

Minutes

Meridian Cemetery Maintenance District Regular Board Meeting

DATE December 5, 2024

TIME 7:00 A.M.

MEETING CALLED TO ORDER BY Chairman Drew Eggers at 7:04 A.M.

IN ATTENDANCE

Chairman Drew Eggers, Commissioner Julie Eavenson, Commissioner Nic Gibson, Manager Mark Magdaleno, Portia Flynn Secretary, Attorney Abbey Germaine, and Guests: Angela Hansen with Cushing Terrell and Tammy McMorrow, previous Interim Secretary.

APPROVAL OF MINUTES

The Board reviewed the minutes from the November 7, 2024, meeting.

- Commissioner Gibson moved to approve the minutes from November 7, 2024. Seconded by Commissioner Eavenson. All in favor. Motion passed.

APPROVAL OF EXPENSES

- Commissioner Eavenson made a motion to approve the April 2024 Expense Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the May 2024 Expense Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the June 2024 Expense Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the July 2024 Expense Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the August 2024 Expense Report. Seconded by Commissioner Gibson. All in favor, Motion passed.

MANAGER'S REPORT

Mark Magdaleno introduced us to our guest, Angela Hansen from Cushing Terrell. Ms. Hansen provided pictures of the existing pump house, the proposed new pump house and shared information concerning the demolition and construction of the new pump house. The construction will be in several phases, demolition, purchase of the pump house shell will be from Store More Sheds, and the final phase will be the interior finishes. The new pump house will have a garage door as well as a man door to create a better access for equipment when work on the pump is required. The exterior of the pump house will be painted to compliment the existing structures at

the Meridian Cemetery. The final phase will be to finish the interior. The timeline is an estimate only – drawings should be finished in January 2025 and construction will begin as soon as weather allows to be completed before irrigation season. The Estimate for all three phases is \$55,760, which includes the purchase of the shed from Store More Sheds. Commissioner Gibson asked about the footprint of the new pump house. Angela stated that it is in the same area as the existing pump house but it will have a larger footprint. Mark shared with the Board that the volume of water is more than the existing pump can handle and it flows out onto existing graves causing problems. Angela said they will create an overflow system that will direct the water into the ditch preventing the overflow onto the Cemetery grounds.

Legal Counsel, Abbey Germaine stated that she would like to see a list of items that funds are be held back until completed in the spring on the original expansion. Angela said she would provide that list.

Chairman Eggers asked if we are okay with Ada County not having the plat completed. Angela said she has been in contact with them and we are in good standing. In January 2025, they will plat everything all at one time instead of multiple times, when we can set final pins. She also stated that we are current with all Ada County payments.

FINANCIAL REPORT

- Commissioner Eavenson made a motion to approve the April 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the May 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the June 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the July 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the August 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.

- Commissioner Eavenson made a motion to approve the October 2024 Financial Report. Seconded by Commissioner Gibson. All in favor, Motion passed.

Commissioner Eavenson would like the minutes to reflect that as of today, we are current with all of our Financial and Expense Reports for all of our accounts.

Tammy McMorrow informed the Board that we are also current with the Audit. All questions asked by the Auditor have been answered.

NEW BUSINESS

The Board discussed GASB (Government Accounting Standards Board) Commitment of Funds. Legal Counsel Abbey Germaine provided the wording for a motion.

- Commissioner Gibson made a motion to satisfy the assignment of funds for the GASB 54 Fund Policy, that the Meridian Cemetery District Board authorize the District to assign the fund balance to specific purpose for 2025, as directed by the Meridian Cemetery District Auditor. Seconded by Commissioner Eavenson. All in favor, Motion passed.
- Legal Counsel Abbey Germaine requested that we postpone the Resolution on Lot Sales until the January meeting.

- The Board directed Portia Flynn to contact Dusty Taylor with Scribble Box to create a process to add monthly, approved minutes, to the Meridian Cemetery website. Chairman Drew Eggers received a request from the public to view the minutes and the Board agreed this would be the correct way to proceed.
- The Board discussed the meeting dates and times for 2025 and agreed that the current dates and times are working and should be continued. 2025 meetings will be on the first Thursday of each month, starting at 7:00 am, with the board having the option to change the dates, if necessary.

IT DISCUSSION

- Portia Flynn shared that there are still a few technical issues with the transition of the old version of Desktop QuickBooks and the new version of the Online QuickBooks. January 2025, online payroll will be added and we should no longer have use for the desktop version, eliminating most of the technical issues. Tammy McMorrow will be meeting with Portia around the first week of January to complete the transition, in readiness for the first January employee payroll.

PUBLIC INPUT

No public input.

EXECUTIVE SESSION

The Board did not call for an executive session.

NEXT MEETING

January 2, at 7:00 A.M.

Meeting adjourned at 7:55 A.M.

Attest:

Chairman Drew Eggers

Portia Flynn

4876-7769-7251, v. 2

Chairman of the Board

Secretary/Treasurer