

Tracy Public Cemetery District

Board Meeting Minutes
Of
July 10, 2024

Regular Board Meeting called to order at 5:30 pm by Chairman Derrick Davis at Tracy Public Cemetery District office.

Roll Call:

Present: Chairman Derrick Davis, Vice-Chair Scott Arganbright, Trustee Kevin Tobeck, 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 Session Meeting Minutes of June 12, 2024, and Special Board Meeting of June 20, 2024, were approved by motion of Vice-Chair Arganbright second by Trustee Kaska, motion passed unanimous.

Financial Report: Financial reports for May 2024 were approved by motion of Trustee Tobeck, second by Trustee Kaska, motion passed unanimous.

Monthly Interments: A copy of the June 2024 Burial Report was included in the meeting packet; total for Schulte 14 burials which included 5 full casket burials, 0 infant burial and 9 cremation burials. 4 At-Need and 10 Pre-Need. Total for Valpico Memorial Park 2 burials which includes 1 full casket burial, 1 cremation burial and 0 baby burial. 2 At-Need and 0 Pre-Need

Pre-Need Account: The cash amount of pre-paid interment rights and services used for Tracy Public Cemetery (Schulte) for the month of June 2024, \$5,280.00. The cash amount of per-paid interment rights and services used for Valpico Memorial Park for the month of June 2024 \$0.00.

Review of Warrants: Warrants of June 28, 2024, were approved by motion of Vice-Chair Arganbright, second by, Trustee Tobeck, motion passed unanimous.

Old Business:

A. District Business:

- 1. David Farnsworth 2022-2023 Audit:** David Farnsworth reported he has a clean opinion of this cemetery. He did not find any fraud, no abuse and no wasteful spending. Tracy Public Cemetery is a healthy cemetery. He recommended that we install more licenses for QuickBooks so everyone in the office has their own login. He also recommended that we contact Blomberg to let them know we need the reconciliations done in a timely matter every quarter. The Board of Trustees approved the 2022-2023 Audit by motion of Trustee Tobeck, second by Trustee Birk, motion passed unanimous.
- 2. District Medical:** The Board of Trustees asked about the status on the district medical. Manager Warner reported that CalPERS is having a board meeting this week and she has been working with them to get all paperwork completed. Manager Warner has also been working with Golden State Risk Management to get us signed up for Delta Dental and VSP Vision. Our district medical will start with CalPERS and Golden State Risk Management on September 1, 2024. Our current insurance with General Employee Trust Fund will end on August 31, 2024.
- 3. Schulte Niche Repairs:** Manager Warner reported she has not heard back from Tony Charondo in regard to the niches. The groundskeepers put boards and cones up to cover the area. Update at next meeting.
- 4. Workplace Violence:** A new law went into effect on July 1, 2024, for workplace violence. Manager Warner will call Golden State Risk Management to see if they have any information for the new workplace violence law.

A. Tracy Public Cemetery:

Speed Bumps: Manager Warner reported she received a revised quote from A.O. Jones Paving Inc., in the amount of \$18,000.00 to remove dirt and debris from the area where speed bumps will be placed, apply full coat of tack oil to area as a bonding agent between existing pavement and new asphalt speed bumps, and will install 30 speed bumps at designated areas throughout cemetery. Speed bumps will range from 16' to 19'. They will install new asphalt speed bumps at dimensions of 2 1/2' in width and 4"-5" in height and will paint all speed bumps white. The Trustees approve for A.O. Jones Paving Inc. to install 30 asphalt speed bumps at the Tracy Public Cemetery by motion of Trustee Kaska, second by Vice-Chair Arganbright, motion passed unanimous. Update at next meeting.

B. Valpico Memorial Park:

ADA Compliant for Modular Home: Manager Warner reported she has not received any new bids. She did get in contact with Tracy Paving and Grading, and they should be getting us a bid by the next board meeting. Update at next meeting.

Valpico Expansion: Chairman Davis asked that we do a special meeting for the Valpico Expansion or discuss it at the next board meeting in August. Update at next meeting.

Section 4-Valpico: Manager Warner reported we only have a few graves left in section 3. We will need to open section 4 soon. Manager Warner is wanting to make section 4 a pre-poured section, in hopes to make the graves back-to-back which would require for the irrigation to be adjusted. The Board of Trustees asked that we do next month's meeting at the Valpico office, so they can look at section 4. Update at next meeting.

Irrigation: Nothing to report

Closed Session: Closed session started at 7:21pm for Employee Evaluations and ended at 8:05pm

Being no further business to discuss, the Regular Meeting was adjourned at 8:05 pm by Chairman Derrick Davis.

Respectfully,
Maylene Warner

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2023 through May 2024

Ordinary Income/Expense	SCHULTE	ENDOW	PRE-NEED	VALPICO	ENDOW	PRE-NEED
Income						
3005 · Lot Sales	46,150.00	0.00	0.00	148,250.00	0.00	0.00
3010 · Endowment Sales	600.00	22,300.00	0.00	0.00	70,500.00	0.00
3015 · Open/Close	75,300.00	800.00	41,200.00	63,300.00	0.00	72,400.00
3020 · Vault Sales	20,950.00	0.00	15,400.00	31,650.00	0.00	28,050.00
3025 · Vault Handling Fee	10,300.00	0.00	6,000.00	15,400.00	0.00	13,200.00
3030 · Saturday Service Fee	5,850.00	0.00	0.00	1,300.00	0.00	0.00
3040 · Non Resident Fee	27,250.00	0.00	10,500.00	10,500.00	0.00	4,900.00
3042 · Misc Sales	3,000.00	0.00	0.00	0.00	0.00	0.00
3045 · Curr-Taxes-Secured	1,198,169.22	0.00	0.00	0.00	0.00	0.00
3046 · Curr-Taxes-Unsecured	69,030.95	0.00	0.00	0.00	0.00	0.00
3048 · Supplemental-Taxes	36,984.60	0.00	0.00	0.00	0.00	0.00
3049 · State HOPTR	6,892.72	0.00	0.00	0.00	0.00	0.00
3064 · Interest-STIFEL Advisors	0.00	93,496.62	0.00	0.00	0.00	0.00
3065 · Interest-County-Pre-Need	74,113.00	0.00	0.00	0.00	0.00	0.00
3066 · Interest-County-Gen-Res	94,347.00	0.00	0.00	0.00	0.00	0.00
3068 · Interest-County General	67,426.00	0.00	0.00	0.00	0.00	0.00
3073 · Interest-Cap Improvement Fund	42,832.00	0.00	0.00	0.00	0.00	0.00
3070 · Interest-Bank	217.04	0.00	0.00	0.00	0.00	0.00
3071 · Misc	5,719.92	0.00	0.00	500.00	0.00	0.00
3080 · Securities Gains/Losses	0.00	23,310.93	0.00	0.00	0.00	0.00
Total Income	1,785,132.45	139,907.55	73,100.00	270,900.00	70,500.00	118,550.00
Cost of Goods Sold						
4005 · Vault Purchase	30,364.00	0.00	0.00	29,866.00	0.00	0.00
4010 · Buy Backs / Refunds						
4012 · Lot Buy Back	4,930.00	0.00	0.00	0.00	0.00	0.00
4014 · Opening / Closing Refund	2,075.00	0.00	0.00	0.00	0.00	0.00
4014-2 · Vault Buy Back	1,939.04	0.00	0.00	0.00	0.00	0.00
Total 4010 · Buy Backs / Refunds	8,944.04	0.00	0.00	0.00	0.00	0.00
Total COGS	39,308.04	0.00	0.00	29,866.00	0.00	0.00
Gross Profit	1,745,824.41	139,907.55	73,100.00	241,034.00	70,500.00	118,550.00
Expense						

TRACY PUBLIC CEMETERY DISTRICT

Profit & Loss by Class

July 2023 through May 2024

	SCHULTE	ENDOW	PRE-NEED	VALPICO	ENDOW	PRE-NEED
5231 · County Auditor	2,932.00	0.00	0.00	0.00	0.00	0.00
5105 · Salaries Regular	349,859.50	0.00	0.00	0.00	0.00	0.00
5120 · Salaries Overtime	54,827.65	0.00	0.00	0.00	0.00	0.00
5130 · Retirement	125,243.38	0.00	0.00	0.00	0.00	0.00
5140 · Payroll Taxes						
FICA	25,813.06	0.00	0.00	0.00	0.00	0.00
Medicare	6,037.64	0.00	0.00	0.00	0.00	0.00
SDI	-2,159.61	0.00	0.00	0.00	0.00	0.00
State Unemployment	9,547.81	0.00	0.00	0.00	0.00	0.00
Total 5140 · Payroll Taxes	39,238.90	0.00	0.00	0.00	0.00	0.00
5150 · Health Insurance	142,009.41	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	34,629.36	0.00	0.00	5,480.38	0.00	0.00
5210 · Postage	392.59	0.00	0.00	0.00	0.00	0.00
5220 · Meeting Expense	5,282.59	0.00	0.00	0.00	0.00	0.00
5225 · Membership/Subscription Expense	1,219.00	0.00	0.00	0.00	0.00	0.00
5227 · Transportation	2,048.31	0.00	0.00	136.24	0.00	0.00
5230 · Prof Service	26,767.90	0.00	0.00	6,072.04	0.00	0.00
5240 · Sales Tax	6,235.06	0.00	0.00	0.00	0.00	0.00
5305 · Fuel-Oil-Lube	7,390.82	0.00	0.00	1,622.32	0.00	0.00
5315 · Uniforms & Laundry	9,136.85	0.00	0.00	0.00	0.00	0.00
5320 · Utility Expense	44,256.02	0.00	0.00	13,193.67	0.00	0.00
5325 · Small Tools	2,515.85	0.00	0.00	320.99	0.00	0.00
5330 · Equipment Purchase	25,675.00	0.00	0.00	0.00	0.00	0.00
5405 · Maint-Equipment	14,884.00	0.00	0.00	2,151.85	0.00	0.00
5410 · Tire-Repair	20.00	0.00	0.00	0.00	0.00	0.00
5415 · Maint-Building/Grounds	347,936.60	0.00	0.00	65,794.12	0.00	0.00
Total Expense	1,243,234.71	0.00	0.00	94,771.61	0.00	0.00
Net Ordinary Income	502,589.70	139,907.55	73,100.00	146,262.39	70,500.00	118,550.00
Net Income	502,589.70	139,907.55	73,100.00	146,262.39	70,500.00	118,550.00

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of May 31, 2024

Accrual Basis

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash General	6,350.00
1101 · Cash in Bank -General Operating	223,244.58
1112 · Cash in Bank-Pre-Need	121,750.00
1172 · Cash in Bank-Endowment	52,850.00
44101 · Cash in County-General operatin	3,157,454.10
44102 · Cash in County-Gen Reserve	1,468,067.51
44105 · Cash in County-Pre-Need	1,982,647.12
44191 · Capital Improvements Fund	1,109,172.30
Total Checking/Savings	<u>8,121,535.61</u>
Other Current Assets	
1273 · Endowment Acct	1,703,139.63
1274 · Endowment Interest Acct	1,031,814.81
1400 · Returned Checks	-107.00
1900 · Prepaid Expenses	44,912.00
Total Other Current Assets	<u>2,779,759.44</u>
Total Current Assets	<u>10,901,295.05</u>
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	<u>3,668,734.30</u>
TOTAL ASSETS	<u><u>14,570,029.35</u></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	981,651.00
2070-0 · Pension Liability	1,016,587.00
2010 · Accounts Payable - Manual	12,115.00
2020 · Wages Payable	4,915.00
2030 · Payroll Liabilities	801.65
2050 · Accrued Vacation	38,485.67
Total Other Current Liabilities	<u>1,775,461.32</u>
Total Current Liabilities	<u>1,775,461.32</u>
Long Term Liabilities	
2080-0 Health Insurance Retiree	96,218.00
Total Long Term Liabilities	<u>96,218.00</u>
Total Liabilities	<u>1,871,679.32</u>

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

As of May 31, 2024

Accrual Basis

	<u>May 31, 24</u>
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	4,400,141.10
Net Income	1,050,909.64
	<hr/>
Total Equity	12,698,350.03
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TOTAL LIABILITIES & EQUITY	<u>14,570,029.35</u>

TRACY PUBLIC CEMETERY DISTRICT
 Profit & Loss Prev Year Comparison
 July 2023 through May 2024

	Jul '23 - May 24	Jul '22 - May 23
Ordinary Income/Expense		
Income		
3016 · Disinternment Fee Income	0.00	1,000.00
3005 · Lot Sales	194,400.00	246,250.00
3010 · Endowment Sales	93,400.00	101,100.00
3015 · Open/Close	253,000.00	261,050.00
3020 · Vault Sales	96,050.00	88,600.00
3025 · Vault Handling Fee	44,900.00	37,250.00
3030 · Saturday Service Fee	7,150.00	5,850.00
3040 · Non Resident Fee	53,150.00	61,600.00
3042 · Misc Sales	3,000.00	6,975.00
3045 · Curr-Taxes-Secured	1,198,169.22	1,094,749.79
3046 · Curr-Taxes-Unsecured	69,030.95	55,834.09
3048 · Supplemental-Taxes	36,984.60	19,167.84
3049 · State HOPTR	6,892.72	5,739.13
3064 · Interest-STIFEL Advisors	93,496.62	67,767.33
3065 · Interest-County-Pre-Need	74,113.00	27,842.00
3066 · Interest-County-Gen-Res	94,347.00	19,803.00
3068 · Interest-County General	67,426.00	38,085.00
3073 · Interest-Cap Improvement Fund	42,832.00	17,573.00
3070 · Interest-Bank	217.04	252.14
3071 · Misc	6,219.92	100.00
3080 · Securities Gains/Losses	23,310.93	-57,438.73
Total Income	2,458,090.00	2,099,149.59
Cost of Goods Sold		
4005 · Vault Purchase	60,230.00	54,715.00
4010 · Buy Backs / Refunds		
4012 · Lot Buy Back	4,930.00	2,975.00
4013 · Non Resident Refund	0.00	700.00
4014 · Opening / Closing Refund	2,075.00	3,200.00
4014-1 · Saturday Service Refund	0.00	650.00
4014-2 · Vault Buy Back	1,939.04	1,100.00
Total 4010 · Buy Backs / Refunds	8,944.04	8,625.00
Total COGS	69,174.04	63,340.00
Gross Profit	2,388,915.96	2,035,809.59
Expense		
5231 · County Auditor	2,932.00	22,091.00
5105 · Salaries Regular	349,859.50	297,453.31
5120 · Salaries Overtime	54,827.65	43,150.51
5130 · Retirement	125,243.38	104,784.46
5140 · Payroll Taxes		
FICA	25,813.06	21,117.41
Medicare	6,037.64	4,938.75
SDI	-2,159.61	-3,370.40

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
 July 2023 through May 2024

	<u>Jul '23 - May 24</u>	<u>Jul '22 - May 23</u>
State Unemployment	9,547.81	15,051.86
Total 5140 · Payroll Taxes	39,238.90	37,737.62
5150 · Health Insurance	142,009.41	109,418.90
5165 · Vision Care	733.92	733.92
5180 · Temp Agency Labor	0.00	13,436.50
5205 · Office Expense	40,109.74	29,321.98
5210 · Postage	392.59	389.73
5220 · Meeting Expense	5,282.59	7,792.39
5225 · Membership/Subsription Expense	1,219.00	1,182.00
5227 · Transportation	2,184.55	1,410.63
5230 · Prof Service	32,839.94	21,272.05
5240 · Sales Tax	6,235.06	9,143.30
5305 · Fuel-Oil-Lube	9,013.14	10,849.68
5315 · Uniforms & Laundry	9,136.85	7,101.99
5320 · Utility Expense	57,449.69	49,546.95
5325 · Small Tools	2,836.84	0.00
5330 · Equipment Purchase	25,675.00	23,600.00
5405 · Maint-Equipment	17,035.85	19,077.60
5410 · Tire-Repair	20.00	468.24
5415 · Maint-Building/Grounds	413,730.72	96,727.71
5450 · Capital Expenditures	0.00	63,250.00
Total Expense	<u>1,338,006.32</u>	<u>969,940.47</u>
Net Ordinary Income	<u>1,050,909.64</u>	<u>1,065,869.12</u>
Net Income	<u>1,050,909.64</u>	<u>1,065,869.12</u>

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>2024 Burials</u>
January	10	0	4	1	13	\$10,260.00	14
February	4	1	9	6	8	\$4,450.00	14
March	2	0	6	2	6	\$1,330.00	8
April	9	0	9	2	16	\$9,030.00	18
May	5	0	5	0	10	\$6,055.00	10
June	5	0	9	4	10	\$5,280.00	14
July							
August							
September							
October							
November							
December							
Totals	35	1	42	15	63	\$36,405.00	78

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>2024 Burials</u>
January	0	0	0	0	0	\$ -	0
February	7	0	0	7	0	\$ -	7
March	7	0	0	2	5	\$5,200.00	7
April	3	0	0	3	0	\$ -	3
May	4	0	8	11	1	\$ -	12
June	1	0	1	2	0	\$ -	2
July							
August							
September							
October							
November							
December							
Totals	22	0	9	25	6	\$5,200.00	31

5:03 PM

07/08/24

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

June 28, 2024

Name Address	Num	Name Account #	Split	Amount
California Department of Tax & Fee Admin of Tax & Fee Administration P.O.BOX 942879 ...	12738	6030000000	44101 · Cash in County-General o...	3,215.94
Total California Department of Tax & Fee Admin				3,215.94
CALIFORNIA SCHOOL BOARDS ASSOCIATION ACCOUNTING DEPARTMENT 3251 BEACON ...	12736		44101 · Cash in County-General o...	1,500.00
Total CALIFORNIA SCHOOL BOARDS ASSOCIATION				1,500.00
DAVID FARNSWORTH, CPA 76 HEATH STREET MILPITAS, CA 95035	12726	6220000000	44101 · Cash in County-General o...	3,780.00
Total DAVID FARNSWORTH, CPA				3,780.00
DERRICK DAVIS 2680 ATLANTA DR TRACY, CA 95376	12731	6226007100	44101 · Cash in County-General o...	100.00
2680 ATLANTA DR TRACY, CA 95376	12731	6226007100	44101 · Cash in County-General o...	50.00
Total DERRICK DAVIS				150.00
Employment Development Department P.O.BOX 826276 SACRAMENTO, CA 94230-6...	12739	6273000100	44101 · Cash in County-General o...	5,131.59
Total Employment Development Department				5,131.59
EUGENE BIRK 475 Peerless Way Tracy, CA 95376	12734	6226007100	44101 · Cash in County-General o...	100.00
475 Peerless Way Tracy, CA 95376	12734	6226007100	44101 · Cash in County-General o...	50.00
Total EUGENE BIRK				150.00
GENERAL EMPLOYEES TRUST FUND P.O BOX 55037 HAYWARD, CA 94545-0037	12725	6050000000	44101 · Cash in County-General o...	12,407.13
Total GENERAL EMPLOYEES TRUST FUND				12,407.13
GOLDEN STATE RISK MANAGEMENT P.O.BOX706 WILLOWS, CA 95988	12737	6201000000	44101 · Cash in County-General o...	18,625.00
P.O.BOX706 WILLOWS, CA 95988	12737	6201000000	44101 · Cash in County-General o...	24,234.00
Total GOLDEN STATE RISK MANAGEMENT				42,859.00
HOME DEPOT CREDIT SERVICES DEPT. PO BOX 78047 PHOENIX, AZ 85062-8047	12728	6260000000	44101 · Cash in County-General o...	648.36
PO BOX 78047 PHOENIX, AZ 85062-8047	12728	6260000000	44101 · Cash in County-General o...	118.73
Total HOME DEPOT CREDIT SERVICES DEPT.				767.09
KEVIN TOBECK 1222 Citadelle St Tracy, Ca 95304	12732	6226007100	44101 · Cash in County-General o...	100.00
1222 Citadelle St Tracy, Ca 95304	12732	6226007100	44101 · Cash in County-General o...	50.00
Total KEVIN TOBECK				150.00
NNIS, INC. 1660 W LINNE RD. STE 121 TRACY, CA 95377	12730	6201000000	44101 · Cash in County-General o...	350.00
1660 W LINNE RD. STE 121 TRACY, CA 95377	12730	6201000000	44101 · Cash in County-General o...	100.00
Total NNIS, INC.				450.00
PACIFIC GAS & ELECTRIC CO P.O.BOX 997300 SACRAMENTO, CA 95899	12729	6249000000	44101 · Cash in County-General o...	5,130.49
P.O.BOX 997300 SACRAMENTO, CA 95899	12729	6249000000	44101 · Cash in County-General o...	2,262.16
Total PACIFIC GAS & ELECTRIC CO				7,392.65
SCOTT G. ARGANBRIGHT TRACY, CA 95376	12733	6226007100	44101 · Cash in County-General o...	100.00
TRACY, CA 95376	12733	6226007100	44101 · Cash in County-General o...	50.00
Total SCOTT G. ARGANBRIGHT				150.00

5:03 PM

07/08/24

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

June 28, 2024

Name Address	Num	Name Account #	Split	Amount
UBEO WEST LLC PO BOX 790448 ST. LOUIS, MO 63179-0448	12727	6201000000	44101 · Cash in County-General o...	472.60
Total UBEO WEST LLC				472.60
WILLIAM KASKA 785 INDEPENDENCE DRIVE TRACY, CA 95376	12735	6226007100	44101 · Cash in County-General o...	100.00
785 INDEPENDENCE DRIVE TRACY, CA 95376	12735	6226007100	44101 · Cash in County-General o...	50.00
Total WILLIAM KASKA				150.00
TOTAL				78,726.00



A.O. Jones Paving Inc.
All of your Asphalt and Paving Needs
Full-Service Paving Contractor

CONTRACT

Proposal No.: 996

A.O. Jones Paving Inc.

Estimator: John

Date: 4/19/2024

930 Rock Ridge Way

Pittsburg, Ca. 94565

Mobile (925)260-5503

Office (925) 439-7027

Ca. License No. 778314

Nevada License No.0083130

email: john@aojonespaving.com

Proposal Submitted to:

Work To Be Performed at:

Name: C/O - Maylene Warner

Name: Tracy Public Cemetery District

Street: _____

Street: 501 E. Schulte Rd

City: _____

City: Tracy, Ca.

State: _____

Contact: _____

Phone (209)835-2930 Fax _____

Phone: _____ Fax: _____

IT IS OUR POLICY TO HAVE A SIGNED CONTRACT ON HAND BEFORE SCHEDULING WORK.

We hereby propose to furnish all the materials and perform all the labor necessary for the completion of:

Remove any dirt and debris from areas where speed bumps will be placed.

Apply full coat of tack oil to area as a bonding agent between existing pavement and new asphalt speed bumps.

Install 30 speed bumps at designated locations throughout cemetery roadways as per drawing received.

Speed bumps range from 16' to 19' in width.

Install new asphalt speed bumps at dimensions of 2 1/2' in width and 4"-5" in height.

Paint all speed bumps white using standard traffic paint.

Total charge of \$600.00 per completed speed bump.

Project total = \$18,000.00 (Eighteen Thousand Dollars & 00/100)

All balances due upon completion of work.

PEREIRA

Industrial Construction & Maintenance, Inc.
15355 W. Grant Line Rd. Tracy, CA 95304
CA. Cont. LIC. #777098 - QAL LIC. #104686

CELL: (209) 321-6764 OFFICE: (209) 835-2393 FAX: (209) 835-9993

www.pereiraindustrialservices.com

5/28/2024

Quote #13

Tracy Public Cemetery
501 E Schulte Rd
Tracy, CA 95376
Attn: Maylene Warner

SPEED BUMPS REVISED

We are pleased to provide labor & equipment for the following scope of work:

- Mobilize equipment and manpower.
- Cone off sections as needed and properly open sections as soon as possible.
- Power blow and hand sweep speed bump locations.
- Layout and snap lines at speed bump locations.
- Apply SS1 tack oil for proper bonding.
- Furnish place and compact (33) asphalt speed bumps.
- Speed bumps average in length 23' width 24" height 3.5"
- Approximately 16-18 tons of asphalt to be used.

TOTAL FOR (33) SPEED BUMPS 24": **\$21,790.60**

- Stripe speed bumps with white hash lines.

TOTAL COST: **\$ 2,650.00**

TOTAL COST: **\$24,440.60**

INCLUDED:

- Labor, equipment and material.

EXCLUDED:

- No permits, drawings, and engineering.
- No overtime, weekends, or holiday work.
- No other work other than mentioned above.
- No hazardous clean-up.
- All work is quoted to be performed during normal business hours; Monday-Friday 7am-3:30 pm.
- Pereira Industrial will not accept or allow any retention of funds for this or any other project.
- If at any time we are denied complete and uninterrupted access to our work areas this standby time will be billed at \$130.00 per man hour.
- We accept no liability for any damage to buried conduit, pipe, wood, beams or footings concealed in or under concrete, asphalt surfaces or existing soils or walls. Not responsible for any underground private utilities not marked by U.S.A underground alert services.

This quote shall remain in effect for a period not to exceed (15) calendar days. Thank you for the opportunity to bid this project. We look forward to hearing from you.

Sincerely,
Thomas E. Pereira, President
Pereira Industrial Construction & Maintenance, Inc.



North Cal Paving, Inc.
 1320 Lavender Lane
 Dixon, CA, 95620
 Lic # 899868
 844.801.5190

Date: 4/22/2024

Proposal: # A0186 Revision

Re:
 Maylene Warner
 209.835.2930

Project:
 Tracy Public Cemetery District
 Schulte Memorial Park
 501 E. Schulte
 Tracy, CA 95378

North Cal Paving Inc., is pleased to submit a price per job walk: (Price includes mobilization of equipment, supplies including safety cones, materials, 811 notifications for underground utilities, water buffalo per site and labor).

Scope A: "Grind & Remove Existing Asphalt & Prep Grade for Installation of New Asphalt Pavement with Speed Bumps, approx. 30"

- Mobilization of equipment, bobcats, paver, tool trucks, super dump trucks etc.
- Provide all trucking for all new base rock as needed & asphalt
- Grind mill existing asphalt approx. 4' x 25' x 3" depth (average) throughout site
- Remove asphalt, approx. 50 tons and prep subgrade for new asphalt, approx. 30 locations
- Prep site for new asphalt installation, provide traffic control for trucking as needed
- Furnish & install ss1 hot tack oil and apply to existing grade or existing vertical asphalt for bonding
- Furnish & install approx. 3.5" max. asphalt thickness compaction of asphalt for a 3" finish, approx. 100 tons with speed bump
- Smooth double drum roller machine is to level and compact asphalt with vibration with 95% min. compaction
- Furnish & install asphalt for speed bump, 2' wide x 25' long x 4" height
- Furnish & install striping for all speed bumps
- Clean up site of all construction debris

Total A: **\$26,550.00**

Scope B: "Seal Coat Existing Asphalt", approx. 12,000 SF

- Prep site for new sealant installation after Crack repairs have been completed
- Clean all micro-cracks 1/8" cracks to be cleared with power wash, brooms and high power air blower
- Treat any oil stains with apply oil treatment as needed
- Mask off all utility boxes, monuments, manholes, etc.
- Furnish & install hot sealant apply overkote XP asphalt sealer with 2% latex. NO PARKING FOR 48 HRS. after sealant has been installed
- Furnish & install directional arrows after seal installation
- Clean up site after construction is completed

Total B: **\$5,350.00**

- Exclude:
- Permits
 - Unforeseen conditions
 - Traffic control
 - Special inspections
 - Underground utilities
 - Hazardous material
 - Drainage repair
 - Concrete work
 - Excavation

Note: We reserve the right to this wording and format on the estimate, shall not be shared with any other contractors to avoid legal action 3- year guarantee, subject to change due to natural & accidental damages including cracks, weeds, stains and sink holes

Oscar Ceron
 Email: oceron2@gmail.com
 Phone: 925.494.4093

FINANCIAL REPORT

TRACY PUBLIC CEMETERY DISTRICT
FY 2023



Table of Content

Audit Opinion & Internal Controls

Financial Metrics

Statement of Net Position

Conclusion

Statement of Activities

AUDIT OPINION & INTERNAL CONTROLS

- Unmodified opinion
- No indications or allegations of fraud
- No difficulties with management
- No abuse or wasteful spending

TPCD

NET POSITION

Assets

	2023	2022	2021	\$ Diff	% Diff	\$ Diff	% Diff
Cash and investments	\$7,221,446	\$6,375,518	\$5,443,932	\$845,928	13.27%	\$931,586	17.11%
Prepaid expenses	55,114	72,922	54,163	-17,808	-24.42%	18,759	34.63%
Restricted cash and investments	2,576,397	2,462,319	2,436,236	114,078	4.63%	26,083	1.07%
Capital assets, net	3,971,598	3,879,167	3,909,956	92,431	2.38%	-30,789	-0.79%
Deferred outflows	421,576	421,338	359,666	238	0.06%	61,672	17.15%
Total assets	\$14,246,131	\$13,211,264	\$12,203,953	\$1,034,867	7.83%	\$1,007,311	8.25%

TPCD

NET POSITION

Liabilities

	2023	2022	2021	\$ Diff	% Diff	\$ Diff	% Diff
Accounts payable	\$124,037	\$33,462	\$27,414	\$90,575	270.68%	\$6,048.00	22.06%
Preneed liability	1,353,980	1,237,345	1,234,795	116,635	9.43%	\$2,550.00	0.21%
Compensated absences	2,529	2,910	2,599	-381	-13.09%	\$311.00	11.97%
Net OPEB liability	107,924	127,780	114,083	-19,856	-15.54%	\$13,697.00	12.01%
Net pension liability	1,077,001	900,992	1,138,909	176,009	19.54%	-\$237,917.00	-20.89%
Deferred inflows	282,183	354,519	122,629	-72,336	-20.40%	\$231,890.00	189.10%
Total liabilities and deferred inflows	\$2,947,654	\$2,657,008	\$2,640,429	\$290,646	10.94%	\$16,579.00	0.63%

TPCD

NET POSITION

Net Position

	2023	2022	2021	\$ Diff	% Diff	\$ Diff	% Diff
Net investment in capital assets	\$3,971,598	\$3,879,167	\$3,909,956	\$92,431	2.38%	-\$30,789	-0.79%
Restricted	2,583,700	2,469,622	\$2,436,236	114,078	4.62%	33,386	1.37%
Unrestricted	4,743,179	4,205,467	3,217,332	537,712	12.79%	988,135	30.71%
Total net position	\$11,298,477	\$10,554,256	\$9,563,524	\$744,221	7.05%	\$990,732	10.36%

TPCD

ACTIVITIES

Revenues

	2023	% of Total	2022	% of Total	2021	% of Total	\$ Diff	% Diff	\$ Diff	% Diff
Charges for services	\$629,940	31.05%	\$966,913	46.25%	\$679,282	36.57%	-\$336,973	-34.85%	\$287,631	42.34%
Property taxes	1,181,343	58.22%	1,073,183	51.33%	980,778	52.80%	108,160	10.08%	92,405	9.42%
Endowment fees	108,000	5.32%	154,350	7.38%	160,000	8.61%	-46,350	-30.03%	-5,650	-3.53%
Investment income (loss)	109,649	5.40%	-103,859	-4.97%	37,550	2.02%	213,508	-205.57%	-141,409	-376.59%
Other revenue	100	0.00%	143	0.01%	0	0.00%	-43	-30.07%	143	
Total revenues	\$2,029,032	100.00%	\$2,090,730	100.00%	\$1,857,610	100.00%	-\$61,698	-2.95%	\$232,977	12.54%

TPCD

ACTIVITIES

Expenses

	2023	% of Total	2022	% of Total	2021	% of Total	\$ Diff	% Diff	\$ Diff	% Diff
Salaries and related expenses	\$764,291	59.49%	\$710,673	64.61%	\$837,267	70.78%	\$53,618	7.54%	-\$126,594	-15.12%
Repairs & maintenance	172,949	13.46%	99,640	9.06%	98,700	8.34%	940	0.95%	940	0.95%
Utilities	49,367	3.84%	54,833	4.98%	54,856	4.64%	-23	-0.04%	-23	-0.04%
Depreciation expense	43,761	3.41%	50,350	4.58%	37,802	3.20%	12,548	33.19%	12,548	33.19%
Professional fees	23,137	1.80%	22,005	2.00%	17,495	1.48%	4,510	25.78%	4,510	25.78%
Other expenses	231,306	18.00%	162,497	14.77%	136,741	11.56%	25,756	18.84%	25,756	18.84%
Total expenses	1,284,811	100.00%	1,099,998	100.00%	1,182,861	100.00%	97,349	8.23%	-82,863	-7.01%
Changes in net position	\$744,221	36.68%	\$990,732	47.39%	\$674,749	36.32%	\$315,983	46.83%	\$315,983	46.83%

Cash & Investment Analysis



Description

Cash balance at each year end.

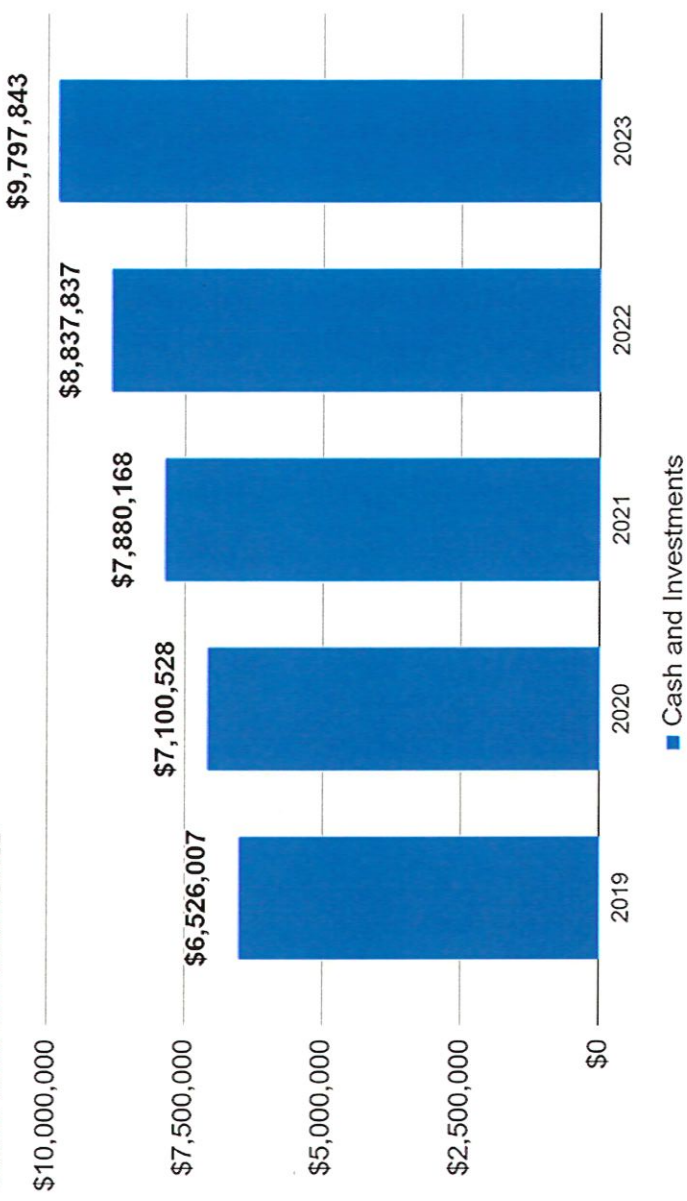
Analysis Summary

The cash balance due to each year revenues were greater than expenses

Current Year Summary

The increase is due to revenues exceeding expenditures.

Cash and Investments



Current Liabilities



Description

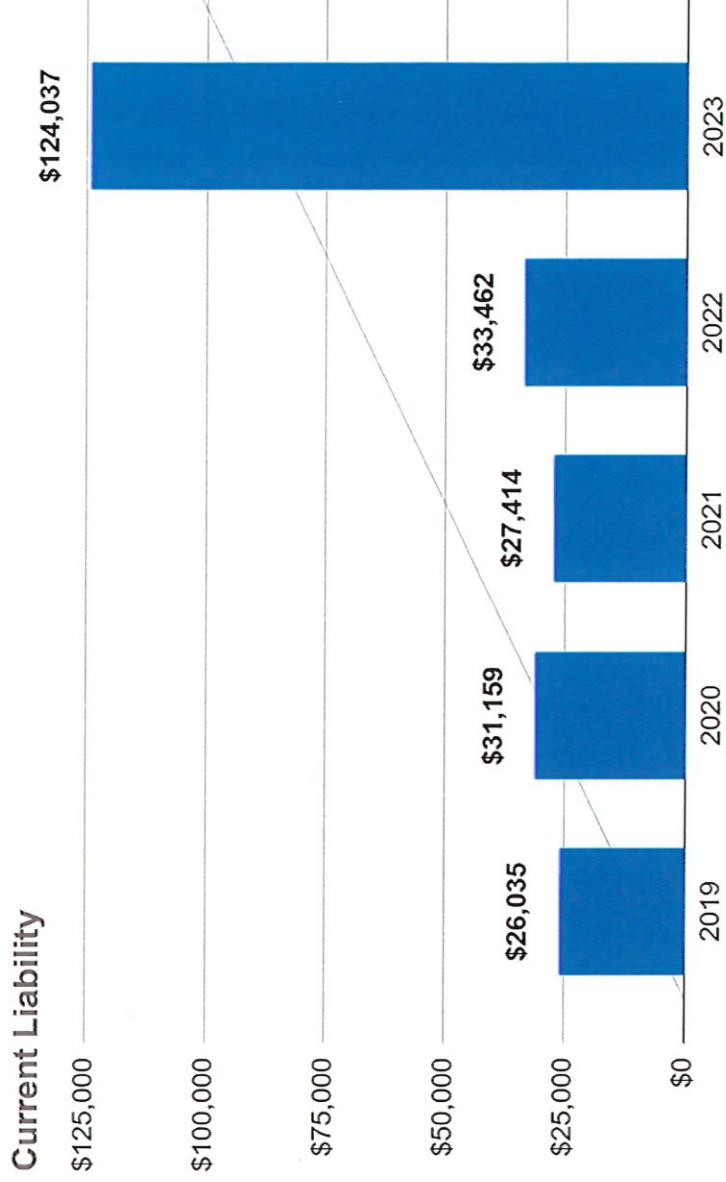
Current liabilities include accounts payable and accrued payroll

Analysis Summary

After 2016, current liabilities increased from \$12.7K to \$31K

Current Year Summary

Approximately 58% of the current liabilities consist of AP and 38% of the liabilities consist of payroll liabilities



Long-Term Liabilities



Description

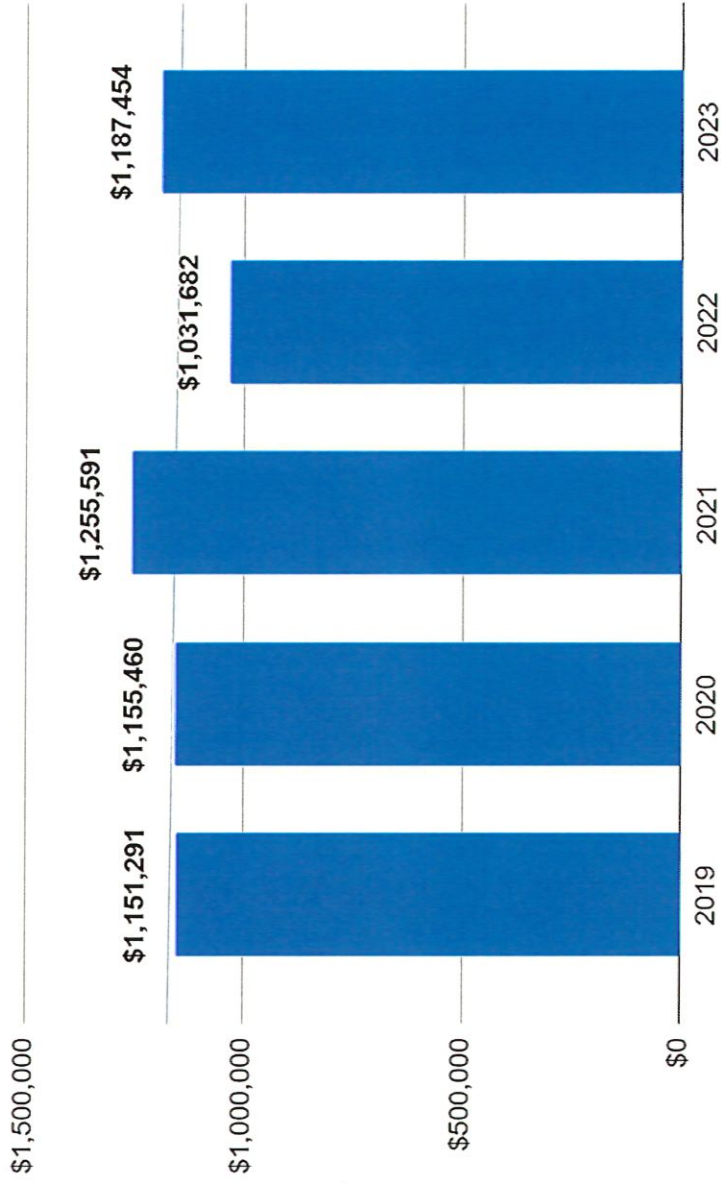
Includes compensated absences, net pension liability, and net OPEB liability

Analysis Summary

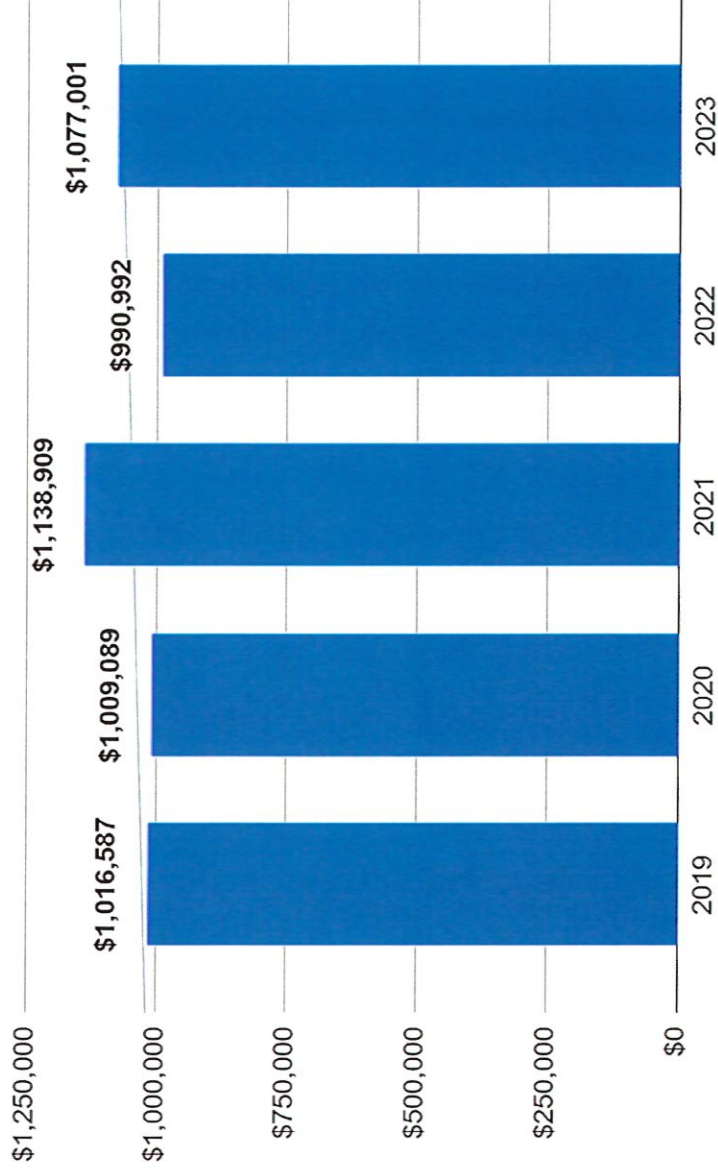
The LT liabilities reported similar balances from 2019 to 2023.

Current Year Summary

The increase of long-term liabilities is mainly due to the increase in the net opeb liability and net pension liability



Net Pension Liability



Description

Balances are based on actuarial report



Analysis Summary

Please, see actuarial report to review key fluctuations in balances



Current Year Summary

NPL increased by 8.68% compared to the prior period.

Preneed Liability



Description

Balances are based on audit report balance



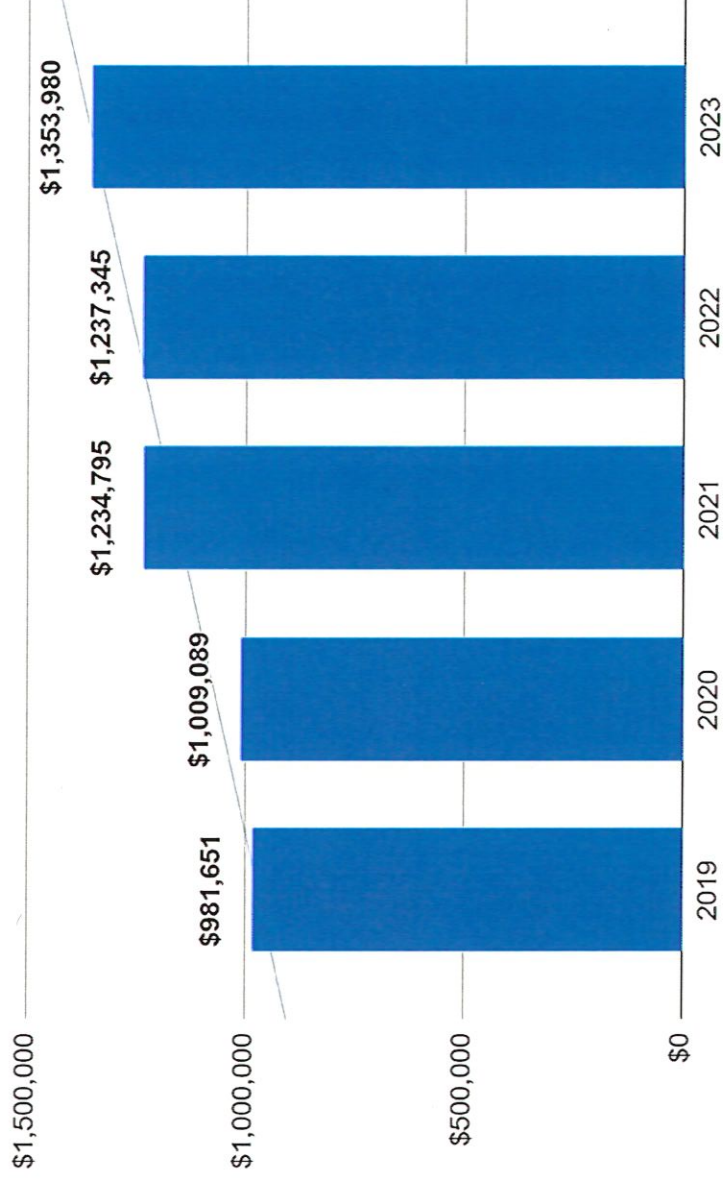
Analysis Summary

Since 2019, the District reported an increase in preneed liability.



Current Year Summary

The preneed liability increased due to preneeds purchased were greater than preneed burials



Net OPEB Liability

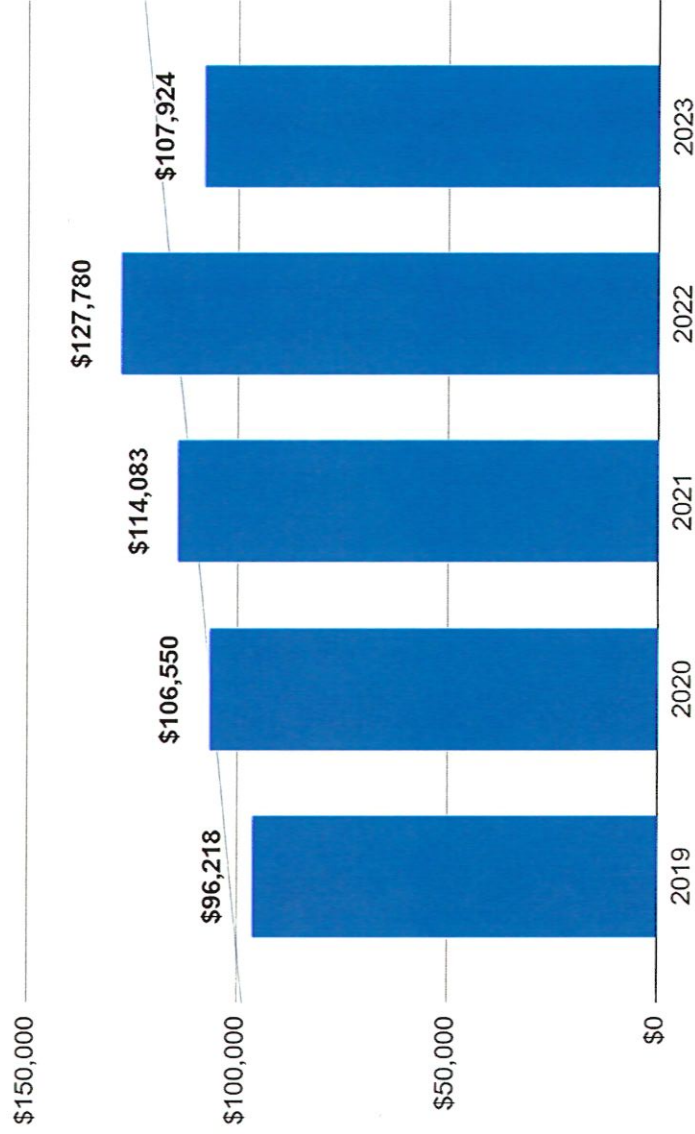


Description

Balances are based on audit report

Current Year Summary

The current year the alternative method of reporting the Net OPEB liability was used to record the liability



Revenue Analysis



Description

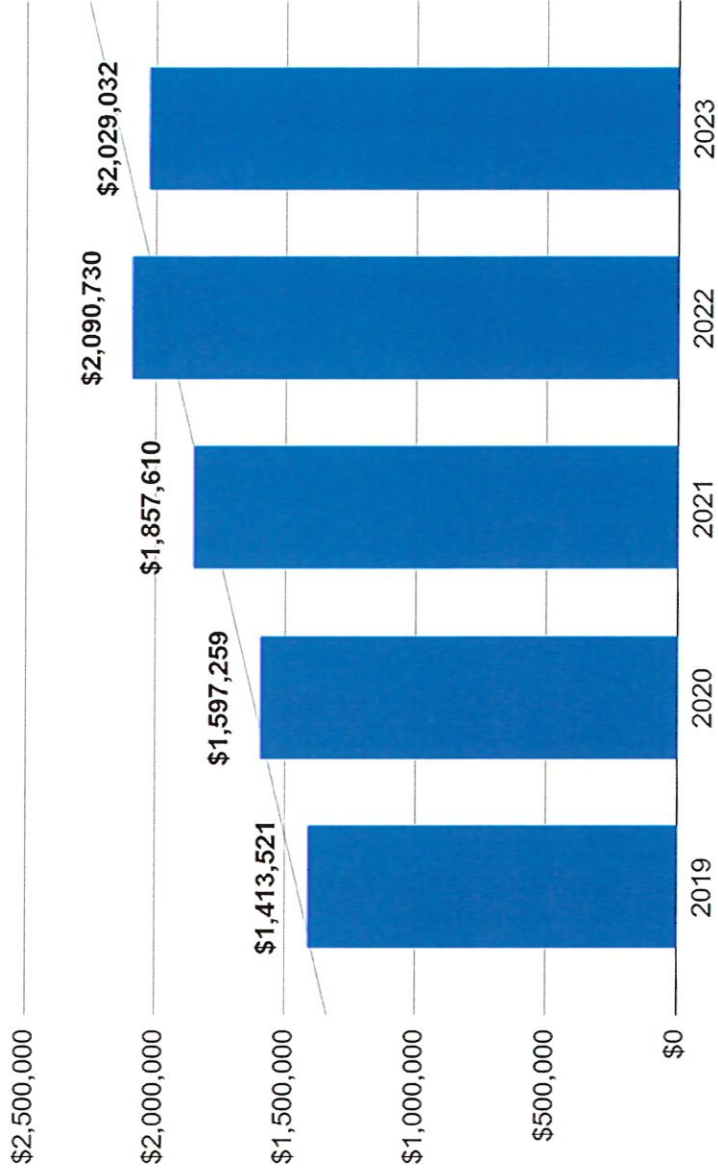
Revenues are aggregated by fiscal year

Analysis Summary

Revenues increased gradually over the last five years

Current Year Summary

Revenues increased mainly due to an increase in property taxes and investment earnings



Expense Analysis



Description

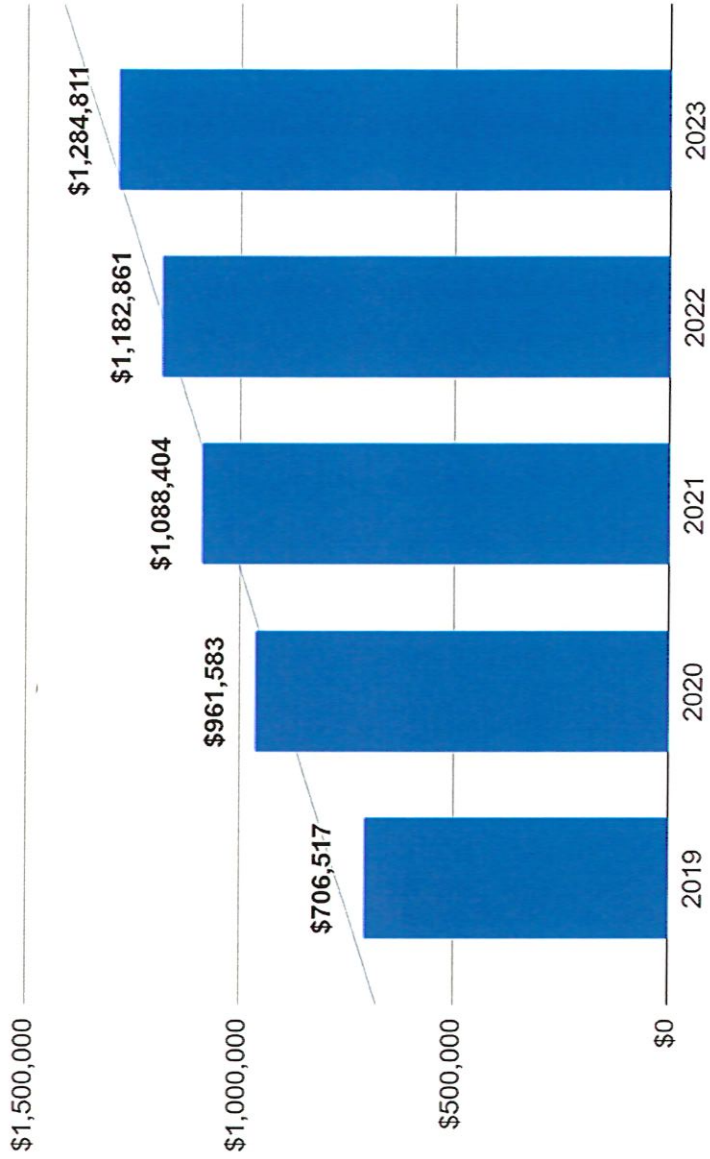
Expenses are aggregated by fiscal year

Analysis Summary

Total expenses have increased since 2019.

Current Year Summary

The current expenses increased by 8.62%. The CAGR since 2019 reported an increase of 12.71%.



CONCLUSION

Dear Board of Trustees & Management:

This presentation was an overview of the financial highlights of the District. If you would like to review further, please see the FY 2023 audit report.

It was a pleasure to work with Maylene Warner. I thank her for providing the information needed to complete the audit.

Please, feel free to contact me with any questions you may have.

Sincerely,
David Farnsworth, CPA

