**NEVADA CEMETERY DISTRICT**

**Minutes**

**October 2023\_MONTHLY REGULAR MEETING**

 **BOARD OF TRUSTEES DRAFT #2**

**FRIDAY, October 20th, 2023, 1:30 PM**

**Madelyn Helling Library**

**Gene Albaugh Community Room**

**980 Helling Way, Nevada City, CA 95959**

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1. **BOARD CALL TO ORDER – PUBLIC SESSION**
2. **Roll call:**

**Trustee Hurst, Trustee Ward, Trustee Cassella, Trustee Bushore, Trustee Zimmerman,**

**General Manager Love, Secretary Dorothy Miller**

1. **Public comment**

Members of the public shall be allowed to address the Nevada Cemetery District Board of Trustees on items which are of interest to the public and which are within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized by the Ralph M. Brown Act, California Government subdivision (6) of Section 54954.2.

To comment during the meeting, the public may attend in person, and/or prior to the meeting, the public may submit comments by writing the Board, or by email to: Svea@nevadacemeterydistrict.com

The following procedures shall be in effect regarding the public’s exercise of this right:

The total amount of time allotted for receiving such public comment may be limited to not less than 15 minutes during any regular Board meeting.

The Chair may limit any individual to not less than 3 minutes. Time to address the Board will be allocated based on the order of requests received. Not all attendees may be allowed to speak if the total time allocated expires.

The Board may not allow the public time to speak on an item which was previously considered by the Nevada Cemetery Board of Trustees if an opportunity for public input was afforded at that meeting. (Government Code Section 54954.3)

**No public present.**

1. **Action request - periodical items**

All matters listed under Action Items are items routine to the Board of Trustees and may be acted upon individually by one Action or grouped together by an Action. There maybe be separate individual discussion, or no discussion on these items, and enacted by one or more motions, if discussion, or questions are individually desired, the bookkeeper may be present, or available by other electronic means.

1. Motion of Approval – Minutes
	1. Scheduled Meeting of the Board of Trustees the Nevada Cemetery District, as held at the Madelyn Helling Library, on Friday, September 15th, 2023, at 1:30 PM.
	2. Special Meeting of the Board of Trustees the Nevada Cemetery District, as held at the Nevada Cemetery District office, on Friday, September 22nd, 2023, at 2:00 PM

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**Trustee Zimmerman moved approval of the Minutes for the September 15, 2023, meeting and for approval of the Minutes for the September 22, 2023 Special Meeting as amended to show the Trustees in attendance as Zimmerman, Cassella and Bushore, with Trustees Ward and Hurst as absent. Motion was seconded by Trustee Cassella and carried unanimously.**

1. Motion to Approve - Financial Yearly Financial Reports

July 2023 - June 2024

NCD Memorandum - Cover Letter to Board by Bookkeeper

Monthly Endowment Fund Activity

Monthly Operations Fund Activity

Monthly Income & Expense

ME FNS Budget to Actual

FNS P&LYTD Comp

Reconciliation Report

Motion to Approve - Credit Card Charges of

 Charge Statement Dated September 10, 2023

**Trustee Zimmerman questioned some items in the Memorandum and requested Loree McCay be present at the next Board meeting to provide information. Trustee Zimmerman moved to table consideration of Item 4.B until the Board has an explanation. Trustee Ward seconded the motion which carried unanimously**.

1. **Bookkeeping report(s)**
2. Review Audit for FY End June 30, 2022

**In reviewing comments by the auditor, Trustee Zimmerman noted the report cited lack of internal controls on expenditures. The Chair acknowledged this is a common citation for small agencies with limited personnel. Discussion followed regarding applicable Gov. Code Section requirements. It was noted the District is actively seeking an auditor for the 2023-2024 audit.**

**Trustee Zimmerman also questioned whether the District’s Errors and Omissions insurance coverage was adequate to protect Board members in all instances. He made a motion that the State Controller’s Office be contacted to determine the cost for local agency guideline handbooks, to be reported on at the next meeting. Trustee Cassella seconded the motion which carried unanimously.**

**The Board is to bring back questions to the next meeting regarding:**

1. **Signing documents**
2. **General Manager’s duties**
3. **Setting up meetings with families and filling out forms**

**MEETING RECESSED AT 3 P.M., RECONVENING AT 3:07 P.M.**

1. **Manager’s report**

This Report is relating only to all or any specific cemetery(s) of the District, as to interments, information, ideas, or questions relating to Problems, Concerns, Events, or Happenings, Needs, Repairs, Projects, et al, which may contain a Board response or direction.

Informal directions to the Manager requiring no Formal Board Action(s) will be listed in the Board Minutes.

1. Motion to Postpone: Review of January, February, March, April, May, June, July, August and September 2023 Cemetery Interments, Pre-Need Sales, and Miscellaneous Income.

**Trustee Zimmerman moved to postpone Item 6.A. Motion was seconded by Trustee Hurst ad carried unanimously.**

1. Report North San Juan Protestant – Chairman, Jerry Bushore, to update

**Chair Bushore reported several trees need to be cut down and/or trimmed and the wood hauled away and/or chipped and hauled. He and staff reviewed this, and it will be quite expensive. Also, some stones need repair due to natural damage or vandalism. In addition, a lot of fencing will need replacing as this was not maintained for quite some time**.

1. Report Elster Memorial Lawn – Water Pump

**General Manager Love reported the water problem at Elster was not the water pup, but rather was caused by the water tank gasket losing its seal. This has been repaired.**

1. Flag Poles – Theft

**The General Manager reported the flat pole at the North San Juan Protestant Cemetery has been stolen again. The Board suggested the replacement be replaced and the pole moved to the front of the cemetery where any activity would be more visible.**

1. General maintenance conducted:
	1. Penn Valley
	2. Indian Springs
	3. Red Dog
	4. Washington
	5. French Corral
	6. Elster
	7. Deer Creek
	8. North San Juan Protestant & Catholic
	9. Rough and Ready
	10. Graniteville

**The General Manager reported general maintenance, brush clearing, etc., has occurred at the foregoing cemeteries.**

**Trustee Zimmerman reported the Meadow Lake Cemetery, located on U.S. Forest Service land, has benefitted from the work by Jeff and Lavonne Roshchin, a Russian couple who spend the summer in that area. They want to be stewards of the cemetery. Questions arose as to whether this is an open cemetery. There have been burials there since 2002. He requested they be sent a letter acknowledging their contribution. Trustee Ward suggested barriers be placed around the cemetery to protect it from off-road vehicle traffic.**

1. Graffiti – Old hospital in front of main office

**General Manager Love reported she and staff have covered graffiti defacing the front of the old hospital in front of the District’s office.**

1. Generator – Chairman, Jerry Bushore, to update

**The Chair is in the process of negotiating for a new generator**.

1. Skylink internet – Chairman, Jerry Bushore, to update

**Chair Bushore related he is exploring switching out District’s AT&T service for landline and computer due to costs and service. He is considering Skylink and asked for comment. There were no negative comments.**

1. Fast Track/DMV – Update

**General Manager Love reported the two citations from DMV for Fast Track violations were caused by misreading of one number on the license. The district’s vehicle was not involved. DMV has removed the charge.**

1. District Accounts – Update

**The Chair and General Manager briefly summarized the various accounts which have needed to be updated to reflect current District employee authorizations to act; i.e., credit cards, charge accounts at stores, etc. It has been difficult because some businesses’ procedures are not geared to change.**

1. **Standing or ad hocs committee reports**

The Chairman may make or request any reports, direction, appointments, or changes at this time.

Personnel Committee: (Trustees Cassella and Hurst)

 Bookkeeper – update

**Trustee Cassella reported the committee is waiting on the contract for the new bookkeeper.**

Finance Committee: (Trustees Cassella and Hurst) **No report.**

Property Committee: (Trustees Cassella and Bushore)

 Red Men – update

**The Chair reported he has two people who are willing to sign a Quitclaim Deed for the**

**Red Men Cemetery property**

Marketing Committee: (Trustees Hurst and Bushore) **No report**

Ad Hoc District Fees Committee: (Trustees Zimmerman and Bushore) **No report**

1. **Old business\*\***
2. Continued Discussion, to explore the risk with legal counsel of an ordinance regarding cemetery theft, damage, desecrations, camping, and loitering, at any time and after-hours trespass.

**No discussion.**

1. District Name Change, for continued discussion and direction to Chair on implementation, with possible direction, action, or other implementation, under California Health and Safety Code 9043, and in compliance with the requirements of Chapter 23 (commencing with Section 7530) of Division 7 of Title 2 of the Government Code.

**Trustee Zimmerman suggested this matter be deferred for consideration and requested the costs of such change**..

1. Review and adoption of Accounting Policies and Procedures.

**Trustee Cassella suggested a workshop be set where the State Controller’s Office would be involved so the Board could review requirements.**

1. **New business\*\***
2. CalPERS resolution to tax defer employee contributions – Discuss/Possible Action

**Following a lengthy discussion, Trustee Zimmerman moved,“upon the advice of CalPERS, to adopt Resolution No. 23-6 (Resolution to Tax Defer Member Paid Contributions – IRC-414(H)(2) Employer Pick-up).” Motion was seconded by Trustee Cassella and carried unanimously.**

1. **Board discussion\*\*\***

The Board will identify other information relevant items for future Agenda items, or future New Business, and/or action such items and reports for future meeting(s) therewith or thereafter, at the request of the General Manager, or a Trustee.

Trustee Ward gave the Chair a digital record of photos he had of District facilities for inclusion on the Cemetery District web site, if appropriate.

1. **Adjournment**

**Trustee Zimmerman moved adjournment of the meeting at 3:27 p.m. to reconvene in regular session on November 17, 2023. Motion was seconded by Trustee Ward and carried unanimously.**

**ATTEST:**

**Gerald Bushore, Chair October 20, 2023**

\*\* The Board of Trustees can discuss these items at any time during the meeting

\*\*\* The Board will present issues/concerns for the next meeting Agenda