## AGENDA

A. CALL TO ORDER
B. ROLL CALL

Pamela Bennetts, Chairman
Don Smith, Vice Chairman
Larry Slayton, Secretary
Tom Reed, Treasurer
Laurie Lockhart, 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 March 10, 2022 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 UNFINISHED BUSINESS

1. Discussion \& possible action on proposed policy changes regarding X. General Operations, A. Interment, ii. General Provisions, vi. Section 8, \#1-6
I. NEW BUSINESS
2. First Reading of 2022-23 Budget
3. Discussion \& possible action on proposed policy additions about Mausoleum.
4. Discussion \& possible action on advertising on holes at Castle Oaks Golf Course

## J. ADJOURNMENT

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

Thursday, March 10, 2022 - 3:00 PM

## MINUTES

A. CALLED TO ORDER at 3:00 pm
B. ROLL CALL

1. $\boxtimes$ Don Smith
2. $\square$ Open Position
3. $\boxtimes$ Larry Slayton
4. $\square$ Tom Reed
5. $\boxtimes$ Pamela Bennetts

Staff present: $\boxtimes$ Paul Muschetto $\boxtimes$ Crystal LaBarre
C. PUBLIC PRESENT: Laurie Lockhart
D. PUBLIC COMMENT: Laurie stated it was an honor to be involved with the community.
E. MINUTES of the 2/10/2022 regular meeting

Motion by Don Smith to accept minutes of 2/10/2022 meeting; 2nd by Pamela Bennetts; 3 Ayes 0 Noes
F. FINANCIAL REPORT

1. Expenditures $1 / 21 / 2022-\$ 4,273.56-2 / 0 / 2022 \$ 4,324.95$
2. General Account Balance $3 / 1 / 2022$ \$133,055.22
3. Endowment Fund Balance $3 / 1 / 2022 \$ 64,445.42$
4. Special Project Reserve Account 3/1/2022 \$146,944.73

Motion to accept the financial report by Don Smith; second by Larry Slayton;
Ayes 3 Noes 0
G. OFFICE MANAGER'S REPORT

1. Plot Sales: $\mathbf{0}-0$ Columbarium Niches, 0 Cremains on Existing Plot, 0 Cremains on Lawn Plot, 0 Casket Plot, 0 Natural Plot,
2. Burials for month: 0-0 Casket, 0 Cremains, 0 Natural Burial
3. Bank of Marin sent "Business Banking Conversion Kit". Our waived fees account will be rolled into the new account. They also sent new business bank card for Larry Slayton.
H. GROUNDS MANAGER'S REPORT - There are lots of weeds popping up. He is tearing out a tree stump by the Mausoleum. The Board thought it would be good to replace open area with grass.
I. UNFINISHED BUSINESS:
4. Approved proposed policy changes regarding X. General Operations, A. Interment, xii. Multiple Interments in a Single Plot, \#5. No more than (4) four 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). Each urn must be buried to the depth described by law (H\&S Code 8113.1). Each urn must be positioned at least six (6) inches from any edge of the plot. Motion by Don Smith; Second by Larry Slayton; Ayes 3 Noes 0
5. Change the description of Natural Burial Markers in the price list to reflect what is written in the policy. Motion by Don Smith, Second by Larry Slayton; Ayes 3 Noes 0
J. NEW BUSINESS
6. Approved proposed policy changes regarding X. General Operations, A. Interment, ii. General Provisions.
a. v. Sections 0-7B (Historic Burial Area)
7. No double-depth burials are allowed in these sections.
8. 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.
b. Tabled proposed policy changes regarding X. General Operations, A. Interment, ii. General Provisions, vi. Section 8, \#16 until next meeting April 14, 2022.
c. Approved policy changes regarding X. General Operation, A. Internment, ii General Provisions, vii Sections A,B,C,D,E
9. Plots may be purchased for single caskets, double-deep caskets, and/or up to (4) four urns.
10. Markers must be ground level.

Motion by Don Smith, Second by Larry Slayton; Ayes 3, Noes 0
2. Approved proposed policy changes regarding X. General Operations, A. Interment, ii. General Provisions, \#1-5.
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.
Motion by Larry Slayton, Second by Don Smith; Ayes 3 Noes 0
6. Approved proposed policy changes regarding X. General Operations, C. Payroll Procedure. Payroll Procedure: Board and staff shall follow the procedures included in Appendix F, adopted by the Board on February 9, 2017. Motion by Don Smith, Second by Larry Slayton; Ayes 3 Noes 0
7. Approved proposed policy changes regarding Appendix D. Addition to "Single Plot." For a $2^{\text {nd }}$ casket: $\$ 200+$ Endowment fee
Motion by Don Smith, Second by Larry Slayton; Ayes 3 Noes 0
K. CLOSED SESSION - Grounds Manager wage discussion
L. OPEN SESSION - ACTION - Motion by Don Smith to increase Grounds Manager wage to $\$ 20.00$ per hour, second by Larry Slayton; Ayes 3 Noes 0
M. ADJOURNMENT: Time 4:17pm

Motion by Don Smith; Second by Larry Slayton; Ayes 3 Noes 0
Submitted by Township \#2 Cemetery Secretary, Donald Larry Slayton

FINANCIAL REPORT

| JAN-JUN |  | Budget | $\begin{aligned} & 43 \% \\ & \hline \text { Jan } \\ & \hline \end{aligned}$ | $\begin{aligned} & 33 \% \\ & \hline \text { Feb } \\ & \hline \end{aligned}$ | $\begin{gathered} 25.00 \% \\ \hline \text { Mar } \\ \hline \end{gathered}$ | $\frac{17.00 \%}{1 \mathrm{Apr}}$ | 8.00\% <br> May | $\begin{aligned} & 0 \% \\ & \hline \text { Jun } \\ & \hline \end{aligned}$ | Balance Jul-Jun | Remain Budg |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acct \# | Account |  |  |  |  |  |  |  |  |  |
| 50100 | Salary | \$ 31,900.00 | \$ 2,835.60 | \$ 2,861.03 | \$ 2,800.00 | \$ | \$ | \$ | \$ 10,757.43 | 33.72\% |
| 50310 | FICA | \$ 2,480.00 | \$ 216.92 | \$ 218.87 | \$ 215.00 | \$ | \$ | \$ | \$ 844.63 | 34.06\% |
| 50400 | Group Insurance | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |  |
| 50500 | Worker's comp | \$ 1,950.00 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 322.00 | 16.51\% |
| 50600 | Unemployment | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |  |
|  | Total Employee Exp | \$ 36,330.00 | \$ 3,052.52 | \$ 3,079.90 | \$ 3,015.00 | \$ | \$ | \$ | \$ 11,924.06 | 32.82\% |
| 51000 | Agri/Landscaping | \$ 7,000.00 | \$ 84.20 | \$ 89.00 | \$ 1,074.00 | \$ | \$ | \$ | \$ 4,384.28 | 62.63\% |
| 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 | \$ 61.43 | \$ 30.59 | \$ 12.91 | \$ | \$ | \$ | \$ 451.85 | 45.19\% |
| 51800 | Main: Bldgs/lmprov | \$ 1,200.00 | \$ | \$ | \$ 149.49 | \$ | \$ | \$ | \$ 574.63 | 47.89\% |
| 52200 | Office Supp | \$ 1,800.00 | \$ 161.81 | \$ 49.65 | \$ 233.75 | \$ | \$ | \$ | \$ 569.60 | 31.64\% |
| 52300 | Prof \& Spec Serv | \$ 12,000.00 | \$ 55.00 | \$ 565.00 | \$ 55.00 | \$ | \$ | \$ | \$ 10,079.34 | 83.99\% |
| 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 | \$ 400.00 | \$ 300.00 | \$ | \$ | \$ | \$ 2,400.00 | 40.00\% |
| 52500 | Rents, Leases, Equip | \$ 500.00 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 500.00 | 100.00\% |
| 52700 | Minor Equip | \$ 1,500.00 | \$ | \$ 14.00 | \$ | \$ | \$ | \$ | \$ 351.00 | 23.40\% |
| 52800 | Spec DepartExp | \$ 500.00 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 500.00 | 100.00\% |
| 53000 | Uilites | \$ 6,500.00 | \$ 558.60 | \$ 261.71 | \$ 503.65 | \$ | \$ | \$ | \$ 1,393.92 | 21.44\% |
|  | Total Serv/Supp | \$ 50,150.00 | \$ 1,221.04 | \$ 1,409.95 | \$ 2,328.80 | \$ | \$ | \$ | \$ 25,838.68 | 51.52\% |
| 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 | \$ 4,273.56 | \$ 4,489.85 | \$ 5,343.80 | \$ | \$ | \$ | \$ 56,262.74 | 53.59\% |
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|  |  | BALA | NCES |  |  | REVENUE |  |  |  |  |
|  | AS OF | GEN ACCT/ | Endow | added since | previous b | ance |  |  | Total Revenue | Proj Reserve |
|  | 8/26/2021 | \$ 184,365.21 | \$ 62,711.02 | Int \$366.19; IV | MD \$400; Mis | c \$ 300 |  |  | \$ 1,066.19 | \$ 64,907.83 |
|  | 9/27/2021 | \$ 182,350.15 | \$ 63,226.02 | IVMD \$400; Pl | ots \$2,817.50 |  |  |  | \$ 3,217.50 | \$ 65,577.83 |
|  | 10/25/2021 | \$ 174,361.49 | \$ 63,451.02 | IVMD \$400; | Misc \$1300; |  |  |  | \$ 1,700.00 | \$ 65,577.83 |
|  | 12/1/2021 | \$ 92,832.63 | \$ 63,522.68 | Misc \$300;Cu | rrUnSec\$1,69 | 2.31; Int\$355 |  |  | \$ 2,347.41 | \$ 145,651.94 |
|  | 12/27/2021 | \$ 96,022.23 | \$ 63,697.68 | Refund -\$350 | ; CurrSec \$5,981 | 882; IVMD \$800; | ; Misc \$250 |  | \$ 6,682.00 | \$ 145,281.94 |
|  | 1/26/2021 | \$ 141,993.96 | \$ 63,997.68 | CurrSec \$52,2 | 217.81; StHOP | \$184.80; IVM | D \$400; Misc | \$1,820 | \$ 54,622.61 | 146,901.94 |
|  | 3/1/2022 | \$ 133,005.22 | \$ 64,445.42 | Int\$108.38; St | HOProp\$431 | 21; IVMD\$400 | ; Misc\$2658 |  | \$ 3,598.34 | 146,944.73 |
|  | 3/23/2022 | \$ 133,150.75 | \$ 64,445.42 | SuppRoll\$1,3 | 77.16; IVMD | \$400; Misc. \$2 |  |  | \$ 1,977.16 | 146,434.73 |
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|  |  |  |  |  |  |  |  | TOTAL | \$ 75,211.21 | 146,944.73 |
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|  |  | 21-22 Fiscal Yr | 22-23 | Proposed Budget 2021/22 |  |  |  |  |  |  |
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| Acct \# | Account | Budget | Proposed |  |  |  |  |  |  |  |
| 50100 | Salary | \$ 31,900.00 | \$ 31,900.00 |  |  |  |  |  |  |  |
| 50310 | FICA | 2,480.00 | \$ 2,480.00 | Income | Year |  |  |  |  |  |
| 50400 | Group Insurance | \$ | \$ | Source | 18-19 | 19-20 | 20-21 | 21-22 (4/1/22 Projected |  |  |
| 50500 | Worker's comp | \$ 1,950.00 | \$ 1,950.00 | Current Secured | \$94,921.30 | \$96,438.67 | \$103,725.48 | \$58,199.81 | \$116,000.00 |  |
| 50600 | Unemployment | \$ - | \$ | Current Unsecured | \$1,228.15 | \$1,375.46 | \$1,312.89 | \$1,692.31 | \$1,700.00 |  |
|  |  |  |  | Prior Unsecured | \$22.43 | \$61.82 |  |  |  |  |
|  | Total Employee Exp | \$ 36,330.00 | \$36,330.00 | Supplemental Roll | \$2,052.97 | \$848.79 | \$957.56 | \$1,377.16 | \$1,400.00 |  |
| 51000 | Agri/Landscaping | \$ 7,000.00 | \$6,000.00 | Delinquent Supplementa | \$114.19 | \$125.27 | \$143.82 |  |  |  |
| 51110 | Clothing \& Per Supp | \$ 250.00 | \$ 250.00 | Interest | \$1,985.98 | \$3,429.80 | \$680.52 | \$829.67 | \$900.00 |  |
| 51500 | Ins | \$ 3,700.00 | \$ 3,700.00 | St Homeowners Prop | \$1,123.68 | \$590.20 | \$180.58 | \$616.01 | \$600.00 |  |
| 51700 | Main: Equip | \$ 1,000.00 | \$ 1,000.00 | St Mandated Cost |  |  |  |  |  |  |
| 51800 | Main: Bldgs/Improv | \$ 1,200.00 | \$ 1,200.00 | Charge for Ser (IVMD) | \$4,000.00 | \$4,800.00 | \$3,200.00 | \$3,200.00 | \$4,800.00 |  |
| 52200 | Office Supp | \$ 1,800.00 | \$ 1,800.00 | Misc (plots, serv) | \$16,994.50 | \$11,566.25 | \$9,898.50 | \$9,646.25 | \$10,000.00 |  |
| 52300 | Prof \& Spec Serv | \$ 12,000.00 | \$10,000.00 | Other |  | \$1,723.77 |  |  |  |  |
| 52328 | Audits | \$ 6,250.00 | \$6,500.00 | total | \$122,443.20 | \$120,960.03 | \$120,099.35 | \$75,561.21 | \$135,400.00 |  |
| 52364 | Conferences | \$ 1,200.00 | \$ 1,200.00 |  |  |  |  |  |  |  |
| 52400 | Publications/Legal Notices | \$ 750.00 | \$ 750.00 | Anticipated Monthly Exp for Mar, Apr, May, Jun: \$12,120 |  |  |  |  |  |  |
| 52483 | Stipends | \$ 6,000.00 | \$ 6,000.00 | Year-to-Date Exp (through Feb): \$48,138 |  |  |  |  |  |  |
| 52500 | Rents, Leases, Equip | \$ 500.00 | \$ 500.00 | Anticipated Exp 21-22: \$60,258 |  |  |  |  |  |  |
| 52700 | Minor Equip | \$ 1,500.00 | \$ 1,500.00 | Anticipated Budget Balance: $\$ 44,700$ |  |  |  |  |  |  |
| 52800 | Spec Depart Exp | \$ 500.00 | \$ 500.00 | Anticipated Gen Acct Balance: |  |  |  |  |  |  |
| 53000 | Utilities | \$ 6,500.00 | \$7,000.00 | \$133,150-\$12,120 = \$121,030 + \$59,000 = \$179,030 |  |  |  |  |  |  |
|  | Total Serv/Supp | \$ 50,150.00 | \$47,900.00 | The 21-22 budget was about $\$ 45,000$ more than anticipated expenses. |  |  |  |  |  |  |
| 56110 | Bldgs \& Improv | \$ 1,500.00 | \$ 1,500.00 | We did not use any of the $\$ 18,500$ budgeted for fixed assets. That leaves $\$ 26,500$ we could cut |  |  |  |  |  |  |
| 56180 | Capital Improv Maj Proj | \$ 16,000.00 | \$ 16,000.00 | from the rest of the budget. |  |  |  |  |  |  |
| 56200 | Equip | \$ 1,000.00 | \$ 1,000.00 | With end of year balance of $\$ 180,000$, we could transfer $\$ 80,000$ to spec. project fund. |  |  |  |  |  |  |
|  | Total Fixed Assets | \$ 18,500.00 | \$18,500.00 | Anticipated special project balance: \$226,000 |  |  |  |  |  |  |
|  | TOTAL ALL CAT. | \$ 104,980.00 | \$102,730.00 |  |  |  |  |  |  |  |
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Discussion and possible action on proposed policy changes regarding X. General Operations, A. Interment, ii. General Provisions.

## 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.
