

TOWNSHIP #2 CEMETERY DISTRICT REGULAR MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Lone CA 95640
Thursday, February 10, 2022 – 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 January 13, 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

1. Review proposed policy changes to the number of cremains (urns) that can be interred in a plot. Discussion and possible action.
2. Review proposed policy changes for infant burials. Discussion & possible action
3. Review proposed policy changes to purchasing & bidding threshold of \$1,000. Discussion & possible action.
4. Review proposed policy changes to board stipends. Discussion & possible action.
5. Review proposed policy changes to Natural Burial Markers. Discussion & possible action.
6. Election of 2022 Officers

J. NEW BUSINESS

1. Establish Capitalization Policy with limits

K. ADJOURNMENT

REGULAR TOWNSHIP #2 CEMETERY DISTRICT MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Lone CA 95640
Thursday, January 13, 2022 – 3:00 PM

MINUTES

A. CALLED TO ORDER at 3:00 pm

B. ROLL CALL

1. Don Smith [Absent]
2. Open Position
3. Larry Slayton
4. Tom Reed
5. Pamela Bennetts

Staff present: Paul Muschetto [Absent] Crystal LaBarre

C. PUBLIC PRESENT: Alice Slayton

D. PUBLIC COMMENT: None

E. MINUTES of the 12/9/2021 regular meetings

Motion by Tom Reed to accept minutes of 12/9/2021 meeting; 2nd by Larry Slayton;
3 Ayes 0 Noes

F. FINANCIAL REPORT

1. Expenditures 12/27/2021- \$4,510.99 - 12/30/2021 \$11,412.00
2. General Account Balance 12/27/2021 \$96,022,.23
3. Endowment Fund Balance 12/27/2021 \$63,697.68
4. Special Project Reserve Account 12/27/2021 \$145,281.94

Motion to accept the financial report by Larry Slayton; second by Pamela Bennetts;
Ayes 3 Noes 0

G. OFFICE MANAGER'S REPORT

1. **Plot Sales: 2** – 0 Columbarium Niches, 2 Cremains on Existing Plot, 0 Cremains on Lawn Plot, 0 Casket Plot, 0 Natural Plot,
2. **Burials for month: 1** – 0 Casket, 1 Cremains, 0 Natural Burial
3. Financial Review for FY2020/2021 were forwarded to Amador County and posted online.
4. Moved \$175 from General Fund to Endowment Care Fund.
5. Board make any correction and sign & date 700 forms
6. Fechter & Company wanted a copy of our last fiscal audit to study the disclosures reported for Special Districts.

H. GROUNDS MANAGER'S REPORT – None

I. UNFINISHED BUSINESS:

1. Policy changes for cremains(urns) on a plot; moved to February 10, 2022 meeting for review and motion.
2. Policy changes for infant burial moved to February 10, 2022 meeting for review and motion.

J. NEW BUSINESS

1. Policy changes for Purchasing & Bidding threshold of \$1,000 to be moved to February 10, 2022 meeting for review and motion
2. Policy Changes to Board Stipends moved to February 10, 2022 meeting for review and motion.
3. Crystal to contact Amador County Office to see if they will make deductions on Board Stipends.
4. Policy changes to Natural Burial Markers moved to February 10, 2022 meeting for review and motion.
5. Election of 2022 Officers was tabled until February 10, 2022 meeting.

K. ADJOURNMENT: Time 4:10pm

Motion by Tom Reed; Second by Larry Slayton; Ayes 3 Noes 0

Submitted by Township #2 Cemetery Secretary, Donald Larry Slayton

FINANCIAL REPORT

Balance Sheet Fiscal Year 2021-2022										
JULY-DEC			91.67%	83.33%	75%	66.67%	58.33%	50%		
Acct #	Account	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Balance Jul-Dec	Remain Budg
50100	Salary	\$ 35,000.00	\$ 2,576.29	\$ 2,251.84	\$ 2,584.02	\$ 2,603.75	\$ 2,766.05	\$ 2,963.99	\$ 19,254.06	55.01%
50310	FICA	\$ 2,700.00	\$ 197.09	\$ 172.27	\$ 197.68	\$ 199.19	\$ 211.60	\$ 226.75	\$ 1,495.42	55.39%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 1,950.00	\$ -	\$ -	\$ 1,628.00	\$ -	\$ -	\$ -	\$ 322.00	16.51%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Employee Exp	\$ 39,650.00	\$ 2,773.38	\$ 2,424.11	\$ 4,409.70	\$ 2,802.94	\$ 2,977.65	\$ 3,190.74	\$ 21,071.48	53.14%
51000	Agricultural/Landscaping	\$ 7,000.00	\$ -	\$ 89.00	\$ 89.00	\$ -	\$ 89.00	\$ 1,101.52	\$ 5,631.48	80.45%
51110	Clothing & Per Supp	\$ 250.00	\$ -	\$ 18.95	\$ -	\$ -	\$ -	\$ -	\$ 231.05	92.42%
51500	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	\$ 35.77	\$ 556.78	37.12%
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%
52300	Prof & Spec Serv	\$ 12,000.00	\$ 55.00	\$ 425.00	\$ 167.66	\$ 425.00	\$ 87.00	\$ 86.00	\$ 10,754.34	89.62%
52328	Audits	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ (250.00)	-4.00%
52364	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	\$ 362.30	\$ 2,717.88	41.81%
	Total Serv/Supp	\$ 51,850.00	\$ 2,047.53	\$ 2,555.73	\$ 4,670.78	\$ 1,753.18	\$ 1,533.34	\$ 8,490.97	\$ 30,798.47	59.40%
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	\$ 11,681.71	\$ 70,369.95	63.97%
JAN-JUN			43%	33%	25.00%	17.00%	8.00%	0%		
Acct #	Account	Budget	Jan	Feb	Mar	Apr	May	Jun	Balance Jul-Jun	Remain Budg
50100	Salary	\$ 31,900.00	\$ 2,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,354.06	51.27%
50310	FICA	\$ 2,480.00	\$ 225.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270.42	51.23%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322.00	16.51%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Employee Exp	\$ 36,330.00	\$ 3,125.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,946.48	49.40%
51000	Agri/Landscaping	\$ 7,000.00	\$ 84.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,547.28	79.25%
51110	Clothing & Per Supp	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231.05	92.42%
51500	Ins	\$ 3,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,596.00	43.14%
51700	Main: Equip	\$ 1,000.00	\$ 36.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520.35	52.04%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724.12	60.34%
52200	Office Supp	\$ 1,800.00	\$ 161.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 853.00	47.39%
52300	Prof & Spec Serv	\$ 12,000.00	\$ 55.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,699.34	89.16%
52328	Audits	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250.00)	-4.00%
52364	Conferences	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400.00	200.00%
52400	Publications/Legal Notices	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 657.01	87.60%
52483	Stipends	\$ 6,000.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100.00	51.67%
52500	Rents, Leases, Equip	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
52700	Minor Equip	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365.00	24.33%
52800	Spec Depart Exp	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
53000	Utilities	\$ 6,500.00	\$ 462.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,255.31	34.70%
	Total Serv/Supp	\$ 50,150.00	\$ 1,100.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,698.46	59.22%
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.	\$ 104,980.00	\$ 4,225.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,144.94	63.01%

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
1/26/21	50100	Salary	Actual	Salaries	\$ 2,963.99	\$ 2,963.99
1/26/21	50310	FICA	Actual	FICA	\$ 226.75	\$ 226.75
	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 & Equip	Twtnshp#2	Chevron gasoline	\$ 25.00	
12/17/21	51700	Main & Equip	Ione Ace Hardware	Oil for equipment	\$ 10.77	
	51700	Main & Equip				
	51700	Main & Equip				\$ 35.77
12/17/21	51800	Main-Bldgs/Improv	Ione Ace Hardware	Air filter for office	\$ 5.38	
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ 5.38
	52200	Office Supplies				
	52200	Office Supplies				
	52200	Office Supplies				
	52200	Office Supplies				\$ -
12/10/21	52300	Prof & Spec Serv	CAPC	Annual dues	\$ 31.00	
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				\$ -
	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				\$ -
	52800	Spec Dept Exp				\$ -
	53000	Utilities	PG&E	Elec		
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	53000	Utilities	Ooma	Phone	\$ 27.28	
	53000	Utilities	Ooma	Phone		
12/10/2021	53000	Utilities	AT&T	Internet	\$ 42.80	
	53000	Utilities	Pinnacle Alarm	Quarterly		
12/3/2021	53000	Utilities	PG&E	Elec	\$ 63.17	\$ 362.30
	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				\$ -
					TOTAL	\$ 11,681.71
		*A=Allen B=Benetts R=Reed SI=Slayton Sm-Smith				

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
	50100	Salary	Estimate		\$ 2,900.00	\$ 2,900.00
	50310	FICA	Estimate		\$ 225.00	\$ 225.00
	50400	Group Ins				\$ -
	50500	Worker's comp				\$ -
	50600	Unemployment				\$ -
1/14/22	51000	Agri & Landscape	lone Ace Hardware	Sprinkler parts	\$ 84.20	
	51000	Agri & Landscape				
	51000	Agri & Landscape				
	51000	Agri & Landscape				\$ 84.20
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds				
	51500	Insurance & Bonds				\$ -
1/14/22	51700	Main & Equip	lone Ace Hardware	Oil for equipment	\$ 10.77	
1/21/22	51700	Main & Equip	Twncshp#2 Chevron	Gas for equipment	\$ 25.66	
	51700	Main & Equip				
	51700	Main & Equip				\$ 36.43
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ -
1/7/22	52200	Office Supplies	Crystal LaBarre	Mileage Reimbursement	\$ 119.28	
1/21/22	52200	Office Supplies	Quill	Pens, file folders	\$ 42.53	
	52200	Office Supplies				
	52200	Office Supplies				\$ 161.81
	52300	Prof & Spec Serv	lone Business Assoc	Annual Membership		
1/14/22	52300	Prof & Spec Serv	C&P Tax Services	payroll	\$ 55.00	
	52300	Prof & Spec Serv				
	52300	Prof & Spec Serv				\$ 55.00
	52328	Audits				\$ -
	52400	Pub/Legal Notices	Twncshp#2 Ledger Dispatch	Employment Ad Manager Position		\$ -
1/14/22	52483	Stipends*	B/SI/R	January	\$ 300.00	\$ 300.00
	52500	Rents, Leases, Equip				\$ -
	52700	Minor Equip				
	52700	Minor Equip				\$ -
	52800	Spec Dept Exp				\$ -
	53000	Utilities	Twncshp#2 Ooma	Phone		
1/21/22	53000	Utilities	Amador Water Agency	006405-000	\$ 60.42	
1/14/22	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 43.97	
01/14/22	53000	Utilities	Amador Water Agency	006405-001 (raw)	\$ 138.03	
1/21/2022	53000	Utilities	Ooma (Twncshp#2 Reimb)	Phone	\$ 27.35	
1/7/2022	53000	Utilities	AT&T	Internet	\$ 42.80	
1/7/2022	53000	Utilities	Pinnacle Alarm	Security Monitoring	\$ 150.00	
	53000	Utilities	PG&E	Elec		\$ 462.57
	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				\$ -
				TOTAL	\$ 4,225.01	\$ 4,225.01
		*A=Allen B=Benetts R=Reed SI=Slayton Sm-Smith				

Add to Definitions: "Infant: A baby (or fetus) not over 365 days old."

I Trustees C.

- a. Trustees shall serve with compensation as allowed in the California Health and Safety Code (Sec. 9031a). The trustees ~~shall receive~~ began receiving \$100 per regular monthly meeting, as approved by the Board on August 8, 2013. A trustee attending by teleconference will receive full compensation, provided at least a majority of the Board members are present within the boundaries of the District (California Government Code 54953). **Effective March 1, 2022, the Board of Trustees shall receive an increase of 5% of the current stipend of \$100 per regular monthly meeting (H&S Code 9031, and Div. 10, Chap. 2, Sec. 20200 of the CA Water Code). An identical increase shall be considered every year at any regular or specially-called meeting of the Board in February of those years.**

VII Administration Policy

F. Purchasing and Bidding

1. Purchasing of property and supplies.

- a. The office manager and grounds manager shall be permitted to spend up to \$1,000 for the replacement of equipment, repair of equipment, or cemetery operation, provided at least two trustees give verbal approval ~~for any amount over \$500~~. Any amount above \$1,000 must be approved by action of the entire board. This will not apply in the case of an emergency, in which case the office or grounds manager must get the approval of the chairperson (If the chairperson cannot be reached, the manager must get the approval of another trustee in the following order: vice-chairperson, treasurer, secretary, trustee).
- b. Where the cost of the personal property and/or supplies cost between ~~one five thousand dollars (\$1,000-\$5,000)~~ and ten thousand dollars (\$10,000), price competition must be undertaken by attempting to secure at least three bids.

X. General Operations

A. Interment

ii. **General Provisions (H&S Code 8113.1)**

1. **Except as provided in X.A.ii.2,3,4 below, there shall be no less than 18 inches of dirt or turf on top of all vaults, caskets, urns, or other enclosures of human remains as measured at the time of burial.**
2. **Cremated remains placed in an urn or urn vault and covered with at least three-quarters of an inch of concrete, brass, granite, marble, or metal, affixed to the urn or urn vault shall be exempt from the requirement of X.A.ii.1 above.**
3. **In the case of consensual double burials, the casket or vault that is on top shall be covered with at least 12 inches of dirt or turf as measured at the time of burial.**
4. **In the case of extreme hardship, upon request of the next of kin or other person responsible for**

making the burial arrangements for the deceased, a burial of less than 18", but not less than 12" may be provided.

5. Excluding the Natural Burial Section, all full body remains must be contained in a casket or coffin.

i. v. Sections 0-7B (Historic Burial Area)

1. No double-depth burials are allowed in these sections.
2. All grave markers in these sections must be approved by the board of directors, and may be required to blend in with the historic nature of this area.
3. No urns are allowed in burial plots in this section.

vi. Section 8 (Allen Hill or Family Burial)

1. Plots in this section must be purchased as part of a curbed area.
2. A minimum of two plots, enclosed in the same curbed area, must be purchased in this section.
3. Urns or urn vaults may be inurned here, but must conform to the rules and laws described in X.A.2 above.
4. Grave markers, other than ground-level markers, must be approved by the board of directors.
5. The purchaser of the curbed plot area is responsible for the cost of the materials and labor required to build the plot area.
6. All curbing construction is subject to approval by the board of directors.

vii. Sections A,B,C,D,E

1. Plots may be purchased for single caskets, double-deep caskets, and/or up to six urns.
2. Markers must be ground level.

xi. Fees

8. Endowment Care Fee

- a. No endowment care fee shall be required if the person purchasing interment/inurnment rights made that purchase prior to the establishment of the endowment fee. [Adopted by Board ~~September 9, 2021~~ 2008]

X. General Operations

- C. Payroll Procedure: Board and staff shall follow~~ing~~ the procedures included in Appendix ~~EF~~, adopted by the Board on February 9, 2017.

Regulations

IV. Interments: Infant/Pre-born Hardship Availability

Upon request, the district may provide a special burial plot to inter the remains of an infant or pre-born baby. The plots that may be offered free of charge are those that have been determined by the board to be unusable for full-size caskets or otherwise impractical for normal use. This offer is subject to availability of these special plots.

Appendix D

Add to SINGLE PLOT: "For a 2nd casket: \$200 + Endowment fee

Ione Memorial District
CAPITALIZATION POLICY

1. Purpose

This accounting policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets that are to be recorded in ***Ione Memorial District*** annual financial statements (or books).

2. Capital Asset definition

A “Capital Asset” is defined as a unit of property that: (1) has an economic useful life that extends beyond 12 months; **and** (2) was acquired or produced for a cost of \$5,000.00 or more. Capital Assets must be capitalized and depreciated for financial statement (or bookkeeping) purposes.

3. Capitalization thresholds

Ione Memorial District establishes \$5,000.00 as the threshold amount for minimum capitalization. Any items costing below this amount should be expensed in ***Ione Memorial District’s*** financial statements (or books).

4. Capitalization method and procedure

All Capital Assets are recorded at historical cost as of the date acquired.

Tangible assets costing below the aforementioned threshold amount are recorded as an expense for ***Ione Memorial District’s*** annual financial statements. Alternatively, assets with an economic useful life of 12 months or less are required to be expensed for financial statement purposes, regardless of the acquisition or production cost.

5. Recordkeeping

Invoice substantiating an acquisition cost of each unit of property shall be retained for a minimum of four years.