

Tracy Public Cemetery District

Board Meeting Minutes
Of
June 21, 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 Acting Manager Alma Celaya.

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Meeting Minutes and Closed Session Minutes of May 10, 2023 were approved by motion of Trustee Arganbright, second by Trustee Birk with corrections to the regular board meeting minutes, motion passed unanimous.

Financial Report: Financial reports for April 2023 were approved by motion of Trustee Kaska, second by Trustee Arganbright, motion passed unanimous.

Monthly Interments Schulte: A copy of the May 2023 Burial Report was included in the meeting packet; total for Schulte 9 burials which included 3 full casket burials, 0 infant burial and 6 cremation burials. 3 At-Need and 6 Pre-Need. Total for Valpico Memorial Park 4 burials which includes 3 full casket burials, 1 cremation burial and 0 baby burial. 4 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 2023, \$250.00.

Review of Warrants: Warrants of May 25, 2023 and May 26, 2023 were approved by motion of Vice-Chair Davis, second by Trustee Arganbright, motion passed unanimous.

Old Business:

A. District Business:

- 1. District Polices:** Nothing to report
- 2. Budget 2023-2024:** Manager Warner provided the budget for 2023-2024 to the board of trustees, Vice-Chair Davis asked Manager Warner if the raises for all employees were included in this year's budget, managers response is yes, all raises are included. The budget for 2023-2024 was approved by the board of trustees, motion by Trustee Arganbright, second by Vice-Chair Davis, motion passed unanimous.

A. Schulte Memorial Park

Main Entrance Project (2nd Phase): Chairman Tobeck reported, we are getting closer to finishing the construction for the main entrance, still need the lights to be placed on pillars, need the final bricks laid before the lights can be placed. Thomas Ward, from the City of Tracy Supervising Construction Inspector, came out with Charmian Tobeck to take a look at the construction work for the main entrance. The district would like to get Mr. Ward a gift card to Texas Road House for taking the time to come out to the Cemetery to inspect the trenching, and conduit. Update at next meeting.

B. Valpico Memorial Park:

Irrigation: Nothing to report

Closed Session: Went into closed session at 6:20pm to discuss Personnel. Closed session concluded at 7:00pm.

Being no further business to discuss, the Regular Meeting was adjourned at 7:15 pm by Chairman Kevin Tobeck.

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2022 through April 2023

Ordinary Income/Expense	SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
Income						
3016 · Disinterment Fee Income	1,000.00	0.00	0.00	0.00	0.00	0.00
3005 · Lot Sales	46,750.00	0.00	0.00	175,850.00	0.00	0.00
3010 · Endowment Sales	0.00	25,100.00	0.00	0.00	66,500.00	0.00
3015 · Open/Close	59,950.00	0.00	52,100.00	77,050.00	0.00	50,900.00
3020 · Vault Sales	16,850.00	0.00	6,900.00	46,000.00	0.00	13,150.00
3025 · Vault Handling Fee	7,000.00	0.00	2,700.00	19,400.00	0.00	5,550.00
3030 · Saturday Service Fee	1,950.00	0.00	0.00	3,250.00	0.00	0.00
3040 · Non Resident Fee	29,400.00	0.00	12,600.00	9,100.00	0.00	5,600.00
3042 · Misc Sales	6,675.00	0.00	0.00	300.00	0.00	0.00
3045 · Curr-Taxes-Secured	1,094,749.79	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	55,834.09	0.00	0.00	0.00	0.00	0.00
3048 · Supplemental-Taxes	19,167.84	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	60,951.23	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	27,842.00	0.00	0.00	0.00	0.00	0.00
3066 · Interest-County-Gen-Res	19,803.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	28,005.00	0.00	0.00	0.00	0.00	0.00
3073 · Interest-Cap Improvement Fund	17,573.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	239.04	0.00	0.00	0.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	-31,405.71	0.00	0.00	0.00	0.00
Total Income	1,436,164.72	54,645.52	74,300.00	330,950.00	66,500.00	75,200.00
Cost of Goods Sold						
4005 · Vault Purchase	24,263.00	0.00	0.00	23,852.00	0.00	0.00
4010 · Buy Backs / Refunds						
4012 · Lot Buy Back	2,875.00	0.00	0.00	0.00	0.00	0.00
4013 · Non Resident Refund	700.00	0.00	0.00	0.00	0.00	0.00
4014 · Opening / Closing Refund	3,200.00	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
4014-2 · Vault Buy Back	1,100.00	0.00	0.00	0.00	0.00	0.00
Total 4010 · Buy Backs / Refunds	7,875.00	0.00	0.00	650.00	0.00	0.00
Total COGS	32,138.00	0.00	0.00	24,502.00	0.00	0.00

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2022 through April 2023

	SCHULTE	END SCHULTE	PN SCHULTE	VALPICO	END VALPICO	PN VALPICO
Gross Profit	1,404,026.72	54,645.52	74,300.00	306,448.00	66,500.00	75,200.00
Expense						
5231 · County Auditor	12,534.50	0.00	0.00	0.00	0.00	0.00
5105 · Salaries Regular	275,108.31	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	39,224.25	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	96,628.09	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	19,488.59	0.00	0.00	0.00	0.00	0.00
Medicare	4,557.82	0.00	0.00	0.00	0.00	0.00
SDI	-3,133.97	0.00	0.00	0.00	0.00	0.00
State Unemployment	12,604.61	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	33,517.05	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	100,730.86	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
5180 · Temp Agency Labor	2,685.60	0.00	0.00	0.00	0.00	0.00
5205 · Office Expense	21,712.59	0.00	0.00	2,909.20	0.00	0.00
5210 · Postage	389.73	0.00	0.00	0.00	0.00	0.00
5220 · Meeting Expense	6,725.31	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subsription Expense	1,182.00	0.00	0.00	0.00	0.00	0.00
5227 · Transportation	1,410.63	0.00	0.00	0.00	0.00	0.00
5230 · Prof Service	20,516.05	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	7,256.25	0.00	0.00	1,481.35	0.00	0.00
5315 · Uniforms & Laundry	6,616.60	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	42,162.85	0.00	0.00	15,008.12	0.00	0.00
5330 · Equipment Purchase	23,600.00	0.00	0.00	0.00	0.00	0.00
5405 · Maint-Equipment	16,771.17	0.00	0.00	311.59	0.00	0.00
5410 · Tire-Repair	468.24	0.00	0.00	0.00	0.00	0.00
5415 · Maint-Building/Grounds	59,061.06	0.00	0.00	11,837.80	0.00	0.00
Total Expense	776,273.79	0.00	0.00	31,842.06	0.00	0.00
Net Ordinary Income	627,752.93	54,645.52	74,300.00	274,605.94	66,500.00	75,200.00
Net Income	627,752.93	54,645.52	74,300.00	274,605.94	66,500.00	75,200.00

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of April 30, 2023

Accrual Basis

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1101 · Cash in Bank -General Operating	161,783.66
1112 · Cash in Bank-Pre-Need	60,850.00
1172 · Cash in Bank-Endowment	36,750.00
44101 · Cash in County-General operatin	2,959,909.70
44102 · Cash in County-Gen Reserve	1,349,299.51
44105 · Cash in County-Pre-Need	1,822,499.12
44191 · Capital Improvements Fund	1,066,340.30
Total Checking/Savings	7,457,432.29
Other Current Assets	
1273 · Endowment Acct	1,598,611.70
1274 · Endowment Interest Acct	954,899.79
1400 · Returned Checks	-77.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	2,598,346.49
Total Current Assets	10,055,778.78
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	13,724,513.08
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 April 30, 2023

Accrual Basis

	Apr 30, 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	1,173,004.39
Total Equity	<u>11,853,635.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,724,513.08</u></u>

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

	<u>Jul '22 - Apr 23</u>	<u>Jul '21 - Apr 22</u>
Ordinary Income/Expense		
Income		
3016 · Disinternment Fee Income	1,000.00	5,150.00
3005 · Lot Sales	222,600.00	270,850.00
3010 · Endowment Sales	91,600.00	137,350.00
3015 · Open/Close	240,000.00	337,935.00
3020 · Vault Sales	82,900.00	109,300.00
3025 · Vault Handling Fee	34,650.00	37,950.00
3030 · Saturday Service Fee	5,200.00	9,750.00
3040 · Non Resident Fee	56,700.00	73,950.00
3042 · Misc Sales	6,975.00	7,250.00
3045 · Curr-Taxes-Secured	1,094,749.79	1,005,927.28
3046 · Curr-Taxes-Unsecured	55,834.09	48,051.97
3047 · Prior-Taxes	0.00	398.57
3048 · Supplemental-Taxes	19,167.84	7,928.44
3049 · State HOPTR	3,375.96	5,642.40
3064 · Interest-STIFEL Advisors	60,951.23	48,926.68
3065 · Interest-County-Pre-Need	27,842.00	4,525.00
3066 · Interest-County-Gen-Res	19,803.00	3,984.00
3068 · Interest-County General	28,005.00	4,788.00
3073 · Interest-Cap Improvement Fund	17,573.00	3,449.00
3070 · Interest-Bank	239.04	330.89
3071 · Misc	0.00	143.27
3080 · Securities Gains/Losses	-31,405.71	-154,463.69
Total Income	<u>2,037,760.24</u>	<u>1,969,116.81</u>
Cost of Goods Sold		
4005 · Vault Purchase	48,115.00	41,218.00
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	2,875.00	3,850.00
4013 · Non Resident Refund	700.00	1,400.00
4014 · Opening / Closing Refund	3,200.00	0.00
4014-1 · Saturday Service Refund	650.00	0.00
4014-2 · Vault Buy Back	1,100.00	0.00
4010 · Buy Backs / Refunds - Other	0.00	21,705.00
Total 4010 · Buy Backs / Refunds	<u>8,525.00</u>	<u>26,955.00</u>
Total COGS	<u>56,640.00</u>	<u>68,173.00</u>
Gross Profit	1,981,120.24	1,900,943.81
Expense		
5231 · County Auditor	12,534.50	19,097.06
5105 · Salaries Regular	275,108.31	303,021.73
5120 · Salaries Overtime	39,224.25	49,742.19
5130 · Retirement	96,628.09	118,255.32
5140 · Payroll Taxes		
FICA	19,488.59	22,364.20

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

	Jul '22 - Apr 23	Jul '21 - Apr 22
Medicare	4,557.82	5,219.83
SDI	-3,133.97	-4,201.16
State Unemployment	12,604.61	8,209.20
5140 · Payroll Taxes - Other	0.00	7,699.77
Total 5140 · Payroll Taxes	33,517.05	39,291.84
5150 · Health Insurance	100,730.86	143,478.09
5165 · Vision Care	733.92	733.92
5180 · Temp Agency Labor	2,685.60	0.00
5205 · Office Expense	24,621.79	18,652.97
5210 · Postage	389.73	232.00
5220 · Meeting Expense	6,725.31	5,292.27
5225 · Membership/Subscription Expense	1,182.00	738.00
5227 · Transportation	1,410.63	0.00
5230 · Prof Service	20,810.05	11,234.18
5240 · Sales Tax	7,238.73	8,343.60
5250 · Bank Charges	0.00	15.00
5305 · Fuel-Oil-Lube	8,737.60	8,833.01
5315 · Uniforms & Laundry	6,616.60	7,881.52
5320 · Utility Expense	57,170.97	47,365.52
5330 · Equipment Purchase	23,600.00	0.00
5405 · Maint-Equipment	17,082.76	8,616.89
5410 · Tire-Repair	468.24	45.00
5415 · Maint-Building/Grounds	70,898.86	87,494.35
Total Expense	808,115.85	878,364.46
Net Ordinary Income	1,173,004.39	1,022,579.35
Net Income	1,173,004.39	1,022,579.35

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>2023 Burials</u>
January	9	0	3	1	11	\$ 10,925.00	12
February	7	0	8	3	12	\$ 5,000.00	15
March	7	1	8	5	11	\$ 8,450.00	16
April	4	0	5	2	7	\$ 650.00	9
May	3	0	6	3	6	\$ 250.00	9
June							
July							
August							
September							
October							
November							
December							
Totals	30	1	30	14	47	\$ 25,275.00	61

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>2023 Burials</u>
January	8	0	1	8	1	\$3,500.00	9
February	6	0	1	5	2	\$5,000.00	7
March	4	0	0	4	0	\$ -	4
April	7	0	0	7	0	\$ -	7
May	3	0	1	4	0	\$ -	4
June							
July							
August							
September							
October							
November							
December							
Totals	28	0	3	28	3	\$8,500.00	31

TRACY PUBLIC CEMETERY DISTRICT
2023-2024 Annual Budget

Description	Schulte Park	Valpico Park	District Budget 2023-2024
Income			
Lot Sales	\$ 60,000.00	\$ 150,000.00	\$ 210,000.00
Endowment Sales	\$ 50,000.00	\$ 70,000.00	\$ 120,000.00
Open / Close	\$ 50,000.00	\$ 80,000.00	\$ 130,000.00
Vault Sales	\$ 40,000.00	\$ 60,000.00	\$ 100,000.00
Vault Handling	\$ 15,000.00	\$ 25,000.00	\$ 40,000.00
Saturday Service C	\$ 5,000.00	\$ 10,000.00	\$ 15,000.00
Non-Resident Fee	\$ 40,000.00	\$ 15,000.00	\$ 55,000.00
Miscellaneous Sal	\$ 5,000.00	\$ 4,000.00	\$ 9,000.00
County Property T	\$ 900,000.00	\$ 50,000.00	\$ 950,000.00
Interest Income	\$ 80,000.00	\$ 10,000.00	\$ 90,000.00
Gains & Losses			
Unpredictable Infl	\$52,500.00	\$ 52,500.00	\$105,000.00
TOTAL RECEIPTS	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

DISBURSEMENTS

Vault Purchases	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Lot Buy Back	\$ 3,000.00	\$ 1,000.00	\$ 4,000.00
Miscellaneous Put	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
Labor - Regular	\$ 300,000.00	\$ 100,000.00	\$ 400,000.00
Labor - Overtime	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00
Payroll Taxes	\$ 30,000.00	\$ 20,000.00	\$ 50,000.00
Retirement Plan	\$ 100,000.00	\$ 30,000.00	\$ 130,000.00
Health/Dental Insi	\$ 120,000.00	\$ 20,000.00	\$ 140,000.00
Vision Insurance	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
Workers Compens	\$ 24,000.00	\$ 1,000.00	\$ 25,000.00
Property/Liability	\$ 15,500.00	\$ 4,500.00	\$ 20,000.00
Office Expense	\$ 7,700.00	\$ 3,000.00	\$ 10,700.00
Postage	\$ 700.00	\$ 100.00	\$ 800.00
Meetings & Semir	\$ 18,000.00	\$ 1,000.00	\$ 19,000.00
Membership Dues	\$ 1,600.00	\$ 400.00	\$ 2,000.00
County administr	\$ 14,800.00	\$ 5,200.00	\$ 20,000.00
Professional Servi	\$ 16,700.00	\$ 8,300.00	\$ 25,000.00
Sales Tax	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
Fuel & Oil	\$ 6,000.00	\$ 2,500.00	\$ 8,500.00
Laundry & Uniforr	\$ 4,500.00	\$ 1,500.00	\$ 6,000.00
Utilities	\$ 39,000.00	\$ 11,000.00	\$ 50,000.00
Equipment Purch	\$ 20,500.00	\$ 9,500.00	\$ 30,000.00
Equipment Maint	\$ 15,000.00	\$ 5,000.00	\$ 20,000.00
Buildings/Ground	\$ 145,000.00	\$ 70,000.00	\$ 215,000.00
Capitol Improvem	\$ 200,000.00	\$ 63,000.00	\$ 263,000.00
Endowment Trans	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Pre-need Transfer	\$ 45,000.00	\$ 45,000.00	\$ 90,000.00
Unpredictable Inl	\$ 52,500.00	\$ 52,500.00	\$ 105,000.00
TOTAL DISBURSE	\$ 1,297,500.00	\$ 526,500.00	\$ 1,824,000.00

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

COPY

Accrual Basis

As of January 31, 2023

Jan 31, 23

ASSETS

Current Assets

Checking/Savings

1001 · Cash General	52,575.00
1101 · Cash in Bank -General Operating	-36,319.07
1112 · Cash in Bank-Pre-Need	17,000.00
1172 · Cash in Bank-Endowment	5,750.00
44101 · Cash in County-General operatin	2,675,043.20
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 6,921,760.06

Other Current Assets

1273 · Endowment Acct	1,600,733.50
1274 · Endowment Interest Acct	937,635.81
1400 · Returned Checks	-77.00
1499 · Undeposited Funds	10,700.00
1900 · Prepaid Expenses	44,912.00

Total Other Current Assets 2,593,904.31

Total Current Assets

9,515,664.37

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

13,184,398.67

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

THIS IS
A COPY OF
JAN 2023
BALANCE
SHEET

W/ THE HELP
OF ALMA &
DAVID FARNSWORTH
THE MISCLASSIFICATION
HAS BEEN FIXED
PLEASE SEE
NEW BALANCE
SHEET OF JAN
2023

TRACY PUBLIC CEMETERY DISTRICT
Balance Sheet

NEW

Accrual Basis

* As of January 31, 2023 *

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1101 · Cash in Bank -General Operating	17,838.54
1112 · Cash in Bank-Pre-Need	30,800.00
1172 · Cash in Bank-Endowment	12,550.00
44101 · Cash in County-General operatin	2,644,552.66
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	6,913,452.13
Other Current Assets	
1273 · Endowment Acct	1,595,990.27
1274 · Endowment Interest Acct	939,029.98
1400 · Returned Checks	-77.00
1499 · Undeposited Funds	10,700.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	2,590,555.25
Total Current Assets	9,504,007.38
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	13,172,741.68
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

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06/20/23

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

May 25, 2023

Name Address	Num	Name Account #	Split	Amount
PEREIRA INDUSTRIAL CONSTRUCTION & MAINT 15355 W. GRANT LINE ROAD TRACY, CA 95...	12278	6260000000	44101 - Cash in County-General o...	63,250.00
Total PEREIRA INDUSTRIAL CONSTRUCTION & MAINT				63,250.00
TOTAL				<u>63,250.00</u>

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06/20/23

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

May 26, 2023

Name Address	Num	Name Account #	Split	Amount
ANGLIM FLAGS				
14101 W. BETHANY RD TRACY, CA 95304	12282	6260000000	44101 · Cash in County-General o...	75.96
14101 W. BETHANY RD TRACY, CA 95304	12282	6260000000	44101 · Cash in County-General o...	1,054.95
Total ANGLIM FLAGS				1,130.91
AT & T				
P.O. BOX 5019 CAROL STREAM, IL 60197-5019	12294	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	12296	6211000000	44101 · Cash in County-General o...	998.48
P O BOX 626 LOS BANOS, CA 93635	12296	6211000000	44101 · Cash in County-General o...	535.99
Total BAKER SUPPLIES AND REPAIRS				1,534.47
BAY ALARM CORPORATE OFFICE				
PO BOX 51041 LOS ANGELES CA 90051-5337	12297	62600000000	44101 · Cash in County-General o...	247.15
PO BOX 51041 LOS ANGELES CA 90051-5337	12297	62600000000	44101 · Cash in County-General o...	130.90
Total BAY ALARM CORPORATE OFFICE				378.05
Best Best & Krieger, Attorney at Law				
P.O BOX 1028 RIVERSIDE, CA 92502	12280	6220000000	44101 · Cash in County-General o...	825.00
Total Best Best & Krieger, Attorney at Law				825.00
DERRICK DAVIS				
2680 ATLANTA DR TRACY, CA 95376	12287	6226007100	44101 · Cash in County-General o...	100.00
Total DERRICK DAVIS				100.00
EUGENE BIRK				
475 Peerless Way Tracy, CA 95376	12289	6226007100	44101 · Cash in County-General o...	100.00
Total EUGENE BIRK				100.00
EWING				
3441 EAST HARBOUR DR PHOENIX, AZ 85034	12298	6260000000	44101 · Cash in County-General o...	703.98
3441 EAST HARBOUR DR PHOENIX, AZ 85034	12298	6260000000	44101 · Cash in County-General o...	2,722.12
Total EWING				3,426.10
EXPRESS SERVICES, INC.				
P.O. BOX 844277 LOS ANGELES, CA 90084-4...	12283	6226005700	44101 · Cash in County-General o...	1,551.68
P.O. BOX 844277 LOS ANGELES, CA 90084-4...	12283	6226005700	44101 · Cash in County-General o...	1,156.30
P.O. BOX 844277 LOS ANGELES, CA 90084-4...	12283	6226005700	44101 · Cash in County-General o...	1,940.64
Total EXPRESS SERVICES, INC.				4,648.62
GRAINGER				
DEPT.875398109 PALATINE, IL 60038-0001	12281	6451000000	44101 · Cash in County-General o...	895.51
Total GRAINGER				895.51
Grover Landscape Services				
6224 STODDARD RD MODESTO, CA 95356	12286	6260000000	44101 · Cash in County-General o...	975.00
Total Grover Landscape Services				975.00
HUGHES NETWORK SYSTEMS				
P.O BOX 96874 CHICAGO, IL 60693-6874	12293	6249000000	44101 · Cash in County-General o...	122.39
Total HUGHES NETWORK SYSTEMS				122.39
KEVIN TOBECK				
1222 Citadelle St Tracy, Ca 95304	12288	6226007100	44101 · Cash in County-General o...	100.00
Total KEVIN TOBECK				100.00

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06/20/23

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

May 26, 2023

Name Address	Num	Name Account #	Split	Amount
NNIS, INC.				
1660 W LINNE RD. STE 121 TRACY, CA 95377	12279	6201000000	44101 · Cash in County-General o...	400.00
Total NNIS, INC.				400.00
PACIFIC GAS & ELECTRIC CO				
P.O.BOX 997300 SACRAMENTO, CA 95899	12284	6249000000	44101 · Cash in County-General o...	934.95
Total PACIFIC GAS & ELECTRIC CO				934.95
SCOTT G. ARGANBRIGHT				
TRACY, CA 95376	12291	6226007100	44101 · Cash in County-General o...	100.00
Total SCOTT G. ARGANBRIGHT				100.00
STAPLESCREDIT PLAN				
Dept 51-7820281243 PO Box 78004 Phoenix, ...	12285	6201000000	44101 · Cash in County-General o...	22.46
Total STAPLESCREDIT PLAN				22.46
STOCKTON PETROLIUM CO				
P.O.Box 326 Stockton, CA 95201	12292	6211000400	44101 · Cash in County-General o...	618.67
P.O.Box 326 Stockton, CA 95201	12292	6211000400	44101 · Cash in County-General o...	437.37
Total STOCKTON PETROLIUM CO				1,056.04
TRACY MATERIAL RECOVERY AND SOLID WASTE				
P.O Box 93 Tracy Ca 95378	12295	6260000000	44101 · Cash in County-General o...	440.42
P.O Box 93 Tracy Ca 95378	12295	6260000000	44101 · Cash in County-General o...	113.63
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				554.05
WILLIAM KASKA				
785 INDEPENDENCE DRIVE TRACY, CA 95376	12290	6226007100	44101 · Cash in County-General o...	100.00
Total WILLIAM KASKA				100.00
TOTAL				18,830.67



david farnsworth cpa
ACCOUNTING • ADVISORY • ASSURANCE

Communication with Those Charged with Governance during Planning

June 7, 2023

To the Board of Trustees of the
Tracy Public Cemetery District
501 W. Schulte Road
Tracy, CA 95376

We are engaged to audit the financial statements of the governmental activities and each major fund of Tracy Public Cemetery District for the year ended June 30, 2022. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to Budget to actual, pension RSI, and OPEB RSI, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have not identified any significant risks of material misstatement as part of our auditing planning.

We began our audit on June 6–June 8 and issue our report on approximately June 30, 2023. David Farnsworth, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of governing board and management of Tracy Public Cemetery District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

David Farnsworth, CPA

David Farnsworth, CPA