TOWNSHIP #2 CEMETERY DISTRICT REGULAR MEETING LOCATION – Cemetery Office, 500 S. Church Street, Ione CA 95640 Thursday, January 13, 2021 – 3:00 PM

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL

Don Smith, Chairman
Pamela Bennetts, Vice Chairman
Larry Slayton, Secretary
Tom Reed, Treasurer
Open Position, Director

Staff present:

- C. PUBLIC PRESENT:
- D. PUBLIC COMMENT: EACH SPEAKER IS LIMITED TO 5 MINUTES

NOTE: This is the time for members of the public who wish to be heard on matters that do not appear on the Agenda. Persons may address the Board at this time on any subject within the jurisdiction of the Township #2 Cemetery District. Public comment is limited to 5 minutes per person.

Is there any person who wishes to address the board at this time?

- E. MINUTES of the December 9, 2021 regular meeting
- F. FINANCIAL REPORT
- G. OFFICE MANAGER'S REPORT
- H. GROUNDS MANAGER'S REPORT

Notice to the public: The public may comment on any agenda item before a vote. Limited to 5 minutes per person

I. UNFINISHED BUSINESS

- Policy to reflect Quick Guide referencing 2 cremains on a casket burial (2 alongside in Mausoleum) in all sections except "Natural Burial" which allows 1 cremains on top of full body burial. How many cremains in a plot without a casket? Discussion & Action
- 2. Shall the district provide special pricing or free plots & fees for infant burials? And shall a place be designated in the cemetery? Options to use smaller unusable plots in the lawn. Plots A-14-13 (by fence), B-12-7, B-6-16, B-7-16, C-2-11 (by Gazebo), C-2-10 (by Gazebo), C-4-10, C-4-11, and D-4-(1-9) are designated unusable plots. Discussion & possible action

J. NEW BUSINESS

- 1. Review the Capitalization Policy threshold of \$1,000. Discussion & Action
- 2. Change to Board Stipends? (Amount, compensation for absence etc..)
- 3. Review Board Stipends Payroll deduction. "Public Officers" are employees for income tax withholding purposes. Discussion & Action
- 4. Discussion on Natural Burial Markers for Policy. What is acceptable and what is not. Action
- 5. Election of 2022 Officers

K. ADJOURNMENT

REGULAR TOWNSHIP #2 CEMETERY DISTRICT MEETING LOCATION – Cemetery Office, 500 S. Church Street, Ione CA 95640

Thursday, December 9, 2021 – 3:00 PM MINUTES

- A. CALLED TO ORDER at 3:10 pm
- B. ROLL CALL
 - 1. ⊠ Don Smith
 - 2. ☐ Judy Allen (Turned in Resignation Letter 12/9/2021)
 - 3. ⊠ Larry Slayton
 - 4.

 ⊠ Tom Reed
 - 5. ⊠ Pamela Bennetts

Staff present:

☐ Paul Muschetto ☐ Crystal LaBarre

- C. PUBLIC PRESENT: Alice Slayton, Cathy Castillo, Mayla Swift
- D. PUBLIC COMMENT: None
- E. MINUTES of the 11/11/2021 regular meetings

Motion by Pam Bennetts to accept minutes of 11/11/2021 meeting; 2nd by Tom Reed; 4 Ayes 0 Noes

- F. FINANCIAL REPORT
 - 1. Expenditures 10/29/2021- \$4,422.34 11/19/2021 \$4,306.66
 - 2. General Account Balance 12/01/2021 \$92,832.63
 - 3. Endowment Fund Balance 12/01/2021 \$63,522.68
 - 4. Special Project Reserve Account 12/01/2021 \$145,651.94

Motion to accept the financial report by Larry Slayton; second by Pamela Bennetts; Aves 4 Noes 0

- G. OFFICE MANAGER'S REPORT
 - 1. **Plot Sales: 3 –** 3 Columbarium Niches, 0 Cremains on Existing Plot, 0 Cremains on Lawn Plot, 0 Casket Plot, 0 Natural Plot,
 - 2. Burials for month: 2 2 Casket, 0 Cremains, 0 Natural Burial
 - 3. Can a memorial marker be placed with an existing marker? Board says yes as long as it is natural stone or material, flush to the ground and within size limits.
 - 4. GSRMA Election Notice No one from our board is interested self-nominating.
 - 5. CAPC Conference March 10-12. Interested in attending possibly with new board member.
- H. GROUNDS MANAGER'S REPORT -

Shut irrigation off for the Winter. Removed Ivy from the side of the Mausoleum which was damaging the siding. Pruning, leaf removal. Concrete on collapsed grave was broken up and filled in with dirt.

- I. UNFINISHED BUSINESS: None
- J. NEW BUSINESS
 - 1. Presentation of Financial Reports for FY 2020 & 2021 by Cathy Castillo, CPA gave a good report for the district. A few items were brought to the District's attention:
 - a. The General Fund owes the Endowment Care Fund \$175.
 - b. Review the Capitalization Policy threshold of \$1,000.
 - c. Review Board Stipends. "Public Officers" are employees for income tax withholding purposes. Work with the County's Auditor's office to review how board stipends should be paid.
 - 2. Policy to reflect Quick Guide referencing 2 cremains on a casket burial (2 alongside in Mausoleum) in all sections except "Natural Burial" which allows 1 cremains on top of full body burial. Discussion & Action. Tabled to January 13, 2022 meeting.

- 3. Shall the district provide special pricing or free plots & fees for infant burials? And shall a place be designated in the cemetery? Options to use smaller unusable plots in the lawn. Plots A-14-13 (by fence), B-12-7, B-6-16, B-7-16, C-2-11 (by Gazebo), C-4-10, C-4-11, and D-4-(1-9) are designated unusable plots. Discussion & possible action. Tabled to January 13, 2022 meeting.
- 4. Discussed that a person can sell or give their rights to inter to someone else if they are not going to use the plot.
- K. ADJOURNMENT: Time 4:47pm Motion by Tom Reed; Second by Pamela Bennets; Ayes 4 Noes 0

Submitted by Township #2 Cemetery Secretary, Donald Larry Slayton

FINANCIAL REPORT

Balanc	e Sheet Fiscal Year 2	202	21-2022																
JULY-D					91.67%		83.33%		75%		66.67%		58.33%		50%				
Acct #	Account		Budget		Jul		Aug		Sep		Oct		Nov		Dec	Bal	ance Jul-Dec	Re	main Budg
	Salary	\$	35,000.00	\$		\$	2,251.84	\$	2,584.02	\$		\$	2,766.05	\$	2,600.00	\$	19,618.05		56.05%
	FICA	\$	2,700.00	\$	197.09	\$	172.27	\$	197.68	\$		\$	211.60	\$	200.00	\$	1,522.17		56.38%
50400	Group Insurance	\$		\$	_	\$	-	\$	-	\$		\$	-	\$	_	\$			
50500	Worker's comp	\$	1,950.00	\$	_	\$		\$	1,628.00	\$		\$	_	\$	_	\$	322.00		16.51%
50600	Unemployment	\$		\$	_	\$		\$	-	\$		\$	_	\$	_	Ś	_		
	Total Employee Exp	\$	39,650.00	\$	2,773.38	\$	2,424.11	\$	4,409.70	\$		\$	2,977.65	\$	2,800.00	\$	21,462.22		54.13%
51000	Agricultural/Landscaping	\$	7,000.00	\$	_	\$	89.00	\$		\$		\$	89.00	\$	1,101.52	\$	5,631.48		80.45%
	Clothing & Per Supp	\$	250.00	\$	-	\$	18.95	\$	-	\$	-	\$	-	\$	_	\$	231.05		92.42%
	Ins	\$	3,700.00	\$	-	\$	-	\$	2,104.00	\$	-	\$	-	\$	_	\$	1,596.00		43.14%
51700	Main: Equip	\$	1,500.00	\$	63.75	\$	606.36	\$	74.63	\$	93.27	\$	69.44	\$	60.77	\$	531.78		35.45%
51800	Main: Bldgs/Improv	\$	1,200.00	\$	59.08	\$	225.26	\$	96.38	\$	52.53	\$	37.25	\$	5.38	\$	724.12		60.34%
52200	Office Supp	\$	1,800.00	\$	265.74	\$	224.20	\$	72.53	\$	181.44	\$	41.28	\$	-	\$	1,014.81		56.38%
	Prof & Spec Serv	\$	12,000.00	\$	55.00	\$	425.00	\$	167.66	\$		\$	87.00	\$	86.00	\$	10,754.34		89.62%
52328	Audits	\$	6,250.00	\$	-	\$	-	\$	-	\$		\$	-	\$	6,500.00	\$	(250.00)		-4.00%
	Conferences	\$	2,400.00	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	2,400.00		100.00%
52400	Publications/Legal Notices	\$	750.00	\$	-	\$	8.60	\$	84.39	\$	-	\$	-	\$	-	\$	657.01		87.60%
52483	Stipends	\$	6,000.00	\$	500.00	\$	500.00	\$	400.00	\$	400.00	\$	400.00	\$	400.00	\$	3,400.00		56.67%
52500	Rents, Leases, Equip	\$	500.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500.00		100.00%
52700	Minor Equip	\$	1,500.00	\$	181.44	\$	-	\$	607.01	\$	-	\$	346.55	\$	-	\$	365.00		24.33%
52800	Spec Depart Exp	\$	500.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500.00		100.00%
53000	Utilities	\$	6,500.00	\$	922.52	\$	458.36	\$	975.18	\$	600.94	\$	462.82	\$	458.33	\$	2,621.85		40.34%
	Total Serv/Supp	\$	51,850.00	\$	2,047.53	\$	2,555.73	\$	4,670.78	\$	1,753.18	\$	1,533.34	\$	8,612.00	\$	30,677.44		59.17%
56110	Bldgs & Improv	\$	1,500.00	\$		\$		\$	-	\$		\$	-	\$		\$	1,500.00		100.00%
56180	Capital Improv Maj Proj	\$	16,000.00	\$		\$	-	\$	-	\$		\$	-	\$		\$	16,000.00		100.00%
56200	Equip	\$	1,000.00	\$		\$		\$		\$	-	\$	-	\$	-	\$	1,000.00		100.00%
	Total Fixed Assets	\$	18,500.00	\$		\$		\$		\$		\$	-	\$		\$	18,500.00		100.00%
	TOTAL ALL CAT.	\$	110,000.00	\$	4,820.91	\$	4,979.84	\$	9,080.48	\$	4,556.12	\$	4,510.99	\$	11,412.00	\$	70,639.66		64.22%
			BALA	NO	CES					R	REVENUE								
	AS OF		GEN ACCT/	En	dow	ac	ded since	e p	revious b	ala	ance					Tot	al Revenue	Pro	j Reserve
	8/26/2021	\$	184,365.21	\$												\$	1,066.19		64,907.83
	9/27/2021	\$	182,350.15	\$												\$	3,217.50		65,577.83
	10/25/2021	\$	174,361.49	\$			MD \$400; N									\$	1,700.00		65,577.83
	12/1/2021	\$	92,832.63	\$		М	isc \$300;Cu	ırrl	JnSec\$1,69	2.3	31; Int\$355.	10				\$	2,347.41		
	12/27/2021	\$	96,022.23	\$	63,697.68	Re	fund -\$350); C	CurrSec \$5,9	982	2; IVMD \$80	0;	Misc \$250;			\$	6,682.00	\$	145,281.94
		L														<u> </u>		<u> </u>	
														TC	TAL	\$	15,013.10	\$	145,281.94

Date Recorded	Acct #	Account	Company/Individual	Purpose		Expense	Α	cct Total
12/27/21	50100	Salary	Actual	Salaries	\$	2,766.05	\$	2,766.05
12/27/21	50310	FICA	Actual	FICA	\$	211.60	\$	211.60
	50400	Group Ins					\$	_
	50500	Worker's comp					\$	_
	50600	Unemployment					\$	_
	51000	Agri & Landscape						
11/19/21	51000	Agri & Landscape	Clark Pest Control	Spray for bugs	\$	89.00		
11, 15, 11	51000	Agri & Landscape	olarik rest esililer	op.u, io. bugo		33.00		
	51000	Agri & Landscape					Ś	89.00
	51110	Clothing & Pers Supp					\$	
	51500	Insurance & Bonds					_	
	51500	Insurance & Bonds					\$	_
11/5/21	51700	Main & Equp	Twnshp #2 Reimbursement	Chevron/Texaco Gasoline	\$	26.68	7	
11/19/21	51700	Main & Equp	Ione Ace Hardware	Broom handle	\$			
11/19/21	51700	Main & Equp	Twnshp #2 Reimbursement	Chevron/Texaco Gasoline	\$	29.42		
11/15/21	51700	Main & Equp	TWIISTIP #2 Keimbursement	Chevrony rexact dasonne	۶	25.42	\$	69.44
11/19/21	51800	Main-Bldgs/Improv	Ione Ace Hardware	Gopher bait & gas	\$	37.25	ب	U3.44
11/13/21	51800	Main-Bldgs/Improv	M&M Door	Replace broken hinges BR doors	۶	31.23		
		Main-Bldgs/Improv	IVICIVI DUUI	mepiace broken filliges by doors			\$	27.20
11/5/21	51800	<u> </u>	Quill	Stanlar tana dispansar ata		39.28	Þ	37.25
11/5/21	52200	Office Supplies		Stapler, tape dispenser, etc.	\$			
11/19/21	52200	Office Supplies	Petty Cash	Water for office	\$	2.00		
	52200	Office Supplies					_	***
/= /	52200	Office Supplies			_		\$	41.28
11/5/21	52300	Prof & Spec Serv	CAPC	Annual dues	\$		-	
11/5/21	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$	55.00	.	
	52300	Prof & Spec Serv					\$	87.00
	52328	Audits					\$	-
	52400	Pub/Legal Notices					\$	-
11/12/21	52483	Stipends*	B/R/SI/Sm	November	\$	400.00	\$	400.00
	52500	Rents, Leases, Equip	Ione Ace Hardware	Ditch digger for water line			\$	-
11/5/21	52700	Minor Equip	Quill	Epson Color Printer	\$	206.48		
11/19/21	52700	Minor Equip	Ione Ace Hardware	8' Ladder	\$	140.07	\$	346.55
	52800	Spec Dept Exp					\$	-
	53000	Utilities	Aces Waste Serv	Dump charge				
11/12/21	53000	Utilities	Amador Water Agency	#006405-001 Raw Water	\$	318.86		
11/12/21	53000	Utilities	Aces Waste Serv	Trash pickup	\$	43.97		
11/19/21	53000	Utilities	Amador Water Agency	05-1080000-1	\$	57.19		
	53000	Utilities	Ooma	Phone				
11/12/2021	53000	Utilities	AT&T	Internet	\$	42.80		
	53000	Utilities	Pinnacle Alarm	Quarterly				
	53000	Utilities	PG&E	Elec			\$	462.82
	56110	Bldgs & Improv						
	56110	Bldgs & Improv						
	56110	Bldgs & Improv					\$	-
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj					\$	-
	56200	Equipment					\$	-
				то	OTAL \$	4,510.99	\$	4,510.99
		*A=Allen B=Benetts R=I						

Date Recorded	Acct #	Account	Company/Individual	Purpose		Expense	Α	cct Total
	50100	Salary	Estimate	Salaries	\$	2,600.00	\$	2,600.00
	50310	FICA	Estimate	FICA	\$	200.00	\$	200.00
	50400	Group Ins					\$	-
	50500	Worker's comp					\$	-
	50600	Unemployment					\$	-
12/10/21	51000	Agri & Landscape	Clark Pest Control	Spray for weeds	\$	1,074.00		
12/3/21	51000	Agri & Landscape	City of Ione	Burn permit	\$	9.00		
12/17/21	51000	Agri & Landscape	Ione Ace Hardware	Gopher bait	\$	18.52		
	51000	Agri & Landscape		·			\$	1,101.52
	51110	Clothing & Pers Supp					\$	-
	51500	Insurance & Bonds						
	51500	Insurance & Bonds					\$	-
12/3/21	51700	Main & Equp	Twnshp#2	Chevron gasoline	\$	25.00		
12/17/21	51700	Main & Equp	Ione Ace Hardware	Oil for equipment	\$	10.77		
12/30/21	51700	Main & Equp	Twnshp#2	Chevron gasoline	\$	25.00		
	51700	Main & Equp	TW11311p#2	Cite violi gasoniie	7	25.00	Ś	60.77
12/17/21	51800	Main-Bldgs/Improv	Ione Ace Hardware	Air filter for office	\$	5.38	7	
	51800	Main-Bldgs/Improv	Tone Ace Haluware	All litter for office	ڔ	5.30		
	51800	Main-Bldgs/Improv					\$	5.38
	52200	Office Supplies					٦	3.30
	52200	Office Supplies						
	52200	Office Supplies					_	
12/10/21	52200	Office Supplies			_	24.00	\$	-
12/17/21	52300	Prof & Spec Serv	CAPC	Annual dues	\$	31.00	_	22.22
12/17/21	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$	55.00		86.00
12/10/2021	52328	Audits	Cathy Castillo	Review of financials	\$	6,500.00	\$	6,500.00
	52364	Conferences			-		\$	-
12/10/21	52400	Pub/Legal Notices			 		\$	-
12/10/21	52483	Stipends	B/R/SI/Sm	December	\$	400.00	\$	400.00
	52500	Rents, Leases, Equip					\$	-
	52700	Minor Equip	Ione Ace Hardware	Wrench stub				
	52700	Minor Equip					\$	=
10/00/01	52800	Spec Dept Exp			 		\$	-
12/30/21	53000	Utilities	PG&E	Elec	\$	68.57		
12/17/21	53000	Utilities	Amador Water Agency	Serv Charge & Debt Serv charge	\$	57.19		
12/17/21	53000	Utilities	Aces Waste Serv	Trash pickup	\$	43.97		
12/17/21	53000	Utilities	Amador Water Agency	006405-001 (Raw Water)	\$	127.89		
12/3/2021 12/30/2021	53000	Utilities	Ooma	Phone	\$	27.28		
	53000	Utilities	Ooma	Phone	\$	27.46		
12/10/2021	53000 53000	Utilities Utilities	AT&T Pinnacle Alarm	Internet	\$	42.80		
12/3/2021	53000	Utilities	PG&E	Quarterly Elec	\$	63.17	\$	458.33
14/3/2021	56110	Bldgs & Improv	I UXL	LIEC	Ş	03.1/	ş	430.33
	56110	Bldgs & Improv						
	56110	Bldgs & Improv					\$	-
	56180	Cap Improv Maj Proj		_	-		٠	_
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj						
	56180	Cap Improv Maj Proj					\$	-
	56200	Equipment					\$	<u>-</u>
	33230			TOTAL	Ś	11,412.00	-	11,412.00
				IOIA	. ~	,	Ψ.	,

INFANT BURIAL COST COMPARISON

CEMETERY	INFANT - IN GROUND INTERMENT	CHILD - IN GROUND INTERMENT	ENDOWMENT FEE
Orange County Cemetery District	\$350		\$425
North County Cemetery District	\$697	\$877	
Newcastle, Rocklin Gold Hill Cemetery District	\$95	\$195 - \$450	\$70 - \$140
Lompoc Cemetery District	\$405		\$160
Live Oak Cemetery District	\$350		\$200
Fair Oaks Cemetery	\$400		\$200
City of Pacific Grove		\$2,311	\$561
Evergreen East, Central Valley Cemetery District	\$300		\$150
Cayucos-Morro Bay Cemetery	\$450		\$350
Carpinteria Cemetery District	\$2,000 (Holds 2 remains)		

Polices regarding interment maximums Quick Guide

X. General Operations (Page 19)

A. Interment

- vi. Multiple Interments (page 21-22)
 - 4. No more than two (2) caskets may share a single plot, with the following exception: No more than one body may be buried in a single plot in the Natural Burial section.
 - 5. No more than six (6) urns may be interred in a single burial plot. Each urn must be covered with an approved name plaque and meet all of the conditions stated above. All applicable fees will be charged for each interment (inurnment).

REGULATIONS (Page 24)

II Interments: Special Restrictions

Section 8 – Family plots – minimum of 2 plots

Section 9 Natural Burial

- 4. Only one body per plot will be allowed in this section, and will be interred at the minimal depth required by law.
- 5. Ashes in an environmentally-friendly urn may be placed in a natural burial plot. To be placed on top of an already-interred body, an urn must be able to be buried to a depth prescribed by law.
- Lawn
 - o 1 casket (or 2 double deep)
 - o 1 casket with 2 cremains on top
 - No casket up to six cremains
- Mausoleum
 - o 1 casket
 - o 1 casket with 2 cremains along side
 - No casket up to six cremains
- Section 8
 - Two plots or more
- Section 9
 - o 1 "casket"
 - o Can have 1 cremains on top
- Columbarium
 - o 1-2 urns per niche (not in policies but found on Services and Price List)