

# *Tracy Public Cemetery District*

## Board Meeting Minutes Of June 9, 2021

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

### **Roll Call:**

Present: Chairman Dianne Timan, Vice-Chair Eugene Birk, Trustee Kevin Tobeck, Trustee Richard Paulson, Trustee Derrick Davis, Alma Celaya, District Manager Maylene Warner and Office Admin Lorán Prater.

### **Review of Agenda Items:**

**Visitors in Attendance:** None

**Comments from the Floor:** None

**Minutes:** The Regular Session Meeting Minutes of May 12, 2021 were approved by motion of Trustee Davis, second by Vice-Chair Birk, motion passed unanimous. The Closed Session Meeting Minutes of May 12, 2021, were approved with correction by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimous. The Special Board Meeting Minutes of May 26, 2021, were approved by motion Trustee Paulson, second by Vice-Chair Birk, motion passed unanimous.

**Financial Report:** April 2021 Financial reports were approved by motion of Trustee Davis, second by Trustee Paulson, motion passed unanimous.

**Monthly Interments:** A copy of the May 2021 Burial Report was included in the meeting packet; total for Schulte 18 burials which included 9 full casket burials, 0 infant burial and 9 cremation burials. 10 At-Need and 8 Pre-Need. Total for Valpico Memorial Park 3 burial which includes 3 full casket burials and 0 cremation burial. 3 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 May 2021, \$1985.00.

**Review of Warrants:** Warrants of May 28, 2021, were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimous.

**Trustees Comments:** None

### **Old Business:**

#### **A. District Business:**

1. **District Polices:** Nothing to report
2. **PCA Visalia Cemetery:** Manager Warner wanted to remind everyone that was going to the seminar to pick up their tickets in the office. Trustee Davis mentioned that he would like the groundskeepers to only stay one night since Manager Warner will be leaving after the seminar. Update at next meeting.
3. **Barricades:** Trustee Tobeck reported the City of Tracy Engineering Department gave him 3 different options to protect the corner of Schulte and MacArthur Road and it will not cost the district anything.

First Option: Add Curb and Gutter on the west side of Schulte and MacArthur Road: Second Option: Add sidewalks on each side of MacArthur Road, Third Option: To add sidewalks and shift all traffic lanes. Update at next meeting.

4. **Annual Budget:** Annual Budget was included in the meeting packet for the Board of Trustees to review the final draft. Trustee Paulson suggested to have a copy of last year's budget to compare moving forward. The Annual Budget for 2021-2022 were approved by motion of Trustee Tobeck, second by Trustee Davis motion passed unanimous.

**B. Schulte Memorial Park**

- **Main Entrance Project (2<sup>nd</sup> Phase):** Trustee Paulson reported he spoke with Mark Lee from Lee, Jagoe Architecture Incorporated and is interested in doing our Main Entrance Project. Mark Lee would like to set up a meeting to come out to the cemetery to look at the main entrance and speak with the Trustees and Manager. Will update at next meeting.

**C. Valpico Memorial Park:**

- **Irrigation:** Nothing to report

**Closed Session:** Trustees and Manager's went into closed session at 7:13 pm and being no further business to discuss, Closed Session was adjourned at 7:25 pm and resumed to the regular meeting. Manager Warner reported out as follows: Discussed Personnel.

Being no further business to discuss, the Regular Meeting was adjourned at 7:30 pm by Chairman Dianne Timan

Respectfully,  
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2020 through May 2021

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
Ordinary Income/Expense						
Income						
3005 · Lot Sales	180,850.00	0.00	0.00	104,150.00	0.00	0.00
3010 · Endowment Sales	0.00	97,300.00	700.00	0.00	43,600.00	700.00
3015 · Open/Close	111,650.00	0.00	113,750.00	19,250.00	0.00	51,600.00
3020 · Vault Sales	42,200.00	0.00	27,800.00	9,250.00	0.00	17,250.00
3025 · Vault Handling Fee	14,150.00	0.00	8,850.00	3,100.00	0.00	5,550.00
3030 · Saturday Service Fee	4,550.00	0.00	0.00	0.00	0.00	0.00
3040 · Non Resident Fee	32,900.00	0.00	17,500.00	1,400.00	0.00	2,100.00
3042 · Misc Sales	11,821.46	0.00	0.00	2,525.00	0.00	0.00
3045 · Curr-Taxes-Secured	892,203.45	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	45,222.69	0.00	0.00	0.00	0.00	0.00
3048 · Supplemental-Taxes	31,635.25	0.00	0.00	0.00	0.00	0.00
3049 · State HOPTR	6,540.62	0.00	0.00	0.00	0.00	0.00
3064 · Interest-STIFEL Advisors	0.00	21,200.26	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	3,813.00	0.00	5,188.00	0.00	0.00	0.00
3066 · Interest-County-Gen-Res	5,852.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	7,416.00	0.00	2,417.00	0.00	0.00	0.00
3073 · Interest-Cap Improvement Fund	5,467.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	172.90	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	-15,518.17	0.00	0.00	0.00	0.00
Total Income	1,396,444.37	102,982.09	176,205.00	139,675.00	43,600.00	77,200.00
Cost of Goods Sold						
4005 · Vault Purchase	32,182.78	0.00	0.00	3,412.00	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	1,300.00	0.00	0.00	0.00	0.00	0.00
4014 · Opening / Closing Refund	600.00	0.00	0.00	0.00	0.00	0.00
4010 · Buy Backs / Refunds - Other	6,505.00	0.00	0.00	0.00	0.00	0.00
Total 4010 · Buy Backs / Refunds	9,455.00	0.00	0.00	0.00	0.00	0.00
Total COGS	41,637.78	0.00	0.00	3,412.00	0.00	0.00
Gross Profit	1,354,806.59	102,982.09	176,205.00	136,263.00	43,600.00	77,200.00
Expense						

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2020 through May 2021

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
5231 · County Auditor	14,096.00	0.00	0.00	0.00	0.00	0.00
5105 · Salaries Regular	365,447.98	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	51,670.16	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	144,843.28	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	25,923.32	0.00	0.00	0.00	0.00	0.00
Medicare	5,524.09	0.00	0.00	0.00	0.00	0.00
SDI	-4,495.76	0.00	0.00	0.00	0.00	0.00
State Unemployment	7,837.20	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes - Other	767.64	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	35,556.49	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	132,125.22	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	13,421.47	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	6,663.17	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subscription Expense	1,198.00	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	16,184.55	0.00	0.00	158.00	0.00	0.00
5240 · Sales Tax	7,230.00	0.00	0.00	0.00	0.00	0.00
5250 · Bank Charges	-10.00	0.00	0.00	0.00	0.00	0.00
5305 · Fuel-Oil-Lube	7,304.97	0.00	0.00	50.00	0.00	0.00
5315 · Uniforms & Laundry	7,664.11	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	43,168.91	0.00	0.00	10,116.79	0.00	0.00
5330 · Equipment Purchase	11,976.44	0.00	0.00	5,357.33	0.00	0.00
5405 · Maint-Equipment	25,916.04	0.00	0.00	267.58	0.00	0.00
5415 · Maint-Building/Grounds	236,028.12	0.00	0.00	12,120.94	0.00	0.00
Total Expense	1,121,774.75	0.00	0.00	28,070.64	0.00	0.00
Net Ordinary Income	233,031.84	102,982.09	176,205.00	108,192.36	43,600.00	77,200.00
Net Income	233,031.84	102,982.09	176,205.00	108,192.36	43,600.00	77,200.00

TRACY PUBLIC CEMETERY DISTRICT  
 Profit & Loss Prev Year Comparison  
 July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20
Ordinary Income/Expense		
Income		
3016 · Disinternment Fee Income	0.00	6,675.00
3005 · Lot Sales	285,000.00	140,450.00
3010 · Endowment Sales	142,300.00	74,600.00
3015 · Open/Close	296,250.00	172,300.00
3020 · Vault Sales	96,500.00	71,650.00
3025 · Vault Handling Fee	31,650.00	23,500.00
3030 · Saturday Service Fee	4,550.00	7,150.00
3040 · Non Resident Fee	53,900.00	42,700.00
3042 · Misc Sales	14,346.46	6,895.52
3045 · Curr-Taxes-Secured	892,203.45	803,167.72
3046 · Curr-Taxes-Unsecured	45,222.69	40,913.21
3048 · Supplemental-Taxes	31,635.25	52,303.26
3049 · State HOPTR	6,540.62	5,476.89
3064 · Interest-STIFEL Advisors	21,200.26	43,997.22
3065 · Interest-County-Pre-Need	9,001.00	21,740.00
3066 · Interest-County-Gen-Res	8,384.00	20,664.00
3068 · Interest-County General	9,833.00	28,355.00
3073 · Interest-Cap Improvement Fund	7,773.00	19,943.00
3070 · Interest-Bank	172.90	107.11
3080 · Securities Gains/Losses	-15,518.17	41,251.24
Total Income	1,940,944.46	1,623,839.17
Cost of Goods Sold		
4005 · Vault Purchase	35,594.78	24,199.22
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	1,050.00	950.00
4013 · Non Resident Refund	1,300.00	700.00
4014 · Opening / Closing Refund	600.00	350.00
4010 · Buy Backs / Refunds - Other	6,505.00	0.00
Total 4010 · Buy Backs / Refunds	9,455.00	2,000.00
Total COGS	45,049.78	26,199.22
Gross Profit	1,895,894.68	1,597,639.95
Expense		
5231 · County Auditor	14,096.00	8,684.50
5105 · Salaries Regular	365,447.98	321,572.38
5120 · Salaries Overtime	51,670.16	46,077.48
5130 · Retirement	144,843.28	125,691.64
5140 · Payroll Taxes		
FICA	25,923.32	22,793.69
Medicare	5,524.09	5,330.95
SDI	-4,495.76	-3,676.52
State Unemployment	7,837.20	3,877.16
5140 · Payroll Taxes - Other	767.64	0.00

TRACY PUBLIC CEMETERY DISTRICT  
 Profit & Loss Prev Year Comparison  
 July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20
Total 5140 · Payroll Taxes	35,556.49	28,325.28
5150 · Health Insurance	132,125.22	92,751.28
5165 · Vision Care	1,069.84	209.00
5205 · Office Expense	13,421.47	8,781.68
5210 · Postage	220.00	440.00
5220 · Meeting Expense	6,663.17	9,593.21
5225 · Membership/Subscription Expense	1,198.00	960.39
5230 · Prof Service	16,342.55	14,256.13
5240 · Sales Tax	7,230.00	6,952.00
5250 · Bank Charges	-10.00	0.00
5305 · Fuel-Oil-Lube	7,354.97	10,116.84
5315 · Uniforms & Laundry	7,664.11	9,165.74
5320 · Utility Expense	53,285.70	48,292.67
5330 · Equipment Purchase	17,333.77	405.79
5405 · Maint-Equipment	26,183.62	20,468.23
5415 · Maint-Building/Grounds	248,149.06	184,307.06
Total Expense	1,149,845.39	937,051.30
Net Ordinary Income	746,049.29	660,588.65
Net Income	746,049.29	660,588.65

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of May 31, 2021

Accrual Basis

	<u>May 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1101 · Cash in Bank -General Operating	254,503.21
1112 · Cash in Bank-Pre-Need	107,150.00
1172 · Cash in Bank-Endowment	76,250.00
44101 · Cash in County-General operatin	1,535,983.24
44102 · Cash in County-Gen Reserve	1,202,316.51
44105 · Cash in County-Pre-Need	1,350,892.12
44191 · Capital Improvements Fund	1,045,318.30
Total Checking/Savings	<u>5,572,413.38</u>
Other Current Assets	
1273 · Endowment Acct	1,412,737.44
1274 · Endowment Interest Acct	931,463.16
1400 · Returned Checks	7.50
1499 · Undeposited Funds	7,300.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	<u>2,396,420.10</u>
Total Current Assets	<u>7,968,833.48</u>
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	<u>3,668,734.30</u>
<b>TOTAL ASSETS</b>	<u><u>11,637,567.78</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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	<u>1,774,659.67</u>
Total Current Liabilities	<u>1,774,659.67</u>
Long Term Liabilities	
2080-0 Health Insurance Retiree	96,218.00
Total Long Term Liabilities	<u>96,218.00</u>
Total Liabilities	<u>1,870,877.67</u>

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of May 31, 2021

Accrual Basis

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	<u>May 31, 21</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	746,049.29
	<hr/>
Total Equity	9,766,690.11
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TOTAL LIABILITIES & EQUITY	<u>11,637,567.78</u>

**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	13	0	7	10	10	\$ 1,725.00	20
March	11	1	10	10	12	\$ 6,225.00	22
April	9	0	9	10	8	\$ 4,780.00	18
May	9	0	9	10	8	\$ 1,985.00	18
June	8	0	6	8	6	\$ 3,150.00	14
July							
August							
September							
October							
November							
December							
<b>Totals</b>	<b>67</b>	<b>1</b>	<b>52</b>	<b>57</b>	<b>63</b>	<b>\$ 30,665.00</b>	<b>120</b>

**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	0	0	1	1	0	\$ -	1
March	0	0	1	1	0	\$ -	1
April	2	0	0	2	0	\$ -	2
May	3	0	0	3	0	\$ -	3
June	3	0	0	3	0	\$ -	3
July							
August							
September							
October							
November							
December							
<b>Totals</b>	<b>10</b>	<b>0</b>	<b>2</b>	<b>12</b>	<b>0</b>	<b>\$ -</b>	<b>12</b>

8:30 AM

07/13/21

Accrual Basis

## TRACY PUBLIC CEMETERY DISTRICT

## Warrant Request

June 24, 2021

Name Address	Num	Name Account #	Split	Amount
<b>Animal Damage Management</b>				
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11582	6260000000	44101 · Cash in County-General o...	150.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	11582	6260000000	44101 · Cash in County-General o...	100.00
Total Animal Damage Management				250.00
<b>ASCO PACIFIC INC</b>				
P.O.BOX 3467 GARDENA, CA 90247	11586	6238000000	44101 · Cash in County-General o...	594.28
Total ASCO PACIFIC INC				594.28
<b>ATT LONG DISTANCE CO</b>				
P.O. BOX 5025 CAROL STREAM IL 60197-5025	11581	6249000000	44101 · Cash in County-General o...	1,107.44
P.O. BOX 5025 CAROL STREAM IL 60197-5025	11581	6249000000	44101 · Cash in County-General o...	74.84
Total ATT LONG DISTANCE CO				1,182.28
<b>B.J.'S CONSUMER'S CHOICE PEST CONTROL</b>				
P.O. Box 2249 MANTECA, CA 95336	11578	6260000000	44101 · Cash in County-General o...	77.00
Total B.J.'S CONSUMER'S CHOICE PEST CONTROL				77.00
<b>BAKER SUPPLIES AND REPAIRS</b>				
P O BOX 626 LOS BANOS, CA 93635	11598	6211000000	44101 · Cash in County-General o...	617.62
Total BAKER SUPPLIES AND REPAIRS				617.62
<b>BAY ALARM CORPORATE OFFICE</b>				
60 BERRY DR PACHECO, CA 94553-5601	11587	6260000000	44101 · Cash in County-General o...	211.42
60 BERRY DR PACHECO, CA 94553-5601	11587	6260000000	44101 · Cash in County-General o...	173.25
Total BAY ALARM CORPORATE OFFICE				384.67
<b>COX BROS TIRE SERVICE</b>				
507 East 11th St Tracy Ca 95376	11583	6211000000	44101 · Cash in County-General o...	190.25
Total COX BROS TIRE SERVICE				190.25
<b>DERRICK DAVIS</b>				
2680 ATLANTA DR TRACY, CA 95376	11592	6226007100	44101 · Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
<b>DIANNE TIMAN</b>				
451 E. CRITCHETT RD TRACY, CA 95304	11590	6226007100	44101 · Cash in County-General o...	100.00
Total DIANNE TIMAN				100.00
<b>EUGENE BIRK</b>				
475 Peerless Way Tracy, CA 95376	11594	6226007100	44101 · Cash in County-General o...	100.00
475 Peerless Way Tracy, CA 95376	11594	6226007100	44101 · Cash in County-General o...	50.97
Total EUGENE BIRK				150.97
<b>EWING</b>				
3441 EAST HARBOUR DR PHOENIX, AZ 85034	11588	6260000000	44101 · Cash in County-General o...	235.14
Total EWING				235.14
<b>GOLDEN STATE RISK MANAGEMENT</b>				
P.O.BOX706 WILLOWS, CA 95988	11596	6201000000	44101 · Cash in County-General o...	15,016.00
P.O.BOX706 WILLOWS, CA 95988	11596	6201000000	44101 · Cash in County-General o...	27,813.00
Total GOLDEN STATE RISK MANAGEMENT				42,829.00
<b>KEVIN TOBECK</b>				
1222 Citadelle St Tracy, Ca 95304	11591	6226007100	44101 · Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00

8:30 AM  
 07/13/21  
 Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT  
**Warrant Request**  
 June 24, 2021

Name Address	Num	Name Account #	Split	Amount
<b>MISSION UNIFORM SERVICE</b> 136 Coyado ave Modesto, Ca 95350-5813	11585	6246005200	44101 · Cash in County-General o...	565.30
Total MISSION UNIFORM SERVICE				565.30
<b>ORVILLE BELLOMY</b> 4025 NORTH LOMITA ST KINGMAN, AZ 86409	11599	6050000000	44101 · Cash in County-General o...	1,357.50
Total ORVILLE BELLOMY				1,357.50
<b>PACIFIC GAS &amp; ELECTRIC CO</b> P.O.BOX 997300 SACRAMENTO, CA 95899	11580	6249000000	44101 · Cash in County-General o...	2,353.11
P.O.BOX 997300 SACRAMENTO, CA 95899	11580	6249000000	44101 · Cash in County-General o...	425.19
Total PACIFIC GAS & ELECTRIC CO				2,778.30
<b>PIERRE HARRIET</b>	11595		44101 · Cash in County-General o...	1,738.72
Total PIERRE HARRIET				1,738.72
<b>PONTEM SOFTWARE</b> PO BOX 988 JACKSON, MI 49204	11584	6209000000	44101 · Cash in County-General o...	1,280.00
Total PONTEM SOFTWARE				1,280.00
<b>R &amp; S ErectionTri-County</b> 5265 JERUSALEM CT MODESTO, CA 95356	11597	6260000000	44101 · Cash in County-General o...	283.50
Total R & S ErectionTri-County				283.50
<b>RICHARD PAULSON</b> 515 FIESTA CT TRACY, CA 95376	11593	6226007100	44101 · Cash in County-General o...	100.00
Total RICHARD PAULSON				100.00
<b>TRACY MATERIAL RECOVERY AND SOLID WASTE</b> P.O Box 93 Tracy Ca 95378	11579	6260000000	44101 · Cash in County-General o...	281.37
P.O Box 93 Tracy Ca 95378	11579	6260000000	44101 · Cash in County-General o...	230.22
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				511.59
<b>VAN'S ACE HARDWARE</b> 2695 N TRACY BLVD Tracy Ca 95376	11600	6211000000	44101 · Cash in County-General o...	553.00
Total VAN'S ACE HARDWARE				553.00
<b>VAN CLEVE CONCRETE PRODUCTS, INC</b> P.O. Box 455 KINGSBURG, CA 93631	11589	6226006900	44101 · Cash in County-General o...	5,428.00
Total VAN CLEVE CONCRETE PRODUCTS, INC				5,428.00
<b>TOTAL</b>				<b>61,407.12</b>