

NEWCASTLE, ROCKLIN, GOLD HILL CEMETERY
District Office, 850 Taylor Road, Newcastle, CA 95658
Minutes for the Regular Meeting held January 21, 2026
The agenda was posted on Friday, January 16, 2026

A. CALL TO ORDER

Vice Chairman Gordon Takemoto called the meeting to order at 8:00am.

B. ROLL CALL

Trustees Present – Gordon Takemoto, Grant Kageta, Jennifer Knisley and Roy Hebard
Staff Present - Jeff Forrey and Laurie McAfee
Teleconference – None
Absent – Mark Riemer
Guest(s) – None
Public – None

C. PUBLIC COMMENT – None

D. AGENDA REVIEW – No changes

E. GUEST SPEAKER – None

F. CONSENT AGENDA

1. Approval of the Minutes for the Workshop Meeting on December 10, 2025.
2. Approval of Minutes for the Regular Meeting on December 17, 2025.
3. Approval of payment of the December 2025 Bills in the amount of \$13,216.59.
4. Approval of transfer of December 2025 income to Placer County in the amount of \$39,262.14.

A motion was made by Roy to approve all items on the Consent Agenda. Grant seconded.
All in favor, motion carried.

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G. PROJECT UPDATE -

1. Rocklin Pavilion Landscape Project – PBM will be filling in any low areas and will bring in compost to till into the native soil to prep for the sod. Additionally, they will also be working on the irrigation installation.
2. Newcastle Cemetery Section M Expansion – We are still waiting on the pins that were ordered for the new area. Per the last update from our vendor, they should be shipped out on the 29th. Once received, Jaymee will install them and then we can finalize the map and prepare to open the area up for sale.
3. Newcastle Cemetery Conditional Use Permit for undeveloped 20 acres – We have completed the pre-development packet and will be going to the County to file for an appointment. There will be a fee of \$1,618.00 due at that time.

H. MANAGERS REPORT -

1. 2nd Quarter Financial Highlights – We are currently halfway through the year and are at 63% of the budget for revenue due mainly to property sales and investment income. Our expenses are at 43% with our maintenance services at \$120,719 of the \$278,500 budgeted and office expenses at \$53,741 of the budgeted \$124,500. Our Reserve account stands at \$13,780,975 and our retirement investment with PARS is \$545,424.
2. Equipment Sale – The John Deere 4100 tractor and Newcastle Backhoe were auctioned off on the Public Surplus website. The winning bid for the tractor came in at \$5,150 and the backhoe came in at \$12,900. The Rocklin Cemetery Backhoe has been put up for auction and the 1964 Ford Tractor, 2003 Jacobson Ride on Mower and the 2016 John Deere X320 Lawn Tractor will be listed soon.
3. Small Balance Write-offs – On occasion, we will have a small overpayment or underpayment on our customer contracts. In the case where the customer is overcharged by a small amount, we have reached out to inform them of the overpayment, and they request that we do not send them a check for such a small amount however we inform them that we must refund the balance. Often due to the small amount of the check, the customer will never deposit the check, so it sits on our books. In the case where we undercharge the customer by a small amount (less than a dollar) due to a tax error or calculation error, do we have an amount that we can write off rather than requiring the customer to pay with a check or card keeping in mind that all credit card payments require a 3% convenience fee that we cannot adjust. Board felt comfortable with how we were currently handling both situations and writing off small amounts under a dollar but recommend that we reach out to other Districts to see what their policy is.

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4. 2026 Holiday Party – Inquired with the Board as to whether they are interested in holding the 2026 Holiday Party in the same location as the 2025 Holiday Party. All were in favor.

I. BOARD DISCUSSION & POSSIBLE ACTION ITEMS

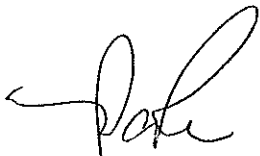
1. Cash Policy Resolution 2026-01 – The Board was presented with a resolution that would eliminate the District accepting cash from customers and limiting the accepted form of payment to Debit ATM Cards, Personal Checks, Money Orders, Cashier’s Checks, Visa, Mastercard, American Express and Discover Credit Cards. Roy made a motion to approve the resolution. Grant seconded. All in favor, motion carried.

J. REVIEW OF CORRESPONDENCE TO THE DISTRICT –

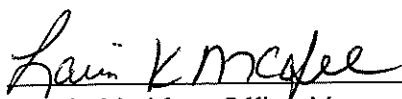
1. Form 700 – An email communication was received from the County informing us that there will be a new system for filing the annual Form 700 called Netfile. They should receive an email correspondence from Netfile if they were set up in the old system that informs them of the change and how to get set up with the new system.

K. TRUSTEE QUESTIONS & COMMENTS – None

- L. **ADJOURNMENT** - Roy made a motion to adjourn the meeting. Jenny seconded. All in favor, motion carried. Meeting adjourned at 8:47am.



Mark Riemer, Chairman



Laurie McAfee, Office Manager