

Tracy Public Cemetery District

Board Meeting Minutes Of August 12, 2026

Regular Board Meeting called to order at 5:28 pm by Chairman Kaska at the Valpico Memorial Park location.

Roll Call: Present: Chairman Bill Kaska, Vice-Chair David Sasser, Trustee Kevin Tobeck, Trustee Scott Arganbright (via telephone), Trustee Derrick Davis, Interim District Manager Kimberly Jager-Queirolo, Office Admin Janelle Branco and Office Admin Loran Prater

Review of Agenda Items:

Visitors in Attendance: None

Comments from the Floor: None

Minutes: The Regular Session Meeting Minutes for June 10, 2026, were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimously.

The Closed Session meeting Minutes for June 10, 2026, were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimously.

Financial Report: Financial reports for May 2026 were approved by motion of Trustee Davis, second by Trustee Tobeck, motion passed unanimously.

Monthly Interments: A copy of the June 2026 Burial Report was included in the meeting packet; total for Schulte Location: 13 burials which included 7 full casket burials, 0 infant burials and 6 cremation burials. 1 At-Need and 12 Pre-Need. Total for Valpico Memorial Park 9 burials which includes 6 full casket burials, 3 cremation burials and 0 baby burials. 8 At-Need and 1 Pre-Need.

A copy of the July 2026 Burial Report was included in the meeting packet; total for Schulte Location: 16 burials which included 5 full casket burials, 1 infant burial and 10 cremation burials. 4 At-Need and 12 Pre-Need. Total for Valpico Memorial Park 9 burials which includes 7 full casket burials, 2 cremation burials and 0 baby burials. 8 At-Need and 1 Pre-Need.

Pre-Need Account: The cash amount of pre-paid interment rights and services used (Schulte) for the month of June 2026, \$6,675.00. The cash amount of pre-paid interment rights and services used (Valpico) for the month of June 2026, \$0.00

The cash amount of pre-paid interment rights and services used (Schulte) for the month of July 2026, \$6,300.00. The cash amount of pre-paid interment rights and services used (Valpico) for the month of July 2026, \$0.00

Review of Warrants: Warrants of June 9, 2026, June 17, 2026, July 8, 2026, July 16, 2026, and July 27, 2026, were approved by motion of Trustee Davis, second by Chairman Kaska, motion passed unanimously.

Old Business:

A. District Business:

1. **Ordinance:** Trustee Tobeck reported The District Ordinance was passed at the City Council meeting, but we do not know any other information. They will have a second read at the next City Council meeting. Update at next meeting.
2. **Quarterly Deposits:** Interim District Manager Queirolo reported she did the quarterly deposits on July 10, 2026. \$155,530.15 was transferred to the County General Operating Fund. \$44,550.00 was transferred to the County Pre-Need Fund. \$33,500.00 was sent to the Stifel Endowment account.

3. **4 Pillars:** Interim District Manager Queirolo reported the plaques have been put on the pillars and the pillar project has been completed. She provided pictures to the Trustees.
4. **Pump Main Building at Schulte Location:** Interim District Manager Queirolo reported that Bryce from Hawk came out to run a camera in the well. The camera could only go 121 feet, and they had to stop due to debris that could damage their camera. He was trying to see if there is something that can be done to remove the debris so they can resume filming. The Trustees asked if we could get a second opinion on this. Interim District Manager Queirolo will call to get someone else to come out for a second opinion. Update at next meeting.
5. **PCA Conference:** Interim District Manager Queirolo reported there are a few conferences in the upcoming months, and she asked if anyone wanted to attend. CAPC has a conference on 10/9/2026-10/10/2026 in Burlingame, Ca. GSRMA is having their annual conference in Corning, Ca on 10/21/2026-10/23/2026. SJCERA is having a retirement investment roundtable, and they invited 2-3 people from each entity to attend in Lodi, Ca on 10/25/2026.
6. **Closed for the Labor Day Holiday:** Interim District Manager reminded the Trustees that offices at both cemetery locations will be closed for Labor Day.
7. **Conflict of Interest:** Interim District Manager Queirolo reported that the paralegal from BBK provided her with a Conflict of Interest Code. Conflict of Interest Code number 26001 was adopted on August 12, 2026, by motion from Trustee Tobeck, second by Trustee Davis, motion passed unanimously. This will be signed by Chairman Kaska on Friday, 8/14/2026, and will be emailed to the paralegal at BBK and she will submit it to the county.

A. Schulte Memorial Park

Flag Poles: Interim District Manager Queirolo reported she has called and emailed a few places for quotes and has gotten no responses back. Trustee Arganbright asked that we postpone this until the next meeting. Update at next meeting.

B. Valpico Memorial Park:

Valpico Expansion: Interim District Manager Queirolo forwarded the email to the Trustees that NJA Architecture sent as a response to the questions the Trustees had at the last meeting. Trustees asked if we could have a special meeting to get more information from NJA Architecture. Interim District manager will reach out to NJA Architecture to what dates they have available to go to a special meeting. Update at next meeting.

Closed Session: none

There being no further business to discuss, the Regular Meeting was adjourned at 6:47pm by Chairman Kaska.

Respectfully,

Loran Prater
Office Admin

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

Accrual Basis

As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash General	23,948
1101 · Cash in Bank -General Operating	74,640
1112 · Cash in Bank-Pre-Need	71,250
1172 · Cash in Bank-Endowment	8,650
44101 · Cash in County-General operatin	4,385,228
44102 · Cash in County-Gen Reserve	1,529,799
44105 · Cash in County-Pre-Need	2,587,296
44191 · Capital Improvements Fund	1,460,070
Total Checking/Savings	10,140,881
Other Current Assets	
1273 · Endowment Acct	1,985,858
1274 · Endowment Interest Acct	1,250,464
1400 · Returned Checks	-107
1900 · Prepaid Expenses	-1,514
Total Other Current Assets	3,234,701
Total Current Assets	13,375,582
Fixed Assets	
2500 · Valpico Land	3,314,661
2150 · Land Improvements	384,836
2200 · Building	517,847
2300 · Furniture & Equipment	514,867
2400 · Accumulated Depreciation	-1,063,477
Total Fixed Assets	3,668,734
TOTAL ASSETS	17,044,317
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2076 · Deferred Inflows	58,663
2075 · Deferred Outflows	-337,757
2090 · Deferred Income Pre-Need	981,651
2070-0 · Pension Liability	1,016,587
2010 · Accounts Payable - Manual	12,115
2020 · Wages Payable	4,915
2030 · Payroll Liabilities	802
2050 · Accrued Vacation	38,486
Total Other Current Liabilities	1,775,461
Total Current Liabilities	1,775,461
Long Term Liabilities	
2080-0 Health Insurance Retiree	96,218
Total Long Term Liabilities	96,218

TRACY PUBLIC CEMETERY DISTRICT

Balance Sheet

Accrual Basis

As of May 31, 2026

	May 31, 26
Total Liabilities	1,871,679
Equity	
2800 · Fixed Assets Equity	3,516,836
2810 · Endowment Equity	1,073,811
2820 · General Fund Equity	2,451,350
2850 · Pre-Need Equity	96,587
3000 · Opening Bal Equity	108,715
3900 · Retained Earnings	6,614,954
Net Income	1,310,384
Total Equity	15,172,637
TOTAL LIABILITIES & EQUITY	17,044,317

TRACY PUBLIC CEMETERY DISTRICT
Profit and Loss by Class
July 2025 through May 2026

Ordinary Income/Expense	ENDOWM...	ENDOWM...	PRE-NEED...	PRE-NEED...	SCHULTE	VALPICO	TOTAL
Income							
3016 · Disinterment Fee Income	0.00	0.00	0.00	0.00	3,300.00	0.00	3,300.00
3005 · Lot Sales	0.00	0.00	0.00	0.00	38,250.00	176,250.00	214,500.00
3010 · Endowment Sales	21,750.00	75,700.00	0.00	0.00	0.00	0.00	97,450.00
3015 · Open/Close	0.00	0.00	52,650.00	110,300.00	59,250.00	73,900.00	296,100.00
3020 · Vault Sales	0.00	0.00	15,300.00	24,900.00	17,400.00	34,000.00	91,600.00
3025 · Vault Handling Fee	0.00	0.00	7,600.00	12,300.00	8,950.00	16,650.00	45,500.00
3030 · Saturday Service Fee	0.00	0.00	0.00	0.00	1,500.00	2,700.00	4,200.00
3040 · Non Resident Fee	0.00	0.00	13,800.00	3,700.00	20,800.00	13,300.00	51,600.00
3042 · Misc Sales	0.00	0.00	0.00	150.00	2,100.00	1,000.00	3,250.00
3045 · Curr-Taxes-Secured	0.00	0.00	0.00	0.00	1,472,545.47	0.00	1,472,545.47
3046 · Curr-Taxes-Unsecured	0.00	0.00	0.00	0.00	91,091.90	0.00	91,091.90
3048 · Supplemental-Taxes	0.00	0.00	0.00	0.00	12,032.99	0.00	12,032.99
3049 · State HOPTR	0.00	0.00	0.00	0.00	5,921.83	0.00	5,921.83
3064 · Interest-STIFEL Advisors	121,002.68	0.00	0.00	0.00	0.00	0.00	121,002.68
3065 · Interest-County-Pre-Need	0.00	0.00	0.00	0.00	101,027.90	0.00	101,027.90
3066 · Interest-County-Gen-Res	0.00	0.00	0.00	0.00	63,088.22	0.00	63,088.22
3068 · Interest-County General	0.00	0.00	0.00	0.00	160,821.08	0.00	160,821.08
3073 · Interest-Cap Improvement Fund	0.00	0.00	0.00	0.00	57,271.87	0.00	57,271.87
3070 · Interest-Bank	0.00	0.00	0.00	0.00	152.73	0.00	152.73
3071 · Misc	0.00	0.00	0.00	0.00	1,562.24	0.00	1,562.24
3080 · Securities Gains/Losses	-33,007.56	0.00	0.00	0.00	0.00	0.00	-33,007.56
Total Income	109,745.12	75,700.00	89,350.00	151,350.00	2,117,066.23	317,800.00	2,861,011.35
Cost of Goods Sold							
4005 · Vault Purchase	0.00	0.00	0.00	0.00	27,515.00	12,045.00	39,560.00
4010 · Buy Backs / Refunds	0.00	0.00	0.00	0.00	2,250.00	0.00	2,250.00
4012 · Lot Buy Back	0.00	0.00	0.00	0.00	3,250.00	0.00	3,250.00
4014 · Opening / Closing Refund	0.00	0.00	0.00	0.00	2,950.00	0.00	2,950.00
4014-2 · Vault Buy Back	0.00	0.00	0.00	0.00	8,450.00	0.00	8,450.00
Total 4010 · Buy Backs / Refunds	0.00	0.00	0.00	0.00	35,965.00	12,045.00	48,010.00
Total COGS	0.00	0.00	0.00	0.00	2,081,101.23	305,755.00	2,813,001.35
Gross Profit	109,745.12	75,700.00	89,350.00	151,350.00	2,081,101.23	305,755.00	2,813,001.35
Expense							
5155 · Life Insurance	0.00	0.00	0.00	0.00	603.88	0.00	603.88
5231 · County Auditor	0.00	0.00	0.00	0.00	19,709.00	0.00	19,709.00
5105 · Salaries Regular	0.00	0.00	0.00	0.00	493,885.00	0.00	493,885.00
5120 · Salaries Overtime	0.00	0.00	0.00	0.00	62,463.20	0.00	62,463.20

TRACY PUBLIC CEMETERY DISTRICT
Profit and Loss by Class
July 2025 through May 2026

	ENDOWM...	ENDOWM...	PRE-NEED...	PRE-NEED...	SCHULTE	VALPICO	TOTAL
5130 · Retirement	0.00	0.00	0.00	0.00	177,683.89	0.00	177,683.89
5140 · Payroll Taxes							
FICA	0.00	0.00	0.00	0.00	34,493.58	0.00	34,493.58
Medicare	0.00	0.00	0.00	0.00	8,067.56	0.00	8,067.56
SDI	0.00	0.00	0.00	0.00	-6,810.23	0.00	-6,810.23
State Unemployment	0.00	0.00	0.00	0.00	20,478.32	0.00	20,478.32
5140 · Payroll Taxes - Other	0.00	0.00	0.00	0.00	7,229.11	0.00	7,229.11
Total 5140 · Payroll Taxes	0.00	0.00	0.00	0.00	63,458.34	0.00	63,458.34
5150 · Health Insurance	0.00	0.00	0.00	0.00	236,185.38	0.00	236,185.38
5160 · Dental Insurance	0.00	0.00	0.00	0.00	8,173.03	0.00	8,173.03
5165 · Vision Care	0.00	0.00	0.00	0.00	2,300.29	0.00	2,300.29
5205 · Office Expense	0.00	0.00	0.00	0.00	30,985.69	3,985.31	34,971.00
5210 · Postage	0.00	0.00	0.00	0.00	933.26	0.00	933.26
5220 · Meeting Expense	0.00	0.00	0.00	0.00	3,716.33	5,670.61	9,386.94
5225 · Membership/Subsctiption Expe...	0.00	0.00	0.00	0.00	1,122.00	0.00	1,122.00
5227 · Transportation	0.00	0.00	0.00	0.00	1,327.55	298.76	1,626.31
5230 · Prof Service	0.00	0.00	0.00	0.00	10,022.50	9,537.50	19,560.00
Security Services	0.00	0.00	0.00	0.00	49,442.83	6,038.48	55,481.31
5230 · Prof Service - Other	0.00	0.00	0.00	0.00	59,465.33	15,575.98	75,041.31
Total 5230 · Prof Service	0.00	0.00	0.00	0.00	8,712.08	0.00	8,712.08
5240 · Sales Tax	0.00	0.00	0.00	0.00	7,841.75	1,191.45	9,033.20
5305 · Fuel-Oil-Lube	0.00	0.00	0.00	0.00	13,194.86	0.00	13,194.86
5315 · Uniforms & Laundry	0.00	0.00	0.00	0.00	60,803.11	19,795.06	80,598.17
5320 · Utility Expense	0.00	0.00	0.00	0.00	18,802.71	1,497.29	20,300.00
5405 · Maint-Equipment	0.00	0.00	0.00	0.00	737.71	0.00	737.71
5410 · Tire-Repair	0.00	0.00	0.00	0.00	69,945.33	40,779.72	110,725.05
5415 · Maint-Building/Grounds	0.00	0.00	0.00	0.00	70,914.59	0.00	70,914.59
5450 · Capital Expenditures	0.00	0.00	0.00	0.00	1,412,964.31	88,794.18	1,501,758.49
Total Expense	0.00	0.00	0.00	0.00	668,136.92	216,960.82	1,311,242.86
Net Ordinary Income	109,745.12	75,700.00	89,350.00	151,350.00			
Other Income/Expense							
Other Expense	0.00	0.00	0.00	0.00	858.46	0.00	858.46
9001 · Misc Expense	0.00	0.00	0.00	0.00	858.46	0.00	858.46
Total Other Expense	0.00	0.00	0.00	0.00			

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Profit and Loss by Class
July 2025 through May 2026

	ENDOWM...	ENDOWM...	PRE-NEED...	PRE-NEED...	SCHULTE	VALPICO	TOTAL
Net Other Income	0.00	0.00	0.00	0.00	-858.46	0.00	-858.46
Net Income	109,745.12	75,700.00	89,350.00	151,350.00	667,278.46	216,960.82	1,310,384.40

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Budget vs. Actual
July 2025 through May 2026

	TOTAL												Budget	\$ Over Budget	% of Budget
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jul 25 - May 26			
Ordinary Income/Expense															
Income															
3016 - Disinfectant Fee Income	0.00	0.00	0.00	2,800.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00	0.00	3,300.00	100.0%
3005 - Lot Sales	25,500.00	21,750.00	12,450.00	22,850.00	26,500.00	16,250.00	18,750.00	13,300.00	18,000.00	19,600.00	18,550.00	214,500.00	240,000.00	-25,500.00	89.38%
3010 - Endowment Sales	11,400.00	9,450.00	5,200.00	9,400.00	11,000.00	7,800.00	8,800.00	6,300.00	10,000.00	8,800.00	9,500.00	87,450.00	115,000.00	-17,550.00	84.74%
3015 - Open/Close	29,800.00	20,450.00	20,450.00	30,550.00	31,800.00	55,800.00	23,000.00	16,550.00	24,600.00	23,450.00	20,700.00	296,100.00	175,000.00	121,100.00	168.2%
3020 - Vault Sales	7,800.00	6,000.00	4,500.00	12,900.00	9,900.00	17,400.00	7,900.00	6,000.00	5,800.00	6,300.00	7,500.00	91,900.00	80,000.00	11,900.00	114.5%
3023 - Vault Handling Fee	3,300.00	2,800.00	2,200.00	6,600.00	4,800.00	8,700.00	3,500.00	3,000.00	2,750.00	3,500.00	3,700.00	45,500.00	45,000.00	500.00	101.1%
3030 - Saturday Service Fee	0.00	0.00	0.00	0.00	650.00	650.00	650.00	0.00	1,500.00	750.00	0.00	4,200.00	6,000.00	-1,800.00	70.0%
3040 - Non Resident Fee	6,300.00	3,500.00	3,500.00	3,500.00	6,600.00	4,200.00	2,400.00	5,600.00	4,800.00	5,800.00	6,400.00	51,800.00	30,000.00	21,800.00	172.0%
3042 - Misc Sales	0.00	0.00	300.00	900.00	0.00	300.00	1,075.00	75.00	75.00	450.00	75.00	3,250.00	6,000.00	-2,750.00	54.17%
3045 - Cur-Taxes-Secured	0.00	7,388.48	0.00	0.00	0.00	743,512.39	33,468.77	0.00	0.00	688,194.83	0.00	1,472,545.47	1,400,000.00	72,545.47	105.18%
3046 - Cur-Taxes-Unsecured	0.00	2,780.36	0.00	0.00	0.00	86,042.80	0.00	0.00	0.00	2,258.64	0.00	91,097.90	0.00	91,097.90	100.0%
3048 - Supplemental-Taxes	0.00	2,653.37	0.00	0.00	0.00	4,688.81	0.00	0.00	0.00	4,688.81	0.00	12,032.99	0.00	12,032.99	100.0%
3049 - State HOPTR	0.00	0.00	0.00	0.00	0.00	1,045.03	2,438.40	0.00	0.00	0.00	2,438.40	5,821.83	0.00	5,821.83	100.0%
3064 - Interest-STEEL Advisors	6,951.83	8,805.49	10,898.67	21,590.92	6,184.15	11,478.30	8,534.28	5,177.63	5,692.88	28,450.98	5,607.35	121,002.68	200,000.00	-78,997.32	60.5%
3065 - Interest-County-Pre-Need	24,141.00	0.00	0.00	25,734.00	0.00	0.00	25,989.00	0.00	0.00	25,184.80	0.00	101,027.90	0.00	101,027.90	100.0%
3066 - Interest-County-Gen-Ries	15,875.00	0.00	0.00	16,103.00	0.00	0.00	15,856.00	0.00	0.00	15,254.22	0.00	63,088.22	0.00	63,088.22	100.0%
3068 - Interest-County-General	40,014.00	0.00	0.00	39,807.00	0.00	0.00	40,013.00	0.00	0.00	40,987.08	0.00	160,821.08	0.00	160,821.08	100.0%
3073 - Interest-Cap Improvement Fund	14,288.00	0.00	0.00	14,473.00	0.00	0.00	14,251.00	0.00	0.00	14,279.87	0.00	57,271.87	0.00	57,271.87	100.0%
3070 - Interest-Bank	6.35	14.07	16.94	7.49	13.87	22.68	22.85	10.53	15.86	9.40	12.68	152.73	0.00	152.73	100.0%
3071 - Misc	82.84	0.00	0.00	0.00	655.39	0.00	373.41	450.60	0.00	0.00	0.00	1,582.24	0.00	1,582.24	100.0%
3090 - Securities Gains/Losses	-6,921.79	17,474.36	1,878.78	818.48	372.85	389.80	-44,133.75	32,866.93	-50,309.15	21,189.29	-6,622.37	-33,007.56	0.00	-33,007.56	100.0%
Total Income	177,427.23	194,128.13	61,384.59	208,093.89	98,086.27	958,080.91	184,547.96	89,330.69	22,824.59	908,128.02	67,861.07	2,861,011.35	2,287,000.00	564,011.35	124.55%
Cost of Goods Sold															
4005 - Vault Purchase	7,125.00	7,000.00	0.00	0.00	0.00	5,655.00	6,390.00	6,390.00	0.00	0.00	7,000.00	30,580.00	55,000.00	-15,440.00	71.83%
4010 - Buy Backs / Refunds	0.00	0.00	700.00	350.00	0.00	0.00	800.00	0.00	400.00	0.00	0.00	2,250.00	10,000.00	-7,750.00	22.5%
4012 - Lot Buy Back	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4013 - Non Resident Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4014 - Opening / Closing Refund	0.00	0.00	1,300.00	600.00	0.00	0.00	900.00	0.00	450.00	0.00	0.00	3,250.00	0.00	3,250.00	100.0%
4014-2 - Vault Buy Back	0.00	0.00	1,000.00	550.00	0.00	0.00	850.00	0.00	550.00	0.00	0.00	2,950.00	0.00	2,950.00	100.0%
Total 4010 - Buy Backs / Refunds	0.00	0.00	3,000.00	1,500.00	0.00	0.00	2,550.00	0.00	1,400.00	0.00	0.00	8,450.00	10,000.00	-1,550.00	84.5%
Total COGS	7,125.00	7,000.00	3,000.00	1,500.00	0.00	5,655.00	8,940.00	6,390.00	1,400.00	0.00	7,000.00	48,010.00	65,000.00	-16,990.00	73.66%
Gross Profit	170,302.23	87,128.13	58,384.59	206,593.89	98,086.27	852,435.91	155,607.96	82,940.69	21,524.59	908,128.02	60,861.07	2,813,001.35	2,232,000.00	581,001.35	126.02%
Expense															
5155 - Life Insurance	0.00	0.00	0.00	0.00	105.78	82.19	58.07	58.07	59.33	44.33	216.11	603.88	10,000.00	9,799.00	197.08%
5231 - County Auditor	0.00	0.00	0.00	0.00	0.00	9,854.50	0.00	0.00	9,854.50	0.00	0.00	19,709.00	0.00	19,709.00	89.38%
5105 - Salaries Regular	79,655.50	0.00	38,102.00	56,666.75	42,331.75	41,701.00	42,583.00	42,735.00	42,686.00	67,604.00	38,786.00	493,885.00	550,000.00	-56,115.00	89.8%
5120 - Salaries Overtime	9,890.25	0.00	5,323.50	11,160.00	6,257.63	6,417.75	2,635.50	5,708.38	3,813.52	8,109.75	3,045.94	62,463.20	90,000.00	-27,536.80	69.4%
5130 - Retirement	29,959.56	0.00	15,484.40	22,100.27	15,369.44	15,119.58	14,769.73	14,827.19	14,751.19	20,633.66	14,668.77	177,683.89	214,000.00	-36,316.11	83.03%
5140 - Payroll Taxes	5,551.81	0.00	2,754.39	4,206.62	3,012.54	2,883.37	2,803.55	3,003.53	2,898.32	4,694.25	2,594.20	34,483.58	0.00	34,483.58	100.0%
FICA	1,298.40	0.00	644.18	983.81	704.53	687.75	655.67	702.43	676.24	1,087.84	606.71	8,087.56	0.00	8,087.56	100.0%
Medicare	-1,074.45	0.00	-533.10	-814.20	-583.05	-577.43	-587.85	-629.78	-605.80	-860.53	-543.94	-6,810.23	0.00	-6,810.23	100.0%
Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Unemployment	6,053.45	0.00	5,287.52	0.00	0.00	0.00	0.00	6,507.95	2,629.40	0.00	0.00	20,478.32	0.00	20,478.32	100.0%
5140 - Payroll Taxes - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,228.11	70,000.00	-62,770.89	10.33%
Total 5140 - Payroll Taxes	5,775.76	6,053.45	2,885.47	9,693.75	3,134.02	3,103.69	2,871.37	9,584.13	5,588.16	4,531.46	9,886.08	63,458.34	70,000.00	-6,541.66	90.68%

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Budget vs. Actual
July 2025 through May 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jul 25 - May 26	Budget	\$ Over Budget	% of Budget
5150 - Health Insurance	21,654.66	19,271.28	19,477.03	19,271.28	19,271.28	25,200.77	25,497.57	22,797.54	22,902.93	20,145.94	20,895.10	236,185.38	245,000.00	-8,814.62	96.4%
5160 - Dental Insurance	722.20	722.20	722.20	722.20	722.20	855.77	783.84	783.84	783.84	641.86	712.96	8,173.03	0.00	8,173.03	100.0%
5165 - Vision Care	216.11	216.11	216.11	216.11	216.11	289.79	237.95	237.95	237.95	194.27	51.68	2,300.29	5,000.00	-2,699.71	46.01%
5170 - Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,000.00	-28,000.00	0.0%
5205 - Office Expense	7,018.68	3,707.47	2,380.17	2,616.37	1,240.25	3,249.48	1,514.57	1,898.67	6,868.82	1,963.23	2,413.28	34,671.00	35,000.00	-328.00	98.92%
5210 - Postage	72.90	461.60	54.22	22.00	56.12	59.50	35.70	46.19	47.08	28.98	47.97	933.25	1,500.00	-566.74	62.22%
5225 - Membership/Subscription Expense	666.54	725.24	993.20	556.63	3,001.54	530.23	452.27	779.53	779.53	316.71	577.52	9,286.94	14,000.00	-4,713.06	67.05%
5227 - Transportation	0.00	0.00	0.00	0.00	397.00	0.00	389.00	0.00	336.00	0.00	0.00	1,122.00	3,500.00	-2,378.00	32.06%
5230 - Prof Service	0.00	427.70	0.00	587.36	0.00	0.00	340.00	0.00	0.00	289.25	0.00	1,626.31	0.00	1,626.31	100.0%
Security Services	1,700.00	1,700.00	3,400.00	1,700.00	0.00	1,837.50	2,256.00	1,700.00	1,727.50	1,700.00	1,800.00	19,590.00	0.00	19,590.00	100.0%
5230 - Prof Service - Other	3,245.00	1,071.60	2,181.26	1,029.00	364.20	4,000.25	7,580.05	9,491.79	14,075.00	10,841.43	1,587.73	55,481.31	65,000.00	-9,518.69	85.35%
Total 5230 - Prof Service	4,946.00	2,771.60	5,581.26	2,729.00	364.20	5,940.75	9,830.05	11,191.79	15,802.50	12,541.43	3,387.73	75,041.31	65,000.00	10,041.31	115.45%
5235 - Casualty Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00	-20,500.00	0.0%
5240 - Sales Tax	0.00	2,194.50	0.00	1,534.58	0.00	0.00	3,366.00	0.00	0.00	1,817.00	0.00	8,712.08	13,000.00	-4,287.92	67.02%
5305 - Fuel/Oil/Lube	0.00	1,229.02	0.00	1,386.84	175.00	0.00	1,353.84	1,291.45	1,585.70	940.18	200.00	9,033.20	15,000.00	-5,966.80	60.22%
5315 - Uniforms & Laundry	684.46	1,813.01	625.82	680.43	1,112.44	2,061.95	1,859.60	734.85	1,078.58	1,787.24	807.38	13,194.85	14,000.00	-805.14	94.25%
5320 - Utility Expense	7,007.03	12,038.23	5,352.44	16,749.33	947.27	4,616.39	7,491.91	3,999.37	9,700.89	5,882.58	5,812.14	80,598.17	100,000.00	-19,401.83	80.6%
5330 - Equipment Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
5405 - Maint-Equipment	511.70	2,472.34	1,049.38	1,421.84	1,307.04	1,930.82	1,052.19	305.88	5,619.45	3,268.97	1,360.29	20,300.00	25,000.00	-4,700.00	81.2%
5410 - Tire-Repair	0.00	0.00	0.00	0.00	880.13	0.00	0.00	28.79	28.79	0.00	28.79	737.71	0.00	737.71	100.0%
5415 - Maint-Building/Grounds	4,422.40	6,342.07	8,891.75	14,807.84	5,897.56	12,894.73	8,835.16	12,596.73	8,948.81	9,251.47	15,855.73	110,725.05	200,000.00	-89,274.95	55.36%
5450 - Capital Expenditures	88,973.38	3,941.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,914.59	270,000.00	-198,085.41	26.27%
9800 - Endowment Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,000.00	-65,000.00	0.0%
9805 - Pre-need Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	-85,000.00	0.0%
Total Expense	240,177.14	64,388.03	108,108.85	162,914.48	102,576.76	135,111.83	126,047.83	129,873.51	142,007.51	169,978.83	120,573.52	1,501,756.49	2,184,500.00	-682,741.51	68.75%
Net Ordinary Income	-68,874.91	32,738.10	-49,714.36	43,678.41	-4,480.49	617,324.08	29,560.03	-45,932.82	-120,482.82	739,149.19	-59,712.45	1,311,242.86	47,500.00	1,263,742.86	2,750.51%
Other Expense	0.00	0.00	0.00	240.00	0.00	482.53	0.00	0.00	0.00	0.00	155.93	858.46	47,500.00	-46,641.54	1.81%
Total Other Expense	0.00	0.00	0.00	240.00	0.00	482.53	0.00	0.00	0.00	0.00	155.93	858.46	47,500.00	-46,641.54	1.81%
Net Other Income	0.00	0.00	0.00	-240.00	0.00	-482.53	0.00	0.00	0.00	0.00	-155.93	-858.46	-47,500.00	46,641.54	1.81%
Net Income	-68,874.91	32,738.10	-49,714.36	43,438.41	-4,480.49	616,841.55	29,560.03	-46,132.82	-120,482.82	739,149.19	-59,868.38	1,310,384.40	0.00	1,310,384.40	100.0%

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
July 2025 through May 2026

	Jul '25 - May 26	Jul '24 - May 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
3016 · Disinternment Fee Income	3,300.00	3,700.00	-400.00	-10.81%
3005 · Lot Sales	214,500.00	214,300.00	200.00	0.09%
3010 · Endowment Sales	97,450.00	95,000.00	2,450.00	2.58%
3015 · Open/Close	296,100.00	319,475.00	-23,375.00	-7.32%
3020 · Vault Sales	91,600.00	93,660.00	-2,060.00	-2.2%
3025 · Vault Handling Fee	45,500.00	49,550.00	-4,050.00	-8.17%
3030 · Saturday Service Fee	4,200.00	4,550.00	-350.00	-7.69%
3040 · Non Resident Fee	51,600.00	34,550.00	17,050.00	49.35%
3042 · Misc Sales	3,250.00	4,450.00	-1,200.00	-26.97%
3045 · Curr-Taxes-Secured	1,472,545.47	1,277,307.04	195,238.43	15.29%
3046 · Curr-Taxes-Unsecured	91,091.90	77,411.58	13,680.32	17.67%
3048 · Supplemental-Taxes	12,032.99	57,342.65	-45,309.66	-79.02%
3049 · State HOPTR	5,921.83	6,989.80	-1,067.97	-15.28%
3064 · Interest-STIFEL Advisors	121,002.68	116,899.69	4,102.99	3.51%
3065 · Interest-County-Pre-Need	101,027.90	94,046.00	6,981.90	7.42%
3066 · Interest-County-Gen-Res	63,088.22	106,211.00	-43,122.78	-40.6%
3068 · Interest-County General	160,821.08	103,606.00	57,215.08	55.22%
3073 · Interest-Cap Improvement Fund	57,271.87	54,261.00	3,010.87	5.55%
3070 · Interest-Bank	152.73	248.20	-95.47	-38.47%
3071 · Misc	1,562.24	14,274.73	-12,712.49	-89.06%
3080 · Securities Gains/Losses	-33,007.56	22,122.10	-55,129.66	-249.21%
Total Income	2,861,011.35	2,749,954.79	111,056.56	4.04%
Cost of Goods Sold				
4005 · Vault Purchase	39,560.00	47,461.00	-7,901.00	-16.65%
4010 · Buy Backs / Refunds				
4012 · Lot Buy Back	2,250.00	5,300.00	-3,050.00	-57.55%
4013 · Non Resident Refund	0.00	400.00	-400.00	-100.0%
4014 · Opening / Closing Refund	3,250.00	5,400.00	-2,150.00	-39.82%
4014-2 · Vault Buy Back	2,950.00	3,560.00	-610.00	-17.14%
Total 4010 · Buy Backs / Refunds	8,450.00	14,660.00	-6,210.00	-42.36%
Total COGS	48,010.00	62,121.00	-14,111.00	-22.72%
Gross Profit	2,813,001.35	2,687,833.79	125,167.56	4.66%
Expense				
5155 · Life Insurance	603.88	0.00	603.88	100.0%
5231 · County Auditor	19,709.00	0.00	19,709.00	100.0%
5105 · Salaries Regular	493,885.00	429,039.75	64,845.25	15.11%
5120 · Salaries Overtime	62,463.20	70,906.16	-8,442.96	-11.91%
5130 · Retirement	177,683.89	173,610.23	4,073.66	2.35%
5140 · Payroll Taxes				
FICA	34,493.58	30,996.65	3,496.93	11.28%

TRACY PUBLIC CEMETERY DISTRICT
Profit & Loss Prev Year Comparison
July 2025 through May 2026

	Jul '25 - May 26	Jul '24 - May 25	\$ Change	% Change
Medicare	8,067.56	7,249.21	818.35	11.29%
SDI	-6,810.23	-5,829.40	-980.83	-16.83%
State Unemployment	20,478.32	24,297.38	-3,819.06	-15.72%
5140 · Payroll Taxes - Other	7,229.11	0.00	7,229.11	100.0%
Total 5140 · Payroll Taxes	63,458.34	56,713.84	6,744.50	11.89%
5150 · Health Insurance	236,185.38	186,827.66	49,357.72	26.42%
5160 · Dental Insurance	8,173.03	7,120.36	1,052.67	14.78%
5165 · Vision Care	2,300.29	2,161.10	139.19	6.44%
5170 · Workmens Comp	0.00	0.00	0.00	0.0%
5205 · Office Expense	34,971.00	26,830.78	8,140.22	30.34%
5210 · Postage	933.26	1,157.85	-224.59	-19.4%
5220 · Meeting Expense	9,386.94	12,811.16	-3,424.22	-26.73%
5225 · Membership/Subscription Expense	1,122.00	3,144.00	-2,022.00	-64.31%
5227 · Transportation	1,626.31	2,095.45	-469.14	-22.39%
5230 · Prof Service				
Security Services	19,560.00	0.00	19,560.00	100.0%
5230 · Prof Service - Other	55,481.31	37,210.51	18,270.80	49.1%
Total 5230 · Prof Service	75,041.31	37,210.51	37,830.80	101.67%
5235 · Casualty Ins	0.00	0.00	0.00	0.0%
5240 · Sales Tax	8,712.08	9,600.08	-888.00	-9.25%
5305 · Fuel-Oil-Lube	9,033.20	10,815.03	-1,781.83	-16.48%
5315 · Uniforms & Laundry	13,194.86	10,781.44	2,413.42	22.39%
5320 · Utility Expense	80,598.17	77,144.60	3,453.57	4.48%
5405 · Maint-Equipment	20,300.00	9,656.95	10,643.05	110.21%
5410 · Tire-Repair	737.71	473.82	263.89	55.69%
5415 · Maint-Building/Grounds	110,725.05	166,485.86	-55,760.81	-33.49%
5450 · Capital Expenditures	70,914.59	0.00	70,914.59	100.0%
Total Expense	1,501,758.49	1,294,586.63	207,171.86	16.0%
Net Ordinary Income	1,311,242.86	1,393,247.16	-82,004.30	-5.89%
Other Income/Expense				
Other Expense				
9001 · Misc Expense	858.46	0.00	858.46	100.0%
Total Other Expense	858.46	0.00	858.46	100.0%
Net Other Income	-858.46	0.00	-858.46	-100.0%
Net Income	1,310,384.40	1,393,247.16	-82,862.76	-5.95%

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>2026 Burials</u>
January	3	0	3	0	6	\$4,450.00	6
February	3	0	3	2	4	\$900.00	6
March	7	0	2	0	9	\$6,100.00	9
April	7	0	5	1	11	\$3,275.00	12
May	6	0	5	1	10	\$2,125.00	11
June	7	0	6	1	12	\$6,675.00	13
July	5	1	10	4	12	\$6,300.00	16
August							
September							
October							
November							
December							
Totals	38	1	34	9	64	\$29,825.00	73

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>2026 Burials</u>
January	7	0	1	7	1	\$2,050.00	8
February	5	0	2	6	1	\$1,500.00	7
March	4	0	0	3	1	\$8,050.00	4
April	3	0	1	4	0	\$0.00	4
May	3	0	0	3	0	\$0.00	3
June	6	0	3	9	0	\$0.00	9
July	7	0	2	8	1	\$0.00	9
August							
September							
October							
November							
December							
Totals	35	0	9	40	4	\$11,600.00	44

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

Name Address		June 9, 2026 Num	Spend Cat	Department Fund	Amount
A-1 WATER QUALITY					
1950 E. PACHECO BLVD Los Banos, Ca 93635	13575	61774SC	4014FD Tracy Cemetery		84.90
Total A-1 WATER QUALITY			40194CC Tracy Cemetery District		84.90
Animal Damage Management					
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13574	61614SC	4014FD Tracy Cemetery		190.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13574	61614SC	40194CC Tracy Cemetery District		128.00
Total Animal Damage Management					318.00
ATT LONG DISTANCE CO					
P.O. BOX 5025 CAROL STREAM IL 60197-5025	13572	61774SC	4014FD Tracy Cemetery		516.01
Total ATT LONG DISTANCE CO			40194CC Tracy Cemetery District		516.01
Best Best & Krieger, Attorney at Law					
P.O BOX 1028 RIVERSIDE, CA 92502	13571	60425SC	4014FD Tracy Cemetery		448.80
Total Best Best & Krieger, Attorney at Law			40194CC Tracy Cemetery District		448.80
GOLDEN STATE RISK MANAGEMENT					
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13582	60091SC	4014FD Tracy Cemetery		712.86
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13582	60092SC	40194CC Tracy Cemetery District		216.11
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13582	60077SC			51.83
Total GOLDEN STATE RISK MANAGEMENT					980.80
MISSION UNIFORM SERVICE					
136 Coyado ave Modesto, Ca 95350-5813	13580	60410SC	4014FD Tracy Cemetery		739.86
Total MISSION UNIFORM SERVICE			40194CC Tracy Cemetery District		739.86
NJA ARCHITECTURE					
212 W. PINE ST STE#1 LODI, CA 95240	13583	60425SC	4014FD Tracy Cemetery		3,125.00
Total NJA ARCHITECTURE			40194CC Tracy Cemetery District		3,125.00
NNIS, INC.					
1660 W LINNE RD. STE 121 TRACY, CA 95377	13578	60140SC	4014FD Tracy Cemetery		300.00
1660 W LINNE RD. STE 121 TRACY, CA 95377	13578	60140SC	40194CC Tracy Cemetery District		150.00
Total NNIS, INC.					450.00
PACIFIC GAS & ELECTRIC CO					
P.O.BOX 997300 SACRAMENTO, CA 95899	13581	61774SC	4014FD Tracy Cemetery		1,833.58
P.O.BOX 997300 SACRAMENTO, CA 95899	13581	61774SC	40194CC Tracy Cemetery District		1,089.13
Total PACIFIC GAS & ELECTRIC CO					2,922.71
PONTEM SOFTWARE					
PO BOX 988 JACKSON, MI 49204	13573	60196SC	4014FD Tracy Cemetery		1,415.00
Total PONTEM SOFTWARE			40194CC Tracy Cemetery District		1,415.00
RESILIENT PROTECTIVE SERVICES, INC					
241 E 10TH ST., STE A TRACY, CA 95376-4076	13577	60425SC	4014FD Tracy Cemetery		1,613.40
241 E 10TH ST., STE A TRACY, CA 95376-4076	13577	60425SC	40194CC Tracy Cemetery District		1,457.40
Total RESILIENT PROTECTIVE SERVICES, INC					3,070.80
STAPLES					
PO BOX 660409 DALLAS, TX 75266-04009 USA	13568	60140SC	4014FD Tracy Cemetery		32.36
Total STAPLES			40194CC Tracy Cemetery District		32.36
STEEL GUARD FENCE					
1852 W 11TH ST #330 TRACY,CA 95376	13579	61614SC	4014FD Tracy Cemetery		950.00
Total STEEL GUARD FENCE			40194CC Tracy Cemetery District		950.00
STOCKTON PETROLIUM CO					
P.O.Box 326 Stockton, CA 95201	13567	60225SC	4014FD Tracy Cemetery		872.69
P.O.Box 326 Stockton, CA 95201	13567	60225SC	40194CC Tracy Cemetery District		842.78
Total STOCKTON PETROLIUM CO					1,715.47
SUBURBAN PROPANE					
P.O.BOX 12027 FRESNO, CA 93776-2027	13569	60225SC	4014FD Tracy Cemetery		1,356.57
Total SUBURBAN PROPANE			40194CC Tracy Cemetery District		1,356.57
TRACY MATERIAL RECOVERY AND SOLID WASTE					
P.O Box 93 Tracy Ca 95378	13570	61614SC	4014FD Tracy Cemetery		826.54
Total TRACY MATERIAL RECOVERY AND SOLID WASTE			40194CC Tracy Cemetery District		826.54
UBEO WEST LLC					
PO BOX 790448 ST. LOUIS, MO 63179-0448	13576	60140SC	4014FD Tracy Cemetery		621.24

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Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

Name Address	June 9, 2026 Num	Spend Cat	Department Fund	Amount
Total UBEO WEST LLC			40194CC Tracy Cemetery District	621.24
VISA				
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC	4014 FD Tracy Cemetery	12.90
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC	40194CC Tracy Cemetery District	90.12
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		12.90
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		203.60
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		121.63
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		79.53
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		134.62
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		175.00
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		300.15
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		25.02
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		107.12
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		156.00
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13566	61614SC		78.72
Total VISA				1,497.31
TOTAL				21,071.37

2:10 PM

06/17/26

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

June 17, 2026

Name Address	Num	Spend Cat	Department Fund	Amount
AT & T				
P.O. BOX 5019 CAROL STREAM, IL 60197-5019	13584	61774SC	4014FD Tracy Cemetery	693.37
Total AT & T			40194CC Tracy Cemetery District	693.37
B.J.'S CONSUMER'S CHOICE PEST CONTROL				
P.O. Box 2249 MANTECA, CA 95336	13587	61614SC	4014FD Tracy Cemetery	77.00
Total B.J.'S CONSUMER'S CHOICE PEST CONTROL			40194CC Tracy Cemetery District	77.00
BAY ALARM CORPORATE OFFICE				
PO BOX 51041 LOS ANGELES CA 90051-5337	13590	60425SC	4014FD Tracy Cemetery	824.78
PO BOX 51041 LOS ANGELES CA 90051-5337	13590	60425SC	40194CC Tracy Cemetery District	1,224.51
Total BAY ALARM CORPORATE OFFICE				2,049.29
CalPERS				
P.O. BOX 942703 SACRAMENTO, CA 94229-2703	13585	60082SC	4014FD Tracy Cemetery	20,730.23
Total CalPERS			40194CC Tracy Cemetery District	20,730.23
DERRICK DAVIS				
2680 ATLANTA DR TRACY, CA 95376	13595	61205SC	4014FD Tracy Cemetery	100.00
Total DERRICK DAVIS			40194CC Tracy Cemetery District	100.00
GOLDEN STATE RISK MANAGEMENT				
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60342SC	4014FD Tracy Cemetery	13,637.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60342SC	40194CC Tracy Cemetery District	10,000.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60345SC		31,408.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60345SC		10,000.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60342SC		5,083.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60345SC		7,386.00
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716	13596	60345SC		-1,937.85
Total GOLDEN STATE RISK MANAGEMENT				75,576.15
Grover Landscape Services				
6224 STODDARD RD MODESTO, CA 95356	13591	61614SC	4014FD Tracy Cemetery	1,350.00
6224 STODDARD RD MODESTO, CA 95356	13591	61614SC	40194CC Tracy Cemetery District	5,500.00
Total Grover Landscape Services				6,850.00
HOME DEPOT CREDIT SERVICES DEPT.				
PO BOX 70293 PHILADELPHIA, PA 19176-0293	13589	61614SC	4014FD Tracy Cemetery	753.84
Total HOME DEPOT CREDIT SERVICES DEPT.			40194CC Tracy Cemetery District	753.84
KEVIN TOBECK				
1222 Citadelle St Tracy, Ca 95304	13592	61205SC	4014FD Tracy Cemetery	100.00
Total KEVIN TOBECK			40194CC Tracy Cemetery District	100.00
PACIFIC GAS & ELECTRIC CO				
P.O.BOX 997300 SACRAMENTO, CA 95899	13588	61774SC	4014FD Tracy Cemetery	32.89
Total PACIFIC GAS & ELECTRIC CO			40194CC Tracy Cemetery District	32.89
PEREIRA INDUSTRIAL CONSTRUCTION & MAINT				
15355 W. GRANT LINE ROAD TRACY, CA 95304	13597	61614SC	4014FD Tracy Cemetery	12,648.35
Total PEREIRA INDUSTRIAL CONSTRUCTION & MAINT			40194CC Tracy Cemetery District	12,648.35
PUBLIC CEMETERY ALLIANCE				
421 BERRY ST. ROSEVILLE, CA 95678	13586	60196SC	4014FD Tracy Cemetery	120.00
Total PUBLIC CEMETERY ALLIANCE			40194CC Tracy Cemetery District	120.00
SCOTT G. ARGANBRIGHT				
375 Hollywood Ave, Tracy, CA 95376	13593	61205SC	4014FD Tracy Cemetery	100.00
Total SCOTT G. ARGANBRIGHT			40194CC Tracy Cemetery District	100.00
WILLIAM KASKA				
785 INDEPENDENCE DRIVE TRACY, CA 95376	13594	61205SC	4014FD Tracy Cemetery	100.00
Total WILLIAM KASKA			40194CC Tracy Cemetery District	100.00
TOTAL				<u>119,931.12</u>

9:28 AM

07/08/26

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

July 8, 2026

Name Address	Num	Spend Cat	Department Fund	Amount
A-1 WATER QUALITY				
1950 E. PACHECO BLVD Los Banos, Ca 93635	13613	61774SC	4014FD Tracy Cemetery	84.90
Total A-1 WATER QUALITY			40194CC Tracy Cemetery District	84.90
ALVAREZ, EMILIO.				
762 W. Fedora Rd French Camp, Ca 95231	13619	60057SC	4014FD Tracy Cemetery	331.74
Total ALVAREZ, EMILIO.			40194CC Tracy Cemetery District	331.74
Animal Damage Management				
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13609	61614SC	4014FD Tracy Cemetery	190.00
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13609	61614SC	40194CC Tracy Cemetery District	128.00
Total Animal Damage Management				318.00
AT & T				
P.O. BOX 5019 CAROL STREAM, IL 60197-5019	13606	61774SC	4014FD Tracy Cemetery	179.58
Total AT & T			40194CC Tracy Cemetery District	179.58
/AT&T Mobility				
P.O. BOX 6463 CAROL STREAM IL 60197	13605	61774SC	4014FD Tracy Cemetery	418.10
Total ATT LONG DISTANCE CO			40194CC Tracy Cemetery District	418.10
B.J.'S CONSUMER'S CHOICE PEST CONTROL				
P.O. Box 2249 MANTECA, CA 95336	13623	61614SC	4014FD Tracy Cemetery	160.00
Total B.J.'S CONSUMER'S CHOICE PEST CONTROL			40194CC Tracy Cemetery District	160.00
Best Best & Krieger, Attorney at Law				
P.O BOX 1028 RIVERSIDE, CA 92502	13620	60425SC	4014FD Tracy Cemetery	1,523.40
Total Best Best & Krieger, Attorney at Law			40194CC Tracy Cemetery District	1,523.40
California Department of Tax & Fee Admin				
P.O. BOX 942879 SACRAMENTO, CA 94279	13618	60072SC	4014FD Tracy Cemetery	1,906.00
Total California Department of Tax & Fee Admin			40194CC Tracy Cemetery District	1,906.00
COX BROS TIRE SERVICE				
507 East 11th St Tracy Ca 95376	13607	60203SC	4014FD Tracy Cemetery	33.79
Total COX BROS TIRE SERVICE			40194CC Tracy Cemetery District	33.79
EWING				
P.O. BOX 208728 DALLAS, TX 75320	13598	61614SC	4014FD Tracy Cemetery	320.17
P.O. BOX 208728 DALLAS, TX 75320	13598	61614SC	40194CC Tracy Cemetery District	600.65
Total EWING				920.82
Grover Landscape Services				
6224 STODDARD RD MODESTO, CA 95356	13616	61614SC	4014FD Tracy Cemetery	590.00
6224 STODDARD RD MODESTO, CA 95356	13616	61614SC	40194CC Tracy Cemetery District	330.00
Total Grover Landscape Services				920.00
JENSEN INFRASTRUCTURE				
P. O. BOX 103547 PASADENA, CA 91189-3547	13608	61257SC	4014FD Tracy Cemetery	6,745.00
Total JENSEN INFRASTRUCTURE			40194CC Tracy Cemetery District	6,745.00
JO ANN ISABELLA GALLAGHER				
1360 BERG RD. TRACY, CA 95377	13621	60425SC	4014FD Tracy Cemetery	600.00
Total JO ANN ISABELLA GALLAGHER			40194CC Tracy Cemetery District	600.00
KIMBERLY QUEIROLO				
501 E. SCHULTE ROAD TRACY, CA 95376	13602	61205SC	4014FD Tracy Cemetery	220.11
Total KIMBERLY QUEIROLO			40194CC Tracy Cemetery District	220.11
LORAN PRATER				
200 VERSAILLES CT TRACY, CA 95376	13611	61205SC	4014FD Tracy Cemetery	511.42
Total LORAN PRATER			40194CC Tracy Cemetery District	511.42
MISSION UNIFORM SERVICE				
136 Coyado ave Modesto, Ca 95350-5813	13622	60410SC	4014FD Tracy Cemetery	873.41
Total MISSION UNIFORM SERVICE			40194CC Tracy Cemetery District	873.41
NAPA AUTO PARTS				
1945 W. FRONT ST SELMA, CA 93662	13600	60203SC	4014FD Tracy Cemetery	315.23
Total NAPA AUTO PARTS			40194CC Tracy Cemetery District	315.23
NNIS, INC.				
1660 W LINNE RD. STE 121 TRACY, CA 95377	13617	60140SC	4014FD Tracy Cemetery	150.00
1660 W LINNE RD. STE 121 TRACY, CA 95377	13617	60140SC	40194CC Tracy Cemetery District	300.00

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07/08/26

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

July 8, 2026

Name Address	Num	Spend Cat	Department Fund	Amount
Total NNIS, INC.				450.00
PACIFIC GAS & ELECTRIC CO				
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC	4014FD Tracy Cemetery	147.06
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC	40194CC Tracy Cemetery District	175.97
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC		891.03
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC		578.51
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC		32.94
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC		1,937.98
P.O.BOX 997300 SACRAMENTO, CA 95899	13601	61774SC		1,044.28
Total PACIFIC GAS & ELECTRIC CO				4,807.77
QUILL LLC				
P.O. BOX 37600 PHILADELPHIA, PA 19101-0600	13612	60140SC	4014FD Tracy Cemetery	293.57
Total QUILL LLC			40194CC Tracy Cemetery District	293.57
RESILIENT PROTECTIVE SERVICES, INC				
241 E 10TH ST., STE A TRACY, CA 95376-4076	13614	60425SC	4014FD Tracy Cemetery	1,122.96
241 E 10TH ST., STE A TRACY, CA 95376-4076	13614	60425SC	40194CC Tracy Cemetery District	1,122.96
Total RESILIENT PROTECTIVE SERVICES, INC				2,245.92
STEEL GUARD FENCE				
1852 W 11TH ST #330 TRACY, CA 95376	13624	61614SC	4014FD Tracy Cemetery	200.00
Total STEEL GUARD FENCE			40194CC Tracy Cemetery District	200.00
TURF N TREE				
P.O BOX 70 TRACY, CA 95378	13615	61614SC	4014FD Tracy Cemetery	1,800.00
Total TURF N TREE			40194CC Tracy Cemetery District	1,800.00
UBEO WEST LLC				
PO BOX 790448 ST. LOUIS, MO 63179-0448	13599	60140SC	4014FD Tracy Cemetery	190.60
PO BOX 790448 ST. LOUIS, MO 63179-0448	13599	60140SC	40194CC Tracy Cemetery District	381.21
Total UBEO WEST LLC				571.81
ULINE INC.				
PO BOX 88741 CHICAGO, IL 60680-1741	13610	61614SC	4014FD Tracy Cemetery	97.71
PO BOX 88741 CHICAGO, IL 60680-1741	13610	61614SC	40194CC Tracy Cemetery District	50.32
PO BOX 88741 CHICAGO, IL 60680-1741	13610	61614SC		137.41
Total ULINE INC.				285.44
VAN'S ACE HARDWARE				
2695 N TRACY BLVD Tracy Ca 95376	13603	61614SC	4014FD Tracy Cemetery	167.49
2695 N TRACY BLVD Tracy Ca 95376	13603	61614SC	40194CC Tracy Cemetery District	298.00
Total VAN'S ACE HARDWARE				465.49
VISA				
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC	4014FD Tracy Cemetery	226.16
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC	40194CC Tracy Cemetery District	350.86
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		68.71
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		121.63
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		240.21
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		187.75
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		25.02
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		447.89
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		8.73
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		200.00
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		134.62
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		25.80
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		92.05
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		59.88
P.O BOX 6818 CAROL STREAM, IL 60197-6818	13604	61614SC		239.88
Total VISA				2,429.19
TOTAL				29,610.69

8:36 AM

07/16/26

Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT

Warrant Request

July 16, 2026

Name Address	Num	Spend Cat	Department Fund	Amount
AT & T				
P.O. BOX 5019 CAROL STREAM, IL 60197-5019	13625	61774SC	4014FD Tracy Cemetery	694.18
Total AT & T			40194CC Tracy Cemetery District	694.18
BAY ALARM CORPORATE OFFICE				
PO BOX 51041 LOS ANGELES CA 90051-5337	13630	60425SC	4014FD Tracy Cemetery	824.78
PO BOX 51041 LOS ANGELES CA 90051-5337	13630	60425SC	40194CC Tracy Cemetery District	919.51
Total BAY ALARM CORPORATE OFFICE				1,744.29
CalPERS				
P.O. BOX 942703 SACRAMENTO, CA 94229-2703	13629	60082SC	4014FD Tracy Cemetery	20,730.23
Total CalPERS			40194CC Tracy Cemetery District	20,730.23
GOLDEN STATE RISK MANAGEMENT				
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716-8420	13632	60091SC	4014FD Tracy Cemetery	712.86
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716-8420	13632	60092SC	40194CC Tracy Cemetery District	216.11
P.O.BOX 80826 CITY OF INDUSTRY, CA 91716-8420	13632	60077SC		51.83
Total GOLDEN STATE RISK MANAGEMENT				980.80
HOME DEPOT CREDIT SERVICES DEPT.				
PO BOX 70293 PHILADELPHIA, PA 19176-0293	13627	61614SC	4014FD Tracy Cemetery	359.15
Total HOME DEPOT CREDIT SERVICES DEPT.			40194CC Tracy Cemetery District	359.15
SARVEY'S SHOES				
501 W. GRANTLINE RD TRACY, CA 95376	13628	60399SC	4014FD Tracy Cemetery	967.64
Total SARVEY'S SHOES			40194CC Tracy Cemetery District	967.64
TRACY LOCK & SAFE				
125 W 11TH ST TRACY, CA 95376	13631	61614SC	4014FD Tracy Cemetery	668.99
Total TRACY LOCK & SAFE			40194CC Tracy Cemetery District	668.99
TRACY MATERIAL RECOVERY AND SOLID WASTE				
P.O Box 93 Tracy Ca 95378	13626	61614SC	4014FD Tracy Cemetery	118.58
P.O Box 93 Tracy Ca 95378	13626	61614SC	40194CC Tracy Cemetery District	376.14
Total TRACY MATERIAL RECOVERY AND SOLID WASTE				494.72
TOTAL				<u>26,640.00</u>

11:10 AM
07/27/26
Accrual Basis

TRACY PUBLIC CEMETERY DISTRICT
Warrant Request

Accrual Basis	July 27, 2026				
Name Address	Num	Spend Cat	Department Fund	Amount	
Animal Damage Management					
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13641	61614SC	4014FD Tracy Cemetery	190.00	
16170 Vineyard Bld #150 Morgan Hill, CA 95037	13641	61614SC	40194CC Tracy Cemetery District	128.00	
Total Animal Damage Management				318.00	
AT & T					
P.O. BOX 5019 CAROL STREAM, IL 60197-5019	13638	61774SC	4014FD Tracy Cemetery	131.11	
Total AT & T			40194CC Tracy Cemetery District	131.11	
EWING					
P.O. BOX 208728 DALLAS, TX 75320	13635	61614SC	4014FD Tracy Cemetery	886.29	
P.O. BOX 208728 DALLAS, TX 75320	13635	61614SC	40194CC Tracy Cemetery District	886.30	
Total EWING				1,772.59	
JOHN DEERE FINANCIAL					
P O BOX 4450 CAROL STREAM IL 60197-4450	13636	60203SC	4014FD Tracy Cemetery	263.14	
Total JOHN DEERE FINANCIAL			40194CC Tracy Cemetery District	263.14	
MISSION UNIFORM SERVICE					
136 Coyado ave Modesto, Ca 95350-5813	13637	60410SC	4014FD Tracy Cemetery	681.23	
Total MISSION UNIFORM SERVICE			40194CC Tracy Cemetery District	681.23	
PACIFIC GAS & ELECTRIC CO					
P.O.BOX 997300 SACRAMENTO, CA 95899	13639	61774SC	4014FD Tracy Cemetery	188.46	
P.O.BOX 997300 SACRAMENTO, CA 95899	13639	61774SC	40194CC Tracy Cemetery District	177.66	
P.O.BOX 997300 SACRAMENTO, CA 95899	13639	61774SC		1,020.42	
Total PACIFIC GAS & ELECTRIC CO				1,386.54	
STAPLES					
PO BOX 660409 DALLAS, TX 75266-04009 USA	13633	60140SC	4014FD Tracy Cemetery	243.17	
Total STAPLES			40194CC Tracy Cemetery District	243.17	
STOCKTON PETROLIUM CO					
P.O.Box 326 Stockton, CA 95201	13634	60225SC	4014FD Tracy Cemetery	874.16	
P.O.Box 326 Stockton, CA 95201	13634	60225SC	40194CC Tracy Cemetery District	898.66	
Total STOCKTON PETROLIUM CO				1,772.82	
VAN'S ACE HARDWARE					
2695 N TRACY BLVD Tracy Ca 95376	13640	61614SC	4014FD Tracy Cemetery	61.74	
2695 N TRACY BLVD Tracy Ca 95376	13640	61614SC	40194CC Tracy Cemetery District	185.95	
Total VAN'S ACE HARDWARE				247.69	
TOTAL				6,816.29	

Education Seminar

- Featured Cemetery: Saratoga Cemetery District
- Grounds Crew: Job Skills, Management, Safety & Equipment from the Ground Up:
Learn about how to improve our day-to-day grounds operations to protect ourselves, the District and the public.
- Headstone Ownership & Liability:
Dive into the confusing world of headstones covering preservation, liability, oversight & ownership.
- Job Descriptions & Why They Matter:
This presentation examines the purpose & value of the job description in today's workplace. Participants will learn how well-written job descriptions support effective hiring, performance management, employee development & legal compliance. The session will cover key components of a job description, common challenges, best practices for ensuring roles & responsibilities are clearly defined & aligned with business needs.

Area Meeting

- Problem Solving: Trustees, Managers/Secretaries Workshop:
Provides the opportunity to share information and ask questions about problems that are common to other districts. To ensure your problem will be addressed, you can submit your problem/question in advance.
- 101 on Employee Handbooks:
Learn as an employee & as a manager why a robust employee handbook matters to an agency & the employees.
- SB 827 Required Fiscal Responsibility & Training:
Certification training for management & trustees pursuant to SB 827 covering what you need to know about your district's finances.

Ed/Area Meeting

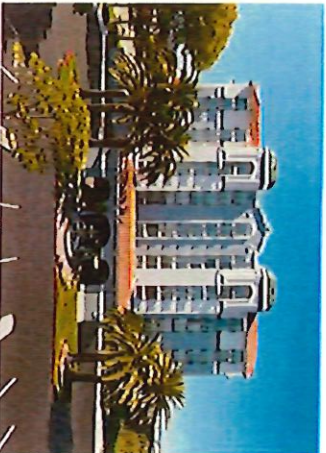
LOCATION: The education seminar and area meeting will be held at the: Embassy Suites San Francisco Airport Waterfront, Burlingame, CA.

For hotel accommodations please click on the link below:

<https://www.hilton.com/en/attend-my-event/stobqes-cqm-7f5cf593-c14a-4fa3-ac1a-0d60f57c7702>

Or you can call the hotel reservation phone number: 1-800-445-8667 and mention Group Code: CQM

- A special room rate of \$245.92 (Tax included) per night has been obtained for CAPC participants.
- Check in-time is 4:00 p.m.
- Check-out time is 12:00 p.m.
- Free High Speed Wireless Internet in meeting rooms & registered guest rooms.
- Parking is available for \$10.00 per night for overnight guests.
- Complimentary Airport Shuttle



Make your hotel reservations today!
Deadline for hotel reservations is
Thursday, September 17, 2026

California Association of Public Cemeteries

Presents the
CAPC
Annual

Education Seminar
Friday, October 9, 2026



Area Meeting
Saturday, October 10, 2026

Embassy Suites San Francisco
Airport Waterfront
150 Anza Blvd.
Burlingame, CA 94010

**California Association of Public Cemeteries
Annual Education Seminar & Area Meeting**
Embassy Suites San Francisco Airport Waterfront, Burlingame, California

Registration Form "Public Cemetery District Annual Education Seminar & Area Meeting" Friday, October 9 & Saturday, October 10, 2026	
Name _____	Position _____
District _____	
Address _____	
City/State/Zip _____	
Telephone _____	
First time attendee at CAPC event, Yes _____ No _____	
Guest _____	
Please complete separate registration for each attendee and return with payment no later than September 18, 2026. Refunds will only be made on cancellations received in the CAPC office by September 18, 2026.	
Member Registration Fee (For One Person):	\$ 415.00
Includes:	
• Friday Lunch (Plated) (Special Need: _____ Vegetarian Lunch)	
• Saturday Lunch (Plated) (Special Need: _____ Vegetarian Lunch)	
Friday, October 9, 2026	
(Plated Lunch: Local Monterey Lettices, Herb Crusted Roast Chicken, Garlic Mashed Potatoes, Grilled Vegetables & New York Cheesecake)	
Guest Plated Lunch @ \$ 81.00 each	\$ _____
*Special Need: _____ Vegetarian Lunch	
Saturday, October 10, 2026	
(Plated Lunch: Crisp Romanine Salad, Roasted Pork Tenderloin, Herb Roasted Potatoes, Rice Pilaf & Carrot Cake)	
Guest Plated Lunch @ \$ 86.00 each	\$ _____
*Special Need: _____ Vegetarian Lunch	
Total Enclosed:	\$ _____
Send completed registration and check to: California Association of Public Cemeteries P.O. Box 119 San Jacinto, CA 92581 Phone: 951-925-1111 Toll Free (CA): 888-344-9858 Fax: 951-652-3643	
No refunds for cancellations received after September 18, 2026. Scholarship Applications to attend the seminar are being accepted from CAPC member districts until August 28, 2026. Contact CAPC. Public is welcome with a paid registration.	

Education Seminar		
Thursday, October 8, 2026		
4:30-6:30 p.m.	Registration	
5:00-6:30 p.m.	<u>Hotel's Hospitality Reception</u> Dinner on Your Own	
Friday, October 9, 2026		
6:30-9:30 a.m.	Hotel Breakfast Buffet for Registered Guests	
7:30 a.m.	Meeting Registration	
8:30 a.m.	Welcome and Program Introduction	
8:45 a.m.	Featured Cemetery: Saratoga Cemetery District, <i>Presented by:</i> Steve Albright, General Manager	
9:00 a.m.	Grounds Crew: Job Skills, Management, Safety & Equipment from the Ground Up, <i>Presented by:</i> Jake Dickman, GSRMA	
10:30 a.m.	Break	
11:00 a.m.	Headstone Ownership & Liability, <i>Presented by:</i> Brian Hughes, Attorney, Best Best & Krieger	
Noon:	Lunch	
1:20 p.m.	Donation Drawing	
1:30 p.m.	Job Descriptions & Why They Matter, <i>Presented by:</i> Mark Velasquez, Attorney	
3:00 p.m.	Adjourn	
3:30 p.m.	CAPC Board of Directors Meeting Dinner on Your Own	
Area Meeting		
Saturday, October 10, 2026		
7:30-10:30 a.m.	Hotel Breakfast Buffet for Registered Guests	
7:30 a.m.	Meeting Registration	
8:30 a.m.	Combined Group Session:	
10:30 a.m.	Break	
11:00 a.m.	101 on Employee Handbooks, <i>Presented by:</i> Tooiba Naveed, Labor & Employment Associate Attorney, Best Best & Krieger	
Noon:	Lunch	
1:20 p.m.	Donation Drawing	
1:30 p.m.	SB 827 Required Fiscal Responsibility & Training, <i>Presented by:</i> Brian Hughes, Attorney, Best Best & Krieger	
3:30 p.m.	Adjourn Dinner on Your Own	



20th Annual Conference

We're pleased to invite all of our members
to our 20th Annual Conference:
Refocus, recharge, and celebrate the power
of pooling that lifts us up and drives us to
thrive in public service everyday.

OCTOBER 21 - 23, 2026

**ROLLING HILLS CASINO
CORNING, CA**

gsrma.org

**TRACY PUBLIC CEMETERY DISTRICT
STAFF REPORT**

DATE:	August 12, 2026
TO:	BOARD OF TRUSTEES
FROM:	DISTRICT MANAGER
SUBJECT:	Resolution Adopting a Conflict of Interest Code Pursuant to the Political Reform Act of 1974

RECOMMENDATION:

It is recommended that the District adopt Resolution No. 26-001 adopting the Conflict of Interest Code pursuant to the Political Reform Act of 1974.

BACKGROUND:

The Political Reform Act (the "Act") requires all public agencies to adopt and maintain a Conflict of Interest Code containing the rules for disclosure of personal assets and the prohibition from making or participating in making governmental decisions that may affect any personal assets. The Conflict of Interest Code must specifically designate all agency positions that make or participate in the making of decisions and assign specific types of personal assets to be disclosed that may be affected by the exercise of powers and duties of that position.

The Act further requires that agencies regularly review and update their Codes as necessary when directed by the code-reviewing body or when change is necessitated by changed circumstances (Sections 87306 and 87306.5).

Review shows that the District needs to formally adopt the Standard Conflict of Interest Code provided by the Fair Political Practices Commission (FPPC) which incorporates 2 Cal. Code of Regs. Section 18730 by reference as the provisions of the Code, lists all positions required to be designated in the Code, including Consultants and New Positions, and establishes a list of disclosure categories for assignment to designated positions and consultants based on the duties of each position.

CONCLUSION

Adopt Resolution No. 26-001 adopting the Conflict of Interest Code of Tracy Public Cemetery District and directing that such Code be submitted to the San Joaquin County Board of Supervisors as the District's code-reviewing body (Gov. Code § 82011) for approval and said Code shall become effective immediately after the approval date as submitted.

Attachment: Proposed Conflict of Interest Code.

NOTICE OF INTENTION TO ADOPT THE CONFLICT OF INTEREST CODE OF THE TRACY PUBLIC CEMETERY DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Tracy Public Cemetery District (the "District") intends to adopt the District's Conflict of Interest Code (the "Code") pursuant to Government Code Section 87306.

The Appendix of the Code designates those employees, members, officers, and consultants who make or participate in the making of decisions and are subject to the disclosure requirements of the District's Code. The District's review shows that the District needs to formally adopt the Standard Conflict of Interest Code provided by the Fair Political Practices Commission (FPPC) which incorporates 2 California Code of Regulations Section 18730 by reference as the provisions of the Code, lists all positions required to be designated in the Code, including Consultants and New Positions, and establishes a list of disclosure categories for assignment to designated positions and consultants based on the duties of each position.

The proposed Code adoption will be considered by the Board of Trustees on August 12, 2026, at 5:30 p.m. at 501 E. Schulte Road, California. Any interested person may be present and comment at the public meeting concerning the proposed adoption.

Copies of the proposed Code may be reviewed at and copies obtained from the office of the District Manager.

CONFLICT OF INTEREST CODE OF THE TRACY PUBLIC CEMETERY DISTRICT

(Adopted August 12, 2026)

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of Tracy Public Cemetery District (the "District").

All officials and designated positions shall file their statements of economic interests with the District, which will make the statements available for public inspection and reproduction. (Government Code Section 81008.) All statements will be retained by the District.

DESIGNATED POSITIONS

GOVERNED BY THE CONFLICT OF INTEREST CODE

<u>DESIGNATED POSITIONS'</u> <u>TITLE OR FUNCTION</u>	<u>DISCLOSURE CATEGORIES</u> <u>ASSIGNED</u>
Board of Trustees	1, 2
District Manager	4
General Counsel	1, 2

Consultants and New Positions¹

¹ Individuals serving as a consultant as defined in FPPC Reg. 18700.3(a) or in a new position created since this Code was last approved that makes or participates in making decisions must file under the broadest disclosure set forth in this Code subject to the following limitation:

The District Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to assign a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document. (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.) The District Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

PART "B"

DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the designated position must disclose for each disclosure category to which the designated is assigned.² "Investment" means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

Category 1: All investments, business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that are located in, that do business in or own real property within the jurisdiction of the District.

Category 2: All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

Category 3: All investments, business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

Category 4: All investments, business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that provide services (including training or consulting services), products, materials, machinery, vehicles or equipment of the type purchased or leased by the District.

Category 5: All investments, business positions in business entities, and sources of income, (including receipt of gifts, loans and travel payments), that provide services (including training or consulting services), products, materials, machinery, vehicles or equipment of the type purchased or leased by the designated position's department, unit or division.

² This Conflict of Interest Code does not require the reporting of gifts from outside this agency's jurisdiction if the source does not have some connection with or bearing upon the functions or duties of the position. (Reg. 18730.1)

RESOLUTION NO. 26-001

**RESOLUTION OF THE BOARD OF TRUSTEES
OF THE TRACY PUBLIC CEMETERY DISTRICT
ADOPTING ITS CONFLICT OF INTEREST CODE
PURSUANT TO THE POLITICAL REFORM
ACT OF 1974**

WHEREAS, the State of California enacted the Political Reform Act of 1974, Government Code Section 81000 et seq. (the "Act"), which contains provisions relating to conflicts of interest which potentially affect all officers, employees and consultants of the Tracy Public Cemetery District (the "District") and requires all public agencies to adopt and promulgate a Conflict of Interest Code; and

WHEREAS, the potential penalties for violation of the provisions of the Act are substantial and may include criminal and civil liability, as well as equitable relief which could result in the District being restrained or prevented from acting in cases where the provisions of the Act may have been violated; and

WHEREAS, notice of the time and place of a public meeting on and of consideration by the Board of Trustees of the District, the proposed Conflict of Interest Code was provided each affected designated positions and publicly posted for review; and

WHEREAS, a public meeting was held upon the proposed Conflict of Interest Code at a regular meeting of the Board of Trustees on August 12, 2026, at which all present were given an opportunity to be heard on the proposed Conflict of Interest Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Tracy Public Cemetery District that the Board of Trustees does hereby adopt the proposed Conflict of Interest Code, a copy of which is attached hereto and shall be on file with the District Manager, and available to the public for inspection and copying during regular business hours;

BE IT FURTHER RESOLVED that all previous Conflict of Interest Codes of the Tracy Public Cemetery and amendments thereto shall be rescinded as of the effective date of the said proposed Code as approved by the San Joaquin County Board of Supervisors.

APPROVED AND ADOPTED this 12th day of August, 2026.

President, Board of Trustees
Tracy Public Cemetery District

ATTEST:

Secretary, Board of Trustees
Tracy Public Cemetery District

1 Amend 2 Cal. Code Regs., Section 18754 to read:

2 **§ 18730. Provisions of Conflict of Interest Codes.**

3 (a) Incorporation by reference of the terms of this regulation along with the designation
4 of employees and the formulation of disclosure categories in the Appendix referred to below
5 constitute the adoption and promulgation of a conflict of interest code within the meaning of
6 Section 87300 or the amendment of a conflict of interest code within the meaning of Section
7 87306 if the terms of this regulation are substituted for terms of a conflict of interest code
8 already in effect. A code so amended or adopted and promulgated requires the reporting of
9 reportable items in a manner substantially equivalent to the requirements of article 2 of chapter 7
10 of the Political Reform Act, Sections 81000, et seq. The requirements of a conflict of interest
11 code are in addition to other requirements of the Political Reform Act, such as the general
12 prohibition against conflicts of interest contained in Section 87100, and to other state or local
13 laws pertaining to conflicts of interest.

14 (b) The terms of a conflict of interest code amended or adopted and promulgated pursuant
15 to this regulation are as follows:

16 (1) Section 1. Definitions.

17 The definitions contained in the Political Reform Act of 1974, regulations of the Fair
18 Political Practices Commission (Regulations 18110, et seq.), and any amendments to the Act or
19 regulations, are incorporated by reference into this conflict of interest code.

20 (2) Section 2. Designated Employees. The persons holding positions listed in the
21 Appendix are designated employees. It has been determined that these persons make or
22 participate in the making of decisions which may foreseeably have a material effect on
23 economic interests.

1 (3) Section 3. Disclosure Categories.

2 This code does not establish any disclosure obligation for those designated employees
3 who are also specified in Section 87200 if they are designated in this code in that same capacity
4 or if the geographical jurisdiction of this agency is the same as or is wholly included within the
5 jurisdiction in which those persons must report their economic interests pursuant to article 2 of
6 chapter 7 of the Political Reform Act, Sections 87200, et seq. In addition, this code does not
7 establish any disclosure obligation for any designated employees who are designated in a conflict
8 of interest code for another agency, if all of the following apply:

9 (A) The geographical jurisdiction of this agency is the same as or is wholly included
10 within the jurisdiction of the other agency;

11 (B) The disclosure assigned in the code of the other agency is the same as that required
12 under article 2 of chapter 7 of the Political Reform Act, Section 87200; and

13 (C) The filing officer is the same for both agencies. [FN1]

14 Such persons are covered by this code for disqualification purposes only. With respect to
15 all other designated employees, the disclosure categories set forth in the Appendix specify which
16 kinds of economic interests are reportable. Such a designated employee shall disclose in the
17 employee's statement of economic interests those economic interests the employee has which are
18 of the kind described in the disclosure categories to which the employee is assigned in the
19 Appendix. It has been determined that the economic interests set forth in a designated employee's
20 disclosure categories are the kinds of economic interests which the employee foreseeably can
21 affect materially through the conduct of the employee's office.

22 (4) Section 4. Statements of Economic Interests: Place of Filing.

1 The code reviewing body shall instruct all designated employees within its code to file
2 statements of economic interests with the agency or with the code reviewing body, as provided
3 by the code reviewing body in the agency's conflict of interest code or with the Fair Political
4 Practices Commission using the Commission's electronic filing system as required under Section
5 87500. [FN2]

6 (5) Section 5. Statements of Economic Interests: Time of Filing.

7 (A) Initial Statements. All designated employees employed by the agency on the effective
8 date of this code, as originally adopted, promulgated and approved by the code reviewing body,
9 shall file statements within 30 days after the effective date of this code. Thereafter, each person
10 already in a position when it is designated by an amendment to this code shall file an initial
11 statement within 30 days after the effective date of the amendment.

12 (B) Assuming Office Statements. All persons assuming designated positions after the
13 effective date of this code shall file statements within 30 days after assuming the designated
14 positions, or if subject to State Senate confirmation, 30 days after being nominated or appointed.

15 (C) Annual Statements. All designated employees shall file statements no later than April
16 1. If a person reports for military service as defined in the Servicemember's Civil Relief Act, the
17 deadline for the annual statement of economic interests is 30 days following the person's return
18 to office, provided the person, or someone authorized to represent the person's interests, notifies
19 the filing officer in writing prior to the applicable filing deadline that the person is subject to that
20 federal statute and is unable to meet the applicable deadline, and provides the filing officer
21 verification of the person's military status.

22 (D) Leaving Office Statements. All persons who leave designated positions shall file
23 statements within 30 days after leaving office.

1 (5.5) Section 5.5. Statements for Persons Who Resign Prior to Assuming Office.

2 Any person who resigns within 12 months of initial appointment, or within 30 days of the
3 date of notice provided by the filing officer to file an assuming office statement, is not deemed to
4 have assumed office or left office, provided the person did not make or participate in the making
5 of, or use the person's position to influence any decision and did not receive or become entitled
6 to receive any form of payment as a result of the person's appointment. Such persons shall not
7 file either an assuming or leaving office statement.

8 (A) Any person who resigns a position within 30 days of the date of a notice from the
9 filing officer shall do both of the following:

10 (1) File a written resignation with the appointing power; and

11 (2) File a written statement with the filing officer declaring under penalty of perjury that
12 during the period between appointment and resignation the person did not make, participate in
13 the making, or use the position to influence any decision of the agency or receive, or become
14 entitled to receive, any form of payment by virtue of being appointed to the position.

15 (6) Section 6. Contents of and Period Covered by Statements of Economic Interests.

16 (A) Contents of Initial Statements. Initial statements shall disclose any reportable
17 investments, interests in real property and business positions held on the effective date of the
18 code and income received during the 12 months prior to the effective date of the code.

19 (B) Contents of Assuming Office Statements.

20 Assuming office statements shall disclose any reportable investments, interests in real
21 property and business positions held on the date of assuming office or, if subject to State Senate
22 confirmation or appointment, on the date of nomination, and income received during the 12

1 months prior to the date of assuming office or the date of being appointed or nominated,
2 respectively.

3 (C) Contents of Annual Statements. Annual statements shall disclose any reportable
4 investments, interests in real property, income and business positions held or received during the
5 previous calendar year provided, however, that the period covered by an employee's first annual
6 statement shall begin on the effective date of the code or the date of assuming office whichever
7 is later, or for a board or commission member subject to Section 87302.6, the day after the
8 closing date of the most recent statement filed by the member pursuant to Regulation 18754.

9 (D) Contents of Leaving Office Statements.

10 Leaving office statements shall disclose reportable investments, interests in real property,
11 income and business positions held or received during the period between the closing date of the
12 last statement filed and the date of leaving office.

13 (7) Section 7. Manner of Reporting.

14 Statements of economic interests shall be made on forms prescribed by the Fair Political
15 Practices Commission and supplied by the agency, and shall contain the following information:

16 (A) Investment and Real Property Disclosure.

17 When an investment or an interest in real property [FN3] is required to be reported,
18 [FN4] the statement shall contain the following:

19 1. A statement of the nature of the investment or interest;

20 2. The name of the business entity in which each investment is held, and a general
21 description of the business activity in which the business entity is engaged;

22 3. The address or other precise location of the real property;

1 4. A statement whether the fair market value of the investment or interest in real property
2 equals or exceeds \$2,000, exceeds \$10,000, exceeds \$100,000, or exceeds \$1,000,000.

3 (B) Personal Income Disclosure. When personal income is required to be reported, [FN5]
4 the statement shall contain:

5 1. The name and address of each source of income aggregating \$500 or more in value, or
6 \$50 or more in value if the income was a gift, and a general description of the business activity,
7 if any, of each source;

8 2. A statement whether the aggregate value of income from each source, or in the case of
9 a loan, the highest amount owed to each source, was \$1,000 or less, greater than \$1,000, greater
10 than \$10,000, or greater than \$100,000;

11 3. A description of the consideration, if any, for which the income was received;

12 4. In the case of a gift, the name, address and business activity of the donor and any
13 intermediary through which the gift was made; a description of the gift; the amount or value of
14 the gift; and the date on which the gift was received;

15 5. In the case of a loan, the annual interest rate and the security, if any, given for the loan
16 and the term of the loan.

17 (C) Business Entity Income Disclosure. When income of a business entity, including
18 income of a sole proprietorship, is required to be reported, [FN6] the statement shall contain:

19 1. The name, address, and a general description of the business activity of the business
20 entity;

21 2. The name of every person from whom the business entity received payments if the
22 filer's pro rata share of gross receipts from such person was equal to or greater than \$10,000.

1 (D) Business Position Disclosure. When business positions are required to be reported, a
2 designated employee shall list the name and address of each business entity in which the
3 employee is a director, officer, partner, trustee, employee, or in which the employee holds any
4 position of management, a description of the business activity in which the business entity is
5 engaged, and the designated employee's position with the business entity.

6 (E) Acquisition or Disposal During Reporting Period. In the case of an annual or leaving
7 office statement, if an investment or an interest in real property was partially or wholly acquired
8 or disposed of during the period covered by the statement, the statement shall contain the date of
9 acquisition or disposal.

10 (8) Section 8. Prohibition on Receipt of Honoraria.

11 (A) No member of a state board or commission, and no designated employee of a state or
12 local government agency, shall accept any honorarium from any source, if the member or
13 employee would be required to report the receipt of income or gifts from that source on the
14 member's or employee's statement of economic interests.

15 (B) This section shall not apply to any part-time member of the governing board of any
16 public institution of higher education, unless the member is also an elected official.

17 (C) Subdivisions (a), (b), and (c) of Section 89501 shall apply to the prohibitions in this
18 section.

19 (D) This section shall not limit or prohibit payments, advances, or reimbursements for
20 travel and related lodging and subsistence authorized by Section 89506.

21 (8.1) Section 8.1. Prohibition on Receipt of Gifts in Excess of \$590.

22 (A) No member of a state board or commission, and no designated employee of a state or
23 local government agency, shall accept gifts with a total value of more than \$590 in a calendar

1 year from any single source, if the member or employee would be required to report the receipt
2 of income or gifts from that source on the member's or employee's statement of economic
3 interests.

4 (B) This section shall not apply to any part-time member of the governing board of any
5 public institution of higher education, unless the member is also an elected official.

6 (C) Subdivisions (e), (f), and (g) of Section 89503 shall apply to the prohibitions in this
7 section.

8 (8.2) Section 8.2. Loans to Public Officials.

9 (A) No elected officer of a state or local government agency shall, from the date of the
10 election to office through the date that the officer vacates office, receive a personal loan from
11 any officer, employee, member, or consultant of the state or local government agency in which
12 the elected officer holds office or over which the elected officer's agency has direction and
13 control.

14 (B) No public official who is exempt from the state civil service system pursuant to
15 subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while
16 he or she holds office, receive a personal loan from any officer, employee, member, or consultant
17 of the state or local government agency in which the public official holds office or over which
18 the public official's agency has direction and control. This subdivision shall not apply to loans
19 made to a public official whose duties are solely secretarial, clerical, or manual.

20 (C) No elected officer of a state or local government agency shall, from the date of the
21 election to office through the date that the officer vacates office, receive a personal loan from
22 any person who has a contract with the state or local government agency to which that elected
23 officer has been elected or over which that elected officer's agency has direction and control.

1 This subdivision shall not apply to loans made by banks or other financial institutions or to any
2 indebtedness created as part of a retail installment or credit card transaction, if the loan is made
3 or the indebtedness created in the lender's regular course of business on terms available to
4 members of the public without regard to the elected officer's official status.

5 (D) No public official who is exempt from the state civil service system pursuant to
6 subdivisions (c), (d), (e), (f), and (g) of Section 4 of Article VII of the Constitution shall, while
7 the official holds office, receive a personal loan from any person who has a contract with the
8 state or local government agency to which that elected officer has been elected or over which
9 that elected officer's agency has direction and control. This subdivision shall not apply to loans
10 made by banks or other financial institutions or to any indebtedness created as part of a retail
11 installment or credit card transaction, if the loan is made or the indebtedness created in the
12 lender's regular course of business on terms available to members of the public without regard to
13 the elected officer's official status. This subdivision shall not apply to loans made to a public
14 official whose duties are solely secretarial, clerical, or manual.

15 (E) This section shall not apply to the following:

16 1. Loans made to the campaign committee of an elected officer or candidate for elective
17 office.

18 2. Loans made by a public official's spouse, child, parent, grandparent, grandchild,
19 brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, or first
20 cousin, or the spouse of any such persons, provided that the person making the loan is not acting
21 as an agent or intermediary for any person not otherwise exempted under this section.

22 3. Loans from a person which, in the aggregate, do not exceed \$500 at any given time.

1 4. Loans made, or offered in writing, before January 1, 1998. 9(8.3) Section 8.3. Loan
2 Terms.

3 (A) Except as set forth in subdivision (B), no elected officer of a state or local
4 government agency shall, from the date of the officer's election to office through the date the
5 officer vacates office, receive a personal loan of \$500 or more, except when the loan is in writing
6 and clearly states the terms of the loan, including the parties to the loan agreement, date of the
7 loan, amount of the loan, term of the loan, date or dates when payments shall be due on the loan
8 and the amount of the payments, and the rate of interest paid on the loan.

9 (B) This section shall not apply to the following types of loans:

10 1. Loans made to the campaign committee of the elected officer.

11 2. Loans made to the elected officer by his or her spouse, child, parent, grandparent,
12 grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt,
13 uncle, or first cousin, or the spouse of any such person, provided that the person making the loan
14 is not acting as an agent or intermediary for any person not otherwise exempted under this
15 section.

16 3. Loans made, or offered in writing, before January 1, 1998. (C) Nothing in this section
17 shall exempt any person from any other provision of Title 9 of the Government Code.

18 (8.4) Section 8.4. Personal Loans.

19 (A) Except as set forth in subdivision (B), a personal loan received by any designated
20 employee shall become a gift to the designated employee for the purposes of this section in the
21 following circumstances:

22 1. If the loan has a defined date or dates for repayment, when the statute of limitations for
23 filing an action for default has expired.

2. If the loan has no defined date or dates for repayment, when one year has elapsed from the later of the following:

a. The date the loan was made.

b. The date the last payment of \$100 or more was made on the loan.

c. The date upon which the debtor has made payments on the loan aggregating to less than \$250 during the previous 12 months.

(B) This section shall not apply to the following types of loans:

1. A loan made to the campaign committee of an elected officer or a candidate for elective office.

2. A loan that would otherwise not be a gift as defined in this title.

3. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor has taken reasonable action to collect the balance due.

4. A loan that would otherwise be a gift as set forth under subdivision (A), but on which the creditor, based on reasonable business considerations, has not undertaken collection action.

Except in a criminal action, a creditor who claims that a loan is not a gift on the basis of this paragraph has the burden of proving that the decision for not taking collection action was based on reasonable business considerations.

5. A loan made to a debtor who has filed for bankruptcy and the loan is ultimately discharged in bankruptcy.

(C) Nothing in this section shall exempt any person from any other provisions of Title 9 of the Government Code.

(9) Section 9. Disqualification.

1 No designated employee shall make, participate in making, or in any way attempt to use
2 the employee's official position to influence the making of any governmental decision which the
3 employee knows or has reason to know will have a reasonably foreseeable material financial
4 effect, distinguishable from its effect on the public generally, on the official or a member of the
5 official's immediate family or on:

6 (A) Any business entity in which the designated employee has a direct or indirect
7 investment worth \$2,000 or more;

8 (B) Any real property in which the designated employee has a direct or indirect interest
9 worth \$2,000 or more;

10 (C) Any source of income, other than gifts and other than loans by a commercial lending
11 institution in the regular course of business on terms available to the public without regard to
12 official status, aggregating \$500 or more in value provided to, received by or promised to the
13 designated employee within 12 months prior to the time when the decision is made;

14 (D) Any business entity in which the designated employee is a director, officer, partner,
15 trustee, employee, or holds any position of management; or

16 (E) Any donor of, or any intermediary or agent for a donor of, a gift or gifts aggregating
17 \$590 or more provided to, received by, or promised to the designated employee within 12
18 months prior to the time when the decision is made.

19 (9.3) Section 9.3. Legally Required Participation.

20 No designated employee shall be prevented from making or participating in the making
21 of any decision to the extent the employee's participation is legally required for the decision to be
22 made. The fact that the vote of a designated employee who is on a voting body is needed to break
23 a tie does not make the employees' participation legally required for purposes of this section.

1 (9.5) Section 9.5. Disqualification of State Officers and Employees.

2 In addition to the general disqualification provisions of section 9, no state administrative
3 official shall make, participate in making, or use the official's position to influence any
4 governmental decision directly relating to any contract where the state administrative official
5 knows or has reason to know that any party to the contract is a person with whom the state
6 administrative official, or any member of the official's immediate family has, within 12 months
7 prior to the time when the official action is to be taken:

8 (A) Engaged in a business transaction or transactions on terms not available to members
9 of the public, regarding any investment or interest in real property; or

10 (B) Engaged in a business transaction or transactions on terms not available to members
11 of the public regarding the rendering of goods or services totaling in value \$1,000 or more.

12 (10) Section 10. Disclosure of Disqualifying Interest.

13 When a designated employee determines that the employee should not make a
14 governmental decision because the employee has a disqualifying interest in it, the determination
15 not to act may be accompanied by disclosure of the disqualifying interest.

16 (11) Section 11. Assistance of the Commission and Counsel.

17 Any designated employee who is unsure of the duties under this code may request
18 assistance from the Fair Political Practices Commission pursuant to Section 83114 and
19 Regulations 18329 and 18329.5 or from the attorney for the employee's agency, provided that
20 nothing in this section requires the attorney for the agency to issue any formal or informal
21 opinion.

22 (12) Section 12. Violations.

1 This code has the force and effect of law. Designated employees violating any provision
2 of this code are subject to the administrative, criminal and civil sanctions provided in the
3 Political Reform Act, Sections 81000-91014. In addition, a decision in relation to which a
4 violation of the disqualification provisions of this code or of Section 87100 or 87450 has
5 occurred may be set aside as void pursuant to Section 91003.

6
7 1 Designated employees who are required to file statements of economic interests under
8 any other agency's conflict of interest code, or under article 2 for a different
9 jurisdiction, may expand their statement of economic interests to cover reportable
10 interests in both jurisdictions, and file copies of this expanded statement with both
11 entities in lieu of filing separate and distinct statements, provided that each copy of
12 such expanded statement filed in place of an original is signed and verified by the
13 designated employee as if it were an original. See Section 81004.

14 2 See Section 81010 and Regulation 18115 for the duties of filing officers and persons
15 in agencies who make and retain copies of statements and forward the originals to the
16 filing officer.

17 3 For the purpose of disclosure only (not disqualification), an interest in real property
18 does not include the principal residence of the filer.

19 4 Investments and interests in real property which have a fair market value of less than
20 \$2,000 are not investments and interests in real property within the meaning of the
21 Political Reform Act. However, investments or interests in real property of an
22 individual include those held by the individual's spouse and dependent children as
23 well as a pro rata share of any investment or interest in real property of any business

1 entity or trust in which the individual, spouse and dependent children own, in the
2 aggregate, a direct, indirect or beneficial interest of 10 percent or greater.

3 5 A designated employee's income includes the employee's community property
4 interest in the income of the employee's spouse but does not include salary or
5 reimbursement for expenses received from a state, local or federal government
6 agency.

7 6 Income of a business entity is reportable if the direct, indirect or beneficial interest of
8 the filer and the filer's spouse in the business entity aggregates a 10 percent or greater
9 interest. In addition, the disclosure of persons who are clients or customers of a
10 business entity is required only if the clients or customers are within one of the
11 disclosure categories of the filer.

12 NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 87103(c),
13 87300-87302, 89501, 89502 and 89503, Government Code.