

# LAMBRECHT CEMETERY ASSOCIATION OF PIERCE COUNTY, NEBRASKA

## MINUTES OF 2025 ANNUAL MEETING OF MEMBERS

The 2025 Annual Meeting of the Members of the Lambrecht Cemetery Association of Pierce County, Nebraska, was held on Sunday, August 17, 2025, at 1:00 p.m., in the Fellowship Hall of the United Church of Christ, 303 South Brown Street, Pierce, Nebraska 68767. A Notice of the 2025 Annual Meeting of the Members of the Lambrecht Cemetery Association of Pierce County, Nebraska, had been published prior to the meeting in the August 7, 2025, issue of the Pierce County Leader newspaper, a legal newspaper published in Pierce County, Nebraska. The Certificate of the Clerk with a copy of the Notice is attached.

The following Members/Trustee/Officers of the Lambrecht Cemetery Association were present for the 2025 Annual Meeting, to wit: Tom Kuether, Betty Leisner, Jeff Ryan, Dori Walton, Loren Lindahl, Janet McLaughlin, and Lynn Spatz. Member Ernest Spatz arrived after the start of the meeting. Also present were Shari Riedel and Rita Lindahl. Loren stated that Neb. Rev. Stat. §12-501(4) provides that a quorum of the members of a cemetery association shall consist of four or more members of such association being present at a meeting of the members of the association. As four or more Members of the Lambrecht Cemetery Association are present, Loren, as Clerk/Secretary, declared a quorum of the Members were present and all Members present waived the statutory notice requirement.

Tom, as President, called the Annual Meeting of the Members to order.

### **Clerk/Secretary's Report:** Loren reported as follows:

1. The Minutes of the 2024 Annual Meeting of the Members and the Minutes of the Special Meeting of the Trustees of July 7, 2025, had been previously emailed and also included within several prior Newsletters of the Lambrecht Cemetery Association. No corrections or revisions having been noted, Tom declared the Minutes approved.
2. The Members' Directory was reviewed with no revisions to be made to it.
3. Loren indicated that he is working with JEO Consulting Group on updating the website of the Lambrecht Cemetery Association. The information contained in the current website of the Cemetery Association will be transferred to the new website. The transfer should be complete sometime in 2026.
4. Loren will continue to prepare and email Newsletters to the Members and friends of the Cemetery Association as his time permits.
5. All military veterans buried in the Lambrecht Cemetery now have a flag holder adjacent to their respective tombstone. A list of those veterans will be published in a subsequent Newsletter.
6. Loren stated that he and Rita had in the early part of 2024 created and funded a donor-advised fund with the Nebraska United Methodist Foundation (NUMF) located in Lincoln, Nebraska. From this fund, contributions will be made to various eligible entities. The contributions from it are to be made only to 501 (c) entities. The Lambrecht Cemetery Association was not then an eligible entity. Wishing to make contributions in the future to the Lambrecht Cemetery Association from this fund, Loren reported that in December of 2024 he had filed with the IRS an application to obtain for the Lambrecht Cemetery Association tax exempt status under section 501(c)(13) of the Internal Revenue Code. Section 501(c)(13) of the Internal Revenue Code describes as exempt from federal income tax under Section 501(a): Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for the purpose of the disposal of bodies by burial or cremation which is not permitted by its charter to engage in any business not necessarily incident to that purpose

and no part of the net earnings of which inures to the benefit of any private shareholder or individual. Section 170(c)(5) of the IRS Code provides for the deduction of contributions to cemetery companies. To be deductible, the contributions must be voluntary and made to or for the use of a nonprofit cemetery, the funds of which are irrevocably dedicated to the care of the cemetery as a whole. Loren stated that on the application, he had indicated the EIN of the Lambrecht Cemetery Association to be: 47-0497629, which is the EIN utilized on the bank accounts of the Lambrecht Cemetery Association. On June 30<sup>th</sup>, Loren received a telephone call and later on the same date a fax message from Andrew Niemeyer, an IRS agent reviewing the aforementioned application. In both communications, agent Niemeyer stated that the EIN which had been utilized as the EIN for the Lambrecht Cemetery Association did not belong to the Lambrecht Cemetery. Accordingly, the Lambrecht Cemetery Association would need to apply for and obtain a new EIN. Loren then applied for a new EIN for the Lambrecht Cemetery Association. The new EIN for the Lambrecht Cemetery Association of Pierce County, Nebraska is: 39-3007659. The IRS letter assigning that number to the Lambrecht Cemetery Association has been placed into the Minute Book of the Lambrecht Cemetery Association. Also, the application for tax exempt status under section 501(c)(13) of the Internal Revenue Code was approved by the IRS pursuant to an Exemption Letter from the IRS dated July 3, 2025. The IRS Exemption Letter to the Lambrecht Cemetery Association has also been placed into the Minute Book of the Lambrecht Cemetery Association. To maintain its tax exempt status, the Lambrecht Cemetery Association will need to file annually with the IRS a form 990-N postcard tax return. There will be no tax due. The staff of NUMF has agreed to prepare and file electronically IRS form 990-N for the Lambrecht Cemetery Association at no charge to the Cemetery Association. All that they will need to prepare and file IRS form 990-N is the annual Treasurer's Report to be emailed to them. Instructions will be placed into the Minute Book of the Lambrecht Cemetery Association pertaining to that filing requirement.

**Treasurer's Financial Report:** Dori, as Treasurer, presented the 2025 Treasurer's Report in written form. The Members accepted the 2025 Treasurer's Report. A copy is attached to these Minutes.

**President's Report:** Tom reported the internments, purchases, mowing, and liability insurance presently being maintained for the Lambrecht Cemetery as follows:

1. Since the 2024 Annual Meeting, to present, there has been no interment in the Cemetery.
2. Kodi Kuether has trimmed and mowed the grasses of the Lambrecht Cemetery. All Members are pleased with the work that he has done at the Cemetery. Betty proposed a monetary bonus be given to Kodi for the exemplary work that he is performing in maintaining the Cemetery consisting of an extra payment and made a motion to that effect. Dori seconded the motion. There being no further discussion, the Members of the Lambrecht Cemetery Association unanimously approved said motion (Tom abstained) and President Tom declared the motion adopted.
3. Kodi will be asked to do the mowing and trimming at the Cemetery in 2026 for the same compensation as for 2025.
4. The liability insurance policy for the Lambrecht Cemetery is with Northern Nebraska United Mutual Agency located in Plainview, NE. Dori will be in contact with the agent to renew the policy.
5. The only unfinished portion of the frontage fence is the completion of the east gate which is being fabricated by Tyler Unseld and will be installed when completed.

**Ratification:** The Members then discussed a motion to ratify all prior acts and conduct of the Trustees/Officers of the Lambrecht Cemetery Association from October 13, 2024, to present. Dori made a motion to that effect, which was seconded by Jeff. There being no further discussion, the Members of the Lambrecht Cemetery Association unanimously approved said motion and President Tom declared the motion adopted.

**New business:**

1. The Schedule of Fees was reviewed. No changes to it were suggested.
2. The Rules and Regulations were reviewed.
  - a. Discussion ensued with reference to the removal of grave decorations. Tom moved and Jacob seconded a motion that the Rules and Regulations of the Lambrecht Cemetery Association pertaining to the removal of grave decorations be amended by requiring all grave decorations be removed by July 15<sup>th</sup> of each year. After discussion, the Members of the Lambrecht Cemetery Association unanimously approved said motion and President Tom declared the motion adopted. Jacob volunteered to change the date accordingly on the sign located on the main entrance gate to the Cemetery.
  - b. The date of the 2026 Annual Meeting was discussed. Dori made a motion that the Rules and Regulations of the Lambrecht Cemetery Association pertaining to the Annual Meetings of the Lambrecht Cemetery Association be amended to state that the Annual Meeting of the Members of the Lambrecht Cemetery Association be in the month of August as determined by the Trustees. Jeff seconded the motion. The Members of the Lambrecht Cemetery Association unanimously approved the motion, and President Tom declared the motion adopted.
3. The removal and replacement of the two cedar trees near the main entrance to the Cemetery was then discussed. Two bids for the removal of the two trees, the disposal of the trees, and the grinding of the stumps had been obtained by Dori and Tom. The bid of Braden Waldner for \$1200.00 was the low bid received. Dori moved that the bid of Braden Waldner for \$1200.00 to cut down the two cedar trees, remove them, and the grinding of the stumps be accepted. Jeff seconded the motion. The Members of the Lambrecht Cemetery Association unanimously approved said motion and President Tom declared the motion adopted.
4. There was then further discussion about replacement trees. It was agreed by the Members that two seedless, thornless honey locust trees should be planted in the area of the trees that had been removed. Jeff moved that Tom be authorized to coordinate the purchase and planting of two honey locust trees in the Spring of 2026 to replace the two cedar trees. Betty seconded the motion. There being no further discussion, the Members of the Lambrecht Cemetery Association unanimously approved said motion and President Tom declared the motion adopted.
5. The location of the boulder at the entrance of the Cemetery was then discussed. It had been suggested that it be moved to make it more visible. After considerable discussion, including the difficulty of moving it, the consensus of the Members was to leave it in its present location.

**Operating Budget for 2026:** After reviewing the financial condition per the Treasurer's Report of the Cemetery Association, and the estimated expenses for 2026, it was agreed by the Members that there would be no assessments due from the Members for payment of the expenses of the Cemetery for 2026. The Association will continue to rely on donations from its Members, and others interested in the Cemetery, for payment of its continuing expenses.

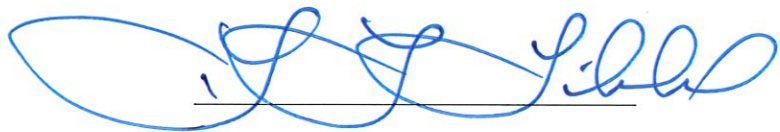
**Vacancies on the Board of Trustees:** Loren has stated previously that he would resign his position as Clerk/Secretary of the Lambrecht Cemetery Association upon another Member volunteering to assume that position. Janet McLaughlin has agreed to assume that position. Loren then tendered his oral resignation. Lynn moved that the resignation of Loren as Clerk/Secretary be accepted and that Janet McLaughlin be elected as a Trustee and as the Clerk/Secretary of the Lambrecht Cemetery Association. Jacob seconded the motion. The Members of the Lambrecht Cemetery Association unanimously approved the motion and President Tom declared the motion adopted. All other Trustees agreed to serve until the next Annual Meeting and to retain the offices that they each currently occupy. All Trustees waived their right to compensation for their services to the Cemetery Association.

**Matters for the good of the Association:**

1. Betty was thanked for arranging the meeting place of the Annual Meeting of the Lambrecht Cemetery Association at her church and allowing the Members to utilize the Fellowship Hall of the church for this meeting.
2. Dori stated that she and Rick were fabricating a trash receptacle to be placed at the Lambrecht Cemetery for the placement of trash and discarded grave decorations.

There being no further old or new business to discuss, all matters on the Agenda having been discussed and acted upon or passed over, the 2025 Annual Meeting of the Members of the Lambrecht Cemetery Association was adjourned by Tom at 2:00 p.m.

Respectfully submitted,



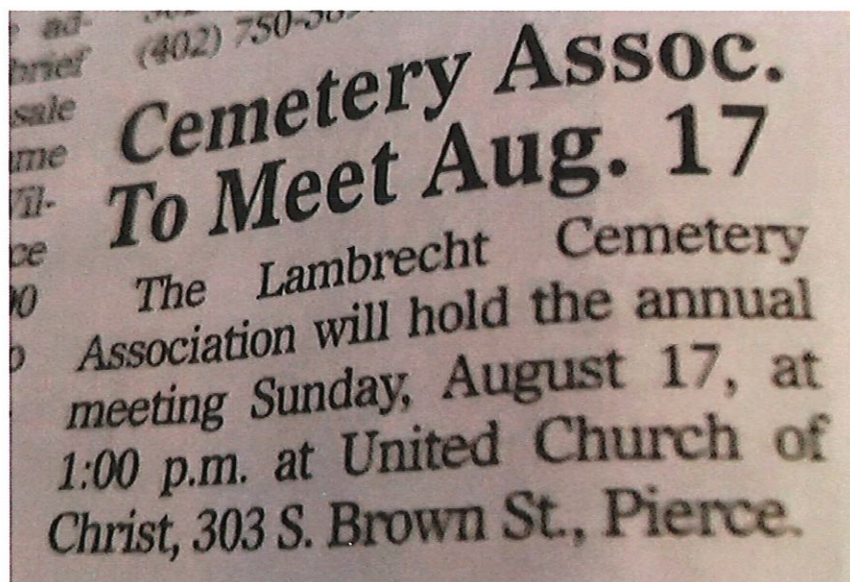
Loren L. Lindahl, Clerk/Secretary

**LAMBRECHT CEMETERY ASSOCIATION OF  
PIERCE, SAUNDERS COUNTY, NEBRASKA  
NOTICE OF ANNUAL MEETING OF MEMBERS  
CERTIFICATE OF CLERK  
(Publication)  
(Neb. Rev. St. 12-501)**

I, Loren L. Lindahl, Clerk of the Lambrecht Cemetery Association of Pierce County, Nebraska, hereby certify that notice of the 2025 Annual Meeting of members of Lambrecht Cemetery Association of Pierce County, Nebraska, was published in the August 7, 2025, issue of the Pierce County Leader newspaper, a legal newspaper published in Pierce County, Nebraska, a copy of the published notice being noted below. The first publication of the notice was not at least fifteen (15) days prior to said 2025 Annual Meeting of the members but all members present at the Annual Meeting waived the statutory notice requirement.



Loren L. Lindahl, Clerk



# DIRECTORY OF MEMBERS

as of August 17, 2025

| Last Name    | First Name       | Block # | Burial Space(s)      | Votes |
|--------------|------------------|---------|----------------------|-------|
| Birch        | Larry & Mary     | 11      | C1                   | 1     |
| Endres       | Mary             | 23      | C3;C5;C6;D5;D6       | 5     |
| Endres       | Pierre           | 23      | C4                   | 1     |
| Fischer      | Clayton & Cathy  | 14      | A8;B7;B8             | 3     |
| Hintz        | Todd & Peggy     | 13      | D2;D3;D4             | 3     |
| Jelinek      | Linda            | 14      | A7                   | 1     |
| Krehnke      | Lee              | 11      | B4                   | 1     |
| Kruckenber   | Roene            | 10      | D4                   | 1     |
| ✓ Kuether    | Thomas           | 13      | A5;B5;A7;B7;A8; B8   | 5     |
| Kuether      | Patricia         | 13      | C2                   | 1     |
| Kuhl         | Catherine        | 13      | D5                   | 1     |
| Lambrech     | Amy              | 21      | D4                   | 1     |
| Lambrech     | Jeff             | 21      | C1;D1;C2;D2;C3;D3;C4 | 7     |
| ✓ Leisner    | Betty            | 0       | At Large             | 1     |
| ✓ Lindahl    | Loren L.         | 0       | At Large             | 1     |
| ✓ McLaughlin | Ernest & Janet   | 16      | D6;D7;D8             | 3     |
| Miller       | Arlin            | 2       | D7                   | 1     |
| Miller       | Mardell          | 2       | D8                   | 1     |
| Patrick      | Maxine           | 11      | A6                   | 1     |
| Peterson     | Beth             | 13      | D7                   | 1     |
| Peterson     | Steve            | 14      | A7                   | 1     |
| Price        | Rodney           | 12      | C4                   | 1     |
| Price        | David            | 12      | C1                   | 1     |
| ✓ Ryan       | Jeff             | 6       | A7                   | 1     |
| Spatz        | Timothy          | 19      | C3                   | 1     |
| ✓ Spatz      | Lynn             | 19      | C4                   | 1     |
| Suckstorf    | Gary             | 11      | B1                   | 1     |
| Suckstorf    | Douglas          | 11      | B3                   | 1     |
| Suckstorf    | Sandy            | 11      | B2                   | 1     |
| Theasmeyer   | Lois A.          | 12      | A4                   | 1     |
| Theobald     | Paul             | 1       | A7                   | 1     |
| Theobald     | Maureen          | 1       | A8                   | 1     |
| Voecks       | Margaret (Peggy) | 12      | B7                   | 1     |
| ✓ Walton     | Dorian           | 23      | C1                   | 1     |
| Walton       | Rick             | 23      | C2                   | 1     |
| Walton       | Thomas           | 23      | D1;D2                | 2     |
| ✓ Wostrel    | Jacob & Julie    | 6       | C2;D1;D2;C3;D3       | 5     |

Lambrecht Cemetery Association  
Treasurer Report  
As of 8-12-2025

Checking Account (Midwest Bank)

Balance Forward \$1793.57

Donations \$1100.00

(donors: Maxine Patrick, Patricia Kuether)

Total \$2893.57

Expenses

Kodi Kuether mowing \$500.00

Northern Nebraska United Mutual insurance \$223.00

Total expenses \$723.00

checking account balance \$2170.57

transfer from closed savings account \$5870.69

(5859.45 plus 11.24 interest)

TOTAL \$8041.26

Closed checking account at Midwest Bank

As Elkhorn Valley Bank

Has better interest rates

Elkhorn Valley Bank

Checking Account Balance Forward \$10,912.00

Donations \$750.00

(Dave & Rod Price, Paul Theobald

In Memory of Dellis & Janice Pittack)

Transfer from Midwest Bank \$8041.26

Total \$19,703.26

Expenses

Opened Savings \$5800.00

Unsold Welds (fencing) \$9101.35

Kodi Kuether mowing \$125.00

Check order \$21.00

Total expenses \$15,047.35

BALANCE \$4655.91

CD (Elkhorn Valley Bank)

Renewed 7/08/2025 \$10,887.98

Savings

Opening balance (7/08/2525) \$5800.00