

Tracy Public Cemetery District

Board Meeting Minutes
Of
August 10, 2022

Regular Board Meeting called to order at 5:38 pm by Chairman Eugene Birk at Schulte Memorial Park District office.

Roll Call Via Zoom:

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

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular and Closed Session Meeting Minutes of July 13, 2022 were approved by motion of Trustee Davis, second by Trustee Timan, motion passed unanimous.

Financial Report: June 2022 Financial reports were approved by motion of Vice-Chair Tobeck, second by Trustee Timan, motion passed unanimous.

Monthly Interments: A copy of the July 2022 Burial Report was included in the meeting packet; total for Schulte 13 burials which included 6 full casket burials, 0 infant burial and 7 cremation burials. 2 At-Need and 11 Pre-Need. Total for Valpico Memorial Park 4 burial which includes 4 full casket burial, 0 cremation burial and 0 baby burial. 3 At-Need and 1 Pre-Need.

Pre-Need Account: The cash amount of pre-paid interment rights and services used (Schulte) for the month of July 2022, \$4,250.00. The cash amount of pre-paid interment rights and services used (Valpico) for the month of July 2022, \$1900.00.

Review of Warrants: Warrants of July 1, 2022 and July 19, 2022, were approved by motion of Trustee Davis, second by Trustee Timan, motion passed unanimous.

Trustees Comments: Trustee Arganbright asked if we can have the board meetings at Valpico Memorial Park. Manager Warner reported that we are working on getting it ready for the next board meeting in September.

Old Business:

A. District Business:

- District Polices:** Nothing to report
- CAPC Seminar Lake Tahoe and Rolling Hills Resort and Casino Annual Conference:** Manager Warner reported that the CAPC seminar will be held in Lake Tahoe on October 7th and 8th and, the Annual conference will be held at Rolling Hills Resort and Casino on October 20th and 21st. Manager Warner needs to know if any trustees are wanting to attend. They need to let Manager Warner know by August 19, 2022.
- Groundskeeper New Hire-** Manager Warner reported that she has hired a new groundskeeper. We are currently waiting for his background check to come in. Once everything comes back good, he will start on Monday, August 15, 2022.

A. Schulte Memorial Park

- **Main Entrance Project (2nd Phase)**: Vice-Chair Tobeck reported that there are 4 contractors involved that are local. They are Silva Electric, Steel Guard Fencing, Pereira Construction and Tracy Asphalt and Paving. Pereira Construction will be the lead construction company on the project. Pereira Construction gave us a bid in the amount of \$201,250.00 for the gates, masonry, fencing, and the signage. Silva Electric will be getting us a bid soon for the electrical. The City of Tracy has to approve the electrical. Motion to approve the agreement with Pereira Construction by Vice-Chair Tobeck, second by Trustee Timan, motion passed unanimous.

B. Valpico Memorial Park:

- **Visitation Hours**: Manager Warner reported that we have had families complain about the hours of visitation at Valpico Memorial Park. Current visiting hours are Monday-Friday 9am-5:30pm and Saturday from 9am-11am. Trustees would like to do a test run of having the maintenance gate programmed to be opened from 7am until 7pm Monday-Sunday. Update at next meeting.

C. Irrigation: Nothing to report

Closed Session: None

Being no further business to discuss, the Regular Meeting was adjourned at 6:33 pm by Vice-Chair Tobeck.

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT
 Profit & Loss by Class
 July 2022

	SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
Ordinary Income/Expense						
Income						
3005 · Lot Sales	2,250.00	0.00	0.00	12,150.00	0.00	0.00
3010 · Endowment Sales	0.00	1,000.00	0.00	0.00	4,500.00	0.00
3015 · Open/Close	5,900.00	0.00	2,700.00	3,500.00	0.00	5,600.00
3020 · Vault Sales	1,000.00	0.00	200.00	2,200.00	0.00	1,500.00
3025 · Vault Handling Fee	500.00	0.00	0.00	900.00	0.00	600.00
3040 · Non Resident Fee	2,800.00	0.00	0.00	700.00	0.00	2,800.00
3042 · Misc Sales	900.00	0.00	0.00	0.00	0.00	0.00
3045 · Curr-Taxes-Secured	1,304.21	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	1,694.25	0.00	0.00	0.00	0.00	0.00
3064 · Interest-STIFEL Advisors	0.00	7,000.00	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	2,149.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	4,568.00	0.00	0.00	0.00	0.00	0.00
3073 · Interest-Cap Improvement Fund	1,401.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	22.79	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	26,945.07	0.00	0.00	0.00	0.00
Total Income	24,489.25	34,945.07	2,900.00	19,450.00	4,500.00	10,500.00
Cost of Goods Sold						
4005 · Vault Purchase	6,103.00	0.00	0.00	0.00	0.00	0.00
4010 · Buy Backs / Refunds	800.00	0.00	0.00	0.00	0.00	0.00
Total COGS	6,903.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	17,586.25	34,945.07	2,900.00	19,450.00	4,500.00	10,500.00
Expense						
5150 · Health Insurance	11,386.19	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	3,843.08	0.00	0.00	762.70	0.00	0.00
5210 · Postage	232.00	0.00	0.00	0.00	0.00	0.00
5220 · Meeting Expense	1,067.07	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	3,555.00	0.00	0.00	0.00	0.00	0.00
5305 · Fuel-Oil-Lube	1,891.86	0.00	0.00	0.00	0.00	0.00
5315 · Uniforms & Laundry	286.03	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	6,785.66	0.00	0.00	925.29	0.00	0.00

TRACY PUBLIC CEMETERY DISTRICT
 Profit & Loss by Class
 July 2022

5405 · Maint-Equipment
 5410 · Tire-Repair
 5415 · Maint-Building/Grounds
 Total Expense
 Net Ordinary Income
 Net Income

SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
268.96	0.00	0.00	0.00	0.00	0.00
259.07	0.00	0.00	0.00	0.00	0.00
13,457.36	0.00	0.00	3,076.89	0.00	0.00
43,766.20	0.00	0.00	4,764.88	0.00	0.00
-26,179.95	34,945.07	2,900.00	14,685.12	4,500.00	10,500.00
-26,179.95	34,945.07	2,900.00	14,685.12	4,500.00	10,500.00

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of July 31, 2022

Accrual Basis

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash General	51,975.00
1101 · Cash in Bank -General Operating	268,945.06
1112 · Cash in Bank-Pre-Need	159,400.00
1172 · Cash in Bank-Endowment	62,250.00
44101 · Cash in County-General operatin	1,981,895.53
44102 · Cash in County-Gen Reserve	1,263,411.51
44105 · Cash in County-Pre-Need	1,610,041.12
44191 · Capital Improvements Fund	1,050,168.30
Total Checking/Savings	6,448,086.52
Other Current Assets	
1273 · Endowment Acct	1,514,698.90
1274 · Endowment Interest Acct	928,161.20
1400 · Returned Checks	-77.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	2,487,695.10
Total Current Assets	8,935,781.62
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	<u>12,604,515.92</u>
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	981,661.00
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 July 31, 2022

Accrual Basis

	Jul 31, 22
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	109,405.79
3900 · Retained Earnings	3,444,297.81
Net Income	41,350.24
Total Equity	10,733,638.25
TOTAL LIABILITIES & EQUITY	<u>12,604,515.92</u>

**TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss YTD Comparison**

Accrual Basis

July 2022

Ordinary Income/Expense	Jul 22	Jul 22
Income		
3005 · Lot Sales	14,400.00	14,400.00
3010 · Endowment Sales	5,500.00	5,500.00
3015 · Open/Close	17,700.00	17,700.00
3020 · Vault Sales	4,900.00	4,900.00
3025 · Vault Handling Fee	2,000.00	2,000.00
3040 · Non Resident Fee	6,300.00	6,300.00
3042 · Misc Sales	900.00	900.00
3045 · Curr-Taxes-Secured	1,304.21	1,304.21
3046 · Curr-Taxes-Unsecured	1,694.25	1,694.25
3064 · Interest-STIFEL Advisors	7,000.00	7,000.00
3065 · Interest-County-Pre-Need	2,149.00	2,149.00
3068 · Interest-County General	4,568.00	4,568.00
3073 · Interest-Cap Improvement Fund	1,401.00	1,401.00
3070 · Interest-Bank	22.79	22.79
3080 · Securities Gains/Losses	26,945.07	26,945.07
Total Income	96,784.32	96,784.32
Cost of Goods Sold		
4005 · Vault Purchase	6,103.00	6,103.00
4010 · Buy Backs / Refunds	800.00	800.00
Total COGS	6,903.00	6,903.00
Gross Profit	89,881.32	89,881.32
Expense		
5150 · Health Insurance	11,386.19	11,386.19
5165 · Vision Care	733.92	733.92
5205 · Office Expense	4,605.78	4,605.78
5210 · Postage	232.00	232.00
5220 · Meeting Expense	1,067.07	1,067.07
5230 · Prof Service	3,555.00	3,555.00
5305 · Fuel-Oil-Lube	1,891.86	1,891.86
5315 · Uniforms & Laundry	286.03	286.03
5320 · Utility Expense	7,710.95	7,710.95
5405 · Maint-Equipment	268.96	268.96
5410 · Tire-Repair	259.07	259.07
5415 · Maint-Building/Grounds	16,534.25	16,534.25
Total Expense	48,531.08	48,531.08
Net Ordinary Income	41,350.24	41,350.24
Net Income	41,350.24	41,350.24

SCHULTE MEMORIAL PARK

<u>Month</u>	<u>Full</u>	<u>Baby</u>	<u>Ash</u>	<u>AN</u>	<u>PN</u>	<u>2022 Burials</u>
January	18	0	11	10	19	\$3,705
February	12	0	5	4	13	\$4,805
March	13	0	9	11	11	\$7,750
April	7	1	7	1	14	\$4,700.00
May	4	0	3	1	6	\$2,700.00
June	16	0	8	4	20	\$10,135.00
July	6	0	7	2	11	\$4,250.00
August	10	0	3	4	9	\$6,160.00
September						
October						
November						
December						
Totals	86	0	0	37	103	\$ 44,205.00

VALPICO MEMORIAL PARK

<u>MONTH</u>	<u>FULL</u>	<u>BABY</u>	<u>ASH</u>	<u>AN</u>	<u>PN</u>	<u>2022 Burials</u>
January	3	0	1	4	0	\$ -
February	1	0	0	1	0	\$ -
March	1	0	1	2	0	\$ -
April	5	0	0	4	1	\$ 2,800.00
May	4	0	0	4	0	\$ -
June	1	0	1	2	0	\$ -
July	4	0	0	3	1	\$1,900.00
August	4	0	4	8	0	\$ -
September						\$ -
October						\$ -
November						\$ -
December						\$ -
Totals	23	0	7	28	2	\$ 4,700.00

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

August 3, 2022

Name Address	Num	Name Account #	Split	Amount
A-1 WATER QUALITY				
1950 E. PACHECO BLVD Los Banos, Ca 93635	12017	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	12014	6260000000	44101 · Cash in County-General o...	150.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	12014	6260000000	44101 · Cash in County-General o...	100.00
Total Animal Damage Management				250.00
ATT LONG DISTANCE CO				
P.O. BOX 5025 CAROL STREAM IL 60197-5025	12015	6249000000	44101 · Cash in County-General o...	1,366.03
P.O. BOX 5025 CAROL STREAM IL 60197-5025	12015	6249000000	44101 · Cash in County-General o...	293.21
Total ATT LONG DISTANCE CO				1,659.24
BAY ALARM CORPORATE OFFICE				
PO BOX 51041 LOS ANGELES CA 90051-5337	12016	6260000000	44101 · Cash in County-General o...	219.69
PO BOX 51041 LOS ANGELES CA 90051-5337	12016	6260000000	44101 · Cash in County-General o...	478.48
Total BAY ALARM CORPORATE OFFICE				698.17
California Depart of Tax & fee Admin				
of tax & fee Admini P.O.BOX 942879 SACRAM...	12012	6030000000	44101 · Cash in County-General o...	2,493.98
Total California Depart of Tax & fee Admin				2,493.98
Employment Development Department				
P.O.BOX 826276 SACRAMENTO, CA 94230-6...	12011	6273000100	44101 · Cash in County-General o...	2,792.77
Total Employment Development Department				2,792.77
EWING				
3441 EAST HARBOUR DR PHOENIX, AZ 85034	12024	6260000000	44101 · Cash in County-General o...	100.53
3441 EAST HARBOUR DR PHOENIX, AZ 85034	12024	6260000000	44101 · Cash in County-General o...	1,050.50
Total EWING				1,151.03
GENERAL EMPLOYEES TRUST FUND				
P.O BOX 55037 HAYWARD, CA 94545-0037	12026	6050000000	44101 · Cash in County-General o...	11,386.19
Total GENERAL EMPLOYEES TRUST FUND				11,386.19
HUGHES NETWORK SYSTEMS				
P.O BOX 96874 CHICAGO, IL 60693-6874	12019	6249000000	44101 · Cash in County-General o...	122.44
Total HUGHES NETWORK SYSTEMS				122.44
KYLE ANDREW SEVEY				
1665 CHESTNUT STREET APT#109 LIVERM...	12025	6226007000	44101 · Cash in County-General o...	600.00
Total KYLE ANDREW SEVEY				600.00
MISSION UNIFORM SERVICE				
136 Coyado ave Modesto, Ca 95350-5813	12023	6246005200	44101 · Cash in County-General o...	443.04
Total MISSION UNIFORM SERVICE				443.04
NAPA AUTO PARTS				
80 EAST 11TH ST TRACY CA 95376	12020	6211000000	44101 · Cash in County-General o...	123.23
80 EAST 11TH ST TRACY CA 95376	12020	6211000000	44101 · Cash in County-General o...	70.19
80 EAST 11TH ST TRACY CA 95376	12020	6211000000	44101 · Cash in County-General o...	186.01
Total NAPA AUTO PARTS				379.43
PONTEM SOFTWARE				
PO BOX 988 JACKSON, MI 49204	12013	6209000000	44101 · Cash in County-General o...	1,400.00
Total PONTEM SOFTWARE				1,400.00

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

August 3, 2022

Name Address	Num	Name Account #	Split	Amount
TURF N TREE				
P.O BOX 70 TRACY, CA 95378	12018	6260000000	44101 - Cash in County-General o...	3,400.00
P.O BOX 70 TRACY, CA 95378	12018	6260000000	44101 - Cash in County-General o...	1,200.00
Total TURF N TREE				4,600.00
VAN'S ACE HARDWARE				
2695 N TRACY BLVD Tracy Ca 95376	12021	6211000000	44101 - Cash in County-General o...	265.17
Total VAN'S ACE HARDWARE				265.17
VISA				
P.O BOX 6818 CAROL STREAM, IL 60197-6818	12022	6260000000	44101 - Cash in County-General o...	1,431.16
P.O BOX 6818 CAROL STREAM, IL 60197-6818	12022	6260000000	44101 - Cash in County-General o...	58.42
Total VISA				1,489.58
TOTAL				29,800.94

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request

August 22, 2022

Name Address	Num	Name Account #	Split	Amount
AT & T P.O. BOX 5019 CAROL STREAM, IL 60197-5019	12031	6201000000	44101 - Cash in County-General o...	24.25
Total AT & T				24.25
B.J.'S CONSUMER'S CHOICE PEST CONTROL P.O. Box 2249 MANTECA, CA 95336	12041	6260000000	44101 - Cash in County-General o...	77.00
Total B.J.'S CONSUMER'S CHOICE PEST CONTROL				77.00
BAKER SUPPLIES AND REPAIRS P O BOX 626 LOS BANOS, CA 93635	12039	6211000000	44101 - Cash in County-General o...	135.39
P O BOX 626 LOS BANOS, CA 93635	12039	6211000000	44101 - Cash in County-General o...	569.63
P O BOX 626 LOS BANOS, CA 93635	12039	6211000000	44101 - Cash in County-General o...	50.69
Total BAKER SUPPLIES AND REPAIRS				755.71
BAY ALARM CORPORATE OFFICE PO BOX 51041 LOS ANGELES CA 90051-5337	12030	62600000000	44101 - Cash in County-General o...	235.94
PO BOX 51041 LOS ANGELES CA 90051-5337	12030	62600000000	44101 - Cash in County-General o...	130.73
Total BAY ALARM CORPORATE OFFICE				366.67
Best Best & Krieger, Attorney at Law P.O BOX 1028 RIVERSIDE, CA 92502	12032	6220000000	44101 - Cash in County-General o...	1,052.50
Total Best Best & Krieger, Attorney at Law				1,052.50
DERRICK DAVIS 2680 ATLANTA DR TRACY, CA 95376	12036	6226007100	44101 - Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
DIANNE TIMAN 451 E. CRITCHETT RD TRACY, CA 95304	12037	6226007100	44101 - Cash in County-General o...	100.00
Total DIANNE TIMAN				100.00
EUGENE BIRK 475 Peerless Way Tracy, CA 95376	12038	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	12027	6249000000	44101 - Cash in County-General o...	244.88
Total HUGHES NETWORK SYSTEMS				244.88
KEVIN TOBECK 1222 Citadelle St Tracy, Ca 95304	12035	6226007100	44101 - Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00
LOUIE THE PLUMBER 20202 S. MACARTHUR DR TRACY, CA 95304	12028	6260000000	44101 - Cash in County-General o...	240.00
Total LOUIE THE PLUMBER				240.00
LUDWIG & ASSOCIATES P.O. BOX 2510 FAIR OAKS, CA 95628	12042	6220000000	44101 - Cash in County-General o...	208.70
Total LUDWIG & ASSOCIATES				208.70
PACIFIC GAS & ELECTRIC CO P.O. BOX 997300 SACRAMENTO, CA 95899	12040	6249000000	44101 - Cash in County-General o...	3,497.58
P.O. BOX 997300 SACRAMENTO, CA 95899	12040	6249000000	44101 - Cash in County-General o...	1,253.86
Total PACIFIC GAS & ELECTRIC CO				4,751.44
SARVEY'S SHOES 501 W. GRANTLINE RD TRACY, CA 95376	12029	6240050100	44101 - Cash in County-General o...	454.58
Total SARVEY'S SHOES				454.58

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request
August 22, 2022

Name Address	Num	Name Account #	Split	Amount
SCOTT G. ARGANBRIGHT TRACY, CA 95376	12034	6226007100	44101 Cash in County-General o...	100.00
Total SCOTT G. ARGANBRIGHT				100.00
STAPLESCREDIT PLAN Dept 51-7820281243 PO Box 78004 Phoenix, ...	12033	6201000000	44101 Cash in County-General o...	517.59
Total STAPLESCREDIT PLAN				517.59
TOTAL				<u>9,193.32</u>