

TOWNSHIP #2 CEMETERY DISTRICT REGULAR MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Lone CA 95640
Thursday, December 14, 2023 – 3:00 PM

AGENDA

A. CALL TO ORDER

B. ROLL CALL

Pamela Bennetts, Chairman
Don Smith, Vice Chairman
Larry Slayton, Secretary
Tom Reed, Treasurer
Laurie Lockhart, Director

Staff present: Paul Muschetto Megan Buchanan

C. PUBLIC PRESENT:

D. PUBLIC COMMENT: EACH SPEAKER IS LIMITED TO 5 MINUTES

NOTE: This is the time for members of the public who wish to be heard on matters that do not appear on the Agenda. Persons may address the Board at this time on any subject within the jurisdiction of the Township #2 Cemetery District. Public comment is limited to 5 minutes per person.

Is there any person who wishes to address the board at this time?

E. MINUTES of the November 9, 2023 regular meeting

F. FINANCIAL REPORT

G. OFFICE MANAGER'S REPORT

H. GROUNDS MANAGER'S REPORT

Notice to the public: The public may comment on any agenda item before a vote. Limited to 5 minutes per person.

I. UNFINISHED BUSINESS

1. Pavilion Cost Estimate (discussion only)
2. Continued discussion on Lone Memorial District contract
3. Increasing Office Manager hours

J. NEW BUSINESS

1. Pavilion cost estimate received 11/3/2023
2. Memorial area (monument/statue/bench?) for those who couldn't be buried

K. ADJOURNMENT

REGULAR TOWNSHIP #2 CEMETERY DISTRICT MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Lone CA 95640
Thursday, November 9, 2023 – 3:00 PM

MINUTES

A. CALLED TO ORDER at 3:00 pm

B. ROLL CALL

1. Pamela Bennetts, Chairperson
2. Don Smith, Vice Chair
3. Tom Reed, Treasurer
4. Larry Slayton, Secretary
5. Laurie Lockhart, Director

Staff present: Paul Muschetto Megan Buchanan

C. PUBLIC PRESENT: Alice Slayton

D. PUBLIC COMMENT: None

E. MINUTES of the 10/12/2023 regular meeting

Motion by Tom Reed to accept minutes of 10/12/2023 meeting; 2nd by Don Smith;
5 Ayes 0 Noes

F. FINANCIAL REPORT

1. Expenditures 9/28/2023 \$12,394.99
Expenditures 10/31/2023 \$8,683.32
2. General Account Balance 10/31/2023 \$162,823.30
3. Endowment Fund Balance 10/31/2023 \$70,342.18
4. Special Project Reserve Account 10/31/2023 \$191,653.53
5. Revenue 9/27/2023 \$1,650.00
Correction
Add 9/28/2023 50100 Salary Est. \$3,000.00 to Total
Add 9/28/2023 FICA Est. \$450.00 to Total

Motion to accept Financial Report by Don Smith; Second by Larry Slayton; Ayes 5 Noes 0

G. OFFICE MANAGER'S REPORT

1. **Plot Sales: 0** – 0 Columbarium Niches, 0 Cremains on Open Existing Plot, 0 Cremains & 0 casket on Family Plot, 2 Casket Plot, 0 Natural Plot, 0 Mausoleum
2. **Burials for month: 0**
 - a. 0 Casket
 - b. 0 Cremains
 - c. 0 Natural Burial

H. GROUNDS MANAGER'S REPORT

1. Bad squirrel problem. Some large headstones need stabilizing (possible hazard).

I. UNFINISHED BUSINESS:

1. Discussion on cemetery tours (further study)
2. Continued discussion on Memorial District Contract.
3. Increasing Office Manager's hours (for more study)
4. Cost of concrete work on Section 8 Plots (information only)

J. NEW BUSINESS:

1. Pavilion cost estimate (discussion only)

K. ADJOURNMENT: Time 4:34 p.m.

Motion by Tom Reed; Second by Don Smith; Ayes 5 Noes 0

Submitted by Township #2 Cemetery Secretary, Donald Larry Slayton

FINANCIAL REPORT

Balance Sheet Fiscal Year 2023-2024										
JULY-DEC			91.67%	83.33%	75%	66.67%	58.33%	50%		
Acct #	Account	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Balance JUN-Dec	Remain Budg
50100	Salary	\$ 42,000.00	\$ 3,080.00	\$ 5,856.75	\$ 5,862.85	\$ 3,677.53	\$ 3,700.00	\$ -	\$ 19,822.87	47.20%
50310	FICA	\$ 2,900.00	\$ 235.61	\$ 448.05	\$ 448.51	\$ 281.34	\$ 280.00	\$ -	\$ 1,206.49	41.60%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	100.00%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Employee Exp	\$ 47,400.00	\$ 3,315.61	\$ 6,304.80	\$ 6,311.36	\$ 3,958.87	\$ 3,980.00	\$ -	\$ 23,529.36	49.64%
51000	Agricultural/Landscapin	\$ 6,000.00	\$ 1,321.00	\$ 20.46	\$ 149.38	\$ -	\$ 1,321.00	\$ -	\$ 3,188.16	53.14%
51110	Clothing & Per Supp	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	100.00%
51500	Ins	\$ 4,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00	100.00%
51700	Main: Equip	\$ 1,000.00	\$ 22.62	\$ 132.80	\$ 111.99	\$ 57.14	\$ 720.66	\$ -	\$ (45.21)	-4.52%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ 22.62	\$ 239.87	\$ 278.23	\$ 89.98	\$ -	\$ 569.30	47.44%
52200	Office Supp	\$ 2,000.00	\$ 163.60	\$ 111.49	\$ 219.85	\$ 457.97	\$ 47.98	\$ -	\$ 999.11	49.96%
52300	Prof & Spec Serv	\$ 10,000.00	\$ 55.00	\$ 320.00	\$ 5,360.00	\$ 105.00	\$ 122.00	\$ -	\$ 4,038.00	40.38%
52328	Audits	\$ 6,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	76.92%
52364	Conferences	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	100.00%
52400	Publications/Legal Not	\$ 750.00	\$ -	\$ 59.80	\$ -	\$ -	\$ 56.00	\$ -	\$ 634.20	84.56%
52483	Stipends	\$ 6,615.00	\$ 441.00	\$ 441.00	\$ 551.25	\$ 441.00	\$ 551.25	\$ -	\$ 4,189.50	63.33%
52500	Rents, Leases, Equip	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
52700	Minor Equip	\$ 1,500.00	\$ -	\$ 455.40	\$ 831.59	\$ -	\$ -	\$ -	\$ 213.01	14.20%
52800	Spec Depart Exp	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
53000	Utilities	\$ 12,000.00	\$ 965.07	\$ 1,014.42	\$ 1,156.01	\$ 744.39	\$ 426.70	\$ -	\$ 7,693.41	64.11%
	Total Serv/Supp	\$ 54,415.00	\$ 4,468.29	\$ 2,577.99	\$ 8,619.94	\$ 2,083.73	\$ 3,335.57	\$ -	\$ 33,329.48	61.25%
56110	Bldgs & Improv	\$ 1,500.00	\$ -	\$ 9,368.23	\$ -	\$ -	\$ -	\$ -	\$ (7,868.23)	-524.55%
56180	Capital Improv Maj Pro	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	100.00%
56200	Equip	\$ 1,000.00	\$ -	\$ 5,895.00	\$ -	\$ -	\$ -	\$ -	\$ (4,895.00)	-489.50%
	Total Fixed Assets	\$ 18,500.00	\$ -	\$ 15,263.23	\$ -	\$ -	\$ -	\$ -	\$ 3,236.77	17.50%
	TOTAL ALL CAT.	\$ 120,315.00	\$ 7,783.90	\$ 24,146.02	\$ 14,931.30	\$ 6,042.60	\$ 7,315.57	\$ -	\$ 60,095.61	49.95%

Balance Sheet Fiscal Year 2023-2024										
JAN-JUN			43%	33%	25.00%	17.00%	8.00%	0%		
Acct #	Account	Budget	Jan	Feb	Mar	Apr	May	Jun	Balance Jul-Jun	Remain Budg
50100	Salary	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,822.87	49.56%
50310	FICA	\$ 2,480.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206.49	48.65%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	128.21%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Employee Exp	\$ 44,430.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,529.36	52.96%
51000	Agri/Landscaping	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,188.16	53.14%
51110	Clothing & Per Supp	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	100.00%
51500	Ins	\$ 3,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00	118.92%
51700	Main: Equip	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45.21)	-4.52%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569.30	47.44%
52200	Office Supp	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999.11	55.51%
52300	Prof & Spec Serv	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,038.00	40.38%
52328	Audits	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	76.92%
52364	Conferences	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	100.00%
52400	Publications/Legal Not	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 634.20	84.56%
52483	Stipends	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,189.50	69.83%
52500	Rents, Leases, Equip	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
52700	Minor Equip	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213.01	14.20%
52800	Spec Depart Exp	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
53000	Utilities	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,693.41	109.91%
	Total Serv/Supp	\$ 47,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,329.48	69.58%
56110	Bldgs & Improv	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,868.23)	-524.55%
56180	Capital Improv Maj Pro	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	100.00%
56200	Equip	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,895.00)	-489.50%
	Total Fixed Assets	\$ 18,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,236.77	17.50%
	TOTAL ALL CAT.	\$ 110,830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,095.61	54.22%

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
	50100	Salary	Estimated	Salaries	\$ 3,700.00	\$ 3,700.00
	50310	FICA	Estimated	FICA	\$ 280.00	\$ 280.00
	50400	Group Ins				\$ -
	50500	Worker's comp		Worker's Comp		\$ -
	50600	Unemployment				\$ -
11/1/23	51000	Agri & Landscape	Clark Pest Control	Spray for Weeds	\$ 1,219.00	
11/8/23	51000	Agri & Landscape				
11/16/23	51000	Agri & Landscape	Clark Pest Control	Spray for bugs	\$ 102.00	
	51000	Agri & Landscape				\$ 1,321.00
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds		GenLiab/Prop/Crime/MobEquip/Tru-up/GL		
	51500	Insurance & Bonds				\$ -
11/1/23	51700	Main & Equip	Twنشp#2 Reimburse for Yamaha	Clutch for golf cart	\$ 537.59	
11/8/23	51700	Main & Equip	Petty Cash	USPS return tool for cart repair	\$ 6.25	
11/8/23	51700	Main & Equip	Jamie Cuchanan	Replace clutch and repair intake on cart	\$ 150.00	
11/16/23	51700	Main & Equip	Twنشp#2 Reimbursement	Chevron gasoline	\$ 26.82	\$ 720.66
11/16/23	51800	Main-Bldgs/Improv	Ione Ace Hardware	Cement, marking paint, sprinkler, caulk, twir	\$ 89.98	
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ 89.98
11/16/23	52200	Office Supplies	Quill	coffee k-cups	\$ 47.98	
	52200	Office Supplies				
	52200	Office Supplies				
	52200	Office Supplies				\$ 47.98
11/8/23	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$ 55.00	
11/8/23	52300	Prof & Spec Serv	Cal Assoc of Public Cemeteries	Membership dues for 2024	\$ 67.00	
	52300	Prof & Spec Serv				\$ 122.00
	52328	Audits				\$ -
	52364	Conferences				\$ -
11/16/23	52400	Pub/Legal Notices	Twنشp#2 Reimbursement	Meta Bus. Ste	\$ 56.00	\$ 56.00
11/8/23	52483	Stipends*	B/L/R/SI/Sm	June meeting	\$ 551.25	\$ 551.25
	52500	Rents, Leases, Equip				\$ -
	52700	Minor Equip				
	52700	Minor Equip				\$ -
	52800	Spec Dept Exp				\$ -
	53000	Utilities	Twنشp#2 Reimburse for Ooma	Phone		
	53000	Utilities	Amador Water Agency	006405-001 raw		
11/8/23	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 373.20	
	53000	Utilities	Amador Water Agency	05-1080000-1		
11/8/2023	53000	Utilities	AT&T	Internet	\$ 53.50	
	53000	Utilities	Pinnacle Alarm	Quarterly		
	53000	Utilities	PG&E	Elec		\$ 426.70
	56110	Bldgs & Improv				
	56110	Bldgs & Improv				
	56110	Bldgs & Improv				\$ -
	56180	Cap Improv Maj Proj				
	56180	Cap Improv Maj Proj				
	56180	Cap Improv Maj Proj				
	56180	Cap Improv Maj Proj				
	56180	Cap Improv Maj Proj				
	56180	Cap Improv Maj Proj				\$ -
	56200	Equipment				\$ -
				TOTAL	\$ 7,315.57	\$ 7,315.57

*B=Bennets L=Lockhart R=Reed SI=Slayton Sm-Smith