

TOWNSHIP #2 CEMETERY DISTRICT REGULAR MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Ione CA 95640
Thursday, May 9, 2024 – 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 April 11, 2024 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/finding our own drafter (report by Don Smith)
2. Potential office remodel (removing kitchen area)

J. NEW BUSINESS

1. [NONE]

K. ADJOURNMENT

REGULAR TOWNSHIP #2 CEMETERY DISTRICT MEETING
LOCATION – Cemetery Office, 500 S. Church Street, Ione CA 95640
Thursday, April 11, 2024 – 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: None

D. PUBLIC COMMENT: None

E. MINUTES of the 3/14/2024 regular meeting

Motion by Tom Reed to accept minutes of 3/14/2024 meeting; 2nd by Larry Slayton;
4 Ayes 0 Noes

F. FINANCIAL REPORT

1. Expenditures 2/28/2024 \$11,018.26
Expenditures 3/28/2024 \$12,729.31
 2. General Account Balance 4/2/2024 \$206,947.33
 3. Endowment Fund Balance 4/2/2024 \$71,767.57
 4. Special Project Reserve Account 4/2/2024 \$195,173.10
 5. Revenue 4/2/2024 \$1,443.35
- Correction: None

Motion to accept Financial Report by Larry Slayton; Second by Don Smith; Ayes 4 Noes 0

G. OFFICE MANAGER'S REPORT

1. **Plot Sales: 4** – 2 Columbarium Niches, 2 Cremains on Existing Plot, 0 Cremains & 0 casket on Family Plot, 0 Casket Plot, 0 Natural Plot, 0 Mausoleum
2. **Burials for month: 2**
 - a. 1 Casket
 - b. 1 Cremains
 - c. 0 Natural Burial

H. GROUNDS MANAGER'S REPORT

1. Going to be starting sprinklers for summer

I. UNFINISHED BUSINESS:

1. Discussion only on pavilion costs. Report by Don Smith.

J. NEW BUSINESS:

1. Potential office remodel [tabled for future study]

K. ADJOURNMENT: Time 3:30 p.m.

Motion by Don Smith; Second by Tom Reed; Ayes 4 Noes 0

Submitted by Township #2 Cemetery Secretary, Donald Larry Slayton

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	\$ 4,103.21	\$ 3,990.32	\$ 15,429.34	36.74%
50310	FICA	\$ 2,900.00	\$ 235.61	\$ 448.05	\$ 448.51	\$ 281.34	\$ 313.89	\$ 305.25	\$ 867.35	29.91%
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	\$ 4,417.10	\$ 4,295.57	\$ 18,796.69	39.66%
51000	Agricultural/Landscapin	\$ 6,000.00	\$ 1,321.00	\$ 20.46	\$ 149.38	\$ -	\$ 1,321.00	\$ 60.94	\$ 3,127.22	52.12%
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	\$ 746.59	\$ -	\$ (71.14)	-7.11%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ 22.62	\$ 239.87	\$ 278.23	\$ 164.95	\$ 21.53	\$ 472.80	39.40%
52200	Office Supp	\$ 2,000.00	\$ 163.60	\$ 111.49	\$ 219.85	\$ 457.97	\$ 225.46	\$ 247.11	\$ 574.52	28.73%
52300	Prof & Spec Serv	\$ 10,000.00	\$ 55.00	\$ 320.00	\$ 5,360.00	\$ 105.00	\$ 122.00	\$ 100.00	\$ 3,938.00	39.38%
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	\$ -	\$ -	\$ 89.07	\$ 245.60	\$ 355.53	47.40%
52483	Stipends	\$ 6,615.00	\$ 441.00	\$ 441.00	\$ 551.25	\$ 441.00	\$ 551.25	\$ 551.25	\$ 3,638.25	55.00%
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	\$ 938.26	\$ 529.14	\$ 6,652.71	55.44%
	Total Serv/Supp	\$ 54,415.00	\$ 4,468.29	\$ 2,577.99	\$ 8,619.94	\$ 2,083.73	\$ 4,158.58	\$ 1,755.57	\$ 30,750.90	56.51%
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	\$ 8,575.68	\$ 6,051.14	\$ 52,784.36	43.87%

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	\$ 3,894.51	\$ 4,258.04	\$ 3,979.82	\$ 4,000.00	\$ -	\$ -	\$ (703.03)	-1.76%
50310	FICA	\$ 2,480.00	\$ 297.93	\$ 325.74	\$ 304.46	\$ 304.00	\$ -	\$ -	\$ (364.78)	-14.71%
50400	Group Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50500	Worker's comp	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	128.21%
50600	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Employee Exp	\$ 44,430.00	\$ 4,192.44	\$ 4,583.78	\$ 4,284.28	\$ 4,304.00	\$ -	\$ -	\$ 1,432.19	3.22%
51000	Agri/Landscaping	\$ 6,000.00	\$ -	\$ 1,389.93	\$ -	\$ 1,289.00	\$ -	\$ -	\$ 448.29	7.47%
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	\$ 25.17	\$ 25.09	\$ 50.94	\$ 101.94	\$ -	\$ -	\$ (274.28)	-27.43%
51800	Main: Bldgs/Improv	\$ 1,200.00	\$ -	\$ -	\$ 121.77	\$ 32.50	\$ -	\$ -	\$ 318.53	26.54%
52200	Office Supp	\$ 1,800.00	\$ 283.20	\$ 251.94	\$ 351.00	\$ 445.27	\$ -	\$ -	\$ (756.89)	-42.05%
52300	Prof & Spec Serv	\$ 10,000.00	\$ 55.00	\$ 830.00	\$ 55.00	\$ 6,388.68	\$ -	\$ -	\$ (3,390.68)	-33.91%
52328	Audits	\$ 6,500.00	\$ -	\$ -	\$ 6,875.00	\$ -	\$ -	\$ -	\$ (1,875.00)	-28.85%
52364	Conferences	\$ 1,200.00	\$ -	\$ -	\$ (74.91)	\$ -	\$ -	\$ -	\$ 1,274.91	106.24%
52400	Publications/Legal Not	\$ 750.00	\$ 100.00	\$ 50.00	\$ 71.07	\$ 60.35	\$ -	\$ -	\$ 74.11	9.88%
52483	Stipends	\$ 6,000.00	\$ 551.25	\$ 441.00	\$ 330.75	\$ 551.25	\$ -	\$ -	\$ 1,764.00	29.40%
52500	Rents, Leases, Equip	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
52700	Minor Equip	\$ 1,500.00	\$ -	\$ 592.61	\$ -	\$ -	\$ -	\$ -	\$ (379.60)	-25.31%
52800	Spec Depart Exp	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.00%
53000	Utilities	\$ 7,000.00	\$ 734.44	\$ 858.91	\$ 540.95	\$ 315.08	\$ -	\$ -	\$ 4,203.33	60.05%
	Total Serv/Supp	\$ 47,900.00	\$ 1,749.06	\$ 4,439.48	\$ 8,321.57	\$ 9,184.07	\$ -	\$ -	\$ 7,056.72	14.73%
56110	Bldgs & Improv	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,868.23)	-524.55%
56180	Capital Improv Maj Pro	\$ 16,000.00	\$ -	\$ 1,995.00	\$ -	\$ -	\$ -	\$ -	\$ 14,005.00	87.53%
56200	Equip	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,895.00)	-489.50%
	Total Fixed Assets	\$ 18,500.00	\$ -	\$ 1,995.00	\$ -	\$ -	\$ -	\$ -	\$ 1,241.77	6.71%
	TOTAL ALL CAT.	\$ 110,830.00	\$ 5,941.50	\$ 11,018.26	\$ 12,605.85	\$ 13,488.07	\$ -	\$ -	\$ 9,730.68	8.78%

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
4/25/24	50100	Salary	Actual	Salaries	\$ 3,979.82	\$ 3,979.82
4/25/24	50310	FICA	Actual	FICA	\$ 304.46	\$ 304.46
	50400	Group Ins				\$ -
	50500	Worker's comp		Worker's Comp		\$ -
	50600	Unemployment				\$ -
	51000	Agri & Landscape	Clark Pest Control			
	51000	Agri & Landscape				
	51000	Agri & Landscape				
	51000	Agri & Landscape				\$ -
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds		GenLiab/Prop/Crime/MobEquip/Tru-up/GL		
	51500	Insurance & Bonds				\$ -
3/7/24	51700	Main & Equip	Twنشp#2 Reimbursement	Chevron gasoline	\$ 25.94	
3/14/24	51700	Main & Equip	Petty Cash	Chevron gas for mower, etc	\$ 25.00	
	51700	Main & Equip				
	51700	Main & Equip				\$ 50.94
3/7/24	51800	Main-Bldgs/Improv	Ione Ace Hardware	Foam tape, silicone, padlock, glue, chain	\$ 121.77	
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ 121.77
3/7/24	52200	Office Supplies	Twنشp#2 Reimbursement	Ancestry.com sub	\$ 79.66	
3/7/24	52200	Office Supplies	Twنشp#2 Reimbursement	Canva bus. Cards	\$ 21.00	
3/7/24	52200	Office Supplies	Quill	File folders, coffee, creamer	\$ 127.98	
3/14/24	52200	Office Supplies	Quill	cups, lids, copy paper, paper towels	\$ 122.36	\$ 351.00
3/7/24	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$ 55.00	
	52300	Prof & Spec Serv				
	52300	Prof & Spec Serv				\$ 55.00
3/14/24	52328	Audits	Cathy Castillo, CPA	Review for 2022/2023	\$ 6,875.00	\$ 6,875.00
3/22/24	52364	Conferences		Training	\$ (74.91)	\$ (74.91)
3/7/24	52400	Pub/Legal Notices	Twنشp#2 Reimbursement	Meta Bus Ste	\$ 71.07	\$ 71.07
3/14/24	52483	Stipends*	R/SI/Sm	June meeting	\$ 330.75	\$ 330.75
	52500	Rents, Leases, Equip				\$ -
	52700	Minor Equip				
	52700	Minor Equip				\$ -
	52800	Spec Dept Exp				\$ -
3/1/24	53000	Utilities	Twنشp#2 Reimburse for Ooma	Phone		
3/14/24	53000	Utilities	Amador Water Agency	006405-001 raw	\$ 168.16	
3/14/24	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 49.96	
03/20/24	53000	Utilities	Amador Water Agency	05-1080000-1	\$ 73.33	
3/7/2024	53000	Utilities	AT&T	Internet	\$ 53.50	
3/28/2024	53000	Utilities	AT&T	Internet	\$ 53.50	
	53000	Utilities	Pinnacle Alarm	Quarterly		
3/28/2024	53000	Utilities	PG&E	Elec	\$ 142.50	\$ 540.95
	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	\$ 12,605.85	\$ 12,605.85
		*B=Bennets L=Lockhart R=Reed SI=Slayton Sm-Smith				

Date Recorded	Acct #	Account	Company/Individual	Purpose	Expense	Acct Total
	50100	Salary	Estimated	Salaries	\$ 4,000.00	\$ 4,000.00
	50310	FICA	Estimated	FICA	\$ 304.00	\$ 304.00
	50400	Group Ins				\$ -
	50500	Worker's comp		Worker's Comp		\$ -
	50600	Unemployment				\$ -
4/11/24	51000	Agri & Landscape	Clark Pest Control	Spray for weeds	\$ 1,289.00	
	51000	Agri & Landscape				
	51000	Agri & Landscape				
	51000	Agri & Landscape				\$ 1,289.00
	51110	Clothing & Pers Supp				\$ -
	51500	Insurance & Bonds		GenLiab/Prop/Crime/MobEquip/Tru-up/GL		
	51500	Insurance & Bonds				\$ -
4/4/24	51700	Main & Equip	Twtnshp#2 Reimbursement	Cherron gas for mower	\$ 27.17	
4/11/24	51700	Main & Equip	Twtnshp#2 Reimbursement	Chevron gas for truck	\$ 50.00	
4/11/24	51700	Main & Equip	lone Ace Hardware	Chainsaw chain	\$ 24.77	
	51700	Main & Equip				\$ 101.94
4/11/24	51800	Main-Bldgs/Improv	lone Ace Hardware	Brush, oil, grass seed	\$ 32.50	
	51800	Main-Bldgs/Improv				
	51800	Main-Bldgs/Improv				\$ 32.50
4/11/24	52200	Office Supplies	Quill	TP, cups, candy, binders, coffee	\$ 168.92	
4/18/24	52200	Office Supplies	Megan Buchanan	Mileage Reimbursement	\$ 276.35	
	52200	Office Supplies				
	52200	Office Supplies				\$ 445.27
4/11/24	52300	Prof & Spec Serv	C&P Tax Service	Payroll	\$ 55.00	
4/11/24	52300	Prof & Spec Serv	Amador County Auditor/Controller	Acct services etc	\$ 2,595.00	
4/18/24	52300	Prof & Spec Serv	Amacor County Auditor/Controller	Prop Tax admin	\$ 3,738.68	\$ 6,388.68
	52328	Audits				\$ -
	52364	Conferences				\$ -
4/4/24	52400	Pub/Legal Notices	Twtnshp#2 Reimbursement	Meta Bus Ste	\$ 60.35	\$ 60.35
4/11/24	52483	Stipends*	B/L/R/SI/Sm	April meeting	\$ 551.25	\$ 551.25
	52500	Rents, Leases, Equip				\$ -
	52700	Minor Equip				
	52700	Minor Equip				\$ -
	52800	Spec Dept Exp				\$ -
4/11/24	53000	Utilities	Twtnshp#2 Reimburse for Ooma	Phone	\$ 28.05	
4/11/24	53000	Utilities	Amador Water Agency	006405-001 raw	\$ 168.16	
4/11/24	53000	Utilities	Aces Waste Serv	Trash pickup	\$ 49.96	
04/25/24	53000	Utilities	Amador Water Agency	05-1080000-1	\$ 68.91	
	53000	Utilities	AT&T	Internet		
	53000	Utilities	Pinnacle Alarm	Quarterly		
	53000	Utilities	PG&E	Elec		\$ 315.08
	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	\$ 13,488.07	\$ 13,488.07

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