

REEDLEY CEMETERY DISTRICT  
Profit & Loss  
May 2023

	<u>May 23</u>
<b>Income</b>	
401.01 P.T. Current Secured	1,153.41
402.01 P.T. Current Unsecured	99.97
410.01 Interest	61.27
415.01 Opening Graves	14,350.00
416.01 Other Services	7,064.50
417.01 Use Of Equipment	3,973.35
419.01 Administration Fee	3,750.00
425.01 Sale Of Land	4,925.00
427.01 Other Sales	5,072.15
429.01 Non-Resident	4,000.00
450.01 MISC.	5,306.67
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<b>Total Income</b>	49,756.32
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<b>Gross Profit</b>	49,756.32
<b>Expense</b>	
600.01 Contracted Labor	6,408.32
601.01 Salaries & Wages	21,759.22
602.01 Retirement	3,440.30
603.01 Employees Group Ins.	6,450.25
604.01 Communications	440.06
605.01 Insurance	329.80
606.01 Maintenance-Equip.	1,093.22
607.01 Maintenance-struct/grnds	2,921.70
609.01 Office Supplies	2,214.24
610.01 Professional Fees	615.00
613.01 Transportation/Travel	4,403.48
614.01 Utilities	1,369.99
615.01 Uniforms/Laundry	269.76
616.01 Cost of other sales	7,902.90
617.01 Fuel & Oil	1,831.31
620.01 Trustee Compensation	300.00
702.01 Structures/Improvements	406.24
Payroll Expenses	1,010.64
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<b>Total Expense</b>	63,166.43
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<b>Net Income</b>	<u><u>-13,410.11</u></u>

## REEDLEY CEMETERY DISTRICT

## Profit &amp; Loss

06/16/23

July 2022 through May 2023

Accrual Basis

	<u>Jul '22 - May 23</u>
<b>Income</b>	
401.01 P.T. Current Secured	351,169.85
402.01 P.T. Current Unsecured	21,727.97
403.01 P.T. Prior Secured	16,923.70
404.01 P.T. Prior Unsecured	16.42
406.01 In Lieu of taxes	81.97
410.01 Interest	3,632.17
415.01 Opening Graves	197,245.00
416.01 Other Services	68,517.80
417.01 Use Of Equipment	66,308.98
418.01 Contract Fee	100.00
419.01 Administration Fee	52,925.00
420.01 Vault Handling fee	100.00
425.01 Sale Of Land	140,904.91
427.01 Other Sales	49,083.22
428.01 Refund	32,962.49
429.01 Non-Resident	47,025.00
450.01 MISC.	32,680.07
510.02 Endowment Int. County	68.51
<b>Total Income</b>	<u>1,081,473.06</u>
<b>Gross Profit</b>	1,081,473.06
<b>Expense</b>	
600.01 Contracted Labor	46,192.42
601.01 Salaries & Wages	240,649.82
602.01 Retirement	39,774.16
603.01 Employees Group Ins.	55,353.35
604.01 Communications	4,637.83
605.01 Insurance	49,871.20
606.01 Maintenance-Equip.	31,388.24
607.01 Maintenance-struct/grnds	48,316.13
608.01 Memberships/Dues	3,921.00
609.01 Office Supplies	14,721.99
610.01 Professional Fees	19,715.00
613.01 Transportation/Travel	12,753.53
614.01 Utilities	22,454.14
615.01 Uniforms/Laundry	3,367.72
616.01 Cost of other sales	37,901.25
617.01 Fuel & Oil	10,322.58
620.01 Trustee Compensation	3,500.00
700.01 Other Expense	2,761.92
701.01 Repurchase Land	850.00
702.01 Structures/Improvements	4,658.75
Payroll Expenses	1,348.00
Reconciliation Discrepancies	-0.19
<b>Total Expense</b>	<u>654,458.84</u>
<b>Net Income</b>	<u><u>427,014.22</u></u>

## REEDLEY CEMETERY DISTRICT

## Balance Sheet

As of May 31, 2023

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
101.01 Imprest Cash	583.89
102.01 Bank of the Sierra	119,356.90
103.01 Bank Sierra - Sweep Acct	1,442,720.42
104.01 Bank of the Sierra CD	1,403,099.43
105.01 Cash Clearing	-3,605.81
106.01 Fresno County Treasury	202,108.00
106.02 Endowment	262.65
107.01 Stifel	1,800,301.00
107.02 Stifel Cash Equivalent	-52,064.00
150.01 Due From General Fund	5,500.00
300.01 END. non-Spend Fund Bal	-857,511.00
301.01 Cemetery Maintenance	-809,200.00
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<b>Total Checking/Savings</b>	3,251,551.48
<b>Accounts Receivable</b>	
Accounts Receivable	-1,816.00
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<b>Total Accounts Receivable</b>	-1,816.00
<b>Other Current Assets</b>	
115.01 Accounts Receivable	-1,816.00
115.99 Accounts Receivable	3,632.00
120.01 Materials & Supplies	24,469.08
128.01 Pre-bury Facilities	34,305.12
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<b>Total Other Current Assets</b>	60,590.20
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<b>Total Current Assets</b>	3,310,325.68
<b>Fixed Assets</b>	
253.01 Prior Period adjust	117,586.80
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<b>Total Fixed Assets</b>	117,586.80
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<b>TOTAL ASSETS</b>	<b>3,427,912.48</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
207.01 Sales Tax Payable	-6,722.83
211.01 Medicare	4.12
212.01 State Income Tax	-13.49
213.01 PERS	-1,489.45
215.01 Social Security	-5.95
216.01 Garnishments	144.74
219.01 Payroll Liabilities	5,793.83
251.01 Due to Pre-Need Fund	0.43
252.01 Due to ECF Account	7,775.00
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<b>Total Other Current Liabilities</b>	5,486.40
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<b>Total Current Liabilities</b>	5,486.40
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<b>Total Liabilities</b>	5,486.40

**REEDLEY CEMETERY DISTRICT**  
**Balance Sheet**  
As of May 31, 2023

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	<u>May 31, 23</u>
<b>Equity</b>	
304.01 General Fund	533,184.28
305.01 General Fund Reserve	25,000.00
315.01 Reserve For Inventories	186,155.82
320.01 Designation for Chapel	1,385,060.00
399.99 Retained Earnings	-259,579.13
Retained Earnings	1,125,590.89
Net Income	427,014.22
<b>Total Equity</b>	<u>3,422,426.08</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,427,912.48</u></u>

AGENDA  
REEDLEY CEMETERY DISTRICT  
BOARD OF TRUSTEES MEETING  
7:00 P.M. MONDAY, JUNE 19, 2023  
POSTED: JUNE 16, 2023 at 3:00 p.m.

1. CALL TO ORDER AND ROLL CALL

**PUBLIC COMMENT** – Provides an opportunity for members of the public to address the Cemetery Trustees on items of interest to the public within the Trustee's jurisdiction and which are not already on the agenda this evening. It is the policy of the Trustees **NOT** to answer questions impromptu. Concerns or complaints will be referred to the Cemetery Manager's office. Speakers should limit their comments to not more than three (3) minutes. No more than ten (10) minutes per issue will be allowed. For items which are on the agenda this evening, members of the public will be allowed an opportunity to address the Trustees as each item is brought up for discussion.

1. APPROVAL OF THE MAY 15<sup>th</sup> MEETING MINUTES
2. BALANCE SHEET AND OPERATIONAL STATEMENT FOR MAY 2023
3. PAYMENT OF JUNE 15<sup>h</sup> AND JUNE 30<sup>st</sup> CHECKS
4. AGENDA REVIEW:
5. MANAGER'S REPORT:
  - a. SERVICES IN MAY (15) AND TOTAL FOR THE YEAR (97) (83.35) 2023
  - b. DRIVEWAY POSTS
  - c. MEMORIAL DAY SERVICES
6. ONGOING BUSINESS:
  - a. FUTURE DEVELOPMENT -ENGINEERS ESTIMATE
  - b. CSDA FINANCING-CATHRINE LEMAIRE WAITING FOR 2021-2022 AUDIT
  - c. 2021-2022 AUDIT- GARRY RIEZEBOS @ EVANS & ADAIRE- HANFORD IN PROGRESS
  - d. POLICY FOR SERVICE DEPOSIT- TIME LIMIT
  - e. NEW EQUIPMENT-DIGGER OR BACKHOE
  - f. BUDGET FOR 2023-2024
7. NEW
  - a. NEW POLICY FOR ADOPT A TREE DECORATIONS
  - b. CAPC-OCTOBER MEETING SACRAMENTO AND MARCH 2024 SAN DIEGO
  - c. 2023-2024 BUDGET
  - d. MEMORIAL BENCH POLICY
  - e. VAULT COST ADJUSTMENT-OPENING & CLOSING COST
8. CLOSED SESSION:
  - a. GROUNDS FOREMAN APPLICATIONS
  - b. EMPLOYEE ANNUAL EVALUATIONS
9. TRUSTEE REPORTS:
10. ADJOURNMENT:

NEXT MEETING JULY 17, 2023

MAY 15, 2023

The Reedley Cemetery District Board of Trustees meeting was called to order at 7:00 pm., on MAY 15, 2023, at the District office, by Michael T. Llewellyn and Kenneth C. Dale, Jr. present. Maurice N. Tabutol, Jr. Chairman was absent. Also in attendance, Judy Guzman District Manager and Admin. Assist. Yvonne Islas.

Citizen's Comments: Danielle Hernandez was in attendance with questions about the Adopt A Tree decorating Policy.

Motion was made by Dale to approve the minutes from the April 17<sup>th</sup>, 2023 meeting. 1<sup>st</sup> Llewellyn, 2<sup>nd</sup> Dale, Ayes: All Noes: None. Carried.

Motion by Dale to accept the Balance Sheet and Operational Statement for April 2023. 1<sup>st</sup>, Llewellyn, Dale 2<sup>nd</sup>. Ayes: All Noes: None. Carried.

Payment of the May 15<sup>th</sup> and May 31<sup>st</sup> 2023 checks having District numbers (10476) to and including (10530) in the total amount of \$71,111.89 were approved on a motion by Dale, Llewellyn 1<sup>st</sup>, 2<sup>nd</sup> by Dale. Ayes: All Noes: None. Carried.

Agenda Review: none

Manager's Report:

- a. Services in April (19) and the total is (82) YTD (66.68) 2023
- b. Sick Time & Vac. Time Available w/e 06/01/2023

Joe	52.0	Days Sick Leave	18.0	Days Vacation
Judy	33.5	Days Sick Leave	18.0	Days Vacation
Leonel	19.5	Days Sick Leave	17.5	Days Vacation
Eliseo	16.0	Days Sick Leave	5.0	Days Vacation
Juan	15.5	Days Sick Leave	-1.0	Days Vacation
Yvonne	8.0	Days Sick Leave	8.0	Days Vacation

**ONGOING BUSINESS:**

- a. The Future Development: Guzman stated that she had received a call from Paul Saito, he was wanting to know if she had heard anything from Nathan Roberts. Guzman told him that Roberts had not contacted her since their last meeting. Guzman emailed Roberts and he said he was waiting to hear from Saito with the Irrigation Sleeve plans. Guzman told Saito and he said Chris Kliever had been given those over a year and a half ago. Saito is suppose to contact Roberts. Tabled
- b. CSDA Financing Update- Cathrine Lemaire is waiting for our 2021-2022 Audit results.
- c. 2021-2022 Audit- Garry Riezebos came to the office with 2 associates and started the audit and also took paperwork with them to their office.
- d. Posts for driveways-will be calling this week for PG&E to inspect.
- e. Policy for Charging Families a deposit for making sure everyone leave in accordance with directions from Groundsman. The families will be charged a \$100.00 deposit at the time of making arrangements to make sure everyone in attendance leaves in the designated time frame. If not they will forfeit the deposit. 45 minutes would be allowed for a service to start and end. If those in attendace exit

accordingly then the family will have their deposit returned to them. If not, it is forfeited. They must still abide by the time allowance of no longer than 45 minutes for their service time length. Manager will present the Policy at the next meeting. Tabled Ayes: none Noes: none

f. New Equipment-Digger or Backhoe-Guzman presented the Board with quotes on a New Digger from Semco and an estimate for a new Kubota. Dale suggested for Guzman to go ahead and register with Sourcewell to get that into motion. Guzman will check with Dinuba Cemetery to see what they have. Tabled

g. Company Credit Card- Still researching, but Guzman relayed to the Board that she thinks the book keeping will be more difficult to do with this since there are many departments that are involved, but Llewellyn would like her to still research it. Tabled

h. Christy Vaults-Jensen Precast-Guzman told the Board that she had compared the prices between the 2 and she felt that it is not worth changing companies at this time.

#### NEW BUSINESS:

a. New Policy For Adopt A Tree Decorations-Guzman had presented the Board with 2 recommendations but there was not a full Board. Tabled

b. Memorial Day Preparation-Guzman told the Board they were in process of getting the grounds ready with weeding, cleaning and trimming. She also told the Board that she had directed the Groundsmen to clean out the Adopt A Trees because they All were in dis-aray and not taken care of by the families and they would not be allowed to put anything back until the Board had reviewed and decided on a new Policy for them. Guzman also told the Board that the Cemetery is now strictly enforcing the Flower Decorating Policy. Tabled

CLOSED SESSION: The Board went into closed session at 7:48pm, Leonel M. Plata the Grounds Foreman, presented the Board with his resignation. He is retiring and his last day will be July 14, 2023. The Board directed the Manager to start placing adds in indeed, the newspaper and other Cemeteries for his replacement. Close session ended at 8:10pm

TRUSTEE REPORTS: none

Meeting adjourned at 8:13pm pm. Motion by Dale, 1<sup>st</sup> by Llewellyn Dale 2<sup>nd</sup> Carried.  
Respectfully submitted by Judy M. Guzman – District Manager and Secretary to the Board.

Next Meeting  
June 19, 2023