

Tracy Public Cemetery District

Board Meeting Minutes Of December 08, 2021

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

Roll Call:

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

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Session Meeting Minutes of November 10, 2021 were approved by motion of Vice – Chair Birk, second by Trustee Tobeck, motion passed unanimous.

Financial Report: October 2021 Financial reports were approved by motion of Trustee Davis, second by Vice - Chair Birk, motion passed unanimous.

Monthly Interments: A copy of the November 2021 Burial Report was included in the meeting packet; total for Schulte 14 burials which included 8 full casket burials, 0 infant burial and 6 cremation burials. 15 At-Need and 14 Pre-Need. Total for Valpico Memorial Park 0 burials which includes 0 full casket burials, 0 cremation burial and 0 baby burial. 0 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 November 2021, \$1,500.00.

Review of Warrants: Warrants of November 08, 29 and 30 2021, were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimous.

Trustees Comments:

Old Business:

A. District Business:

1. **District Polices:** Nothing to report

A. Schulte Memorial Park

- **Main Entrance Project (2nd Phase)**: Trustee Tobeck reported that light posts were added to the new drawing that was distributed. They are going to try to match the brick wall the best they can. We will need to find a general contractor and he is hoping to get bids within the next 6 weeks, and he is hoping to get it started on Feb 1, 2022.

B. Valpico Memorial Park:

- **Irrigation**: Nothing to report
- **Automatic Gates**: Manager Warner reported she had R & S Erection come out to install an automatic timer to start having the gates open from dusk to dawn.
- **Modular Home**: Manager Warner reported the modular is infested with rats under the house, Animal Damage Control will come out to see how many traps they need to put out and give a quote. Update at next meeting.

Closed Session: Trustees and Manager's went into closed session at 6:00 pm and being no further business to discuss, Closed Session was adjourned at 7:10 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 7:15 pm by Chairman Dianne Timan.

Respectfully,
Maylene Warner

SCHULTE MEMORIAL PARK

Month	Full	Baby	Ash	AN	PN	PN USED	2021 Burials
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	9	1	14	11	13	\$ 6,810.00	24
August	10	0	7	8	9	\$ 2,475.00	17
September	13	2	11	11	15	\$ 7,225.00	26
October	14	1	14	15	14	\$4,950.00	29
November	8	0	6	7	7	\$ 1,500.00	14
December	17	1	5	13	10	\$ 1,800.00	23
Totals	138	4	109	122	131	\$ 55,425.00	253

VALPICO MEMORIAL PARK

MONTH	FULL	BABY	ASH	AN	PN	PN USED	2021 Burials
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	2	0	0	2	0	\$ -	2
August	0	0	0	0	0	\$ -	0
September	0	1	1	2	0	\$ -	2
October	0	0	0	0	0	\$ -	0
November	0	0	0	0	0	\$ -	0
December	4	0	0	4	0	\$ -	4
Totals	16	0	3	16	0	\$ -	20

TRACY PUBLIC CEMETERY DISTRICT
 Profit & Loss by Class
 July through November 2021

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
Ordinary Income/Expense						
Income						
3016 Disinterment Fee Income	5,150.00	0.00	0.00	0.00	0.00	0.00
3005 Lot Sales	103,300.00	0.00	0.00	28,900.00	0.00	0.00
3010 Endowment Sales	0.00	60,550.00	0.00	700.00	10,600.00	700.00
3015 Open/Close	72,735.00	0.00	56,900.00	3,700.00	0.00	23,300.00
3020 Vault Sales	24,850.00	0.00	14,900.00	1,650.00	0.00	4,950.00
3025 Vault Handling Fee	8,600.00	0.00	4,400.00	350.00	0.00	1,650.00
3030 Saturday Service Fee	5,850.00	0.00	0.00	0.00	0.00	0.00
3040 Non Resident Fee	28,700.00	0.00	9,100.00	0.00	0.00	700.00
3042 Misc Sales	2,050.00	0.00	0.00	0.00	0.00	0.00
3045 Curr. Taxes - Secured	16,021.63	0.00	0.00	0.00	0.00	0.00
3046 Curr. Taxes - Unsecured	1,225.12	0.00	0.00	0.00	0.00	0.00
3064 Interest-STIFEL Advisors	0.00	3,728.05	0.00	0.00	0.00	0.00
3065 Interest-County-Pre-Need	1,112.00	0.00	1,215.00	0.00	0.00	0.00
3066 Interest-County-Gen-Res	990.00	0.00	0.00	0.00	0.00	0.00
3068 Interest-County General	1,397.00	0.00	0.00	0.00	0.00	0.00
3073 Interest-Cap Improvement Fund	860.00	0.00	0.00	0.00	0.00	0.00
3070 Interest-Bank	159.24	0.00	0.00	0.00	0.00	0.00
3080 Securities Gains/Losses	0.00	-3,650.21	0.00	0.00	0.00	0.00
Total Income	272,999.99	60,627.84	86,515.00	35,300.00	10,600.00	31,300.00
Cost of Goods Sold						
4005 Vault Purchase	17,348.00	0.00	0.00	1,508.00	0.00	0.00
4010 Buy Backs / Refunds						
4012 Lot Buy Back	0.00	0.00	0.00	250.00	0.00	0.00
4013 Non Resident Refund	1,400.00	0.00	0.00	0.00	0.00	0.00
4010 Buy Backs / Refunds - Other	750.00	0.00	0.00	4,150.00	0.00	0.00
Total COGS	2,150.00	0.00	0.00	4,400.00	0.00	0.00
Gross Profit	19,498.00	0.00	0.00	5,908.00	0.00	0.00
Expense						
5105 Salaries Regular	113,794.00	0.00	0.00	0.00	0.00	0.00
5120 Salaries Overtime	21,473.68	0.00	0.00	0.00	0.00	0.00
Total Expense	253,501.99	60,627.84	86,515.00	29,392.00	10,600.00	31,300.00

TRACY PUBLIC CEMETERY DISTRICT
 Profit & Loss by Class
 July through November 2021

	SCHULTE	SCHULTE END	SCHULTE PN	VALPICO	VALPICO END	VALPICO PN
5130 · Retirement	48,153.03	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	9,198.39	0.00	0.00	0.00	0.00	0.00
Medicare	2,151.22	0.00	0.00	0.00	0.00	0.00
SDI	-1,820.09	0.00	0.00	0.00	0.00	0.00
State Unemployment	3,704.45	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes - Other	5,371.20	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	18,605.17	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	77,429.75	0.00	0.00	0.00	0.00	0.00
5165 · Vision Care	733.92	0.00	0.00	0.00	0.00	0.00
5205 · Office Expense	8,081.36	0.00	0.00	2,770.28	0.00	0.00
5220 · Meeting Expense	2,284.85	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subscription Expense	378.00	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	3,979.68	0.00	0.00	0.00	0.00	0.00
5240 · Sales Tax	4,254.00	0.00	0.00	212.00	0.00	0.00
5305 · Fuel-Oil-Lube	3,263.21	0.00	0.00	0.00	0.00	0.00
5315 · Uniforms & Laundry	3,856.72	0.00	0.00	775.17	0.00	0.00
5320 · Utility Expense	20,637.40	0.00	0.00	0.00	0.00	0.00
5405 · Maint-Equipment	4,428.63	0.00	0.00	7,115.73	0.00	0.00
5415 · Maint-Building/Grounds	43,209.92	0.00	0.00	0.00	0.00	0.00
Total Expense	374,563.32	0.00	0.00	14,778.76	0.00	0.00
Net Ordinary Income	-121,061.33	60,627.84	86,515.00	14,613.24	10,600.00	31,300.00
Net Income	-121,061.33	60,627.84	86,515.00	14,613.24	10,600.00	31,300.00

TRACY PUBLIC CEMETERY DISTRICT
Balance Sheet

Accrual Basis

As of November 30, 2021

Nov 30, 21

ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash General	51,975.00
1101 · Cash in Bank -General Operating	546,149.51
1112 · Cash in Bank-Pre-Need	238,000.00
1172 · Cash in Bank-Endowment	159,900.00
44101 · Cash in County-General operatin	1,057,247.38
44102 · Cash in County-Gen Reserve	1,204,387.51
44105 · Cash in County-Pre-Need	1,353,219.12
44191 · Capital Improvements Fund	1,047,118.30
Total Checking/Savings	5,657,996.82
Other Current Assets	
1273 · Endowment Acct	1,396,141.81
1274 · Endowment Interest Acct	945,512.53
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	2,386,566.34
Total Current Assets	8,044,563.16
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	11,713,297.46
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

As of November 30, 2021

Accrual Basis

	Nov 30, 21
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	2,474,108.63
Net Income	84,615.75
Total Equity	9,842,419.79
TOTAL LIABILITIES & EQUITY	<u>11,713,297.46</u>

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

Ordinary Income/Expense	Jul - Nov 21	Jul - Nov 20
Income		
3016 · Disinternment Fee Income	5,150.00	0.00
3005 · Lot Sales	132,200.00	118,500.00
3010 · Endowment Sales	72,550.00	55,400.00
3015 · Open/Close	156,635.00	121,750.00
3020 · Vault Sales	46,350.00	43,650.00
3025 · Vault Handling Fee	15,000.00	14,400.00
3030 · Saturday Service Fee	5,850.00	1,300.00
3040 · Non Resident Fee	38,500.00	21,000.00
3042 · Misc Sales	2,050.00	7,971.46
3045 · Curr-Taxes-Secured	16,021.63	14,574.89
3046 · Curr-Taxes-Unsecured	1,225.12	75.66
3049 · State HOPTR	0.00	981.09
3064 · Interest-STIFEL Advisors	3,728.05	15,934.11
3065 · Interest-County-Pre-Need	2,327.00	6,243.00
3066 · Interest-County-Gen-Res	2,071.00	5,852.00
3068 · Interest-County General	1,397.00	6,946.00
3073 · Interest-Cap Improvement Fund	1,800.00	5,467.00
3070 · Interest-Bank	159.24	99.57
3080 · Securities Gains/Losses	-3,650.21	-14,549.39
Total Income	499,363.83	425,595.39
Cost of Goods Sold		
4005 · Vault Purchase	18,856.00	15,671.00
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	250.00	1,050.00
4013 · Non Resident Refund	1,400.00	600.00
4010 · Buy Backs / Refunds - Other	4,900.00	3,000.00
Total 4010 · Buy Backs / Refunds	6,550.00	4,650.00
Total COGS	25,406.00	20,321.00
Gross Profit	473,957.83	405,274.39
Expense		
5105 · Salaries Regular	113,794.00	155,978.50
5120 · Salaries Overtime	21,473.68	26,904.76
5130 · Retirement	48,153.03	62,978.95
5140 · Payroll Taxes		
FICA	9,198.39	11,400.77
Medicare	2,151.22	2,387.71
SDI	-1,820.09	-1,838.85
State Unemployment	3,704.45	1,951.18
5140 · Payroll Taxes - Other	5,371.20	278.60
Total 5140 · Payroll Taxes	18,605.17	14,179.41
5150 · Health Insurance	77,429.75	38,629.35
5165 · Vision Care	733.92	1,069.84

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

	<u>Jul - Nov 21</u>	<u>Jul - Nov 20</u>
5205 · Office Expense	10,851.64	9,083.04
5210 · Postage	0.00	220.00
5220 · Meeting Expense	2,284.85	3,456.40
5225 · Membership/Subscription Expense	378.00	0.00
5230 · Prof Service	4,191.68	14,475.70
5240 · Sales Tax	4,254.00	3,261.00
5250 · Bank Charges	0.00	-2.50
5305 · Fuel-Oil-Lube	4,038.38	2,961.18
5315 · Uniforms & Laundry	3,856.72	3,735.06
5320 · Utility Expense	27,753.13	27,956.58
5330 · Equipment Purchase	0.00	17,333.77
5405 · Maint-Equipment	4,428.63	9,309.50
5415 · Maint-Building/Grounds	47,115.50	18,858.67
Total Expense	<u>389,342.08</u>	<u>410,389.21</u>
Net Ordinary Income	<u>84,615.75</u>	<u>-5,114.82</u>
Net Income	<u><u>84,615.75</u></u>	<u><u>-5,114.82</u></u>

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01/18/22

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

December 17, 2021

Name Address	Num	Name Account #	Split	Amount
A-1 Water Quality 1950 E PACHECO BLVD Los Banos. Ca 93635	11766	6201000000	44101 Cash in County-General o...	69.90
Total A-1 Water Quality				69.90
ASCO PACIFIC INC P O BOX 3467 GARDENA CA 90247 P O BOX 3467 GARDENA. CA 90247	11763 11771	6238000000 6238000000	44101 Cash in County-General o... 44101 Cash in County-General o...	371.90 454.61
Total ASCO PACIFIC INC				826.51
ATT LONG DISTANCE CO P O. BOX 5025 CAROL STREAM IL 60197-5025 P O. BOX 5025 CAROL STREAM IL 60197-5025	11767 11767	6249000000 6249000000	44101 Cash in County-General o... 44101 Cash in County-General o...	153.06 73.37
Total ATT LONG DISTANCE CO				226.43
B.J.'S CONSUMER'S CHOICE PEST CONTROL P O Box 2249 MANTECA CA 95336 P O. Box 2249 MANTECA CA 95336	11765 11765	6260000000 6260000000	44101 Cash in County-General o... 44101 Cash in County-General o...	160.00 77.00
Total B J 'S CONSUMER'S CHOICE PEST CONTROL				237.00
BAKER SUPPLIES AND REPAIRS P O BOX 626 LOS BANOS. CA 93635	11764	6211000000	44101 Cash in County-General o...	416.38
Total BAKER SUPPLIES AND REPAIRS				416.38
CINDY SCHACK TRACY, CA 95378	11769	LOT REFUND	44101 Cash in County-General o	200.00
Total CINDY SCHACK				200.00
DAN SCHACK TRACY, CA 95378	11770	6226007000	44101 Cash in County-General o.	200.00
Total DAN SCHACK				200.00
DERRICK DAVIS 2680 ATLANTA DR TRACY, CA 95376	11761	6226007100	44101 Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
DIANNE TIMAN 451 E. CRITCHETT RD TRACY, CA 95304 451 E. CRITCHETT RD TRACY, CA 95304	11759 11759	6226007100 6226007100	44101 Cash in County-General o... 44101 Cash in County-General o...	100.00 15.00
Total DIANNE TIMAN				115.00
EUGENE BIRK 475 Peerless Way Tracy, CA 95376	11760	6226007100	44101 Cash in County-General o.	100.00
Total EUGENE BIRK				100.00
KEVIN TOBECK 1222 Citadelle St Tracy, Ca 95304	11758	6226007100	44101 Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00
PACIFIC GAS & ELECTRIC CO P O BOX 997300 SACRAMENTO, CA 95899	11768	6249000000	44101 Cash in County-General o	435.68
Total PACIFIC GAS & ELECTRIC CO				435.68
SCOTT G. ARGANBRIGHT TRACY, CA 95376	11772		44101 Cash in County-General o.	100.00
Total SCOTT G. ARGANBRIGHT				100.00

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

December 17, 2021

Name Address	Num	Name Account #	Split	Amount
VAN'S ACE HARDWARE 2695 N TRACY BLVD Tracy Ca 95376	11762	6211000000	44101 Cash in County-General o..	265.95
Total VAN'S ACE HARDWARE				265.95
TOTAL				<u>3,392.85</u>