

LOWER LAKE CEMETERY DISTRICT
9040 Lake Street, P. O. Box 1193, Lower Lake, CA 95457
(707) 994-7820 Fax (707) 994-7883

MINUTES
FOR REGULAR MEETING
FEBRUARY 16, 2022
10:00 a.m.

(Recorded for transcription only)

1. CALL TO ORDER

Time: 10:19 A.M.

2. ROLL CALL OF BOARD MEMBERS & STAFF

(x) Iris Hudson (x) Cheryl Craddick (x) Karen Graf
ABSENT: Bob Minenna

3. AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

Consideration of adding emergency matters or items for which there is a need to act, and the need to act arose after the agenda was posted.

4. PUBLIC COMMENTS. CONSENT CALENDAR

Consent items are non-controversial and will be acted upon at one time without discussion. Any Member of the Board or public may pull any consent item for discussion and separate action.

5. CONSENT CALENDAR

1. Financial reports for the period for January, 2022
2. Accounts Payable Report for January 2022 \$ 7,280.00
3. Employee Payroll reports for January, 2022
4. Deposits for January, 2022 totaled **Gross \$ 5,965.21** **Net \$ 5,340.21**
Net amounts are determined by deducting endowment care, pre-paid burials, sales tax from the gross.
5. Fiscal Year Revenue to Date Report July 1, 2021 through June 30, 2022
6. Consider for approval minutes for the January 19, 2022 Regular Board Meeting.

Action Taken: Motion made to accept the Consent Calendar as presented.

AYES: GRAF/CRADDICK/HUDSON

NOES: NONE

ABSENT: MINENNA

6. OLD BUSINESS:

- 6.1. Follow up on the new Accountancy firm's progress on the bi-annual audit for the years ending June 2020 and June 2021.

Action Taken: No action – CPA waiting for additional info from County Auditor's office.

- 6.2 Follow up to our discussion on what our priorities should be for the current fiscal year:

- a. Repair niche wall - Christ Vault is preparing a quote
- b. Purchase additional storage building
- c.. Purchase smaller backhoe

Action Taken: Received quote for repairs or replacement of niche wall but requested drawings with specifics.

- 6.3 Discuss possible upgrades to our website for ADA compliance with per Gov. Code Sections 53087.8, 3270.5 and 32139. (James Butler's quote attached).

Action Taken: Approved quote for upgrade to meet new ADA compliance plus annual fee.

AYES: Consensus of Board to accept revised invoice.

- 6.4 Follow up on discussion about requesting a letter from Cal Fire stating the need for clearing the undeveloped area that burned in the Clayton fire, due to fire danger. (Draft letter to Paul Duncan attached).

Action Taken: Consensus of Board to send letter to Paul Duncan at Cal-Fire, with changes.

New Business:

- 7.1 Discuss parking situation when school is in session and what action to take – (Draft letter attached)

Action Taken: Consensus of Board to send letter, with changes, to Lower Lake School asking for help with this problem.

- 7.2 Form 700 Conflict of Interest reports are due for all current Board Members.
System Login Link: <https://www.southtechhosting.com/LakeCounty/edisclosure/>

Action Taken: No action.

- 7.3 Discuss obtaining quotes for floor covering for main office, bathroom and other office.

Action Taken: Get quotes from Carpetman, Floortown and Premier Flooring,

TRUSTEES COMMENTS: _____

ADJOURNMENT

Time: 11:12 a.m.

SIGNED BY: Iris R. Hudson
Iris R. Hudson, Chairperson

ATTESTED BY: Cheryl Craddick
Cheryl Craddick, Secretary

REQUEST FOR DISABILITY – RELATED MODIFICATION OR ACCOMMODATION:

A request for a disability-related modification or accommodation necessary to participate in the Board of Trustees meeting should be submitted in writing, to the Clerk of the Board, at least 48 hours prior to the meeting.

PUBLIC COMMENT Under Public Comment, citizens may speak for up to 3 minutes on matters with the Lower Lake Cemetery District's jurisdiction which are not on the Agenda. The Board of Trustees is prohibited under the Public Meeting Law from acting on matters that are not on the Agenda. However, the Board of Trustees may take Public Comment under advisement, direct staff to place the matter on a future agenda for discussion and/or possible action or refer matters to staff for follow-up.

POSTED:

February 11, 2022

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(707) 994-7820 Fax (707) 994-7883

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() Iris Hudson () Cheryl Craddick () Karen Graf () Bob Minenna

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4. **PUBLIC COMMENTS** 5. **CONSENT CALENDAR**

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Action Taken: _____

6. **OLD BUSINESS:**

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Action Taken: _____

6.2 Follow up to our discussion on what our priorities should be for the current fiscal year:

- a. Repair niche wall - Christ Vault is preparing a quote
- b. Purchase additional storage building
- c. Purchase smaller backhoe

Action Taken: _____

6.3 Discuss possible upgrades to our website for ADA compliance with per Gov. Code Sections 53087.8, 3270.5 and 32139. (James Butler's quote attached).

Action Taken: _____

6.4 Follow up on discussion about requesting a letter from Cal Fire stating the need for clearing the undeveloped area that burned in the Clayton fire, due to fire danger. (Draft letter to Paul Duncan attached).

Action Taken: _____

7. New Business:

7.1 Discuss parking situation when school is in session and what action to take -- (Draft letter attached)

Action Taken: _____

7.2 Form 700 Conflict of Interest reports are due for all current Board Members. System Login Link: <https://www.southtechhosting.com/LakeCounty/edisclosure/>

Action Taken: _____

7.3 Discuss obtaining quotes for floor covering for main office, bathroom and other office.

Action Taken: _____

TRUSTEES COMMENTS: _____

ADJOURNMENT	Time
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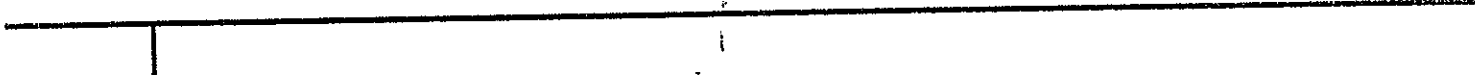
THE PUBLIC IS INVITED TO ATTEND

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POSTED:
February 11, 2022



Lower Lake Cemetery District - 2021-22

Fiscal Year Budget vs. Actual

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total Expenditure to date	Budget Transfer	Budget remaining	21-22 Budget
1.11	3,276.48	3,276.47	3,127.91	3,127.91	3,276.47	3,425.03	3,127.28	0.00	0.00	0.00	0.00	0.00	22,637.55		28,866.45	51,504.00
1.12	578.32	578.33	578.33	578.33	578.33	578.33	578.96	0.00	0.00	0.00	0.00	0.00	4,048.93		8,064.07	12,113.00
1.13	0.00	0.00	148.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148.56		2,351.44	2,500.00
2.21	298.56	298.57	298.56	287.20	298.56	309.93	287.21	0.00	0.00	0.00	0.00	0.00	2,078.59		1,921.41	4,000.00
2.22	777.01	771.77	771.77	756.41	771.77	787.14	756.41	0.00	0.00	0.00	0.00	0.00	5,392.28		8,607.72	14,000.00
3.30	920.84	920.84	920.84	920.84	920.84	920.84	932.84	0.00	0.00	0.00	0.00	0.00	6,457.88		5,542.12	12,000.00
4.00	204.00	204.00	204.00	204.00	204.00	204.00	204.00	0.00	0.00	0.00	0.00	0.00	1,428.00		1,572.00	3,000.00
11.00	0.00	0.00	0.00	0.00	0.00	0.00	86.80	0.00	0.00	0.00	0.00	0.00	86.80		413.20	500.00
12.00	18.49	363.95	598.29	18.49	600.34	335.69	333.49	0.00	0.00	0.00	0.00	0.00	2,268.74		2,731.26	5,000.00
14.00	0.00	0.00	80.35	0.00	0.00	12.32	0.00	0.00	0.00	0.00	0.00	0.00	92.67		407.33	500.00
15.10	224.16	196.81	280.83	280.45	280.04	279.63	279.23	0.00	0.00	0.00	0.00	0.00	1,821.15		3,178.85	5,000.00
17.00	146.25	96.00	80.00	237.11	180.70	120.00	120.00	0.00	0.00	0.00	0.00	0.00	980.06		4,019.94	5,000.00
18.00	66.00	268.83	90.15	15.99	10.00	76.00	0.00	0.00	0.00	0.00	0.00	0.00	526.97		54,473.03	55,000.00
20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	500.00
22.70	109.36	(25.94)	0.00	0.00	0.00	95.05	405.32	0.00	0.00	0.00	0.00	0.00	583.79		1,416.21	2,000.00
22.71	0.00	0.00	0.00	188.55	0.00	0.00	11.60	0.00	0.00	0.00	0.00	0.00	200.15		199.85	400.00
22.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		600.00	600.00
23.80	230.00	955.00	2,000.00	2,200.00	1,666.00	675.37	0.00	0.00	0.00	0.00	0.00	0.00	7,726.37		9,743.63	17,470.00
24.00	0.00	437.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.84		62.16	500.00
25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,000.00	2,000.00
25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311.53		1,188.47	1,500.00
27.00	45.65	0.00	0.00	0.00	0.00	265.88	0.00	0.00	0.00	0.00	0.00	0.00	5,850.00		4,150.00	10,000.00
28.30	0.00	0.00	0.00	0.00	5,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	500.00
29.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,621.57		2,378.43	4,000.00
30.00	118.86	140.42	139.63	64.25	857.42	143.31	157.68	0.00	0.00	0.00	0.00	0.00	0.00		3,000.00	3,000.00
61.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,000.00	2,000.00
62.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		6,000.00	6,000.00
62.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		80,000.00	80,000.00
62.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
90.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Totals	7,013.98	8,482.89	9,319.22	8,879.53	15,494.47	8,228.52	7,280.82	0.00	0.00	0.00	0.00	0.00	64,699.43			
99.98	0.00		155.50	0.00		127.08	0.00		0.00				282.58			
Total W/ Tax	7,013.98	8,482.89	9,474.72	8,879.53	15,494.47	8,355.60	7,280.82	0.00	0.00	0.00	0.00	0.00	64,982.01	0.00	235,887.57	300,587.00

5.2

Lower Lake Cemetery District Accounts Payable Report

Month January 2022	Acct #	Checks Paid 1st - 15th	Checks Paid 16th - 31th	Monthly Totals
Salaries & Wages	1.11	1,047.60	2,079.68	3,127.28
Salaries & Wages - Part-time	1.12	289.48	289.48	578.96
Salaries - OT & Holiday	1.13			0.00
Retirement - FICA & Medi	2.21		287.21	287.21
Retirement - CalPERS	2.22	433.83	322.58	756.41
Insurance - Health & Life	3.30	932.84		932.84
Insurance - Workers' Comp	4.00	204.00		204.00
Clothing/Personnel Supplies	11.00		86.80	86.80
Communications	12.00		333.49	333.49
Household Expense	14.00			0.00
Insurance - Prop & Liability	15.00	279.23		279.23
Maintenance - Equipment	17.00		120.00	120.00
Maintenance - Improvements Bldgs	18.00			0.00
Membership	20.00			0.00
Office Exp - Supplies	22.70		405.32	405.32
Office Exp - Postage	22.71		11.60	11.60
Books & Periodicals	22.72			0.00
Professional Special Services	23.80			0.00
Pub. & Legal Notices	24.00			0.00
Rents & Leases	25.00			0.00
Small Tools & Equipment	27.00			0.00
Special Department Expense	28.30			0.00
Transportation & Travel	29.50			0.00
Utilities	30.00	64.25	93.43	157.68
FA Bldgs & Improvement	61.50			0.00
FA Equipment & Other	62.74			0.00
Totals		3,251.23	4,029.59	7,280.82
				0.00
Sales Tax	99.98			0.00
Grand Total		3,251.23	4,029.59	7,280.82

Lower Lake Cemetery District Payroll Summary January 2022

	Braun, Charles N			Wilson, Herman E			TOTAL		
	Hours	Rate	Jan 22	Hours	Rate	Jan 22	Hours	Rate	Jan 22
Employee Wages, Taxes and Adjustments									
Gross Pay							12.00		297.12
Holiday	12	24.76	297.12						
Regular Rate	114	24.76	2,822.64	44	14.42	634.48	158.00		3,457.12
Total Gross Pay	126		3,119.76	44		634.48	170.00		3,754.24
Deductions from Gross Pay									
CalPERS			-218.38						-218.38
Total Deductions from Gross Pay			-218.38						-218.38
Adjusted Gross Pay	126		2,901.38	44		634.48	170.00		3,535.86
Taxes Withheld									
F.I.T.			-314.00						-314.00
FICA 6.2% Employee			-193.43			-39.34			-232.77
Medicare 1.45% Employee			-45.24			-9.20			-54.44
SIT - CA Withholding			-70.58						-70.58
CA - SDI - Disability Employee			-34.32			-6.98			-41.30
Medicare - Employee Addl Tax									
Total Taxes Withheld			-657.57			-55.52			-713.09
Deductions from Net Pay									
Health Insurance (employee)			-48.00						-48.00
Total Deductions from Net Pay			-48.00						-48.00
Net Pay	126		2,195.81	44		578.96	170.00		2,774.77
Employer Taxes and Contributions									
FICA 6.2% Employer			193.43			39.34			232.77
Medicare 1.45% Employer			45.24			9.20			54.44
Total Employer Taxes and Contributions			238.67			48.54			287.21

5.5

Lower Lake Cemetery District
Revenue to Date
Fiscal Year 2021-2022

Account	Account Name	2021/2022 Projected Revenue	2021/2022 Actual Revenue	Percentage Achieved
#466.69-20	Administration (Other Fees)	\$ 7,000.00	\$ 3,675.00	52.50%
#466.69-21	Non Taxable - Cemetery Services	\$ 40,000.00	\$ 29,975.38	74.94%
#492.69-22	Taxable - Sales Vaults-Niche, etc.	\$ 10,000.00	\$ 5,270.00	52.70%
#466.69-91	Headstones & Engraving	\$ 2,000.00	\$ 1,325.00	66.25%
Percentage of Year Lapsed		\$ 59,000.00	\$ 40,245.38	68.21%
		Annual	January-22	

5.6

LOWER LAKE CEMETERY DISTRICT

9040 Lake Street, P. O. Box 1193, Lower Lake, CA 95457
(707) 994-7820 Fax (707) 994-7883

**MINUTES
FOR REGULAR MEETING
JANUARY 19, 2022**

10:00 a.m.

(Recorded for transcription only)

1. CALL TO ORDER

Time: 10:36 a.m.

2. OATH OF OFFICE FOR KAREN GRAF AND IRIS HUDSON

3. ROLL CALL OF BOARD MEMBERS & STAFF

(x) Iris Hudson (xx) Cheryl Craddick (x) Karen Graf
ABSENT: Bob Minenna

4. AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

Consideration of adding emergency matters or items for which there is a need to act, and the need to act arose after the agenda was posted.

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2. Accounts Payable Report for November, 2021 totaling **\$15,494.47**
3. Employee Payroll reports for November, 2021
4. Deposits for November, 2021 totaled **Gross \$ 6,250.00 Net \$ 5,150.00**
Net amounts are determined by deducting endowment care, pre-paid burials, sales tax from the gross.
5. Fiscal Year Revenue to Date Report July 1, 2021 through June 30, 2022
5. Consider for approval minutes for the November 17, 2021 Regular Board Meeting. No minutes for December, 2021 - Meeting cancelled No quorum.

Action Taken: Motion made to approve Consent Calendar as presented CRADDICK/GRAF M/S/C

AYES: CRADDICK/GRAF/HUDSON

NOES: NONE

ABSENT: MINENNA

7. OLD BUSINESS:

- 7.1. Follow up on the new Accountancy firm's progress on the bi-annual audit for the years ending June 2020 and June 2021.

Action Taken: No action

- 7.2 Follow up to our discussion on what our priorities should be for the current fiscal year:
- a. Repair niche wall
 - b. Purchase additional storage building
 - c.. Purchase smaller backhoe

Action Taken: No action

- 7.3 Discuss possible upgrades to our website for ADA compliance with per Gov. Code Sections 53087.8, 3270.5 and 32139. (James Butler 's quote attached).

Action Taken: Board requested clarification on the charges .

- 7.4 Follow up on discussion about requesting a letter from Cal Fire stating the need for clearing the undeveloped area that burned in the Clayton fire, due to fire danger.

Action Taken: Chair to prepare a draft letter to head of Cal-Fire and present to Board at February 16, 2022 meeting.

8. New Business:

- 8.1 Avenue of the Flags is requesting approval for the following:
- a. Revamping of the back entry without ramp.
 - b. Installation of new carpet (this will entail removing everything from the building for removal of old carpet which is glued down).
 - c. Installation of three (3) additional flags in front of the building.

Action Taken: Motion made to approve the above mentioned above, CRADDICK/GRAF M/S/C

AYES: CRADDICK/GRAF/HUDSON

NOES: NONE

ABSENT: MINENNA

- 8.2 Discuss parking situation when school is in session and what action to take.

Action Taken: Discussed several options, none of which seemed feasible, but it was decided to write a letter to the school asking for their help.

8.3 Discuss ways to be pro-active in the Wreaths Across America celebration next December. (We were not notified soon enough this year).

ACTION TAKEN: Board decided that in November 2022 the District will prepare a notice to be posted on Website, on-line and hopefully in the newspaper.

8.4 Discuss email from Jackie Waters requesting permission to post an article on our website dealing with the loss of a loved one.

ACTION TAKEN: Board discussed what content of article would be, cost of posting to website but in the end decided that it was probably not advisable because then other people would want the same access.

TRUSTEES COMMENTS: _____

ADJOURNMENT **Time:11:50 a.m.**

SIGNED: _____
Iris R. Hudson, Chairperson

ATTESTED BY: _____
Cheryl Craddick, Secretary

February 16, 2022

Lower Lake Unified School District

RE: Traffic Control issues

The parents dropping off and picking up students continue to park in front of and inside cemetery grounds. Sometimes they park on headstones and damage them. This is and has been an ongoing problem for a long time but recently has become worse. Sometimes the cars are parked erratically and that makes it difficult for people with legitimate business to enter.

We realize that the cemetery is open to the public but it is not a parking lot, should be treated with respect. The District would appreciate any help you can offer.

Sincerely,

Iris R. Hudson, Chairperson
Board

^AND