

# ANNUAL REPORT 2023

## POCASSET HILL CEMETERY COMMISSION (PHCC) TOWN OF TIVERTON

### MEMBERS:

Shirley Moller (Chairperson), Robert Sedoma (Vice Chairperson)  
Dana Coute (Secretary), Maureen Sylvia (Treasurer) and John Christo (Sales/Records)

**SUPERINTENDENT:** Jared Ramunno

**BURIAL OPERATIONS:** Ron Helger

**TOWN COUNCIL LIAISON:** Joseph Perry through September 2023 (deceased) now David Paull

**MEETINGS:** One meeting per month on the 2<sup>nd</sup> Wednesday of the month at 7:00 pm. No meeting in December

### GENERAL OPERATIONS:

#### BURIALS:

<b>Full Body</b>	2023 (35)	2022 (32)
<b>Cremations</b>	2023 (25) (4 in cremation section)	2022 (25) (3 in cremation section)
<b>Total</b>	2023 (60) Burials	2022 (57) Burials
<b>Veteran's Circle</b>	2023 (2) Burials	2022 (2) Burials

<b>SALES:</b>	2023 Lots (19), Burial Plots (32)	2022 Lots (19), Burial Plots (63)
	2023 Cremation Section (10)	2022 Cremation Section (4)

<b>LOT RETURNS:</b>	2023	None	2022	None
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<b>BURIAL RIGHT TRANSFERS:</b>	2023	None	2022	None
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<b>REFUNDS:</b>	2023	None	2022	None
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**GROUND MAINTENANCE:** Jared, Ron and their crew have done a great job in maintaining the grounds and providing excellent burial service.

**ACKNOWLEDGEMENTS:** The commission would like to acknowledge the late Joe's Perry's service on the cemetery commission itself and, subsequently, as the Town Council liaison. He will be greatly missed. In addition, the commission is thankful for the services of the Town Clerk's office, Town Treasurer's office, and Barbara Pelletier for her support in purchasing and repairs to our American and POW flags. The commission also wants to thank the Department of Public Works for the care of the cemetery roads.

### HIGHLIGHTS / IMPROVEMENTS

- New election of officers: Robert Sedoma (chairperson), Shirley Moller (vice chairperson), Dana Coute (secretary), Maureen Sylvia (treasurer)
- Submitted request for ARPA/Casino/Town funds to add new cemetery roads and pave existing. Approval expected early 2024.
- Updated the hard copy record book which contains the Right of Burial owners, lot number, grave numbers, internee grave location, birth/age, and burial dates.
- Submitted request for the FY24 municipal budget to the Town Administrator. Requested a sum of \$300.00 for FY (2024-2025) to be included in the town budget for the maintenance, supplies and American and POW flags for the Veterans Circle and American flags for the 1st Responders flagpole and monument section. R.I. State flags are donated.

- American, POW, and R.I. state flags were repaired and/or replaced at various times through the year due to wear and tear.
- American (stick) flags were placed on all the veteran's graves by VFW post 5392 for Memorial Day weekend. Also, a memorial bouquet was placed in the veteran's circle.

**RECORDS:**

Records of Right of Burial documents, minutes of our meetings and a file card containing information on each lot is located at the Town Hall. Also, an excel file contains the info on owners of the Right of Burial, sale transactions, birth/age, burial dates, and internee location are in excel file format. Updates are submitted to the Town Clerk's office.

Backup records are also on a flash drive and on some commission members personal computers. Hard copy record books are located with commission chairperson, cemetery superintendent and at the Town hall.

**GOALS FOR (2024):**

- Create and pave new roadways in cemetery in addition to repaving others.
- Expand roadway (Cherry Street) between sections 4000 and 5000. Also expand roadways around section 4000, (Elm and Hawthorne streets)
- Website update
- Location of Veteran's graves - Update computer section map and files to include Veteran graves throughout the cemetery.

**CEMETERY FEES AS OF APRIL 25, 2022**

**FEES PAID TO TOWN OF TIVERTON**

**COST OF A SINGLE GRAVE LOT -- \$500.00**

One [1] Body AND One [1] Cremation OR Two [2] Cremations ONLY.  
Vault not included.

**COST OF A MULTI GRAVE LOT -- \$2,000.00**

For four [4] Graves ONLY.  
Vault not included.

**COST OF A LOT IN CREMATION SECTION -- \$500.00**

Cremations ONLY. Limit two [2] Cremations per lot.  
Price includes a vault supplied by the Cemetery.

**MECHANICAL DEVICE AND GREENS RENTAL FEES**

Grave lot -- **\$75.00 per opening**  
Cremation -- **\$50.00 per opening**

**FEES PAID TO SUPERINTENDENT:**

1. OPEN AND CLOSE GRAVE IN GRAVE LOT-- **\$650.00**  
*From November 15<sup>th</sup> to March 1<sup>st</sup>, winter fee increases to \$750.00.*
2. OPEN AND CLOSE GRAVE FOR CREMATION -- **\$300.00**

**FINANCIAL**

**ACCOUNTS:**

**MONEY MARKET (MM) ACCOUNT:** This account is used to place the perpetual care funds acquired from the sale of lots: i.e., 20% for perpetual care as non-expendable funds. At present there is approximately \$ 8,500.00 in the Money Market account (non-expendable) which can be transferred to the long-term CD held in the secondary market by the Town Treasurer (non-expendable funds).

**CHECKING ACCOUNT:** This account used to pay bills with approval of commission members. 80% of sold lots, maintenance fees, and the interest from the MM account go into the checking account.

**INVESTMENT ACCOUNT:** This account is made up of two types of CD’s. Long term and short term.

**Short term** CDs are for the expendable funds which are needed to pay the yearly bills. A portion of the funds from these CD’s when matured is transferred to the checking account to pay bills and the remainder is rolled into another CD.

**Long term** CDs are purchased on the secondary market by the town treasurer. This is done to acquire the highest interest rate possible using the non-expendable funds. The interest accrued from this CD is transferred to the expendable checking account annually.

Total balance as of:	December 31, 2022		\$ 497,027.37	
Total balance as of:	December 31, 2023		\$ 491,303.94	
Expendable funds as of Dec 31, 2023	\$ 95,876.94	Dec 31,2022	\$ 103,800.37	decrease of \$ 7,923.43
Perpetual funds as of Dec 31, 2023	\$ 395,427.00	Dec 31,2022	\$ 393,227.00	increase of \$ 2,200.00

- The 2023 Financial Summary (Table 1) is included along with a comparison Financial Summary from 2014 to 2023 (Table 2)

**Comments:**

- 2023 expendable funds were substantially less than previous years due to extremely low sales.
- 2023 Financial Summary and 2014-2023 Financial Summary include the long-term interest accrued from our long-term CD from the previous year (paid in March 2023).
- This interest will greatly increase our expendable fund in 2024.

Respectfully submitted by:

Shirley Moller (2023 Chairperson)

**POCASSET HILL CEMETERY  
FINANCIAL SUMMARY  
2023**

2023	Expendable Income				Non-Expendable Income	Expenses		*	Grand Totals	
	Sales	Rental Hardware (Maint Fees)	Money Market Interest	CD's Interest**	Sales (Perpetual Care)	Superintendent	Misc.		Income	
Jan	\$ 1,600.00	\$ 350.00	\$ 0.28	\$ 12.71	\$ 400.00	\$ 510.00	\$ 22.00	1	<b>Expendable Income</b>	
Feb	\$ -	\$ 150.00	\$ 0.26	\$ 11.49	\$ -	\$ -	\$ -		Town Budget	\$ 300.00
Mar	\$ 800.00	\$ 150.00	\$ 0.28	\$ 11.90	\$ 200.00	\$ -	\$ -		Int Long Term Cd	\$ 8,727.17
Apr	\$ 400.00	\$ 275.00	\$ 0.27	\$ -	\$ 100.00	\$ 1,375.00	\$ 2,260.00	2	Sales	\$ 8,800.00
May	\$ 800.00	\$ 150.00	\$ 0.32	\$ 219.18	\$ 200.00	\$ 3,400.00	\$ 174.98	3	Rentals	\$ 3,775.00
Jun	\$ -	\$ 425.00	\$ 0.30	\$ 205.48	\$ -	\$ 4,200.00	\$ -		MM Interest	\$ 3.67
Jul	\$ 1,200.00	\$ 125.00	\$ 0.31	\$ 212.33	\$ 300.00	\$ 3,400.00	\$ 23.00	4	CD Interest	\$ 1,720.98
Aug	\$ 1,200.00	\$ 150.00	\$ 0.32	\$ 212.33	\$ 300.00	\$ 3,400.00	\$ -		<b>Total Expendable</b>	<b>\$ 23,326.82</b>
Sept	\$ 400.00	\$ 575.00	\$ 0.31	\$ 205.48	\$ 100.00	\$ 4,300.00	\$ 50.77	5	<b>Non-Expendable Income</b>	
Oct	\$ 1,600.00	\$ 325.00	\$ 0.35	\$ 212.33	\$ 400.00	\$ 3,960.00	\$ 50.63	6	Sales	\$ 2,200.00
Nov	\$ 400.00	\$ -	\$ 0.34	\$ 205.48	\$ 100.00	\$ 2,750.00	\$ 1,373.87	7	<b>Total Non-Expendable</b>	<b>\$ 2,200.00</b>
Dec	\$ 400.00	\$ 1,100.00	\$ 0.33	\$ 212.27	\$ 100.00	\$ -	\$ -		<b>Total Income</b>	
									<b>\$ 25,526.82</b>	
2023	<b>Sales</b>	<b>Rental Hardware</b>	<b>Money Market Interest</b>	<b>CD's Interest</b>	<b>Sales</b>	<b>Superintendent</b>	<b>Misc.</b>		<b>Expenses</b>	
	<b>\$ 8,800.00</b>	<b>\$ 3,775.00</b>	<b>\$ 3.67</b>	<b>\$ 1,720.98</b>	<b>\$ 2,200.00</b>	<b>\$ 27,295.00</b>	<b>\$ 3,955.25</b>		Superintendent	\$ 27,295.00
2022	\$ 25,200.00	\$ 3,250.00	\$ 11.32	\$ 113.49	\$ 6,300.00	\$ 25,780.00	\$ 1,641.51		Misc	\$ 3,955.25
Diff (2023 - 2022)	<b>(\$16,400.00)</b>	\$525.00	<b>(\$7.65)</b>	\$1,607.49	<b>(\$4,100.00)</b>	\$1,515.00	\$2,313.74		<b>Total Expenses</b>	<b>\$ 31,250.25</b>
					<b>Expense Diff 2023 &amp; 2022</b>		<b>\$3,828.74</b>		<b>Total Expenses</b>	
									<b>\$ 31,250.25</b>	

\*\* In April, CD closed, \$10k plus interest transferred to checking

Notes: *	Description	Amt
1	N Tiverton Fire - Water Bill	\$ 22.00
	Quintal Burial Vaults	\$ 750.00
	N Tiverton Fire - Water Bill	\$ 22.00
2	Paul's Press (Lot Sheets)	\$ 358.00
	Installation of Vaults (Helger's)	\$ 530.00
	Dumpster/RD Recycling	\$ 600.00
3	Building Supplies (Humphrey's)	\$ 174.98
4	N Tiverton Fire - Water Bill	\$ 23.00
5	Clarke Check Order (Deposit Slips)	\$ 50.77
	N Tiverton Fire - Water Bill	\$ 23.00
6	Printer Ink-J. Christo	\$ 27.63
	Quintal Burial Vaults	\$ 1,250.00
7	Building Supplies (Humphrey's)	\$ 123.87
	<b>Total Misc Expenses 2023</b>	<b>\$ 3,955.25</b>

Grand Totals	
<b>Income</b>	
<b>Expendable Income</b>	
Town Budget	\$ 300.00
Int Long Term Cd	\$ 8,727.17
Sales	\$ 8,800.00
Rentals	\$ 3,775.00
MM Interest	\$ 3.67
CD Interest	\$ 1,720.98
<b>Total Expendable</b>	<b>\$ 23,326.82</b>
<b>Non-Expendable Income</b>	
Sales	\$ 2,200.00
<b>Total Non-Expendable</b>	<b>\$ 2,200.00</b>
<b>Total Income</b>	
<b>\$ 25,526.82</b>	
<b>Expenses</b>	
Superintendent	\$ 27,295.00
Misc	\$ 3,955.25
<b>Total Expenses</b>	<b>\$ 31,250.25</b>
<b>Total Expenses</b>	
<b>\$ 31,250.25</b>	
<b>2023 Net Variance</b>	
<b>\$ (5,723.43)</b>	

2023 Net Variance - Excluding Non-Expendable	
<b>\$ (7,923.43)</b>	

TABLE 1

**POCASSET HILL CEMETERY  
FINANCIAL SUMMARY  
2014 to 2022**

YEAR	% Perpet Care	Lots sold	Plots Sold	Interest Funds MM & CD's	Expendable Funds Sales	Expendable Rental Income	Total Expendable Income	Perpetual Care Funds	Expenses Superintendent	Expenses General	Expenses Total Yearly	Expendable Funds Balance Dec 31	Non-Expendable Funds Balance Dec 31	Total Funding Balance Dec 31	Price / lot
2023	20%	19	63	\$ 1,724.65	\$ 8,800.00	\$ 3,775.00	\$ 23,326.82	\$ 2,200.00	\$ 27,295.00	\$ 3,955.25		\$ 95,876.94	\$ 395,427.00	\$ 491,303.94	\$ 500.00
				??.??	Expected March 2024						\$ 31,250.25				
2022	20%	19	63	\$ 124.81	\$ 25,200.00	\$ 3,250.00	\$ 28,874.81	\$ 6,300.00	\$ 25,780.00	\$ 1,641.51		\$ 103,800.37	\$ 393,227.00	\$ 497,027.37	\$ 500.00
				\$ 8,727.17	Recv March 2023						\$ 27,421.51				
2021	20%	11	20	\$ 95.05	\$ 8,000.00	\$ 3,800.00	\$ 18,921.83	\$ 2,000.00	\$ 27,815.00	\$ 2,222.00		\$ 102,327.63	\$ 386,927.00	\$ 489,254.63	\$ 500.00
				\$ 7,026.78							\$ 30,037.00				
2020	20%	26	42	\$ 98.53	\$ 16,480.00	\$ 3,672.00	\$ 27,969.59	\$ 4,120.00	\$ 25,875.00	\$ 597.94		\$ 113,442.88	\$ 384,927.00	\$ 498,369.88	\$ 500.00
				\$ 7,719.06							\$ 27,357.94				
2019	20%	22	43	\$ 69.70	\$ 17,334.00	\$ 4,875.00	\$ 31,050.68	\$ 4,076.00	\$ 24,880.00	\$ 4,843.91		\$ 110,870.24	\$ 381,255.00	\$ 492,125.24	\$ 500.00
				\$ 8,771.98							\$ 29,783.00				
2018	20%	13	25	\$ 94.63	\$ 10,075.00	\$ 4,275.00	\$ 22,800.63	\$ 2,500.00	\$ 25,355.00	\$ 1,274.30		\$ 109,950.00	\$ 377,179.00	\$ 487,129.00	\$ 500.00
				\$ 8,356.00							\$ 26,629.00				
2017	20%	16	25	\$ 64.93	\$ 12,400.00	\$ 3,925.00	\$ 24,780.93	\$ 2,900.00	\$ 26,707.00	\$ 1,983.00		\$ 113,865.00	\$ 374,679.00	\$ 488,544.00	\$ 500.00
				\$ 8,391.00							\$ 28,693.00				
2016	20%	23	45	\$ 23.22	\$ 15,600.00	\$ 4,200.00	\$ 27,820.22	\$ 3,900.00	\$ 25,775.00	\$ 2,216.95	\$ 27,992.00	\$ 119,497.00	\$ 372,439.00	\$ 491,936.00	\$ 500.00
				\$ 7,997.00											
						AVERAGE	\$ 26,974.18			AVERAGE	\$ 28,273.35				
2015	20%	17	24	N/A	\$ 8,800.00	\$ 2,700.00		\$ 2,200.00	\$ 25,015.00	\$ 1,860.00		\$ 119,409.00	\$ 368,799.00	\$ 488,208.00	\$ 500.00
2014	20%	44	72	N/A	\$ 19,952.00	\$ 3,225.00		\$ 7,180.00	\$ 24,235.00	\$ 1,957.86		\$ 119,679.00	\$ 366,699.00	\$ 486,378.00	\$400/\$500

TABLE 2