

**Johnson County Cemetery District Minutes**  
**January 12, 2021**

The regular monthly meeting of the Johnson County Cemetery District was held at The Willow Grove Cemetery in Buffalo, Wyoming on January 12, 2021. The meeting was called to order by President John Zorbas at 2:03 p.m. Present were: John Zorbas, John Ehlers (via zoom), Carolyn Fox, John Hansen, Nancy Elm, Craig Wetterlund (at 3:00), Tim Lohse, Megan Boggs, Dennette Mondue (via Zoom), Linda Greenough (via Zoom), Logan Williamson from the Bulletin, BK (via Zoom), Michael Johnson, and Chanda Rule.

- I.       VOUCHERS:** Nancy made the motion to approve all vouchers as submitted. This was seconded by Carolyn. After some discussion, the motion was then carried by all. Each check and/or voucher was initialed and signed by the present board members.
- II.       ACCEPTED MINUTES AS PRESENTED FOR PAST MEETING:** Carolyn moved to approve the December 2020 minutes, and Nancy seconded; the motioned carried by all present.
- III.      TREASURER'S REPORT:** Chanda presented the December Treasurer's Report with all the financials and account balances. WyoStar December statements have not as of date been received so the rate on the account balance sheet does not include that interest. A budget line-item transfer spread sheet was presented to the board as well, detailing the transfer of funds between line items. John E made a motion to accept the treasurers report as presented as well as the budget line-item transfers, Nancy seconded the motion, and it was carried by all. The submitted treasurer's report was signed.
- IV.      WILLOW GROVE SEXTON'S REPORT:** Tim Lohse reported via written submission that; there were 6 burials for December, making 60 total burials for 2020, with 23 of them being on Saturdays. Shirts are now ready. Tim got an estimate on a key pad for gate of around \$1000. John H will work with Tim to find other options. There was some discussion on the CIMS status and progress. John E made a motion stating that the addition of deeds and burial permits be completed by May 31, 2021, Carolyn seconded the motion. After some discussion about employee evaluations and accountability, the motion carried.
- V.       KAYCEE SEXTON'S REPORT:** Dennette Mondeau via written submission as well. She has been hand shoveling snow as needed.
- VI.      GUEST/PRESENTATIONS:** Mike Johnson of Mohatt, Johnson and Godwin was in attendance to present to the board the FYE20 financial statements and accountant findings. Mike pointed out that they performed a review not an audit and their accountant conclusion were that transactions were properly classified. He then reviewed all the notes in the statement with the board. There was some question on board bonding, more research will be done, but it is recommended that all check signors as well as bookkeeper be bonded. John E had requested that they look at additional transaction above and beyond the review. Transactions from December 2019 and June 2020 were looked at. He looked at signatures, accounts, and timely payroll tax deposits and found no findings. Mike did recommend that along with signatures on reconciled bank statements, they should also be dated. Mike left the board with an Internal Control Evaluation worksheet provided by the Department of Audit and encouraged the board to review. John E moved to accept the review of the FYE 20 financial statement from MH&G. John H. seconded the motion and motion carried.
- VII.     EXECUTIVE SESSION:** None
- VIII.    OLD BUSINESS:**
  1. Amendment #12 concerning buying and selling of lots, after some discussion this amendment will be tabled until next meeting to clean up the wording of space not lot.



2. Amendment #14 concerning cremation burials on half spaces. The number will be determined at time of sale. John E moved to approve as submitted, John H seconded and motion carried.
3. Amendment #19 concerning indigent burials, this wording takes the responsibility off the sexton and according to state statute puts it on the board. John H moved to approve as submitted, Nancy seconded the motion and motion carried.
4. Amendment #17 concerning veterans' section, this allows for 2 full burials per space in the veterans' section. Carolyn moved to approve as submitted and Craig seconded the motion. Motion carried.

## **IX. NEW BUSINESS**

1. Tim and Megan submitted an equipment listing for the boards review.
2. Surety bonds review, after comments from the CPA further research will be done.
3. Conflict of Interest forms will be collected and compiled by Carolyn as well as Election Certificates and Oath of Office. She will report on the status next meeting and the conflict-of-interest forms will be reviewed in executive session in February.
4. The Wyoming Special District Association has an online board training that John Z challenged the entire board to complete as well as the sexton staff.
5. John E commented that the designated contact for the State Public Records Act probably needs updated.
6. Tim asked for a board member to help with phone lines and obtaining a phone for Denette. Craig volunteered to work with Tim.
7. It was decided that the financial statement portion on the county website should be the P&L budget vs actual report.
8. Craig moved to delay the signing of a change order submitted by Clear Creek builders for \$900 for a generator, Nancy seconded the motion and motion carried.

There being no further business, the meeting adjourned at 4:12 p.m., following a motion by John H, seconded by Nancy.

Respectfully submitted by Chanda Rule

  
