

Tracy Public Cemetery District

Board Meeting Minutes
Of
March 15, 2023

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

Roll Call:

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

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Meeting Minutes of February 15, 2023 were approved by motion of Trustee Arganbright, second by Trustee Birk, motion passed unanimous.

Financial Report: Financial reports for January 2023 were approved with the exception of account 1101 on the balance sheet by motion of Trustee Birk, second by Trustee Arganbright, motion passed unanimous.

Monthly Interments: A copy of the February 2023 Burial Report was included in the meeting packet; total for Schulte 15 burials which included 7 full casket burials, 0 infant burial and 8 cremation burials. 3 At-Need and 12 Pre-Need. Total for Valpico Memorial Park 7 burial which includes 6 full casket burial, 1 cremation burial and 0 baby burial. 5 At-Need and 2 Pre-Need.

Pre-Need Account: The cash amount of pre-paid interment rights and services used (Schulte) for the month of February 2023, \$5,000.00 and the cash amount of pre-paid interment rights and services used (Valpico) for the month of February 2023, \$5,000.00.

Review of Warrants: Warrants of February 8, 2023 and March 6, 2023 were approved by motion of Vice-Chair Davis, second by Trustee Arganbright, motion passed unanimous.

Old Business:

A. District Business:

- District Polices:** Nothing to report
- California Association of Public Cemeteries 65th Annual Conference Seaside, Ca:** Manager Warner advised Trustees that we had to cancel going for this year, as we are short staffed.
- 700 Form:** Manager Warner reminded Trustees that she needs a 700 form signed and brought to the office by April 1, 2023.
- Ethics and Harassment Training:** Trustee Arganbright was inquiring about our ethics and harassment training through Target Solutions. Manager Warner will get information and set up Trustee Arganbright to do training.

A. Schulte Memorial Park

- **Main Entrance Project (2nd Phase)**: Chairman Tobeck reported, start date for fence should have been March 20, 2023, due to inclement weather, contractors had to set the date back. Update at next meeting.

B. Valpico Memorial Park:

Irrigation: Nothing to report

Closed Session: None

Being no further business to discuss, the Regular Meeting was adjourned at 6:18 pm by Chairman Kevin Tobeck.

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2022 through February 2023

	SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
Ordinary Income/Expense						
Income						
3016 · Disinterment Fee Income	1,000.00	0.00	0.00	0.00	0.00	0.00
3005 · Lot Sales	40,400.00	0.00	0.00	130,250.00	0.00	0.00
3010 · Endowment Sales	1,200.00	20,800.00	0.00	0.00	49,200.00	0.00
3015 · Open/Close	49,800.00	0.00	49,400.00	61,200.00	0.00	37,500.00
3020 · Vault Sales	13,550.00	0.00	6,900.00	36,100.00	0.00	9,300.00
3025 · Vault Handling Fee	5,850.00	0.00	2,700.00	14,900.00	0.00	3,800.00
3030 · Saturday Service Fee	1,950.00	0.00	0.00	2,600.00	0.00	0.00
3040 · Non Resident Fee	25,200.00	0.00	11,200.00	7,700.00	0.00	2,800.00
3042 · Misc Sales	4,450.00	0.00	0.00	300.00	0.00	0.00
3045 · Curr-Taxes-Secured	579,866.88	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	54,872.99	0.00	0.00	0.00	0.00	0.00
3048 · Supplemental Taxes	15,099.94	0.00	0.00	0.00	0.00	0.00
3049 · State HOPTR	3,375.96	0.00	0.00	0.00	0.00	0.00
3064 · Interest-STIFEL Advisors	0.00	44,265.39	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	14,969.00	0.00	0.00	0.00	0.00	0.00
3066 · Interest-County-Gen-Res	10,059.00	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	9,762.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	222.81	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	-62,102.75	0.00	0.00	0.00	0.00
Total Income	841,211.58	2,962.64	70,200.00	253,050.00	49,200.00	53,400.00
Cost of Goods Sold						
4005 · Vault Purchase	18,563.00	0.00	0.00	17,252.00	0.00	0.00
4010 · Buy Backs / Refunds						
4014 · Opening / Closing Refund	1,200.00	0.00	0.00	0.00	0.00	0.00
4014-1 · Saturday Service Refund	0.00	0.00	0.00	650.00	0.00	0.00
4010 · Buy Backs / Refunds - Other	4,450.00	0.00	0.00	0.00	0.00	0.00
Total 4010 · Buy Backs / Refunds	5,650.00	0.00	0.00	650.00	0.00	0.00
Total COGS	24,213.00	0.00	0.00	17,902.00	0.00	0.00
Gross Profit	816,998.58	2,962.64	70,200.00	235,148.00	49,200.00	53,400.00
Expense						

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2022 through February 2023

	SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
5231 · County Auditor	12,534.50	0.00	0.00	0.00	0.00	0.00
5105 · Salaries Regular	223,273.81	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	31,670.25	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	76,383.27	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	15,806.51	0.00	0.00	0.00	0.00	0.00
Medicare	3,696.69	0.00	0.00	0.00	0.00	0.00
SDI	-2,599.59	0.00	0.00	0.00	0.00	0.00
State Unemployment	8,048.16	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes - Other	4,556.45	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	29,508.22	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	83,688.95	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	15,588.00	0.00	0.00	1,961.29	0.00	0.00
5210 · Postage	384.95	0.00	0.00	0.00	0.00	0.00
5220 · Meeting Expense	5,701.97	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subscription Expense	1,122.00	0.00	0.00	0.00	0.00	0.00
5227 · Transportation	647.57	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	10,220.80	0.00	0.00	294.00	0.00	0.00
5240 · Sales Tax	7,238.73	0.00	0.00	0.00	0.00	0.00
5305 · Fuel-Oil-Lube	6,052.95	0.00	0.00	1,431.35	0.00	0.00
5315 · Uniforms & Laundry	5,857.03	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	31,014.65	0.00	0.00	14,313.09	0.00	0.00
5330 · Equipment Purchase	23,600.00	0.00	0.00	0.00	0.00	0.00
5405 · Maint-Equipment	16,552.15	0.00	0.00	311.59	0.00	0.00
5410 · Tire-Repair	438.24	0.00	0.00	0.00	0.00	0.00
5415 · Maint-Building/Grounds	48,172.12	0.00	0.00	10,420.25	0.00	0.00
Total Expense	630,384.08	0.00	0.00	28,731.57	0.00	0.00
Net Ordinary Income	186,614.50	2,962.64	70,200.00	208,416.43	49,200.00	53,400.00
Net Income	186,614.50	2,962.64	70,200.00	208,416.43	49,200.00	53,400.00

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of February 28, 2023

Accrual Basis

Feb 28, 23

ASSETS

Current Assets

Checking/Savings

1001 · Cash General	52,575.00
1101 · Cash in Bank -General Operating	24,517.43
1112 · Cash in Bank-Pre-Need	21,150.00
1172 · Cash in Bank-Endowment	10,950.00
44101 · Cash in County-General operatin	2,585,100.99
44102 · Cash in County-Gen Reserve	1,339,555.51
44105 · Cash in County-Pre-Need	1,809,626.12
44191 · Capital Improvements Fund	1,058,529.30

Total Checking/Savings 6,902,004.35

Other Current Assets

1273 · Endowment Acct	1,575,476.75
1274 · Endowment Interest Acct	929,251.86
1400 · Returned Checks	-77.00
1900 · Prepaid Expenses	44,912.00

Total Other Current Assets 2,549,563.61

Total Current Assets 9,451,567.96

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 13,120,302.26

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 February 28, 2023

Accrual Basis

	Feb 28, 23
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	108,714.88
3900 · Retained Earnings	3,433,331.73
Net Income	568,793.57
Total Equity	<u>11,249,424.59</u>
TOTAL LIABILITIES & EQUITY	<u>13,120,302.26</u>

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July 2022 through February 2023

	<u>Jul '22 - Feb 23</u>	<u>Jul '21 - Feb 22</u>
Ordinary Income/Expense		
Income		
3016 · Disinterment Fee Income	1,000.00	5,150.00
3005 · Lot Sales	170,650.00	226,700.00
3010 · Endowment Sales	71,200.00	119,350.00
3015 · Open/Close	197,900.00	274,085.00
3020 · Vault Sales	65,850.00	89,100.00
3025 · Vault Handling Fee	27,250.00	30,050.00
3030 · Saturday Service Fee	4,550.00	7,800.00
3040 · Non Resident Fee	46,900.00	65,550.00
3042 · Misc Sales	4,750.00	3,550.00
3045 · Curr-Taxes-Secured	579,866.88	539,080.59
3046 · Curr-Taxes-Unsecured	54,872.99	47,805.89
3047 · Prior-Taxes	0.00	398.57
3048 · Supplemental-Taxes	15,099.94	3,964.22
3049 · State HOPTR	3,375.96	3,319.06
3064 · Interest-STIFEL Advisors	44,265.39	35,346.07
3065 · Interest-County-Pre-Need	14,969.00	3,363.00
3066 · Interest-County-Gen-Res	10,059.00	2,983.00
3068 · Interest-County General	9,583.00	3,469.00
3073 · Interest-Cap Improvement Fund	9,762.00	2,601.00
3070 · Interest-Bank	222.81	307.29
3080 · Securities Gains/Losses	-62,102.75	-71,555.02
Total Income	1,270,024.22	1,392,427.67
Cost of Goods Sold		
4005 · Vault Purchase	35,815.00	31,736.00
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	0.00	250.00
4013 · Non Resident Refund	0.00	1,400.00
4014 · Opening / Closing Refund	1,200.00	0.00
4014-1 · Saturday Service Refund	650.00	0.00
4010 · Buy Backs / Refunds - Other	4,450.00	5,890.00
Total 4010 · Buy Backs / Refunds	6,300.00	7,540.00
Total COGS	42,115.00	39,276.00
Gross Profit	1,227,909.22	1,353,151.67
Expense		
5231 · County Auditor	12,534.50	10,798.06
5105 · Salaries Regular	223,273.81	234,202.48
5120 · Salaries Overtime	31,670.25	37,980.31
5130 · Retirement	76,383.27	88,819.17
5140 · Payroll Taxes		
FICA	15,806.51	17,366.18
Medicare	3,696.69	4,051.41
SDI	-2,599.59	-3,327.77

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July 2022 through February 2023

	<u>Jul '22 - Feb 23</u>	<u>Jul '21 - Feb 22</u>
State Unemployment	8,048.16	7,418.56
5140 · Payroll Taxes - Other	4,558.45	7,899.77
Total 5140 · Payroll Taxes	29,508.22	33,210.15
5150 · Health Insurance	83,688.95	120,705.71
5165 · Vision Care	733.92	733.92
5205 · Office Expense	17,549.29	14,518.78
5210 · Postage	384.95	232.00
5220 · Meeting Expense	5,701.97	3,784.85
5225 · Membership/Subscription Expense	1,122.00	378.00
5227 · Transportation	647.57	0.00
5230 · Prof Service	10,514.80	10,446.88
5240 · Sales Tax	7,238.73	8,343.60
5250 · Bank Charges	0.00	7.50
5305 · Fuel-Oil-Lube	7,484.30	6,013.47
5315 · Uniforms & Laundry	5,857.03	6,137.76
6320 · Utility Expense	45,327.74	39,820.31
5330 · Equipment Purchase	23,600.00	0.00
5405 · Maint-Equipment	16,863.74	8,008.28
5410 · Tire-Repair	438.24	45.00
5415 · Maint-Building/Grounds	58,592.37	82,258.62
Total Expense	659,115.65	707,244.65
Net Ordinary Income	568,793.57	645,907.02
Net Income	568,793.57	645,907.02

SCHULTE MEMORIAL PARK

<u>Month</u>	<u>Full</u>	<u>Baby</u>	<u>Ash</u>	<u>AN</u>	<u>PN</u>	<u>2023 Burials</u>
January	9	0	3	1	11	12
February	7	0	8	3	12	15
March	7	1	8	5	11	16
April						
May						
June						
July						
August						
September						
October						
November						
December						
Totals	23	1	19	9	34	43

\$10,925

\$5,000

\$8,450

VALPICO MEMORIAL PARK

<u>MONTH</u>	<u>Full</u>	<u>Baby</u>	<u>ASH</u>	<u>AN</u>	<u>PN</u>	<u>2023 Burials</u>
January	8	0	1	8	1	9
February	6	0	1	5	2	7
March	4	0	0	4	0	4
April						
May						
June						
July						
August						
September						
October						
November						
December						
Totals	18	0	2	17	3	20

\$3,500.00

\$5,000.00

\$ -

\$8,500.00

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04/10/23

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

March 20, 2023

<u>Name Address</u>	<u>Num</u>	<u>Name Account #</u>	<u>Split</u>	<u>Amount</u>
SILVA ELECTRICAL, INC PO BOX 771 TRACY, CA 95378	12220	6260000000	44101 - Cash in County-General o...	10,000.00
Total SILVA ELECTRICAL, INC				10,000.00
TOTAL				<u>10,000.00</u>

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

March 22, 2023

Name Address	Num	Name Account #	Split	Amount
AT & T P.O. BOX 5019 CAROL STREAM, IL 60197-5019	12229	6201000000	44101 · Cash in County-General o...	713.56
Total AT & T				713.56
BAY ALARM CORPORATE OFFICE PO BOX 51041 LOS ANGELES CA 90051-5337	12233	6260000000	44101 · Cash in County-General o...	204.27
Total BAY ALARM CORPORATE OFFICE				204.27
Best Best & Krieger, Attorney at Law P.O BOX 1028 RIVERSIDE, CA 92502	12232	6220000000	44101 · Cash in County-General o...	600.00
Total Best Best & Krieger, Attorney at Law				600.00
BIG VALLEY TRACTOR/BOBCAT CENTRAL 3516 NEWTON RD STOCKTON CA 95205	12230	6451000000	44101 · Cash in County-General o...	219.02
Total BIG VALLEY TRACTOR/BOBCAT CENTRAL				219.02
DERRICK DAVIS 2680 ATLANTA DR TRACY, CA 95376	12223	6226007100	44101 · Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
EUGENE BIRK 475 Peerless Way Tracy, CA 95376	12225	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	12228	6249000000	44101 · Cash in County-General o...	122.44
Total HUGHES NETWORK SYSTEMS				122.44
JENSEN PRECAST --- VAULTS 9895 DOUBLE R BLVD RENO, NV 89521	12231	6226006900	44101 · Cash in County-General o...	5,700.00
Total JENSEN PRECAST				5,700.00
KEVIN TOBECK 1222 Citadelle St Tracy, Ca 95304	12222	6226007100	44101 · Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00
MEMORIAL ART COMPANY MISTAKE WAL NAME & WAS FIXED 712 SCENIC DRIVE MODESTO, CA 95350	12234	6226000000	44101 · Cash in County-General o...	1,726.00
Total MEMORIAL ART COMPANY				1,726.00
NNIS, INC. MANAGERS COMPUTER WENT DOWN FOUND IT TO REMOVE DATA 1660 W LINNE RD. STE 121 TRACY, CA 95377	12226	6201000000	44101 · Cash in County-General o...	1,020.00
Total NNIS, INC.				1,020.00
SCOTT G. ARGANBRIGHT TRACY, CA 95376	12224	6226007100	44101 · Cash in County-General o...	100.00
Total SCOTT G. ARGANBRIGHT				100.00
TRACY MATERIAL RECOVERY AND SOLID WASTE P.O Box 93 Tracy Ca 95378	12227	6260000000	44101 · Cash in County-General o...	819.15
P.O Box 93 Tracy Ca 95378	12227	6260000000	44101 · Cash in County-General o...	80.15
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				899.30
Tracy Sign 3771 W 11TH ST TRACY, CA 95304	12235		44101 · Cash in County-General o...	369.00
3771 W 11TH ST TRACY, CA 95304	12235		44101 · Cash in County-General o...	545.80
Total Tracy Sign				914.80

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04/10/23
Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request
March 22, 2023

Name Address	Num	Name Account #	Split	Amount
WILLIAM KASKA 785 INDEPENDENCE DRIVE TRACY, CA 95376	12221	6226007100	44101 - Cash in County-General o...	100.00
Total WILLIAM KASKA				100.00
TOTAL				12,619.39