

**Due to the size of the Cemetery Office, we will be able to hold our meeting and maintain more than a 6 foot physical distance.**

TOWNSHIP #2 CEMETERY DISTRICT REGULAR MEETING  
LOCATION – Cemetery Office, 500 S. Church Street, Lone CA 95640  
Thursday, June 10, 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  
Judy Allen, 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 May 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

a. Proposed 2021/2022 Budget – Third Reading & Final Action

1. Consider increasing budget for Office Supplies, fund 52200.

J. NEW BUSINESS

a. Policy Clarification:

1. How to charge Non-Residence Fees

2. Who can be buried in a plot purchased by a resident?

3. Endowment Fee Charged on past purchases – Cut-off date?

4. Open/Close fee for cremains in ground? Charge \$150 for opening ground for 1+ cremains OR \$150 for each cremains being interred?

K. ADJOURNMENT

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

**MINUTES**

A. CALLED TO ORDER at 3:10 pm

B. ROLL CALL

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

Staff present:  Rich Curran  Crystal LaBarre

C. PUBLIC PRESENT: None

D. PUBLIC COMMENT: None

E. MINUTES of the April 8, 2021 regular meeting

1. Motion by Pam Bennetts to accept the minutes as read; 2nd by Judy Allen;  
4 Ayes 0 Noes

F. FINANCIAL REPORT

1. Expenditures 3/31/21 \$6,641.81 - 4/29/21 \$9,643.17
2. General Account Balance 4/22/2021 \$150,842.40
3. Endowment Fund Balance 4/22/2021 \$61,278.65
4. Special Project Reserve (Columbarium) 4/22/2021 \$63,795.63

Motion to accept the financial report by Pam Bennetts; second by Judy Allen;  
Ayes 4 Noes 0

G. OFFICE MANAGER'S REPORT

1. Plot Sales: 1 Columbarium Niches, 2 cremains on existing plot, 1 casket plot
2. Burials for month: 5 (1 Casket, 2 cremains at mausoleum, 2 cremains on existing plot)
3. Purchased ergonomic chair
4. Training – Ethics & Sexual Harassment. Update from Board Members
5. American River Bank is merging with Bank of Marin (Letter)
6. Non Resident Fees – How do you want to charge? Discuss at next board meeting.

H. GROUNDS MANAGER'S REPORT – No Report

I. UNFINISHED BUSINESS: None

J. NEW BUSINESS – None

K. ADJOURNMENT

1. Motion by Pam Bennetts to adjourn 3:57; 2<sup>nd</sup> by Judy Allen Ayes 3 Noes 0

Submitted by Township #2 Cemetery Secretary, Donald Larry Slayton

# Financial Report

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	\$ 2,425.66	\$ 2,263.43	\$ 3,124.77	\$ 3,731.18	\$ 3,100.00	\$ -	\$ 3,191.57	10.00%
50310	FICA	\$ 2,480.00	\$ 185.56	\$ 173.15	\$ 239.05	\$ 285.44	\$ 240.00	\$ -	\$ 280.93	11.33%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950.00	100.00%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>Total Employee Exp</b>	<b>\$ 36,330.00</b>	<b>\$ 2,611.22</b>	<b>\$ 2,436.58</b>	<b>\$ 3,363.82</b>	<b>\$ 4,016.62</b>	<b>\$ 3,340.00</b>	<b>\$ -</b>	<b>\$ 5,422.50</b>	<b>14.93%</b>
51000	Agri/Landscaping	\$ 7,000.00	\$ -	\$ 87.00	\$ 1,061.00	\$ 87.00	\$ 1,052.00	\$ -	\$ 2,348.00	33.54%
51110	Clothing & Per Supp	\$ 250.00	\$ -	\$ -	\$ 8.40	\$ -	\$ -	\$ -	\$ 202.92	81.17%
51500	Ins	\$ 3,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700.00	100.00%
51700	Main: Equip	\$ 1,000.00	\$ 11.54	\$ 82.63	\$ 192.53	\$ 24.27	\$ 73.06	\$ -	\$ 185.86	18.59%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ 220.07	\$ 116.36	\$ 57.08	\$ 40.15	\$ -	\$ (401.25)	-33.44%
52200	Office Supp	\$ 1,800.00	\$ 614.24	\$ 57.30	\$ 507.33	\$ 9.66	\$ 95.05	\$ -	\$ (42.95)	-2.39%
52300	Prof & Spec Serv	\$ 12,000.00	\$ 90.00	\$ 250.00	\$ 55.00	\$ 5,098.73	\$ 55.00	\$ -	\$ 3,569.27	29.74%
52328	Audits	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250.00	100.00%
52364	Conferences	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	100.00%
52400	Publications/Legal Notices	\$ 750.00	\$ 64.70	\$ -	\$ 253.21	\$ -	\$ 400.00	\$ -	\$ 32.09	4.28%
52483	Stipends	\$ 6,000.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 500.00	\$ -	\$ -	\$ 2,200.00	36.67%
52500	Rents, Leases, Equip	\$ 500.00	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ 316.30	63.26%
52700	Minor Equip	\$ 1,500.00	\$ -	\$ 33.00	\$ 318.46	\$ 204.71	\$ 354.17	\$ -	\$ 554.55	36.97%
52800	Spec Depart Exp	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
53000	Utilities	\$ 6,500.00	\$ 386.91	\$ 751.60	\$ 340.70	\$ 401.72	\$ 510.42	\$ -	\$ 304.62	4.69%
	<b>Total Serv/Supp</b>	<b>\$ 50,150.00</b>	<b>\$ 1,567.39</b>	<b>\$ 1,981.60</b>	<b>\$ 3,277.99</b>	<b>\$ 6,383.17</b>	<b>\$ 2,579.85</b>	<b>\$ -</b>	<b>\$ 20,919.41</b>	<b>41.71%</b>
56110	Bldgs & Improv	\$ 1,500.00	\$ -	\$ 1,195.27	\$ -	\$ -	\$ -	\$ -	\$ 304.73	20.32%
56180	Capital Improv Maj Proj	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	100.00%
56200	Equip	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	100.00%
	<b>Total Fixed Assets</b>	<b>\$ 18,500.00</b>	<b>\$ -</b>	<b>\$ 1,195.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,304.73</b>	<b>93.54%</b>
	<b>TOTAL ALL CAT.</b>	<b>\$ 104,980.00</b>	<b>\$ 4,178.61</b>	<b>\$ 5,613.45</b>	<b>\$ 6,641.81</b>	<b>\$ 10,399.79</b>	<b>\$ 5,919.85</b>	<b>\$ -</b>	<b>\$ 43,646.64</b>	<b>41.58%</b>

AS OF	BALANCES		added since previous balance	Total Revenue	Proj Reserve
	GEN ACCT/Endow				
8/6/2020	\$ 169,570.93	\$ 59,013.34	End of fiscal year 19-20		\$ 20,975.15
8/31/2020	\$ 122,700.85	\$ 59,430.08	Int \$894.63; IVMD \$400; Misc \$488.75	\$ 1,783.75	\$ 61,053.48
9/23/2020	\$ 119,075.43	\$ 59,430.08	IVMD \$400; Misc \$50	\$ 450.00	\$ 61,053.48
10/28/2020	\$ 116,640.59	\$ 59,655.08	IVMD \$400; Misc \$1175	\$ 1,575.00	\$ 61,053.48
11/23/2020	\$ 114,522.17	\$ 60,345.54	Misc \$2,220; CurrUnsec \$1,312.89; Int \$1,189.27; IVMD \$400	\$ 5,122.16	\$ 62,389.86
12/22/2020	\$ 115,247.75	\$ 60,345.54	CurrSec\$5,853; IVMD\$400	\$ 6,253.00	\$ 62,389.86
1/31/2021	\$ 161,569.87	\$ 60,345.54	CurrSec\$48,679.89; StHOPProp\$180.58; IVMD \$400	\$ 49,260.47	\$ 62,049.86
2/24/2021	\$ 158,909.33	\$ 60,778.65	Int \$524.71; StHomeProp \$421.36; IVMD \$400; Misc \$1,492.50	\$ 2,838.57	\$ 63,080.63
3/25/2021	\$ 155,251.60	\$ 60,778.65	Misc \$100; SuppRoll \$957.56; IVMD \$400; ? \$100	\$ 1,457.56	\$ 63,080.63
4/22/2021	\$ 150,842.40	61,278.65	DelSupp \$143.82; IVMD \$400; Misc \$1683.75	\$ 2,227.57	\$ 63,795.63
			Refunds:\$271.50	\$ (271.50)	
5/24/2021	\$ 189,497.56	\$ 61,950.58	CurrSec \$49,192.59; Int \$680.52; IVMD \$400; Misc \$2,860	\$ 53,133.11	\$ 64,779.36
			<b>TOTAL</b>	<b>\$ 123,829.69</b>	<b>\$ 63,795.63</b>

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
5/24/21	50100	Salary	Actual	Salaries	\$ 3,731.18	\$ 3,731.18
5/24/21	50310	FICA	Actual	FICA	\$ 285.44	\$ 285.44
	50400	Group Ins				\$ -
	50500	Worker's comp				\$ -
	50600	Unemployment				\$ -
4/9/21	51000	Agri & Landscape	Clark Pest Control	Spray for bugs	\$ 87.00	
	51000	Agri & Landscape				
	51000	Agri & Landscape				
	51000	Agri & Landscape				\$ 87.00
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds				
	51500	Insurance & Bonds				\$ -
4/22/21	51700	Main & Equip	Twnshp2: Chevron	Gasoline	\$ 24.27	
	51700	Main & Equip				
	51700	Main & Equip				
	51700	Main & Equip				\$ 24.27
4/9/21	51800	Main-Bldgs/Improv	Quill	?	\$ 20.46	
4/15/21	51800	Main-Bldgs/Improv	Ione Ace Hardware	Fastener & Sprinkler	\$ 36.62	
	51800	Main-Bldgs/Improv				\$ 57.08
4/15/21	52200	Office Supplies	Ione Ace Hardware	Extra Keys	\$ 7.73	
4/22/21	52200	Office Supplies	Quill	"Will Return" clock sign	\$ 1.93	
	52200	Office Supplies				
	52200	Office Supplies				\$ 9.66
4/9/21	52300	Prof & Spec Serv	Amador County Assessor	Shared Cost 20/21	\$ 3,037.73	
4/9/21	52300	Prof & Spec Serv	Amador County Auditor	Services Rendered 20/21	\$ 2,006.00	
4/29/21	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$ 55.00	\$ 5,098.73
	52328	Audits				\$ -
	52364	Conferences				\$ -
	52400	Pub/Legal Notices				\$ -
4/9/21	52483	Stipends*	A/B/R/SI/Sm	April Meeting	\$ 500.00	\$ 500.00
	52500	Rents, Leases, Equip				\$ -
4/22/21	52700	Minor Equip	Twnshp2: Tractor Supply Co	Air Hose	\$ 204.71	
	52700	Minor Equip				\$ 204.71
	52800	Spec Dept Exp				\$ -
	53000	Utilities				
4/15/21	53000	Utilities	Amador Water Agency	Raw Water	\$ 156.06	
4/9/21	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 43.97	
04/22/21	53000	Utilities	Amador Water Agency	05-1080000-1	\$ 41.70	
4/22/2021	53000	Utilities	Ooma	Phone	\$ 27.28	
4/9/2021	53000	Utilities	AT&T	Internet	\$ 64.20	
	53000	Utilities	Pinnacle Alarm	Quarterly		
4/1/2021	53000	Utilities	PG&E	Elec	\$ 68.51	\$ 401.72
	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				\$ -
					<b>TOTAL</b>	<b>\$ 10,399.79</b>
						<b>\$ 10,399.79</b>

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
	50100	Salary	Estimate	Salaries	\$ 3,100.00	\$ 3,100.00
	50310	FICA	Estimate	FICA	\$ 240.00	\$ 240.00
	50400	Group Ins				\$ -
	50500	Worker's comp				\$ -
	50600	Unemployment				\$ -
5/14/21	51000	Agri & Landscape	Clark Pest Control	Spray for weeds	\$ 1,052.00	
	51000	Agri & Landscape				
	51000	Agri & Landscape				
	51000	Agri & Landscape				\$ 1,052.00
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds				
	51500	Insurance & Bonds				\$ -
5/6/21	51700	Main & Equip	Twtnshp#2 Reimbursement	Chevron gas for mower	\$ 24.85	
5/14/21	51700	Main & Equip	Ione Ace Hardware	Chuck key, Air hose parts, grease, repa	\$ 48.21	
	51700	Main & Equip				
	51700	Main & Equip				\$ 73.06
5/14/21	51800	Main-Bldgs/Improv	Ione Ace Hardware	fasteners, headstone cleaner	\$ 40.15	
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ 40.15
5/6/21	52200	Office Supplies	USPS	P.O. Box annual fee	\$ 66.00	
5/14/21	52200	Office Supplies	Quill	Envelopes & Folders	\$ 29.05	
	52200	Office Supplies				
	52200	Office Supplies				\$ 95.05
5/14/21	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$ 55.00	
	52300	Prof & Spec Serv				\$ 55.00
	52328	Audits				\$ -
	52364	Conferences				\$ -
	52400	Pub/Legal Notices				\$ -
5/14/21	52483	Stipends*	A/B/Sl/Sm		\$ 400.00	\$ 400.00
	52500	Rents, Leases, Equip				\$ -
5/14/2021	52700	Minor Equip	Quill	Office Chair	\$ 341.90	
5/14/21	52700	Minor Equip	Ione Ace Hardware	Hand-held sprayer	\$ 12.27	\$ 354.17
	52800	Spec Dept Exp				\$ -
	53000	Utilities				
5/14/21	53000	Utilities	Amador Water Agency	Raw Water	\$ 270.39	
5/14/21	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 43.97	
05/21/21	53000	Utilities	Amador Water Agency	Treated Water 006405-000	\$ 40.35	
5/21/2021	53000	Utilities	Ooma	Phone	\$ 27.28	
5/6/2021	53000	Utilities	AT&T	ATT Internet	\$ 64.20	
	53000	Utilities	Pinnacle Alarm	Quarterly		
5/6/2021	53000	Utilities	PG&E	Elec	\$ 64.23	\$ 510.42
	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				\$ -
<b>TOTAL</b>					<b>\$ 5,919.85</b>	<b>\$ 5,919.85</b>

Summary of Expenses for 52200 Office Supplies Fiscal Year 2020-21								
7/20						NewCom Tech	Software Main	\$ 350.00
8/20	Curran Mileage	\$ 34.50	Quill	Calc Ribbon	\$ 44.69	Khoza	Web Hosting	\$ 42.00
						Twntship	Reimburse	\$ 58.17
						Twntship	Reimburse	\$ 6.43
9/20	NONE							
10/20	Curran Mileage	\$ 23.58						
11/20	NONE							
12/20	NONE							
1/21	Meltzer Mileage	\$ 198.38				Twntship	Carbonite	\$ 415.86
2/21	Curran Mileage	\$ 22.96	Quill	3-hole punch	\$ 31.24	Twntship	Water	\$ 3.10
3/21	Meltzer Mileage	\$ 63.28	Quill	towels,air, rack	\$ 59.62	NewCom Tech	Software Main	\$ 350.00
			Quill	Supplies	\$ 21.10	Ace Hardware	Soap Door Stop	\$ 13.33
4/21			Quill	Will Return sign	\$ 1.93	Ace Hardware	Keys	\$ 7.73
5/21								
6/21								
		\$ 342.70			\$ 158.58			\$ 1,246.62
					\$ 1,747.90			

Proposed Budget 2021/22									
Acct #	Account	Budget	Inc/Dec						
50100	Salary	\$ 35,000.00							
50310	FICA	\$ 2,700.00							As of 4/22
50400	Group Insurance	\$ -							
50500	Worker's comp	\$ 1,950.00		Income	Year				
50600	Unemployment	\$ -		Source	15-16	16-17	17-18	18-19	19-20
				Current Secured	\$79,120.41	\$76,808.69	\$89,480.64	\$94,921.30	\$96,438.67
				Current Unsecured	\$1,659.63	\$6,805.55	\$1,470.10	\$1,228.15	\$1,375.46
				Prior Unsecured				\$22.43	\$61.82
	<b>Total Employee Exp</b>	<b>\$ 39,650.00</b>		Supplemental Roll				\$2,052.97	\$848.79
51000	Agri/Landscaping	\$ 7,000.00		Delinquent Supplemental				\$114.19	\$125.27
51110	Clothing & Per Supp	\$ 250.00		Interest	\$359.23	\$508.34	\$1,160.50	\$1,985.98	\$3,429.80
51500	Ins	\$ 3,700.00		St Homeowners Prop	\$549.02	\$556.56	\$724.44	\$1,123.68	\$590.20
51700	Main: Equip	\$ 1,500.00	500/	St Mandated Cost	\$693.76	\$0.00	\$0.00		
51800	Main: Bldgs/Improv	\$ 1,500.00	300/	Charge for Ser (IVMD)	\$4,800.00	\$4,800.00	\$4,800.00	\$4,000.00	\$4,800.00
52200	Office Supp	\$ 1,800.00		Misc (plots, serv)	\$5,480.00	\$6,221.25	\$3,959.05	\$16,994.50	\$11,566.25
52300	Prof & Spec Serv	\$ 12,000.00		Other	\$1,079.12	\$54.54	\$2,350.21		\$1,723.77
52328	Audits	\$ 6,250.00		<b>TOTAL</b>	<b>\$93,741.17</b>	<b>\$95,754.93</b>	<b>\$103,944.94</b>	<b>\$122,443.20</b>	<b>\$120,960.03</b>
52364	Conferences	\$ 2,400.00							
52400	Publications/Legal Notices	\$ 750.00							
52483	Stipends	\$ 6,000.00		Anticipated Income Feb-June: CurSec \$46k; Prior \$50; SupRoll \$1k; DelSup \$100; Other \$1500					
52500	Rents, Leases, Equip	\$ 500.00		Total Additional Anticipated: \$48,650					
52700	Minor Equip	\$ 1,500.00		Total Predicted Income for 20/21: \$113,000					
52800	Spec Depart Exp	\$ 500.00							
53000	Utilities	\$ 7,000.00	500/	20-21 avg monthly exp \$4,939 as of 2/24/21					
	<b>Total Serv/Supp</b>	<b>\$ 52,650.00</b>		\$65,470-\$24,659 leaves balance at EOY \$40,811, but some large bills to pay at EOY					
56110	Bldgs & Improv	\$ 1,500.00		Last Year Large EOY bills totaled almost \$9,000					
56180	Capital Improv Maj Proj	\$ 16,000.00		If we finish FY with avg monthly exp of \$5k (\$25k) plus large bills of \$10k = balance of \$30k					
56200	Equip	\$ 1,000.00		Therefore, we could transfer \$25k and still have a \$5k cushion					
	<b>Total Fixed Assets</b>	<b>\$ 18,500.00</b>		NOTE: If each new home in lone is valued at \$130k and 200 are built = \$130k (1/2% tax)					
	<b>TOTAL ALL CAT.</b>	<b>\$ 110,800.00</b>	\$1,000/	Recommendation: Base 21/22 budget on anticipated income of appx \$115,000					