MINUTES OF THE GOODING CEMETERY DISTRICT
FINANCIAL MEETING

August 9, 2023

308 5th Ave W, Gooding, Idaho at 8:30 AM (MST)

COMMISSIONERS PRESENT: Commissioner Simis, Commissioner Canine, Commissioner Sabala

COMMISSIONERS ABSENT: None

OTHERS PRESENT: Secretary Jeff Spackman, Sexton Earl Ray, Elizabeth Paul, Page Ray

1. Open Annual Budget Meeting (8:30 AM) - Commissioner Simis called the Annual Budget meeting to order. The secretary explained a Lumen Technology court settlement and additional money that could be levied. There were no other changes to the budget as presented earlier and published. There were no public participants, so the floor was not opened up for comment. Commissioner Canine motioned to accept the budget as presented. Commissioner Sabala seconded the motion and motion carried. There being no further business regarding the annual presentation, Commissioner Sabala motioned to close the Budget meeting and enter the Regular monthly meeting. Commissioner Canine seconded the motion. The motion carried and the annual budget hearing was adjourned.

2. Open the Regular Meeting (8:42 AM) – Commissioner Simis called the Regular monthly meeting to order. The secretary read the minutes to last month's meeting. Commissioner Canine motioned to accept the minutes as read. Motion seconded by Commissioner Sabala and motion carried.

3. Old and New Business - Sexton Report (8:50 AM) – Memorial Monuments replaced a damaged headstone. They did not quote a price for the work. Earl did 5 cremation burials. New headstone bases have been installed as approved last month. There were seven bases in total. 4 Seasons Tree Service came and looked at another tree with a broken top on the north end of Section 4. They will take the tree out. Mowing, weeding, and weed eating have been completed. New signs have been installed on the corner of Elmwood Road and 9th Ave E. Earl cleaned up and levelled the area under the signs. The corner looks really nice. Earl is considering watering the corner and landscaping some. He will discuss this with the City and see about getting water hooked up. Spraying company is coming out and doing the summer fertilizer application. Final fall spraying will be happening in late September or early October. Earl had a repair done on the pickup. Harold Wartluft helped him with a repair on the excavator track. These need replaced. He got a bid for $1200 per track. Modern Machinery will send a credit application to be filled out. Secretary presented the Board the application for signature. The Board discussed the water line replacement from the city connection through Thomas's field to the Chimes house. 3 bids were submitted. Sliman & Butler proposed a bid of $6,830.52. Farmore of Idaho proposed a bid of $11,129.04. Links Dig 4/U proposed a bid of $8,903.81. Secretary was seeking a final bid from High Country Fusion Co. Final discussion tabled for now. Handrails have been removed from Chimes building in the past. Earl noticed a safety issue with older people walking up steps. A bid was submitted by Ron Reed Welding to build and install new handrails. Commissioner Simis thought this was necessary for public safety, convenience, and district liability. Board agreed unanimously to have handrails installed. Earl to schedule Ron Reed to do this.

4. Bills (9:18 AM) – Bills for the month were discussed. Motion to approve the transfer and to pay all outstanding bills was made by Commissioner Canine and seconded by Commissioner Sabala. Motion passed.

5. Correspondence (9:27 AM) – Two CD's were renewed. Two more will be renewed. Transfer was reviewed. Election forms will be delivered by the secretary in the next few days. There was discussion on the buying and selling of graves in Buhl and Shoshone. People are buying low and selling themselves for higher prices. Shoshone is requiring people purchasing graves to designate who will be buried in the grave prior to sale.

6. Final Discussion (9:35 AM): Next regular meeting was set for September 13, 2023. Motion to adjourn was made by Commissioner Canine. Motion seconded by Commissioner Sabala and carried.

ATTEST:

Chairman

Secretary

GOODING CEMETERY MAINTENANCE DISTRICT
IDAHO WRITTEN MINUTES OF MEETING
IDAHO CODE §§ 74-205 including §§ 74-206 EXECUTIVE SESSION SUB SECTIONS A-F

GOODING CEMETERY DISTRICT 2023-2024

	October-23	November-23	December-23	January-24	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	Oct '23 - Sep '24
Ordinary Income/Expense													-
Income													-
1501 · SALE OF LOTS (ENDOWMENT INCOME	200.00	1,400.00	600.00	600.00	400.00	1,100.00	400.00	800.00	400.00	600.00	1,000.00	1,400.00	8,900.00
1548 · INTEREST INCOME (Money Market)	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180.00
1800 · DONATIONS TO CHIMES FUND	-	-	-	-	-	-	-	-	-	-	-	-	-
501 · 1/2 ON LOTS SOLD	200.00	1,400.00	600.00	600.00	400.00	1,100.00	400.00	800.00	400.00	600.00	1,000.00	1,400.00	8,900.00
507 · FARM RENTAL INCOME	-	-	-	-	-	-	-	-	-	-	-	6,890.00	6,890.00
503 · OPEN & CLOSING	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	12,600.00
523 · Ag/Prop Tax Replacement		517.75			517.75			517.75			517.75	1,396.00	3,467.00
524 · INVENTORY SALES TAX	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	725.00	8,700.00
526 · TAXES RECEIVED	-	-	-	50,917.50	22.00	-	-	-	-	50,917.50	-	-	101,857.00
540 · REFUNDS & MISCELLANEOUS INCOME	5.00	5.00	5.00	100.00	700.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	850.00
000 CARRY FORWARD	6,624.00	-	-	-	-	-	-	-	-	-	-	-	6,624.00
549 · INTEREST & PENALTIES ON TAXES	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	336.00
550 · INVESTMENT INTEREST	-	1,350.00		939.00	1,919.00	-		-	1,039.00		196.00	1,834.00	7,277.00
551 · INTEREST INCOME - CHIMES	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	30.00
552 · INTEREST INCOME ENDOWMENT	130.00	8.00	8.00	8.00	8.00	1,232.00	8.00	2,481.00	8.00	8.00	1,047.00	8.00	4,954.00
Total Income	8,564.50	3,686.25	1,818.50	53,770.00	4,972.25	3,042.50	1,818.50	4,809.25	2,857.50	52,736.00	3,571.25	11,938.50	171,565.00
Expense													
702 · EQUIPMENT		20,500.00											20,500.00
703 · REPAIRS & MAINTENANCE	616.25	466.25	466.25	466.25	766.25	466.25	716.25	466.25	466.25	466.25	466.25	466.25	6,295.00
704 · SUPPLIES	71.00	71.00	70.00	70.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	850.00
707 · OFFICE RENT	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00
715 · CONTRACT LABOR		4,000.00			13,500.00								17,500.00
723 · FUEL EXPENSE	275.00	200.00	150.00	100.00	150.00	275.00	275.00	375.00	375.00	375.00	375.00	275.00	3,200.00
726 · WAGES/SALARY	4,405.00	4,405.00	4,405.00	4,710.00	4,710.00	4,710.00	4,860.00	5,410.00	5,410.00	5,410.00	5,060.00	5,060.00	58,555.00
727 · PERS EXPENSE	525.00	525.00	525.00	562.00	562.00	562.00	562.00	562.00	562.00	562.00	562.00	562.00	6,633.00
728 · Payroll Expenses	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	4,200.00
729 · INSURANCE	1,400.00				2,950.00		1,400.00						5,750.00
731 · UTILITIES	870.00	320.00	205.00	245.00	232.00	215.00	180.00	515.00	640.00	670.00	820.00	845.00	5,757.00
736 · AUDIT EXPENSE			3,200.00										3,200.00
737 · PROFESSIONAL FEES	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	17,400.00
741 · MISCELLANEOUS EXPENSE			225.00							800.00	250.00		1,275.00
744 · Bad Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
745 · WATER M & O						1,850.00							1,850.00
747 · CAPITAL OUTLAY	15,000.00												15,000.00
Total Expense	25,262.25	32,587.25	11,346.25	8,253.25	25,041.25	10,249.25	10,164.25	9,499.25	9,624.25	10,454.25	9,704.25	9,379.25	171,565.00
Net Ordinary Income	(16,697.75)	(28,901.00)	(9,527.75)	45,516.75	(20,069.00)	(7,206.75)	(8,345.75)	(4,690.00)	(6,766.75)	42,281.75	(6,133.00)	2,559.25	-
	(16,697.75)	**(28,901.00)**	**(9,527.75)**	**45,516.75**	**(20,069.00)**	**(7,206.75)**	**(8,345.75)**	**(4,690.00)**	**(6,766.75)**	**42,281.75**	**(6,133.00)**	**2,559.25**	**-**

Property Taxes	101,857.00
Farm Rent	6,890.00
Interest on Delinquent Taxes	336.00
Sales Tax	8,700.00
Investment Interest	12,441.00
Lot Sales	17,800.00
Opening & Closing	12,600.00
Refunds/Misc	850.00
	161,474.00

Contract Labor	0
Salaries	57,655.00
PERSI	6,633.00
Payroll Taxes	4,200.00
Supplies	850.00
Repairs	6,295.00
Power	5,757.00
Fuel	3,200.00
Accounting/Legal	17,400.00
Rent-Office	3,600.00
Insurance	5,750.00
Water M&O	1,850.00
Misc	16,275.00
Equipment	20,500.00
Audit	3,200.00
Commissioner Compensation	15,853.00
	$ 169,018.00
	(7,544.00)