

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

Regular Meeting Agenda

Meeting on Tuesday October 10th 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:

September 12th, 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) **None:**

New Business:

- 1) **Dia de los Muertos:**

2) **Veterans Day:** Place flags on veterans graves the Thursday before veterans' day and remove them on Monday after.

- 3) **Educational meeting at Sacramento recap:**

- 4) **Silvia vacations December 18, 2023 to January 2, 2024**

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

Review of Reports:

1) Review August to September 12, 2023, Checks #3969-3992, 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: November 14th, 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 September 12th, 2023

The meeting was held at North County Recreation and Park.

Trustee Grant called the meeting to order at 6:04pm.

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

Minutes: Debbie made a motion to approve August 15, 2023, corrected meetings minutes, motion seconded by Mary, all in favor, **Motion carried.**

Public Comments: None

Old Business:

- 1) **Garbage Cans:** Buy new garbage cans for the Cemetery. Mary made a motion to allow Silvia to purchase two garbage cans, motion seconded by Debbie, all in favor, **Motion carried.**

New Business:

- 1) **Subcontract North County Recreation and Park for maintenance or hire an employee:** Pepe made a motion to hire an employee for the Castroville Cemetery District and offer hourly pay range of \$16 to \$20 per hour subject to experience, motion seconded by Debbie, all in favor, **Motion carried.**

Review of Reports:

- 1) Review August to September 12, 2023, Checks #3969-3979, 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 Debbie, all in favor, **Motion carried.**

Comments***

Dia de los Muertos.
Veterans Day.
Promoting the Cemetery

Meeting adjourned at 6:40pm

Approved by: _____

Date: 10/10/2023

Balance Sheet

ASSETS	<u>Sep 30, 23</u>	
Current Assets		
Unrestricted Assets		
1000 · Petty Cash	104.32	
1050 · Rabobank Bank Checking	66,188.33	
1115 · Unrestricted Endowment MC	14,380.05	
1150 · General Fund Cash	39,931.19	
1155 · Rabobank General Account	12,868.81	133,472.70
Restricted Assets		
1052 · Restricted Endowment	278,795.00	
1055 · Deferred Rev. Principle & Interest	100,666.53	
1054 · Saving for New Equipmet	2,447.55	381,909.08
Accounts Receivable		
1200 · Accounts Receivable	26,900.29	
1500 · Undeposited Funds	0.00	
1550 · Inventory	12,748.98	
1600 · Prepaid Expenses	13,835.60	
1660 · Allowance For Uncollectible	7,476.57	60,961.44
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	-318,719.94	58,693.94
TOTAL ASSETS		<u><u>635,037.16</u></u>
LIABILITIES & EQUITY		
Current Liabilities		
2000 · Accounts Payable	2,146.04	
2050 · Rabobank Credit Card	-403.16	
2075 · Deferred Revenue	107,372.32	
2100 · Payroll Liabilities	2,361.50	
2150 · Accrued Vacation	4,612.07	
2200 · Sales Tax Payable	1,073.48	117,162.25
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	114,940.39	
Net Income	10,978.43	517,874.91
TOTAL LIABILITIES & EQUITY		<u><u>635,037.16</u></u>

Income Statement

	Sep 23
Ordinary Income/Expense	
Income	
3075 · Interest on fund 647 Endowment	703.37
3100 · Vaults & Linnerns	900.00
3150 · Urn Vaults	200.00
3200 · Opening & Closing Graves	1,300.00
3300 · Other Sales & Charges	1,613.30
3400 · Sale Of Graves	9,000.00
3500 · Endowment Fees	2,000.00
Total Income	15,716.67
Gross Profit	15,716.67
Expense	
3700 · Vault & Liners Purchases	822.36
6165 · Employee Benefits	1,298.00
6190 · CAPC Meetings	
6191 · Seminar Fees	393.00
Total 6190 · CAPC Meetings	393.00
6250 · Outside Services	
6250.1 · Ground Maintenance	275.00
6250.2 · Burials	1,000.00
6250 · Outside Services - Other	150.00
Total 6250 · Outside Services	1,425.00
6255 · Payroll Tax Expense	532.39
6260 · Payroll Wages	6,593.69
6300 · Repairs	
6330 · Equipment Repairs	217.30
Total 6300 · Repairs	217.30
6340 · Telephone	34.84
6390 · Utilities	
6400 · Gas and Electric	57.09
6410 · Water	324.09
6420 · Waste Management	165.56
6430 · Water Pollution Control	144.00
Total 6390 · Utilities	690.74
6760 · Postage and Delivery	72.93
Total Expense	12,080.25
Net Ordinary Income	3,636.42
Other Income/Expense	
Other Income	
7030 · Other Income	44.84
Total Other Income	44.84
Other Expense	
8010 · Other Expenses	25.00
Total Other Expense	25.00
Net Other Income	19.84
Net Income	3,656.26

Check detail
September 13 to October 10, 2023

Type	Num	Date	Name	Memo	Paid Amount
Mechanics					
Paychecl	3980	09/16/2023	EFREN E RODRIGUEZ	Payroll	901.15
Paychecl	3981	09/16/2023	SILVIA P. VAZQUEZ	Payroll	2,015.31
Paychecl	3982	09/29/2023	EFREN E RODRIGUEZ	Payroll	585.04
Paychecl	3983	09/29/2023	SILVIA P. VAZQUEZ	Payroll	1,844.34
Liability C	EP	09/18/2023	IRS	Employee taxes	1,810.82
Check	EP	09/25/2023	Mechanics Bank	Credit Card	789.79
Check	EP	09/25/2023	Mechanics Bank	Credit Card	1,070.22
Bill Pmt -	3984	10/10/2023	Animal Damage Manageme	Ground Maint	275.00
Bill Pmt -	3985	10/10/2023	GSRMA	Health Insl	1,298.00
Bill Pmt -	3986	10/10/2023	Monterey County Tax Collec	Property taxes	1,211.29
Bill Pmt -	3987	10/10/2023	Monterey One Water	Utilities	144.00
Bill Pmt -	3988	10/10/2023	Pajaro / Sunny Mesa Com.	Utilities	324.09
Bill Pmt -	3989	10/10/2023	PG&E	Utilities	57.09
Bill Pmt -	3990	10/10/2023	Silvia Vazquez	Gas Reimbursment	50.00
Check	3991	10/10/2023	Ellen Eleshio	Deferred Reimbursment	1,488.53

Accounts Receivable

				Balance Due			
Location				06/30/2023	07/31/2023	08/31/2023	09/30/2023
Frank	B13	Sec 21	Lot 29	1,619.75	1,419.75	1,419.75	1,433.95
Irma	B1 6	Sec 6	Lot 31	625.00	500.00	375.00	375.00
Lourdes	B1 6	Sec 9	Lot 42	874.62	883.36	892.19	901.11
James	B1 6	Sec 3	Lot 42	259.67	207.73	155.79	103.85
Beatriz	B16	Sec 8	Lot 42	700.00	600.00	500.00	400.00
Cruz	B15	Sec 3	Lot 14,15			3,300.00	3,000.00
Frances	B15	Sec 2	Lot 3,4,5	5,400.00	4,950.00	4,500.00	4,050.00
Santiago	B15	Sec 2	Lot 6,7,8	5,400.00	4,950.00	4,999.50	4,099.50
Nancy	B13	Sec 29C	Lot 29		1,800.00	1,650.00	1,500.00
Erik	B12	Sec 29C	Lot 16,21,	1,800.00	1,800.00	1,650.00	1,500.00
Michelle	B15	Sec 3	Lot 5	1,800.00	1,650.00	1,500.00	1,350.00
Mary	B1 6	Sec 5	Lot 25	100.00	100.00	100.00	100.00
Pomposa	B15	Sec 2	Lot 31	150.00	-	-	-
Edna	B16	Sec 6	Lot 37	200.00	200.00	-	-
Joe	B1 2	Sec 7	Lot 35	100.00	100.00	100.00	105.00
Sandra	B1 6	Sec 8	Lot 23		1,100.00	1,100.00	1,000.00
Estela	B1 6	Sec 6	Lot 28	1,740.00	1,580.00	1,420.00	1,260.00
Sylvia	B1 6	Sec 6	Lot 30	865.54	665.54	672.19	678.91
Maria	B1 5	Sec 3	Lot 30,29	-	-	-	3,600.00
Oralia	B1 6	Sec 7	Lot 22	-	-	-	-
Rangel	B1 6	Sec 7	Lot 20	268.01	273.01	278.01	-
Sylvia	B1 6	Sec 7	Lot 21	353.15	358.15	363.15	368.15
Graciela	B1 5	Sec 3	Lot 10,11	1,400.00	1,400.00	1,040.00	1,040.00
Totals				23,655.74	24,537.54	26,015.58	26,865.47

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
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	0.00	100,800.00	-100,800.00	0.0%
3075 · Interest on fund 647 Endowment	703.37	11,000.00	-10,296.63	6.39%
3076 · Interest -on 646 General Fund	21.99	800.00	-778.01	2.75%
3077 · Interest Other	6.84	20.00	-13.16	34.2%
3100 · Vaults & Liners	6,600.00	17,700.00	-11,100.00	37.29%
3150 · Urn Vaults	800.00	2,100.00	-1,300.00	38.1%
3200 · Opening & Closing Graves	8,600.00	26,900.00	-18,300.00	31.97%
3300 · Other Sales & Charges	7,167.44	16,950.00	-9,782.56	42.29%
3400 · Sale Of Graves	24,000.00	45,900.00	-21,900.00	52.29%
3450 · Niches	0.00	3,600.00	-3,600.00	0.0%
3500 · Endowment Fees	6,000.00			
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	53,899.64	227,070.00	-173,170.36	23.74%
Gross Profit	53,899.64	227,070.00	-173,170.36	23.74%
Expense				
3700 · Vault & Liners Purchases				
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	5,192.00	31,200.00	-26,008.00	16.64%
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	144.07	2,000.00	-1,855.93	7.2%
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	0.00	11,800.00	-11,800.00	0.0%

	<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	393.00	6,500.00	-6,107.00	6.05%
6240 - Miscellaneous	0.00	50.00	-50.00	0.0%
6250 - Outside Services				
6250.1 - Ground Maintenance	1,801.00	3,300.00	-1,499.00	54.58%
6250.2 - Burials	2,190.00	4,800.00	-2,610.00	45.63%
6250 - Outside Services - Other	150.00			
Total 6250 - Outside Services	4,141.00	8,100.00	-3,959.00	51.12%
6255 - Payroll Tax Expense	1,961.82	9,300.00	-7,338.18	21.1%
6260 - Payroll Wages	24,597.70	105,300.00	-80,702.30	23.36%
6270 - Professional Fees				
6650 - Accounting	0.00	16,000.00	-16,000.00	0.0%
Total 6270 - Professional Fees	0.00	16,000.00	-16,000.00	0.0%
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	227.97	4,500.00	-4,272.03	5.07%
6340 - Telephone	300.46	1,700.00	-1,399.54	17.67%
6390 - Utilities				
6400 - Gas and Electric	175.67	800.00	-624.33	21.96%
6410 - Water	1,111.19	3,500.00	-2,388.81	31.75%
6420 - Waste Management	496.68	2,000.00	-1,503.32	24.83%
6430 - Water Pollution Control	288.00	850.00	-562.00	33.88%
Total 6390 - Utilities	2,071.54	7,150.00	-5,078.46	28.97%
6760 - Postage and Delivery	187.66	200.00	-12.34	93.83%
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	82.93	1,000.00	-917.07	8.29%
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	44,188.06	227,270.00	-183,081.94	19.44%
Net Ordinary Income	9,711.58	-200.00	9,911.58	-4,855.79%
Other Income/Expense				
Other Income				
7030 - Other Income	138.56	300.00	-161.44	46.19%
Total Other Income	138.56	300.00	-161.44	46.19%
Other Expense				
8010 - Other Expenses	83.00	100.00	-17.00	83.0%
Total Other Expense	83.00	100.00	-17.00	83.0%
Net Other Income	55.56	200.00	-144.44	27.78%
Net Income	9,767.14	0.00	9,767.14	100.0%