

Tracy Public Cemetery District

Board Meeting Minutes
Of
November 9, 2022

Regular Board Meeting called to order at 5:31 pm by Chairman Eugene Birk at Schulte Memorial Park District office.

Roll Call:

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

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Meeting Minutes of October 12, 2022 were approved by motion of Trustee Arganbright, second by Vice-Chair Tobeck, motion passed unanimous.

Financial Report: September 2022 Financial reports for August 2022 with the exception of the - \$117,000 on the Profit and Loss were approved by motion of Vice-Chair Tobeck, second by Trustee Arganbright, motion passed unanimous.

Monthly Interments: A copy of the September 2022 Burial Report was included in the meeting packet; total for Schulte 21 burials which included 8 full casket burials, 0 infant burial and 13 cremation burials. 4 At-Need and 17 Pre-Need. Total for Valpico Memorial Park 7 burial which includes 7 full casket burial, 0 cremation burial and 0 baby burial. 7 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 September 2022, \$6,950.00.

Review of Warrants: Warrants of November 3, 2022, were approved by motion of Trustee Arganbright, second by Vice-Chair Tobeck, motion passed unanimous.

Old Business:

A. District Business:

- District Polices:** Nothing to report
- Price List Schulte and Valpico:** Manager Warner provided the Trustees the proposed 2023 price lists for Schulte and Valpico and asked them to review it. Update at next meeting.
- Tree Trimming and Removal Estimate Schulte:** Manager Warner reported Grover provided a proposal in the amount of \$5305.00. This includes trim 2 Mulberry trees on the east side to cut the canopies back to 3' above the old cuts on the larger tree and reduce canopy on the smaller tree and clean. Elevate canopies. Trim 5 Italian Cypress to top down by 3-4' and shape the sides. Trim 1 Cork Oak by the Mulberries to clean, thin and elevate. Cut down 1 8" diameter Pecan tree along the north fence line in NW portion of cemetery. Cut stump low. Clean up all wood, brush, and debris. Motion to approve Grover's bid for tree trimming by Vice-Chair Tobeck, second by Trustee Arganbright, motion passed unanimous.

4. **Water Pressure at Valpico:** Manager Warner reported that Bryce from Howk contacted her and said he would be out next week to check the pressure on the well at Valpico. Update at next meeting.
5. **Day After Thanksgiving Holiday Proposal:** Manager Warner provided the Trustees a formal request to have the day after Thanksgiving off as a paid holiday going forward. Motion to approve the day after Thanksgiving as a paid holiday by Vice-Chair Tobeck, second by Trustee Arganbright, motion passed unanimous.
6. **Grasshopper Riding Mower Quote from Baker Supply:** Manager Warner reported that Baker Supply sent over a quote in the amount of \$23, 600.00 for a new 325 D with a 61" deck Grasshopper riding mower . This includes trade in allowance of \$1500.00, the freight of \$502.85, and a set-up fee of \$500.00, plus tax. Motion to approve the new Grasshopper mower proposal from Baker Supply by Trustee Arganbright, second by Vice-Chair Tobeck, motion passed unanimous.
7. **Wreaths Across America:** Manager Warner reported that Wreaths Across America will be here on December 17, 2022. Manager Warner asked the Trustees how many wreaths we would like to donate this year. Trustees approved for 20 wreaths to be donated by the Tracy Public Cemetery District.

A. Schulte Memorial Park

- **Main Entrance Project (2nd Phase):** Vice-Chair Tobeck reported that the City of Tracy has approved the foundation and the pillars. The City of Tracy has not approved the electrical yet. Tony from Silva Electric is having a hard time finding the 2 big lights we were wanting. Tony will show Vice-Chair Tobeck other lighting options next week. Update at next meeting.

B. Valpico Memorial Park:

Irrigation: Nothing to report

Closed Session: Went into closed session at 6:25pm to discuss personnel. Closed session ended at 6:37pm

Being no further business to discuss, the Regular Meeting was adjourned at 6:39 pm by Chairman Eugene Birk.

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July through October 2022

Ordinary Income/Expense	SCHULTE	ENDOW S	PN S	VALPICO	ENDOW V	PN V
Income						
3016 · Disinterment Fee Income	1,000.00	0.00	0.00	0.00	0.00	0.00
3005 · Lot Sales	19,050.00	0.00	0.00	56,200.00	0.00	0.00
3010 · Endowment Sales	0.00	11,800.00	0.00	0.00	21,100.00	0.00
3015 · Open/Close	30,900.00	0.00	19,000.00	27,050.00	0.00	17,650.00
3020 · Vault Sales	8,900.00	0.00	2,400.00	15,400.00	0.00	4,500.00
3025 · Vault Handling Fee	3,750.00	0.00	900.00	6,200.00	0.00	1,800.00
3030 · Saturday Service Fee	1,300.00	0.00	0.00	1,300.00	0.00	0.00
3040 · Non Resident Fee	12,600.00	0.00	4,900.00	3,500.00	0.00	2,800.00
3042 · Misc Sales	3,075.00	0.00	0.00	0.00	0.00	0.00
3045 · Curr-Taxes-Secured	4,312.89	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	28,358.69	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	6,390.00	0.00	0.00	0.00	0.00	0.00
3066 · Interest-County-Gen-Res	3,327.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	9,583.00	0.00	0.00	0.00	0.00	0.00
3073 · Interest-Cap Improvement Fund	4,167.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	109.19	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	-71,425.48	0.00	0.00	0.00	0.00
Total Income	110,158.33	-31,266.79	27,200.00	109,650.00	21,100.00	26,750.00
Cost of Goods Sold						
4005 · Vault Purchase	12,311.00	0.00	0.00	6,232.00	0.00	0.00
4010 · Buy Backs / Refunds	1,400.00	0.00	0.00	0.00	0.00	0.00
Total COGS	13,711.00	0.00	0.00	6,232.00	0.00	0.00
Gross Profit	96,447.33	-31,266.79	27,200.00	103,418.00	21,100.00	26,750.00
Expense						
5105 · Salaries Regular	136,046.31	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	18,032.25	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	43,873.15	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	9,552.85	0.00	0.00	0.00	0.00	0.00
Medicare	2,234.13	0.00	0.00	0.00	0.00	0.00

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July through October 2022

	SCHULTE	ENDOW S	PN S	VALPICO	ENDOW V	PN V
SDI	-1,583.26	0.00	0.00	0.00	0.00	0.00
State Unemployment	2,792.77	0.00	0.00	0.00	0.00	0.00
Total 5140 Payroll Taxes	12,996.49	0.00	0.00	0.00	0.00	0.00
5150 Health Insurance	45,544.76	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	7,252.01	0.00	0.00	1,028.86	0.00	0.00
5210 Postage	258.95	0.00	0.00	0.00	0.00	0.00
5220 Meeting Expense	2,385.30	0.00	0.00	0.00	0.00	0.00
5230 Prof Service	5,325.20	0.00	0.00	294.00	0.00	0.00
5240 Sales Tax	2,493.98	0.00	0.00	0.00	0.00	0.00
5305 Fuel-Oil-Lube	3,455.21	0.00	0.00	0.00	0.00	0.00
5315 Uniforms & Laundry	2,810.05	0.00	0.00	0.00	0.00	0.00
5320 Utility Expense	17,970.83	0.00	0.00	7,433.50	0.00	0.00
5405 Maint-Equipment	4,010.93	0.00	0.00	0.00	0.00	0.00
5410 Tire-Repair	259.07	0.00	0.00	0.00	0.00	0.00
5415 Maint-Building/Grounds	24,963.15	0.00	0.00	4,186.84	0.00	0.00
Total Expense	328,411.56	0.00	0.00	12,943.20	0.00	0.00
Net Ordinary Income	-231,964.23	-31,266.79	27,200.00	90,474.80	21,100.00	26,750.00
Net Income	-231,964.23	-31,266.79	27,200.00	90,474.80	21,100.00	26,750.00

TRACY PUBLIC CEMETERY DISTRICT
Balance Sheet

Accrual Basis

As of October 31, 2022

Oct 31, 22

ASSETS

Current Assets

Checking/Savings

1001 · Cash General	52,575.00
1101 · Cash in Bank -General Operating	422,856.46
1112 · Cash in Bank-Pre-Need	202,950.00
1172 · Cash in Bank-Endowment	89,650.00
44101 · Cash in County-General operatin	1,684,055.53
44102 · Cash in County-Gen Reserve	1,266,738.51
44105 · Cash in County-Pre-Need	1,614,282.12
44191 · Capital Improvements Fund	1,052,934.30

Total Checking/Savings 6,386,041.92

Other Current Assets

1273 · Endowment Acct	1,456,120.39
1274 · Endowment Interest Acct	909,727.85
1400 · Returned Checks	-77.00
1900 · Prepaid Expenses	44,912.00

Total Other Current Assets 2,410,683.24

Total Current Assets 8,796,725.16

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 12,465,459.46

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

Accrual Basis

As of October 31, 2022

	Oct 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	-97,706.22
Total Equity	10,594,581.79
TOTAL LIABILITIES & EQUITY	<u>12,465,459.46</u>

SCHULTE MEMORIAL PARK

Month	Full	Baby	Ash	AN	PN	PN USED	2022 Burials
January	18	0	11	10	19	\$3,705	29
February	12	0	5	4	13	\$4,805	17
March	13	0	9	11	11	\$7,750	22
April	7	1	7	1	14	\$4,700.00	15
May	4	0	3	1	6	\$2,700.00	7
June	16	0	8	4	20	\$10,135.00	24
July	6	0	7	2	11	\$4,250.00	13
August	10	0	3	4	9	\$6,160.00	13
September	8	0	13	4	17	\$6,950.00	21
October	7	0	6	1	12	\$3,520.00	13
November	6	1	4	3	8	\$1,870.00	11
December							
Totals	107	2	76	45	140	\$ 56,545.00	185

December burials
Schulte
ASH 4
Full 5
VAIPICO
Full 5
ASH 0

VALPICO MEMORIAL PARK

MONTH	FULL	BABY	ASH	AN	PN	PN USED	2022 Burials
January	3	0	1	4	0	\$ -	4
February	1	0	0	1	0	\$ -	1
March	1	0	1	2	0	\$ -	2
April	5	0	0	4	1	\$ 2,800.00	5
May	4	0	0	4	0	\$ -	4
June	1	0	1	2	0	\$ -	2
July	4	0	0	3	1	\$1,900.00	4
August	4	0	4	8	0	\$ -	8
September	5	0	2	7	0	\$ -	7
October	7	0	0	7	0	\$ -	7
November	8	0	0	7	1	\$2,800.00	8
December						\$ -	
Totals	43	0	9	49	3	\$7,500.00	52

TRACY PUBLIC CEMETERY DISTRICT Profit & Loss Prev Year Comparison July through October 2022

	Jul - Oct 22	Jul - Oct 21
Ordinary Income/Expense		
Income		
3016 · Disinternment Fee Income	1,000.00	5,150.00
3005 · Lot Sales	75,250.00	104,650.00
3010 · Endowment Sales	32,900.00	58,250.00
3015 · Open/Close	94,600.00	119,635.00
3020 · Vault Sales	31,200.00	32,650.00
3025 · Vault Handling Fee	12,650.00	10,500.00
3030 · Saturday Service Fee	2,600.00	4,550.00
3040 · Non Resident Fee	23,800.00	30,100.00
3042 · Misc Sales	3,075.00	925.00
3045 · Curr-Taxes-Secured	4,312.89	16,021.63
3046 · Curr-Taxes-Unsecured	1,694.25	1,225.12
3064 · Interest-STIFEL Advisors	28,358.69	21,340.02
3065 · Interest-County-Pre-Need	6,390.00	2,327.00
3066 · Interest-County-Gen-Res	3,327.00	2,071.00
3068 · Interest-County General	9,583.00	1,397.00
3073 · Interest-Cap Improvement Fund	4,167.00	1,800.00
3070 · Interest-Bank	109.19	120.34
3080 · Securities Gains/Losses	-71,425.48	-14,154.70
Total Income	263,591.54	398,557.41
Cost of Goods Sold		
4005 · Vault Purchase	18,543.00	12,452.00
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	0.00	250.00
4013 · Non Resident Refund	0.00	1,400.00
4010 · Buy Backs / Refunds - Other	1,400.00	4,900.00
Total 4010 · Buy Backs / Refunds	1,400.00	6,550.00
Total COGS	19,943.00	19,002.00
Gross Profit	243,648.54	379,555.41
Expense		
5105 · Salaries Regular	136,046.31	113,794.00
5120 · Salaries Overtime	18,032.25	21,473.68
5130 · Retirement	43,873.15	48,153.03
5140 · Payroll Taxes		
FICA	9,552.85	9,198.39
Medicare	2,234.13	2,151.22
SDI	-1,583.26	-1,820.09
State Unemployment	2,792.77	3,704.45
5140 · Payroll Taxes - Other	0.00	5,371.20
Total 5140 · Payroll Taxes	12,996.49	18,605.17
5150 · Health Insurance	45,544.76	65,200.02
5165 · Vision Care	733.92	733.92
5205 · Office Expense	8,280.87	8,283.18

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July through October 2022

	<u>Jul - Oct 22</u>	<u>Jul - Oct 21</u>
5210 · Postage	258.95	0.00
5220 Meeting Expense	2,385.30	1,529.67
5230 · Prof Service	5,619.20	1,998.50
5240 · Sales Tax	2,493.98	4,254.00
5305 · Fuel-Oil-Lube	3,455.21	2,796.71
5315 · Uniforms & Laundry	2,810.05	3,413.44
5320 · Utility Expense	25,404.33	26,391.42
5405 · Maint-Equipment	4,010.93	3,080.00
5410 Tire-Repair	259.07	0.00
5415 · Maint-Building/Grounds	29,149.99	35,204.42
Total Expense	<u>341,354.76</u>	<u>354,911.16</u>
Net Ordinary Income	<u>-97,706.22</u>	<u>24,644.25</u>
Net Income	<u><u>-97,706.22</u></u>	<u><u>24,644.25</u></u>

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12/12/22

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

November 30, 2022

Name Address	Num	Name Account #	Split	Amount
Animal Damage Management				
16170 Vineyard Bld #150 Morgan Hill, CA 95037	12107	6260000000	44101 Cash in County-General o	150 00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	12107	6260000000	44101 Cash in County-General o	100 00
Total Animal Damage Management				250 00
AT & T				
P O BOX 5019 CAROL STREAM, IL 60197-5019	12104	6201000000	44101 Cash in County-General o	1,427 12
Total AT & T				1,427 12
BAKER SUPPLIES AND REPAIRS				
P O BOX 626 LOS BANOS, CA 93635	12113	6211000000	44101 Cash in County-General o	23,600 00
Total BAKER SUPPLIES AND REPAIRS				23,600 00
BAY ALARM CORPORATE OFFICE				
PO BOX 51041 LOS ANGELES CA 90051-5337	12115	62600000000	44101 Cash in County-General o	366 76
Total BAY ALARM CORPORATE OFFICE				366 76
EUGENE BIRK				
475 Peerless Way Tracy, CA 95376	12109	6226007100	44101 Cash in County-General o	100 00
Total EUGENE BIRK				100 00
GENERAL EMPLOYEES TRUST FUND				
P O BOX 55037 HAYWARD, CA 94545-0037	12105	6050000000	44101 Cash in County-General o	11,386 19
Total GENERAL EMPLOYEES TRUST FUND				11,386 19
Grover Landscape Services				
6224 STODDARD RD MODESTO, CA 95356	12106	6260000000	44101 Cash in County-General o	925 00
6224 STODDARD RD MODESTO, CA 95356	12106	6260000000	44101 Cash in County-General o	5,305 00
Total Grover Landscape Services				6,230 00
HUGHES NETWORK SYSTEMS				
P O BOX 96874 CHICAGO IL 60693-6874	12116	6249000000	44101 Cash in County-General o	244 83
Total HUGHES NETWORK SYSTEMS				244 83
JENSEN PRECAST				
9895 DOUBLE R BLVD RENO, NV 89521	12117	6226006900	44101 Cash in County-General o	4,920 00
Total JENSEN PRECAST				4,920 00
KEVIN TOBECK				
1222 Citadelle St Tracy, Ca 95304	12110	6226007100	44101 Cash in County-General o	100 00
Total KEVIN TOBECK				100 00
LORAN PRATER				
200 VERSAILLES CT TRACY, CA 95376	12119	6201000000	44101 Cash in County-General o	179 17
200 VERSAILLES CT TRACY, CA 95376	12119	6201000000	44101 Cash in County-General o	458 05
Total LORAN PRATER				637 22
NOR-CAL FIRE EQUIPMENT				
22600 N RIPON RD RIPON, CA 95366	12114	6211000000	44101 Cash in County-General o	95 00
22600 N RIPON RD RIPON, CA 95366	12114	6211000000	44101 Cash in County-General o	155 00
Total NOR-CAL FIRE EQUIPMENT				250 00
PEREIRA INDUSTRIAL CONSTRUCTION & MAINT				
15355 W GRANT LINE ROAD TRACY CA 95	12118	6260000000	44101 Cash in County-General o	4,342 07
Total PEREIRA INDUSTRIAL CONSTRUCTION & MAINT				4,342 07
SALLY FERNANDEZ				
1936 CALAVARES STREET TRACY, CA 95377	12120	6226007000	44101 Cash in County-General o	1,200 00
Total SALLY FERNANDEZ				1,200 00

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 12/12/22
 Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request
 November 30, 2022

Name Address	Num	Name Account #	Split	Amount
SCOTT G. ARGANBRIGHT TRACY, CA 95376	12108	6226007100	44101 Cash in County-General o .	100 00
Total SCOTT G ARGANBRIGHT				100 00
STAPLESCREDIT PLAN Dept 51-7820281243 PO Box 78004 Phoenix.	12111	6201000000	44101 Cash in County-General o .	1,344 46
Total STAPLESCREDIT PLAN				1,344 46
TRACY MATERIAL RECOVERY AND SOLID WASTE P O Box 93 Tracy Ca 95378	12112	6260000000	44101 Cash in County-General o	231 70
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				231 70
VISA P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o .	135 43
P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o .	58 41
P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o	984 99
P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o	549 00
P.O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o .	298 26
P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o	300 00
P O BOX 6818 CAROL STREAM, IL 60197-6818	12121	6260000000	44101 Cash in County-General o	2,347 76
Total VISA				4 673 85
TOTAL				<u>61,404.20</u>