143,801.91	143,801.91
Net Assets Perpetual	666,066.31	666,066.31
Retained Earnings	-5,288.58	0.00
Net Income	7,618.00	12,954.26
Total Equity	812,197.64	822,822.48
TOTAL LIABILITIES & EQUITY	894,039.14	902,963.98

MILFORD COMMUNITY CEMETERY
Reconciliation Detail
Checking PNC, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						211,425.87
Cleared Transactions						
Checks and Payments - 7 items						
Check	06/29/2023	7157	William V. Sipple & ...	X	-288.00	-288.00
Check	07/12/2023	7158	3PM LLC	X	-4,822.00	-5,110.00
Check	07/12/2023	1		X	-1,000.00	-6,110.00
Check	07/17/2023	7159	CHESAPEAKE BUR...	X	-2,145.00	-8,255.00
Check	07/17/2023	7161	Lank, Johnson & Tull	X	-810.00	-9,065.00
Check	07/17/2023	7163	VERIZON	X	-44.44	-9,109.44
Check	07/26/2023	7164	3PM LLC	X	-4,822.00	-13,931.44
Total Checks and Payments					-13,931.44	-13,931.44
Deposits and Credits - 2 items						
Deposit	07/04/2023			X	2,462.63	2,462.63
Deposit	07/17/2023			X	5,150.00	7,612.63
Total Deposits and Credits					7,612.63	7,612.63
Total Cleared Transactions					-6,318.81	-6,318.81
Cleared Balance					-6,318.81	205,107.06
Uncleared Transactions						
Checks and Payments - 2 items						
Check	07/17/2023	7162	William V. Sipple & ...	X	-6,250.00	-6,250.00
Check	07/17/2023	7160	CITY OF MILFORD	X	-35.15	-6,285.15
Total Checks and Payments					-6,285.15	-6,285.15
Total Uncleared Transactions					-6,285.15	-6,285.15
Register Balance as of 07/31/2023					-12,603.96	198,821.91
New Transactions						
Checks and Payments - 5 items						
Check	09/12/2023	7177	Rogers Graphics, Inc.		-185.00	-185.00
Check	10/04/2023	7180	3PM LLC		-4,822.00	-5,007.00
Check	10/05/2023	7181	CHESAPEAKE BUR...		-5,240.00	-10,247.00
Check	10/05/2023	7182	William V. Sipple & ...		-285.00	-10,532.00
Check	10/17/2023	7183	3PM LLC		-4,822.00	-15,354.00
Total Checks and Payments					-15,354.00	-15,354.00
Deposits and Credits - 1 item						
Deposit	10/05/2023				4,500.00	4,500.00
Total Deposits and Credits					4,500.00	4,500.00
Total New Transactions					-10,854.00	-10,854.00
Ending Balance					-23,457.96	187,967.91

MILFORD COMMUNITY CEMETERY
Reconciliation Detail
Checking PNC, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						205,107.06
Cleared Transactions						
Checks and Payments - 8 items						
Check	07/17/2023	7162	William V. Sipple & ...	X	-6,250.00	-6,250.00
Check	07/17/2023	7160	CITY OF MILFORD	X	-35.15	-6,285.15
Check	08/08/2023	7169	3PM LLC	X	-4,822.00	-11,107.15
Check	08/08/2023	7167	CHESAPEAKE BUR...	X	-4,560.00	-15,667.15
Check	08/08/2023	7168	L & W Insurance	X	-1,658.00	-17,325.15
Check	08/08/2023	7166	VERIZON	X	-47.03	-17,372.18
Check	08/08/2023	7165	CITY OF MILFORD	X	-37.09	-17,409.27
Check	08/21/2023	7172	3PM LLC	X	-4,822.00	-22,231.27
Total Checks and Payments					-22,231.27	-22,231.27
Deposits and Credits - 3 items						
Deposit	08/04/2023			X	2,462.63	2,462.63
Deposit	08/08/2023			X	2,424.00	4,886.63
Deposit	08/17/2023			X	10,100.00	14,986.63
Total Deposits and Credits					14,986.63	14,986.63
Total Cleared Transactions					-7,244.64	-7,244.64
Cleared Balance					-7,244.64	197,862.42
Uncleared Transactions						
Checks and Payments - 2 items						
Check	08/17/2023	7170	TECHNO GOOBER	X	-247.50	-247.50
Check	08/21/2023	7171	TECHNO GOOBER	X	-300.00	-547.50
Total Checks and Payments					-547.50	-547.50
Total Uncleared Transactions					-547.50	-547.50
Register Balance as of 08/31/2023					-7,792.14	197,314.92
New Transactions						
Checks and Payments - 5 items						
Check	09/12/2023	7177	Rogers Graphics, Inc.		-185.00	-185.00
Check	10/04/2023	7180	3PM LLC		-4,822.00	-5,007.00
Check	10/05/2023	7181	CHESAPEAKE BUR...		-5,240.00	-10,247.00
Check	10/05/2023	7182	William V. Sipple & ...		-285.00	-10,532.00
Check	10/17/2023	7183	3PM LLC		-4,822.00	-15,354.00
Total Checks and Payments					-15,354.00	-15,354.00
Deposits and Credits - 1 item						
Deposit	10/05/2023				4,500.00	4,500.00
Total Deposits and Credits					4,500.00	4,500.00
Total New Transactions					-10,854.00	-10,854.00
Ending Balance					-18,646.14	186,460.92

MILFORD COMMUNITY CEMETERY
Reconciliation Detail
Checking PNC, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						197,862.42
Cleared Transactions						
Checks and Payments - 8 items						
Check	08/17/2023	7170	TECHNO GOOBER	X	-247.50	-247.50
Check	08/21/2023	7171	TECHNO GOOBER	X	-300.00	-547.50
Check	09/07/2023	7173	3PM LLC	X	-4,822.00	-5,369.50
Check	09/12/2023	7175	CHESAPEAKE BUR...	X	-2,190.00	-7,559.50
Check	09/12/2023	7176	William V. Sipple & ...	X	-216.00	-7,775.50
Check	09/12/2023	7178	VERIZON	X	-50.13	-7,825.63
Check	09/12/2023	7174	CITY OF MILFORD	X	-36.56	-7,862.19
Check	09/22/2023	7179	3PM LLC	X	-4,822.00	-12,684.19
Total Checks and Payments					-12,684.19	-12,684.19
Deposits and Credits - 3 items						
Deposit	09/04/2023			X	2,462.63	2,462.63
Deposit	09/12/2023			X	4,128.00	6,590.63
Deposit	09/22/2023			X	13,350.00	19,940.63
Total Deposits and Credits					19,940.63	19,940.63
Total Cleared Transactions					7,256.44	7,256.44
Cleared Balance					7,256.44	205,118.86
Uncleared Transactions						
Checks and Payments - 1 item						
Check	09/12/2023	7177	Rogers Graphics, Inc.		-185.00	-185.00
Total Checks and Payments					-185.00	-185.00
Total Uncleared Transactions					-185.00	-185.00
Register Balance as of 09/30/2023					7,071.44	204,933.86
New Transactions						
Checks and Payments - 4 items						
Check	10/04/2023	7180	3PM LLC		-4,822.00	-4,822.00
Check	10/05/2023	7181	CHESAPEAKE BUR...		-5,240.00	-10,062.00
Check	10/05/2023	7182	William V. Sipple & ...		-285.00	-10,347.00
Check	10/17/2023	7183	3PM LLC		-4,822.00	-15,169.00
Total Checks and Payments					-15,169.00	-15,169.00
Deposits and Credits - 1 item						
Deposit	10/05/2023				4,500.00	4,500.00
Total Deposits and Credits					4,500.00	4,500.00
Total New Transactions					-10,669.00	-10,669.00
Ending Balance					-3,597.56	194,264.86

MILFORD COMMUNITY CEMETERY
Profit & Loss
 September 2022 through August 2023

	<u>Sep '22 - Aug 23</u>	<u>Sep '21 - Aug 22</u>
Ordinary Income/Expense		
Income		
Columbarium	2,400.00	1,200.00
Foundation Fees Income	722.00	668.40
Cemetery Fees	5,426.00	5,922.00
Land Rent	250.00	250.00
Grave Openings	88,900.00	104,450.00
Lot Sales	73,480.00	85,555.00
Total Income	<u>171,178.00</u>	<u>198,045.40</u>
Expense		
Advertising	3,765.00	0.00
Foundation Fees	1,264.80	244.80
Cemetery Maintainance	299.00	625.31
Cemetery Management	25,000.00	23,750.00
Commissions	0.00	8,051.46
Depreciation Expense	3,980.94	3,980.94
Grass Cutting	77,604.60	76,945.75
Ground Maintance	258.00	8,227.10
G. Opening & Setup	53,870.00	58,125.00
Insurance	1,658.00	1,598.00
Office Expense	797.50	1,293.00
Penalties	0.00	200.00
Professional Fees	7,005.00	8,220.00
Taxes	0.00	10.00
Telephone	535.38	506.74
Utilities	428.36	327.31
Total Expense	<u>176,466.58</u>	<u>192,105.41</u>
Net Ordinary Income	-5,288.58	5,939.99
Other Income/Expense		
Other Income		
Unrealized Gains Or Losses	0.00	-163,603.67
Interest & Dividends	0.00	29,210.51
Capital Gains Distributions	0.00	2,490.43
Capital Gains (Losses)	0.00	4,598.35
Total Other Income	<u>0.00</u>	<u>-127,304.38</u>
Other Expense		
Ask Client	0.00	0.00
Total Other Expense	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>-127,304.38</u>
Net Income	<u><u>-5,288.58</u></u>	<u><u>-121,364.39</u></u>

11:40 AM
10/17/23
Cash Basis

MILFORD COMMUNITY CEMETERY
Profit & Loss
September 2023

	<u>Sep 23</u>	<u>Sep 22</u>
Ordinary Income/Expense		
Income		
Foundation Fees Income	478.00	0.00
Cemetery Fees	284.00	300.00
Grave Openings	3,500.00	10,500.00
Lot Sales	13,000.00	7,200.00
	<hr/>	<hr/>
Total Income	17,262.00	18,000.00
Expense		
Grass Cutting	9,644.00	7,061.53
G. Opening & Setup	0.00	3,550.00
Office Expense	0.00	15.00
Telephone	0.00	0.00
Utilities	0.00	0.00
	<hr/>	<hr/>
Total Expense	9,644.00	10,626.53
	<hr/>	<hr/>
Net Ordinary Income	7,618.00	7,373.47
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Net Income	<u>7,618.00</u>	<u>7,373.47</u>