

## NORTH LOGAN CEMETERY ASSOCIATION

The North Logan Cemetery Association held its annual meeting on Sunday, June 27, 2010 at the Howard Johnson Motel in Grand Island, Nebraska.

Past President Alton Schmitt called the meeting to order. Present: Ray & Rhoda Christensen, Richard and Lorraine Leach, Alton & Sylvia Schmitt, Rosie Scranton and Elsie Stonestreet.

Election of officers was discussed and filled as follows:

Alton Schmitt – President (term ends in 2011)

Lloyd Hansen – Secretary/Treasurer (term ends in 2013)

Rosie Scranton – Trustee (term ends in 2012)

A financial report from Cindy Luth showed a Certificate of Deposit in the amount of \$3,960.36 and \$1,207.31 in savings. Additional donations totaling \$500.00 were received at the meeting bringing the total to \$5,667.67.

Sylvia reported that she has designated the North Logan Cemetery Association as the beneficiary on a life insurance policy.

Discussion was held on the need for additional funds to provide for the upkeep of the cemetery. Dan and Rosanne Christensen continue to mow and maintain the cemetery. The annual cost for mowing the cemetery has averaged \$650.00. Since the interest on our current funds does not generate enough income to cover this expense, there is a need for annual donations to cover these expenses and to increase our certificate of deposit so that eventually we can generate enough interest income to cover the expense to maintain the cemetery.

The cemetery association thanks everyone for their donations and interest in the cemetery. It is a beautiful resting place for us and our loved ones and we hope we can continue to maintain the cemetery for generations to come. We also need to encourage our children and grandchildren to get involved in the cemetery association.

Respectfully submitted,




Elsie Stonestreet, Recording Secretary

Enclosure: Map of North Logan Cemetery



# North Logan Cemetery Associations

501-C-13 Non-Profit Association  
Established August 25<sup>th</sup>, 1951



Alton Schmitt – President

Lloyd Hansen – Secretary/Treasurer

Rosie Scranton - Trustee

## Minutes of Annual Meeting

An annual meeting was held on June 12<sup>th</sup>, 2011 at 730 South Blaine, Grand Island, NE 68803. In attendance was Alton Schmitt – President, Lloyd Hansen – Secretary/Treasurer, Rosie Scranton – Trustee, Gladys Hansen, Ray and Rhoda Christensen, Sylvia Schmitt, Marlys Sems, Lorraine and Richard Leach and Dan and Rosanne Christensen.

The meeting was called to order by Alton Schmitt.

The minutes from the last meeting were read and approved.

Treasurer's Report – as of 6/11/2011 the checking account had \$699.00 and the savings account had \$1,360.34. As of 5/31/2011 our Certificate of Deposit value was \$3,998.03. This CD will mature in July and we will transfer those funds into the savings account. We had revenue of \$800.00. Future expenses will be for annual mowing and filing of the 2010 tax return. With sending out invoices we were successful in raising funds to pay for maintenance and also build up our account for future needs. This practice needs to continue as our options are narrowing as time passes on. At some point we will be faced with the realization that Dan and Rosanne will be unable to do the mowing. There is no one that is close by that has an interest in the cemetery to continue this practice. We will more than likely have to hire someone and pay them a lot more than what we are currently paying Dan and Rosanne.

On May 31<sup>st</sup> we were granted status as a non-profit association by the IRS as a 501-C-13 and revenue received is tax deductible. Even though our By-Laws state we are incorporated that is not the case. The original filing was only done with the Howard County Clerk's Office, no paperwork was forwarded to the Nebraska Secretary of State's Office and no one was sure why that was not done at the time. With the filing for non-profit status the IRS advised that we did not have to be incorporated and just having an association is allowed. Waldron, Riggs & Lloyd CPA's of Lincoln will do our 2010 tax return on Form 990-EZ. We are not required to file anything with the State of Nebraska.

Sylvia, Lorraine, Richard and Lloyd did research at the Howard County Clerk's Office in St. Paul and they did not have any lot certificates, burial plots or other information about our cemetery. We advised them that we would update all the information and file it with them. We also stopped at the Howard County Historical Society and they did not have any information on our cemetery and we advised them that we would send them information as well.

Discussion was held on new lot certificates. Motion was made by Lloyd seconded by Dan to issue new lot certificates to owners and also file them with the Howard County Clerk's Office. Passed with all yeas.

Discussion was held on the sale of Marlys and Mel Sems lots 27 and 28. Rosie purchased the lots on June 8<sup>th</sup> for \$100.00 (\$25.00 per lot and \$50.00 to reimburse Marlys and Mel for the maintenance fee they had already paid). Dan and Rosanne than purchase lot 27 from Rosie for \$50.00 (\$25.00 for the lot and \$25.00 maintenance fee)

Discussion was held on making it easier for members to have a say on cemetery business by being able to vote via mail. Motion made by Dan and seconded by Rosie to conduct cemetery business via mail. Passed with all yeas.

Discussion was held on creating a website. Motion by Dan and seconded by Rosie to allow Lloyd to create a website (cost and maintaining will be taken care by Lloyd). Passed with all yeas.

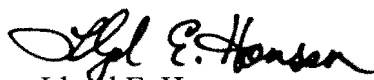
Motion by Rosie and seconded by Lloyd to pay Dan \$650.00 for mowing and the expense of weed control spray if spraying is necessary. Passed with all yeas.

Discussion was held on reelection of officers. The By-Laws were reviewed and it was determined that if no one was nominated that all current officers would be required to stay in their positions until another member was willing to serve. All current officer holders agreed to stand for reelection. Motion by Dan and seconded by Rosie to have the current individuals holding offices be reelected for another two (2) years with the understanding that they could be required to serve longer. Passed with all yeas.

There were no miscellaneous items to discuss.

Motion by Dan and seconded by Lloyd to adjourn the meeting. Passed with all yeas.

Recorded by:



Lloyd E. Hansen

Secretary/Treasurer



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501-C-13 Non-Profit Association  
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**Alton Schmitt – President**

**Lloyd Hansen – Secretary/Treasurer**

**Rosie Scranton - Trustee**

January 8, 2012

### Special Meeting of the Board of Directors North Logan Cemetery Association

A telephone conference call was placed at 5:35 p.m. on January 8, 2012 with Alton Schmitt (President), Lloyd Hansen (Secretary/Treasurer) and Rosie Scranton (Trustee). The purpose of this meeting was to discuss the annual maintenance fee that was implemented in 2011.

The meeting was called to order by the President.

The Secretary/Treasurer gave a history of the prior annual meetings minutes and the Article of Incorporation (By-Laws).

Section 3 describes the Officers and Directors; elections and they shall have the power and duties to exercise these duties in the corporation.

Section 7 describes the General Powers; have full power and authority to levy assessments against lots and burial plots in said cemetery for the upkeep and maintenance.

A new filing and accounting system was put in place. Copies of the By-Laws were mailed to all lot owners in 2010 and mailings on our account activity have been mailed more regularly. On reviewing the minutes from 1951 to present, it was learned that the issue on funding the maintenance has been an ongoing concern. At one time we have members taking turns during the mowing season and being paid mileage to handle some of the cost. Most times it was the dedication of Henry Sonderup to maintain the cemetery until his death. It seems the driving force with the cemetery after that fell to Ray Christensen, Ronald Hansen and Virgil Stonestreet. I am sure that they had assistance from other family members. At some point it has fallen to Dan and Rosanne Christensen to maintaining our cemetery.

What was learned that in prior years asking for money was not an effective way to generate income to maintain the cemetery. Most years whoever remembers to send in money did it and others were just not aware for the need. We had members who were very generous and made it possible to pay for the annual fee that is paid to Dan and Rosanne Christensen for several years.

No official meeting was held to send out annual statements to lot owners in 2011 with an annual maintenance fee of \$25.00 per lot. The \$25.00 figure was determined on the number of lots that had living owners to cover the current \$650.00 annual fee paid to Dan and Rosanne Christensen

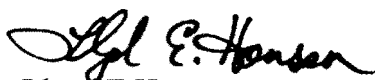
and also have \$125.00 left over each year to increase our savings account. We had two members that had concerns about an annual maintenance fee.

The current Board feels that having an annual maintenance fee was long overdue and should have been implemented many years ago. We are not only looking at how we are maintaining the cemetery currently but have to look beyond and prepare for the future.

One thing that we now have available is our Non-Profit status from the IRS that depending on your tax situation your annual fees are tax deductible as well as anyone who also gives us money can take a tax deduction.

Motion made by the Secretary/Treasurer to implement an annual fee of \$25.00 per lot to all living lot owners via an invoice. Said invoice for the annual fee shall be mailed out the first week of March of each year and are due by April 30<sup>th</sup> of each year. Seconded by the Trustee. Passed with all yeas.

Motion made by the Trustee to adjourn the special meeting. Seconded by the Secretary/Treasurer. Passed with all yeas.



Lloyd E Hansen  
Secretary/Treasurer