



AGENDA

Magnetawan Cemetery Board (MCB)

Thursday September 22th, 2022

4:30 PM

Magnetawan Community Centre

OPENING BUSINESS

- 1.1 Call to Order by the Chair
- 1.2 Adoption of the Agenda
- 1.3 Disclosure of Pecuniary Interest
- 1.4 Adoption of Previous Minutes

DISCUSSION ITEMS

- 2.1 Veteran Memorials - 100 Crosses Needed For Cemeteries - Legion
- 2.2 Treecarving - Chapman Cemetery Memorial Sanctuary
- 2.3 Cemetery Site Visit - monument discussions

INFORMATION ONLY (NOT FOR DISCUSSION PURPOSES)

- 3.1 Spence Cemetery Repair of Fencing
- 3.2 Spence Cemetery Trees Down
- 3.3 Chapman Cemetery Main Gate Installation

ITEMS FOR FUTURE MEETING

ADJOURNMENT

- 4.1 Confirm the Proceedings of Committee and Adjourn

The Corporation of the Municipality of Magnetawan  **bakertilly**
Cemetery Care and Maintenance Fund - Statement of Continuity
For The Year Ended December 31, 2021

| | <u>2021</u> | <u>2020</u> |
|--|------------------|------------------|
| Balance, beginning of year | \$ 93,246 | \$ 90,846 |
| Investment income | 1,504 | 1,557 |
| Sale of plots and marker installations | <u>2,250</u> | <u>2,400</u> |
| | 97,000 | 94,803 |
| Expenses | | |
| Transfer to current fund of The Corporation of the Municipality of Magnetawan | <u>1,504</u> | <u>1,557</u> |
| Balance, end of year | <u>\$ 95,496</u> | <u>\$ 93,246</u> |

Cemetery Accounts

- ❁ A cemetery operator can apply to the trustee for investment interest generated from Care & Maintenance Account or Fund in order to reimburse itself for incurred cemetery maintenance costs
- ❁ Capital within the Care and Maintenance Account or Fund can never be withdrawn to offset maintenance expenses or used as collateral for a loan. Only investment income is available to the cemetery operator
- ❁ This overview only brings to your attention the complexities and responsibilities involved in a cemetery accounting. The administration of a Care and Maintenance Account or Fund is outlined in much greater detail within the FBCSA.
- ❁ For additional information please refer to the FBCSA and its corresponding Regulation 30/11, or contact the BAO office directly at info@thebao.ca or 1.844.493.6356

Cemetery Responsible to Maintain Memorials

- What should a cemetery operator do if they discover a memorial which is unsafe and a potential risk to public safety?
 - Take a picture of the memorial and kept it on file within your cemetery records
 - Attempt to contact the interment rights holder or family member and inform them of the unsafe conditions. Ask them if they would like the memorial repaired.
 - If the family is not willing to repair the memorial the cemetery may repair the memorial at the cemetery's expense or dismantle the unsafe portion to preserve and stabilize the memorial.
 - The cemetery operator's repair process must be reversible to ensure the rights holder can request the monument repairs in the future.
 - In some instances, this may require laying the monument flush and level with the ground.
- Cemetery expenses incurred to preserve and stabilize memorials may be recovered from Care & Maintenance income.

Cemetery Responsible To Maintain Memorials

- ❁ Cemetery operators are responsible for public safety within their property. If a marker, monument, mausoleum, or columbarium deteriorates to the point that it is unsafe, it is the responsibility of the cemetery operator to repair the memorial and make it safe.
- ❁ There are several types of monument materials which deteriorate and weather in our northern climate. Monuments made of limestone or sandstone are particularly soft and susceptible to our freeze thaw conditions.
- ❁ Marble crypt fronts on mausoleums also deteriorate when exposed to our outdoor climate.
- ❁ Cemetery by-laws should require all monuments, crypt or columbarium niche fronts to be made of granite or bronze if they are to be placed within the cemetery. These materials are proven to stand the test of time.
- ❁ Such by-laws reduce the cemetery's long-term liability and the need for the cemetery operator to make repairs to protect public safety.