

Castroville Cemetery District
P.O. Box 722
Castroville, CA 95012
Phone (831) 633-5186 Fax (831) 633-5188

Regular Meeting Agenda

Meeting on Tuesday September 12th 2023, to be held at **North County Recreation and Park 6:00pm**

Called to Order at ____ pm by _____

Pledge to Flag:

<u>Roll Call:</u>	Chairperson:	Grant Leonard	_____
	Trustee:	Mary Paredes	_____
	Trustee	Debbie Torres	_____
	Trustee	Pepe Jimenez	_____
	Trustee		_____

Correspondence: None

Approval of Minutes:

August 15th, 2023, Meeting Minutes.

Approved__ Denied__ Tabled__ 1st by: _____, 2nd by: _____ All in favor.

Public Comments: (Limited to three (3) minutes)

Pursuant to the laws of California, this portion of the meeting is reserved solely for persons to address the Board on any matter not on this agenda under the jurisdiction of the Board of Directors. Board members may respond briefly to statements made or questions posed. They may ask a question for clarification and then make a referral to the DM for factual information or request the DM to report back to the Board at a future meeting.

Staff Reports:

(Informational Only)

- | | |
|--------------------------------------|--------------------|
| 1) Balance Sheet | 2) Profit and Loss |
| 3) Accounts Receivable | 4) Check Detail |
| 5) Profit and Loss Budget vs. Actual | |

Old Business:

1) **Garbage Cans:**

Approved__ Denied__ Tabled__ 1st by: _____ Discussion 2nd by: _____ All in favor.

New Business:

1) **Subcontract North County Recreation and Park for maintenance or hire an employee:**

Approved__ Denied__ Tabled__ 1st by: _____ Discussion 2nd by: _____ All in favor.

Review of Reports:

- 1) Review August to September 12, 2023, Checks #3969-397, electronic payments, credit card payments and Petty cash expenses.

Approved__ Denied__ Tabled__ 1st by: _____ Discussion 2nd by: _____ All in favor.

Comments***

Adjourned at _____ pm 1st by: _____ 2nd by: _____ All in favor.

Next Meeting

Date: October 10th, 2023

Time: 6:00pm

Place: North County Recreation and Park

**Castroville Cemetery District
P.O. Box 722
Castroville, CA 95012
Telephone: (831)633-5186 / Fax: (831)633-5188**

Regular Meeting Minutes for August 15th, 2023

The meeting was held at North County Recreation and Park.

Trustee Grant called the meeting to order at 6:02pm.

Trustees Present: Grant Leonard, Mary Paredes, Pepe Jimenez, and Debbie Torres
Trustees Absent: None
Staff Present: Silvia Vázquez (DM)
Guest/Public Present: Alice Blanco

Minutes: Debbie made a motion to approve June and July 2023, corrected meetings minutes, motion seconded by Pepe, all in favor, **Motion carried.**

Public Comments: Alice Blanco commented about Sylvia Valdez and Pepe Jimenez absent, DM explains Sylvia was no longer a trustee.

Old Business:

1) **Time for Opening and closing gates on weekends and holidays:** Mary made the motion to allow DM to get two hours of compensation time per day to open and closed gates on weekend and holidays, motion seconded by Debbie, all in favor, **Motion carried.**

New Business:

1) **Community Facebook page:** Pepe made a motion to deny opening a Facebook page for the Cemetery or join the community Facebook page, motion seconded by Debbie, all in favor, **Motion Denied.**

2) **California Special District Association:** 2023 CSDA annual conference and exhibitor on August 28-31, 2023, Manager and any trustees want to attend. Too late to register for this conference.

3) **California Association of Public Cemeteries:** Education Seminar October 6-7, 2023, Holiday inn Capitol Plaza, Sacramento, Manager and any trustees want to attend? Pepe made a motion to allow Silvia to attend the education seminar in Sacramento, motion seconded by Debbie, all in favor, **Motion Carried.**

4) **Garbage Cans:** Buy new garbage cans for the Cemetery. Motion to table until next meeting, **Motion tabled.**

5) **Julian Zamudio marble headstone:** Mr. Zamudio purchased his son's headstone in Mexico and wants to place it at his son's grave in block 5. He is willing to sign a waiver of full responsibility for the headstone. Mary made a motion to allow Mr. Zamudio to place his son's headstone, as long as the waiver was signed before installation, motion seconded by Pepe, all in favor, **Motion Carried.**

Review of Reports:

1) Review June to August 15, 2023, Checks #3945-3968, electronic payments, credit card payments and petty cash expenses. Mary made a motion to approve checks, electronic payments, credit cards payments and petty cash expenses, motion seconded by Pepe, all in favor, **Motion carried.**

Comments***

Talk to Alex at park and rec to contract out maintenance.

Dia de los Muertos.

Veterans Day.

Place an ad on Indeed or Craig list.

Meeting adjourned at 6:55pm

Approved by: _____

Date: 09/12/2023

Balance Sheet

ASSETS	<u>Aug 31, 23</u>	
Current Assets		
Unrestricted Assets		
1000 · Petty Cash	104.32	
1050 · Rabobank Bank Checking	56,285.76	
1115 · Unrestricted Endowment MC	13,397.46	
1150 · General Fund Cash	37,740.76	
1155 · Rabobank General Account	<u>10,026.35</u>	117,554.65
Restricted Assets		
1052 · Restricted Endowment	274,982.59	
1055 · Deferred Rev. Principle & Interest	100,663.11	
1054 · Saving for New Equipmet	1,166.27	
1116.1 · Endowment Care Fund CD Principa	-	376,811.97
Accounts Receivable		
1200 · Accounts Receivable	26,011.57	
1500 · Undeposited Funds	12,866.50	
1550 · Inventory	15,244.44	
1600 · Prepaid Expenses	13,835.60	
1660 · Allowance For Uncollectible	<u>7,476.57</u>	75,434.68
Fixed Assets		
1670 · Land	41,326.00	
1680 · Buildings	106,427.00	
1690 · Roads	154,170.00	
1700 · Improvements	14,298.85	
1800 · Equipment	61,192.03	
1850 · Accumulated Depreciation	<u>-318,719.94</u>	58,693.94
TOTAL ASSETS		<u><u>628,495.24</u></u>
LIABILITIES & EQUITY		
Current Liabilities		
2000 · Accounts Payable	1,788.60	
2050 · Rabobank Credit Card	1,014.15	
2075 · Deferred Revenue	105,460.10	
2100 · Payroll Liabilities	2,392.08	
2150 · Accrued Vacation	4,612.07	
2200 · Sales Tax Payable	<u>937.77</u>	116,204.77
Equity		
2300 · Fixed Asset Fund	73,186.34	
2400 · Cemetery Fund	104,907.15	
2500 · Endowment Care Fund	221,444.60	
2550 · Endowment Fund - Unreserved	-7,582.00	
2600 · Retained Earnings	112,158.33	
Net Income	8,176.05	512,290.47
TOTAL LIABILITIES & EQUITY		<u><u>628,495.24</u></u>

Income Statement

	Aug 23
Ordinary Income/Expense	
Income	
3076 · Interest -on 646 General Fund	12.17
3100 · Vaults & Linnerns	2,400.00
3200 · Opening & Closing Graves	2,400.00
3300 · Other Sales & Charges	1,553.50
3400 · Sale Of Graves	8,400.00
3500 · Endowment Fees	2,000.00
Total Income	16,765.67
Gross Profit	16,765.67
Expense	
3900 · Dues and Subscriptions	15.00
6100 · Credit Card Service Charges	505.67
6165 · Employee Benefits	1,298.00
6175 · Fuel	
6177 · Fuel For Lawn Mower's etc.	94.07
Total 6175 · Fuel	94.07
6250 · Outside Services	
6250.1 · Ground Maintenance	1,270.00
6250.2 · Burials	550.00
Total 6250 · Outside Services	1,820.00
6255 · Payroll Tax Expense	588.45
6260 · Payroll Wages	7,291.13
6300 · Repairs	
6305 · Ground Maintenance	10.67
Total 6300 · Repairs	10.67
6340 · Telephone	132.81
6390 · Utilities	
6400 · Gas and Electric	122.98
6410 · Water	998.50
6420 · Waste Management	165.56
6430 · Water Pollution Control	144.00
Total 6390 · Utilities	1,431.04
6760 · Postage and Delivery	114.73
6770 · Supplies	
6790 · Office	82.93
Total 6770 · Supplies	82.93
Total Expense	13,384.50
Net Ordinary Income	3,381.17
Other Income/Expense	
Other Income	
7030 · Other Income	74.98
Total Other Income	74.98
Net Other Income	74.98
Net Income	3,456.15

Check detail
August 16 to September 12, 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
Mechanics Bank				
3968	08/15/2023	EFREN E RODRIGUEZ		785.34
3969	08/15/2023	SILVIA P. VAZQUEZ		2,042.51
3970	08/31/2023	EFREN E RODRIGUEZ		849.48
3971	08/31/2023	SILVIA P. VAZQUEZ		2,131.83
3972	08/31/2023	CAPC	Annual Education S	393.00
3973	09/12/2023	Animal Damage Management	August 2023	275.00
3974	09/12/2023	Efren V. Rodriguez	Headstone for Mrs.	150.00
3975	09/01/2023	Ellen Eleshio	Refund	1,488.53
3976	09/12/2023	GSRMA	Health Insl. of Octot	1,298.00
3977	09/12/2023	Mark Pulido	Burials	1,000.00
3978	09/12/2023	Pajaro / Sunny Mesa Comm. Serv. Dist.	Utilites	287.85
3979	09/12/2023	PG&E	Utilites	57.09
3980	09/12/2023	Silvia Vazquez	Gas Reimbursment	50.00

Accounts Receivable

				Balance Due			
				<u>05/31/2023</u>	<u>06/30/2023</u>	<u>07/31/2023</u>	<u>08/30/2023</u>
		<u>Location</u>					
<u>Frank</u>	<u>Bl3</u>	<u>Sec21</u>	<u>Lot 29</u>	1,619.75	1,619.75	1,419.75	1,419.75
<u>Irma</u>	<u>Bl 6</u>	<u>Sec 6</u>	<u>Lot 31</u>	750.00	625.00	500.00	375.00
<u>Lourdes</u>	<u>Bl 6</u>	<u>Sec 9</u>	<u>Lot 42</u>	865.96	874.62	883.36	892.19
<u>James</u>	<u>Bl 6</u>	<u>Sec 3</u>	<u>Lot 42</u>	311.61	259.67	207.73	155.79
<u>Beatriz</u>	<u>Bl6</u>	<u>Sec 8</u>	<u>Lot 42</u>	800.00	700.00	600.00	500.00
<u>Cruz</u>	<u>Bl5</u>	<u>Sec 3</u>	<u>Lot 14,15</u>				3,300.00
<u>Frances</u>	<u>Bl5</u>	<u>Sec 2</u>	<u>Lot 3,4,5</u>	5,400.00	5,400.00	4,950.00	4,500.00
<u>Santiago</u>	<u>Bl5</u>	<u>Sec 2</u>	<u>Lot 6,7,8</u>	5,400.00	5,400.00	4,950.00	4,999.50
<u>Nancy</u>	<u>Bl3</u>	<u>Sec 29C</u>	<u>Lot 29</u>			1,800.00	1,650.00
<u>Erik</u>	<u>Bl2</u>	<u>Sec 29C</u>	<u>Lot 16,21,</u>	-	1,800.00	1,800.00	1,650.00
<u>Michelle</u>	<u>Bl5</u>	<u>Sec 3</u>	<u>Lot 5</u>	1,800.00	1,800.00	1,650.00	1,500.00
<u>Mary</u>	<u>Bl 6</u>	<u>Sec5</u>	<u>Lot 25</u>	100.00	100.00	100.00	100.00
<u>Rosario</u>	<u>Bl3</u>	<u>Sec21</u>	<u>Lot 29</u>	325.00	-	-	-
<u>Pomposa</u>	<u>Bl5</u>	<u>Sec 2</u>	<u>Lot 31</u>	300.00	150.00	-	-
<u>Edna</u>	<u>Bl6</u>	<u>Sec 6</u>	<u>Lot 37</u>	400.00	200.00	200.00	-
<u>Joe</u>	<u>Bl 2</u>	<u>Sec 7</u>	<u>Lot 35</u>	100.00	100.00	100.00	100.00
<u>Sandra</u>	<u>Bl 6</u>	<u>Sec 8</u>	<u>Lot 23</u>			1,100.00	1,100.00
<u>Estela</u>	<u>Bl 6</u>	<u>Sec 6</u>	<u>Lot 28</u>	1,900.00	1,740.00	1,580.00	1,420.00
<u>Sylvia</u>	<u>Bl 6</u>	<u>Sec 6</u>	<u>Lot 30</u>	865.54	865.54	665.54	672.19
<u>Oralia</u>	<u>Bl 6</u>	<u>Sec 7</u>	<u>Lot 22</u>	125.00	-	-	-
<u>Rangel</u>	<u>Bl 6</u>	<u>Sec 7</u>	<u>Lot 20</u>	263.01	268.01	273.01	278.01
<u>Sylvia</u>	<u>Bl 6</u>	<u>Sec 7</u>	<u>Lot 21</u>	348.15	353.15	358.15	363.15
<u>Graciela</u>	<u>Bl 5</u>	<u>Sec 3</u>	<u>Lot 10,11</u>	600.00	1,400.00	1,400.00	1,040.00
Totals				22,274.02	23,655.74	24,537.54	26,015.58

Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3050 - Property Tax Income				
3051 - Current Secured	0.00	94,000.00	-94,000.00	0.0%
3052 - Current Unsecured	0.00	3,000.00	-3,000.00	0.0%
3053 - Current Supplemental	0.00	2,500.00	-2,500.00	0.0%
3056 - Prior Secured & Unsecured	0.00	850.00	-850.00	0.0%
3057 - Prior Supplemental	0.00	200.00	-200.00	0.0%
3050 - Property Tax Income - Other	0.00	250.00	-250.00	0.0%
Total 3050 - Property Tax Income	<u>0.00</u>	<u>100,800.00</u>	<u>-100,800.00</u>	<u>0.0%</u>
3075 - Interest on fund 647 Endowment	0.00	11,000.00	-11,000.00	0.0%
3076 - Interest -on 646 General Fund	21.99	800.00	-778.01	2.75%
3077 - Interest Other	3.42	20.00	-16.58	17.1%
3100 - Vaults & Linners	6,600.00	17,700.00	-11,100.00	37.29%
3150 - Urn Vaults	650.00	2,100.00	-1,450.00	30.95%
3200 - Opening & Closing Graves	8,300.00	26,900.00	-18,600.00	30.86%
3300 - Other Sales & Charges	6,111.64	16,950.00	-10,838.36	36.06%
3400 - Sale Of Graves	18,600.00	45,900.00	-27,300.00	40.52%
3450 - Niches	0.00	3,600.00	-3,600.00	0.0%
3500 - Endowment Fees	4,800.00			
3610 - Donations	0.00	300.00	-300.00	0.0%
3614 - Fund Riser	0.00	1,000.00	-1,000.00	0.0%
Total Income	<u>45,087.05</u>	<u>227,070.00</u>	<u>-181,982.95</u>	<u>19.86%</u>
Gross Profit	45,087.05	227,070.00	-181,982.95	19.86%
Expense				
3700 - Vault & Liners Purchases	0.00	9,110.00	-9,110.00	0.0%
3750 - Head Stone Setting Expense	0.00	1,980.00	-1,980.00	0.0%
3800 - Interest Expense	13.87	30.00	-16.13	46.23%
3900 - Dues and Subscriptions	25.00	3,000.00	-2,975.00	0.83%
6100 - Credit Card Service Charges	1,142.29	2,050.00	-907.71	55.72%
6160 - Quarterly Dinner's	0.00	1,300.00	-1,300.00	0.0%
6165 - Employee Benefits	3,894.00	31,200.00	-27,306.00	12.48%
6170 - Equipment Rental	0.00	1,500.00	-1,500.00	0.0%
6175 - Fuel				
6176 - Gas For Truck	0.00	150.00	-150.00	0.0%
6177 - Fuel For Lawn Mower's etc.	94.07	900.00	-805.93	10.45%
6178 - Diesel For Tractor	0.00	350.00	-350.00	0.0%
6179 - Gas Reimbursement	50.00	600.00	-550.00	8.33%
Total 6175 - Fuel	<u>144.07</u>	<u>2,000.00</u>	<u>-1,855.93</u>	<u>7.2%</u>
6180 - Insurance				
6181 - Workers Comp. Insurance	0.00	5,800.00	-5,800.00	0.0%
6182 - Liability Insurance	0.00	6,000.00	-6,000.00	0.0%
Total 6180 - Insurance	<u>0.00</u>	<u>11,800.00</u>	<u>-11,800.00</u>	<u>0.0%</u>

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6190 · CAPC Meetings				
6191 · Seminar Fees	393.00	2,500.00	-2,107.00	15.72%
6192 · Traveling	0.00	2,500.00	-2,500.00	0.0%
6193 · Lodging	0.00	1,500.00	-1,500.00	0.0%
Total 6190 · CAPC Meetings	<u>393.00</u>	<u>6,500.00</u>	<u>-6,107.00</u>	<u>6.05%</u>
6240 · Miscellaneous	0.00	50.00	-50.00	0.0%
6250 · Outside Services				
6250.1 · Ground Maintenance	1,526.00	3,300.00	-1,774.00	46.24%
6250.2 · Burials	2,190.00	4,800.00	-2,610.00	45.63%
6250 · Outside Services - Other	150.00			
Total 6250 · Outside Services	<u>3,866.00</u>	<u>8,100.00</u>	<u>-4,234.00</u>	<u>47.73%</u>
6255 · Payroll Tax Expense	1,429.43	9,300.00	-7,870.57	15.37%
6260 · Payroll Wages	18,004.01	105,300.00	-87,295.99	17.1%
6270 · Professional Fees				
6650 · Accounting	0.00	16,000.00	-16,000.00	0.0%
Total 6270 · Professional Fees	<u>0.00</u>	<u>16,000.00</u>	<u>-16,000.00</u>	<u>0.0%</u>
6300 · Repairs				
6305 · Ground Maintenance	10.67	2,000.00	-1,989.33	0.53%
6310 · Building Repairs	0.00	500.00	-500.00	0.0%
6330 · Equipment Repairs	217.30	2,000.00	-1,782.70	10.87%
Total 6300 · Repairs	<u>227.97</u>	<u>4,500.00</u>	<u>-4,272.03</u>	<u>5.07%</u>
6340 · Telephone	265.62	1,700.00	-1,434.38	15.63%
6390 · Utilities				
6400 · Gas and Electric	122.98	800.00	-677.02	15.37%
6410 · Water	998.50	3,500.00	-2,501.50	28.53%
6420 · Waste Management	331.12	2,000.00	-1,668.88	16.56%
6430 · Water Pollution Control	144.00	850.00	-706.00	16.94%
Total 6390 · Utilities	<u>1,596.60</u>	<u>7,150.00</u>	<u>-5,553.40</u>	<u>22.33%</u>
6760 · Postage and Delivery	114.73	200.00	-85.27	57.37%
6770 · Supplies				
6775 · Small Tools & Supplies	0.00	250.00	-250.00	0.0%
6790 · Office	82.93	750.00	-667.07	11.06%
Total 6770 · Supplies	<u>82.93</u>	<u>1,000.00</u>	<u>-917.07</u>	<u>8.29%</u>
6800 · Taxes	0.00	2,500.00	-2,500.00	0.0%
6950 · Cemetery Beautification	0.00	1,000.00	-1,000.00	0.0%
Total Expense	<u>31,199.52</u>	<u>227,270.00</u>	<u>-196,070.48</u>	<u>13.73%</u>
Net Ordinary Income	<u>13,887.53</u>	<u>-200.00</u>	<u>14,087.53</u>	<u>-6,943.77%</u>
Other Income/Expense				
Other Income				
7030 · Other Income	93.72	300.00	-206.28	31.24%
Total Other Income	<u>93.72</u>	<u>300.00</u>	<u>-206.28</u>	<u>31.24%</u>
Other Expense				
8010 · Other Expenses	58.00	100.00	-42.00	58.0%
Total Other Expense	<u>58.00</u>	<u>100.00</u>	<u>-42.00</u>	<u>58.0%</u>
Net Other Income	<u>35.72</u>	<u>200.00</u>	<u>-164.28</u>	<u>17.86%</u>
Net Income	<u>13,923.25</u>	<u>0.00</u>	<u>13,923.25</u>	<u>100.0%</u>