

Tracy Public Cemetery District

Board Meeting Minutes Of February 10, 2021

Regular Board Meeting called to order at 5:30 pm by Chairman Timan at the Schulte Memorial Park District office.

Roll Call:

Present on Zoom: Chairman Dianne Timan, Vice-Chair Eugene Birk, Trustee Kevin Tobeck, Trustee Richard Paulson, Trustee Derrick Davis, District Manager Alma Celaya, District Manager Trainee Maylene Warner.

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Session Meeting Minutes of January 13, 2021 were approved by motion of Trustee Paulson, second by Trustee Davis, motion passed unanimous. The Closed Session Meeting Minutes of January 13, 2021 were approved by motion Trustee Paulson, second by Vice-Chair Birk, motion passed unanimous.

Financial Report: December 2020 Financial reports were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimous.

Monthly Interments: A copy of the January 2021 Burial Report was included in the meeting packet; total for Schulte 28 burials which included 17 full casket burials, and 11 cremation burials. 9 At-Need and 19 Pre-Need. Total for Valpico Memorial Park 2 burials which include 2 full casket burials. 2 At-Need and 0 Pre-Need.

Pre-Need Account: The cash amount of pre-paid interment rights and services used (Schulte) for the month of January 2021, \$12,800.00.

Review of Warrants: Warrants of February 2, and 8, 2021 were approved by motion of Trustee Tobeck, second by Trustee Paulson, motion passed unanimous.

Trustees Comments: None

Old Business:

A. District Business:

- 1. District Polices:** Nothing to report
- 2. Bank Transfer:** Manager Warner reported on January 27, 2021 a deposit was made to the following account: 44102: County General Reserve Fund \$35,000.00
- 3. Fence Around Corral:** Manager Warner presented a new proposal from Steel Guard Fence to have the existing fence replaced with a 5' high wrought iron fence with 1 15' roll gate. All board members in agreement to have the existing chain link fence removed and a new wrought iron fence installed this came by motion of Trustee Davis, second by Vice-Chair Birk, motion passed unanimous.
- 4. Covid-19 Vaccine:** Manager Warner reported all but one employee received their Covid-19 vaccine, Trustee Davis questioned about workman's comp claims if this individual got Covid-19 can he file for workman's comp. Will update at next meeting.

B. Schulte Memorial Park:

- **Wrought Iron Fence:** Trustee Tobeck reported Steel Guard Fence has installed the panels on the west side of the cemetery a long Schulte Road and the mow strip has been done around the perimeter of the cemetery. Trustee Davis recommends getting 6 panels just in case our fence gets hits we have extra panels to replace fence. Per Kevin Cotta he said all panels should be installed in 2 weeks. Continued progress report at next board meeting.
- **Asphalt:** Trustee Tobeck reported there is 18" of asphalt that needs to be replaced due to Steel Guard Fence removing the old existing poles on the West side of the main entrance of the cemetery. Kevin with Steel Guard Fence said the company that he is using for our project will be able to do the asphalt. Kevin Cotta quoted \$2000.00 for them to lay the asphalt, this came by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimous.

C. Valpico Memorial Park:

- **Irrigation:** Nothing to report

Being no further business to discuss, the Regular Meeting was adjourned at 6:35 pm by Chairman Dianne Timan

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July through December 2020

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
Ordinary Income/Expense						
Income						
3005 · Lot Sales	80,300.00	0.00	67,900.00	0.00	0.00	0.00
3010 · Endowment Sales	0.00	38,550.00	0.00	30,000.00	0.00	0.00
3015 · Open/Close	47,750.00	0.00	9,650.00	0.00	63,900.00	35,200.00
3020 · Vault Sales	22,500.00	0.00	4,300.00	0.00	16,250.00	12,750.00
3025 · Vault Handling Fee	7,550.00	0.00	1,450.00	0.00	5,400.00	4,050.00
3030 · Saturday Service Fee	1,300.00	0.00	0.00	0.00	0.00	0.00
3040 · Non Resident Fee	15,400.00	0.00	700.00	0.00	11,200.00	0.00
3042 · Misc Sales	7,546.46	0.00	1,275.00	0.00	0.00	0.00
3045 · Curr-Taxes-Secured	473,988.09	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	44,892.36	0.00	0.00	0.00	0.00	0.00
3048 · Supplemental-Taxes	4,236.11	0.00	0.00	0.00	0.00	0.00
3049 · State HOPTR	3,270.31	0.00	0.00	0.00	0.00	0.00
3055 · Acct-Rec-General	210.00	0.00	0.00	0.00	0.00	0.00
3064 · Interest-STIFEL Advisors	0.00	15,934.11	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	3,813.00	0.00	0.00	0.00	2,430.00	0.00
3066 · Interest-County-Gen-Res	5,852.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	4,529.00	0.00	0.00	0.00	2,417.00	0.00
3073 · Interest-Cap Improvement Fund	5,467.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	110.95	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	-14,549.39	0.00	0.00	0.00	0.00
Total Income	728,715.28	39,934.72	85,275.00	30,000.00	101,597.00	52,000.00
Cost of Goods Sold						
4005 · Vault Purchase	17,189.00	0.00	1,904.00	0.00	0.00	0.00
4010 · Buy Backs / Refunds						
4012 · Lot Buy Back	1,050.00	0.00	0.00	0.00	0.00	0.00
4013 · Non Resident Refund	600.00	0.00	0.00	0.00	0.00	0.00
4010 · Buy Backs / Refunds - Other	5,550.00	0.00	0.00	0.00	0.00	0.00
Total 4010 · Buy Backs / Refunds	7,200.00	0.00	0.00	0.00	0.00	0.00
Total COGS	24,389.00	0.00	1,904.00	0.00	0.00	0.00
Gross Profit	704,326.28	39,934.72	83,371.00	30,000.00	101,597.00	52,000.00
Expense						

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July through December 2020

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
5231 · County Auditor	7,048.00	0.00	0.00	0.00	0.00	0.00
5105 · Salaries Regular	192,179.50	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	30,672.76	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	76,984.10	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	13,878.83	0.00	0.00	0.00	0.00	0.00
Medicare	2,967.27	0.00	0.00	0.00	0.00	0.00
SDI	-2,238.54	0.00	0.00	0.00	0.00	0.00
State Unemployment	1,951.18	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes - Other	278.60	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	16,837.34	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	62,259.00	0.00	0.00	0.00	0.00	0.00
5165 · Vision Care	1,069.84	0.00	0.00	0.00	0.00	0.00
5205 · Office Expense	12,319.24	0.00	0.00	0.00	0.00	0.00
5210 · Postage	220.00	0.00	0.00	0.00	0.00	0.00
5220 · Meeting Expense	4,003.78	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subsription Expense	678.00	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	12,157.59	0.00	30.00	0.00	0.00	0.00
5240 · Sales Tax	3,261.00	0.00	0.00	0.00	0.00	0.00
5305 · Fuel-Oil-Lube	4,281.06	0.00	0.00	0.00	0.00	0.00
5315 · Uniforms & Laundry	4,222.60	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	25,017.79	0.00	7,008.46	0.00	0.00	0.00
5325 · Small Tools	472.36	0.00	0.00	0.00	0.00	0.00
5330 · Equipment Purchase	10,867.19	0.00	5,357.33	0.00	0.00	0.00
5405 · Maint-Equipment	10,638.70	0.00	14.11	0.00	0.00	0.00
5410 · Tire-Repair	20.00	0.00	0.00	0.00	0.00	0.00
5415 · Maint-Building/Grounds	19,479.23	0.00	4,361.76	0.00	0.00	0.00
Total Expense	494,689.08	0.00	16,771.66	0.00	0.00	0.00
Net Ordinary Income	209,637.20	39,934.72	66,599.34	30,000.00	101,597.00	52,000.00
Net Income	209,637.20	39,934.72	66,599.34	30,000.00	101,597.00	52,000.00

TRACY PUBLIC CEMETERY DISTRICT
Balance Sheet

Accrual Basis

As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
1101 · Cash in Bank -General Operating	448,484.32
1112 · Cash in Bank-Pre-Need	176,500.00
1172 · Cash in Bank-Endowment	99,150.00
44101 · Cash in County-General operatin	1,285,564.47
44102 · Cash in County-Gen Reserve	1,116,404.51
44105 · Cash in County-Pre-Need	1,191,164.12
44191 · Capital Improvements Fund	1,043,012.30
Total Checking/Savings	5,360,279.72
Other Current Assets	
1273 · Endowment Acct	1,318,652.60
1274 · Endowment Interest Acct	915,400.63
1400 · Returned Checks	7.50
1499 · Undeposited Funds	83,300.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	2,362,272.73
Total Current Assets	7,722,552.45
Fixed Assets	
2500 · Valpico Land	3,314,661.31
2150 · Land Improvements	384,836.19
2200 · Building	517,847.00
2300 · Furniture & Equipment	514,866.69
2400 · Accumulated Depreciation	-1,063,476.89
Total Fixed Assets	3,668,734.30
TOTAL ASSETS	11,391,286.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2076 · Deferred Inflows	58,663.00
2075 · Deferred Outflows	-337,757.00
2090 · Deferred Income Pre-Need	981,651.00
2070-0 · Pension Liability	1,016,587.00
2010 · Accounts Payable - Manual	12,115.00
2020 · Wages Payable	4,915.00
2050 · Accrued Vacation	38,485.67
Total Other Current Liabilities	1,774,659.67
Total Current Liabilities	1,774,659.67
Long Term Liabilities	
2080-0 Health Insurance Retiree	96,218.00
Total Long Term Liabilities	96,218.00
Total Liabilities	1,870,877.67

TRACY PUBLIC CEMETERY DISTRICT
Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
Equity	
2800 · Fixed Assets Equity	3,516,836.00
2810 · Endowment Equity	1,073,811.02
2820 · General Fund Equity	2,451,350.39
2850 · Pre-Need Equity	96,587.00
3000 · Opening Bal Equity	145,111.00
3900 · Retained Earnings	1,736,945.41
Net Income	499,768.26
Total Equity	<u>9,520,409.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,391,286.75</u></u>

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July through December 2020

	Jul - Dec 20	Jul - Dec 19
Ordinary Income/Expense		
Income		
3016 · Disinternment Fee Income	0.00	6,500.00
3005 · Lot Sales	148,200.00	84,500.00
3010 · Endowment Sales	68,550.00	46,850.00
3015 · Open/Close	156,500.00	100,750.00
3020 · Vault Sales	55,800.00	46,100.00
3025 · Vault Handling Fee	18,450.00	15,150.00
3030 · Saturday Service Fee	1,300.00	5,200.00
3040 · Non Resident Fee	27,300.00	29,400.00
3042 · Misc Sales	8,821.46	3,405.52
3045 · Curr-Taxes-Secured	473,988.09	426,581.93
3046 · Curr-Taxes-Unsecured	44,892.36	40,868.59
3048 · Supplemental-Taxes	4,236.11	26,117.24
3049 · State HOPTR	3,270.31	3,221.70
3055 · Acct-Rec-General	210.00	0.00
3064 · Interest-STIFEL Advisors	15,934.11	25,384.52
3065 · Interest-County-Pre-Need	6,243.00	11,437.00
3066 · Interest-County-Gen-Res	5,852.00	10,911.00
3068 · Interest-County General	6,946.00	17,257.00
3073 · Interest-Cap Improvement Fund	5,467.00	10,634.00
3070 · Interest-Bank	110.95	78.58
3080 · Securities Gains/Losses	-14,549.39	3,239.74
Total Income	1,037,522.00	913,586.82
Cost of Goods Sold		
4005 · Vault Purchase	19,093.00	18,963.22
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	1,050.00	600.00
4013 · Non Resident Refund	600.00	0.00
4014 · Opening / Closing Refund	0.00	350.00
4010 · Buy Backs / Refunds - Other	5,550.00	0.00
Total 4010 · Buy Backs / Refunds	7,200.00	950.00
Total COGS	26,293.00	19,913.22
Gross Profit	1,011,229.00	893,673.60
Expense		
5231 · County Auditor	7,048.00	6,449.50
5105 · Salaries Regular	192,179.50	174,762.88
5120 · Salaries Overtime	30,672.76	27,136.56
5130 · Retirement	76,984.10	65,227.30
5140 · Payroll Taxes		
FICA	13,878.83	12,517.77
Medicare	2,967.27	2,927.56
SDI	-2,238.54	-2,018.99
State Unemployment	1,951.18	1,758.27

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July through December 2020

	Jul - Dec 20	Jul - Dec 19
5140 · Payroll Taxes - Other	278.60	0.00
Total 5140 · Payroll Taxes	16,837.34	15,184.61
5150 · Health Insurance	62,259.00	45,213.25
5165 · Vision Care	1,069.84	209.00
5205 · Office Expense	12,319.24	4,199.34
5210 · Postage	220.00	220.00
5220 · Meeting Expense	4,003.78	6,661.51
5225 · Membership/Subscription Expense	678.00	910.39
5230 · Prof Service	12,187.59	11,777.09
5240 · Sales Tax	3,261.00	3,387.00
5305 · Fuel-Oil-Lube	4,281.06	5,456.34
5315 · Uniforms & Laundry	4,222.60	4,830.21
5320 · Utility Expense	32,026.25	31,184.39
5325 · Small Tools	472.36	0.00
5330 · Equipment Purchase	16,224.52	0.00
5405 · Maint-Equipment	10,652.81	9,243.31
5410 · Tire-Repair	20.00	0.00
5415 · Maint-Building/Grounds	23,840.99	45,161.94
Total Expense	511,460.74	457,214.62
Net Ordinary Income	499,768.26	436,458.98
Net Income	499,768.26	436,458.98

SCHULTE MEMORIAL PARK

<u>Month</u>	<u>Full</u>	<u>Baby</u>	<u>Ash</u>	<u>AN</u>	<u>PN</u>	<u>PN USED</u>	<u>2021 Burials</u>
January	17	0	11	9	19	\$ 12,800.00	28
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Totals	17	0	11	9	19	\$12,800.00	28

VALPICO MEMORIAL PARK

<u>MONTH</u>	<u>FULL</u>	<u>BABY</u>	<u>ASH</u>	<u>AN</u>	<u>PN</u>	<u>PN USED</u>	<u>2021 Burials</u>
January	2	0	0	2	0	\$ -	2
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
Totals	2	0	0	2	0	\$ -	2

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02/08/21

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

February 2, 2021

Name Address	Num	Name Account #	Split	Amount
A-1 Water Quality				
1950 E. PACHECO BLVD Los Banos, Ca 93635	11420	6201000000	44101 · Cash in County-General o...	69.90
Total A-1 Water Quality				69.90
Animal Damage Management				
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11418	6260000000	44101 · Cash in County-General o...	150.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11418	6260000000	44101 · Cash in County-General o...	100.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11418	6260000000	44101 · Cash in County-General o...	150.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11418	6260000000	44101 · Cash in County-General o...	100.00
Total Animal Damage Management				500.00
ASCO PACIFIC INC				
P.O.BOX 3467 GARDENA, CA 90247	11429	6238000000	44101 · Cash in County-General o...	369.64
Total ASCO PACIFIC INC				369.64
ATT LONG DISTANCE CO				
P.O. BOX 5025 CAROL STREAM IL 60197-5025	11430	6249000000	44101 · Cash in County-General o...	708.48
Total ATT LONG DISTANCE CO				708.48
BAKER SUPPLIES AND REPAIRS				
P O BOX 626 LOS BANOS, CA 93635	11436	6211000000	44101 · Cash in County-General o...	130.00
P O BOX 626 LOS BANOS, CA 93635	11436	6211000000	44101 · Cash in County-General o...	65.00
P O BOX 626 LOS BANOS, CA 93635	11436	6211000000	44101 · Cash in County-General o...	446.43
P O BOX 626 LOS BANOS, CA 93635	11436	6211000000	44101 · Cash in County-General o...	133.54
Total BAKER SUPPLIES AND REPAIRS				774.97
BAY ALARM CORPORATE OFFICE				
60 BERRY DR PACHECO, CA 94553-5601	11433	6260000000	44101 · Cash in County-General o...	536.86
Total BAY ALARM CORPORATE OFFICE				536.86
BIG VALLEY TRACTOR/BOBCAT CENTRAL				
3516 NEWTON RD STOCKTON CA 95205	11438	6451000000	44101 · Cash in County-General o...	629.79
Total BIG VALLEY TRACTOR/BOBCAT CENTRAL				629.79
BYRON BETHANY IRRIGATION DISTRICT				
7995 BRUNS RD BYRON, CA 94514-1625	11422	6249000000	44101 · Cash in County-General o...	1,306.14
Total BYRON BETHANY IRRIGATION DISTRICT				1,306.14
DERRICK DAVIS				
2680 ATLANTA DR TRACY, CA 95376	11425	6226007100	44101 · Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
DIANNE TIMAN				
451 E. CRITCHETT RD TRACY, CA 95304	11428	6226007100	44101 · Cash in County-General o...	100.00
Total DIANNE TIMAN				100.00
EUGENE BIRK				
475 Peerless Way Tracy, CA 95376	11427	6226007100	44101 · Cash in County-General o...	100.00
Total EUGENE BIRK				100.00
HUGHES NETWORK SYSTEMS				
P.O BOX 96874 CHICAGO, IL 60693-6874	11432		44101 · Cash in County-General o...	122.44
Total HUGHES NETWORK SYSTEMS				122.44
JOHN DEERE FINANCIAL				
P O BOX 4450 CAROL STREAM IL 60197-4450	11437	6211000000	44101 · Cash in County-General o...	331.05
Total JOHN DEERE FINANCIAL				331.05

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

February 2, 2021

Name Address	Num	Name Account #	Split	Amount
KEVIN TOBECK 1222 Citadelle St Tracy, Ca 95304	11426	6226007100	44101 · Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00
MISSION UNIFORM SERVICE 136 Coyado ave Modesto, Ca 95350-5813	11421	6246005200	44101 · Cash in County-General o...	554.82
Total MISSION UNIFORM SERVICE				554.82
NAPA AUTO PARTS 80 EAST 11TH ST TRACY CA 95376	11416	6211000000	44101 · Cash in County-General o...	180.97
Total NAPA AUTO PARTS				180.97
PACIFIC GAS & ELECTRIC CO P.O.BOX 997300 SACRAMENTO, CA 95899	11419	6249000000	44101 · Cash in County-General o...	3,862.43
P.O.BOX 997300 SACRAMENTO, CA 95899	11419	6249000000	44101 · Cash in County-General o...	337.83
Total PACIFIC GAS & ELECTRIC CO				4,200.26
RICHARD PAULSON 515 FIESTA CT TRACY, CA 95376	11424	6226007100	44101 · Cash in County-General o...	100.00
Total RICHARD PAULSON				100.00
SILVA ELECTRICAL, INC PO BOX 771 TRACY, CA 95378	11423	6260000000	44101 · Cash in County-General o...	840.00
Total SILVA ELECTRICAL, INC				840.00
STOCKTON PETROLIUM CO P.O.Box 326 Stockton Ca 95201	11434	6211000400	44101 · Cash in County-General o...	265.48
P.O.Box 326 Stockton Ca 95201	11434	6211000400	44101 · Cash in County-General o...	199.14
Total STOCKTON PETROLIUM CO				464.62
TRACY MATERIAL RECOVERY AND SOLID WASTE P.O Box 93 Tracy Ca 95378	11439	6260000000	44101 · Cash in County-General o...	347.62
P.O Box 93 Tracy Ca 95378	11439	6260000000	44101 · Cash in County-General o...	153.73
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				501.35
TRACY POWER EQUIPMENT 23901 S. CHRISMAN RD TRACY CA 95304	11435	6211000000	44101 · Cash in County-General o...	140.29
Total TRACY POWER EQUIPMENT				140.29
VAN'S ACE HARDWARE 2695 N TRACY BLVD Tracy Ca 95376	11417	6211000000	44101 · Cash in County-General o...	156.38
Total VAN'S ACE HARDWARE				156.38
VAN CLEVE CONCRETE PRODUCTS, INC P.O. Box 6895 Visalia, Ca 93290	11431	6226006900	44101 · Cash in County-General o...	4,046.00
P.O. Box 6895 Visalia, Ca 93290	11431	6226006900	44101 · Cash in County-General o...	1,508.00
Total VAN CLEVE CONCRETE PRODUCTS, INC				5,554.00
TOTAL				18,441.96

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02/08/21
Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request
February 8, 2021

Name Address	Num	Name Account #	Split	Amount
GENERAL EMPLOYEES TRUST FUND P.O BOX 55037 HAYWARD, CA 94545-0037	11442	6050000000	44101 · Cash in County-General o...	11,054.80
Total GENERAL EMPLOYEES TRUST FUND				11,054.80
MARIA VALENCIA 2906 SUNSET WAY TRACY, CA 95376	11443		44101 · Cash in County-General o...	200.00
Total MARIA VALENCIA				200.00
SCS SECURITY CONTRACTOR SERVICES, INC. 5...	11444		44101 · Cash in County-General o...	4,099.38
Total SCS				4,099.38
STEEL GUARD FENCE 1852 W 11TH ST #330 TRACY, CA 95376	11441	626000000	44101 · Cash in County-General o...	84,950.00
Total STEEL GUARD FENCE				84,950.00
VICTOR GIBSON TRACY, CA 95376	11440		44101 · Cash in County-General o...	275.00
Total VICTOR GIBSON				275.00
TOTAL				100,579.18