

Tulare Public Cemetery District

This is an Endowment Care Interment

AUDIT MEETING AGENDA



Committee Members

Stephen Presant

Xavier Avila

Linda Maloy

**Tulare Public Cemetery – Conference Room
900 E. Kern Avenue – Tulare, CA**

**Friday, December 1, 2023
1:00p.m. – Audit Meeting**

Public Information about Meetings:

Attend meetings in person or access the meeting live via Facebook <https://www.facebook.com/profile.php?id=100076699464485>

Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.

Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. CALL TO ORDER
2. ROLL CALL
3. RECOGNITION OF VISITORS
4. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
(All items are subject to discussion and possible action by the Committee Members.)
 - 4.1- Approve Minutes of October 16, 2023
 - 4.2- Approve September 2023 financials
 - 4.3- Proposed Resolution(s)
 - 4.4- Review of Prepayment Plan Contract and Accounting Process
 - 4.5- Review of Employee Mandatory Training and Board Members Form 700 and Mandatory Training
 - 4.6- District Manager's report

5. ADJOURNMENT

OPEN SESSION AGENDA ITEMS

NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY - FRIDAY 8:00 AM – 4:00 PM AT THE CEMETERY DISTRICT OFFICE LOCATED AT 900 E. KERN AVE. - TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District
Audit Committee Meeting Minutes
October 24, 2023

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 24, 2023 was called to order at 1:00 P.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were four visitors.

OPEN SESSION:

5.1 – Maloy moved, Avila 2nd to approve October 16, 2023 minutes. (3-0)

5.2 – After discussion on how to classify pre-sale in the financials, Maloy moved, Avila 2nd to approve August 2023 minutes. Vote (3-0).

The committee reviewed how the payroll was being processed and how it was affecting the financial QuickBooks journal entries. Avila moved, Maloy 2nd that the committee recommend to the Board to investigate doing all QuickBooks Payroll in house. Vote (3-0)

5.3 – After the committee reviewed existing and 2024 updated costs of Hinojosa accounting costs, the committee recommended the Board to review payroll processing.

5.4 - Committee reviewed Journal Entries for June, July and August and asked for answers to a couple items that could be explained by our CPA.

5.5 – Committee reviewed proposed Audit Committee Charter that will be presented to the Board at its next meeting.

5.6 - Committee reviewed and discussed lease and monies required by district and will present at the next Board meeting.

5.7 – Committee reviewed updated payroll expenses with raises.

5.8 - Committee reviewed updated costs of health care plan through the County of Tulare.

5.9 - Committee reviewed the updated employee step increases.

5.10 – The District Manager had nothing to present.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:38 P.M.

Respectfully Submitted,

Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2023

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct.	11,399.57
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	21,521.57
10500 · Cash in Treasury (772)	85,933.54
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,567,762.21

Total 10600 · Endowment - Reserved (773) 1,883,780.13

10700 · Cash in Expansion Account (807)	189,166.21
10900 · Endowment - Unreserved (817)	263,420.83
10950 · Pre-Need Payment Plan (886)	148,116.00
10970 · CD - Bank of Sierra 1584	101,169.21

Total Checking/Savings 2,705,007.06

Accounts Receivable

11001 · Accounts Receivable - PVQ (772)	36,910.70
11010 · Receivable - Pre-Need Pmt Plan	131,850.57

Total Accounts Receivable 168,761.27

Other Current Assets

11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	23,943.01
11330 · Prepaid Liability Insurance	27,925.51
11340 · Prepaid Property Insurance	2,706.75

Total 11300 · Prepaid Expense 54,575.27

12001 · Undeposited Funds	5,557.33
12101 · Inventory Asset	11,610.44

Total Other Current Assets 71,743.04

Total Current Assets 2,945,511.37

TOTAL ASSETS 2,945,511.37

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	
20000 · Accounts Payable	21,252.22

Total Accounts Payable 21,252.22

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2023

	<u>Sep 30, 23</u>
Other Current Liabilities	
25600 · PTO Accruals	3,937.50
24000 · Payroll Liabilities	20,813.34
25500 · Sales Tax Payable	2,889.15
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Total Other Current Liabilities	27,639.99
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Total Current Liabilities	48,892.21
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Total Liabilities	48,892.21
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Equity	
30000 · Fund Balance	2,798,990.20
Net Income	97,628.96
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Total Equity	2,896,619.16
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TOTAL LIABILITIES & EQUITY	2,945,511.37
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Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,167	0	87,500	350,000
4000 · County Taxes					
4001 · Current Secured	0	0	0	0	0
4006 · Current Unsecured	0	0	0	0	0
4008 · Prior Secured	0	0	0	0	0
4009 · Prior Unsecured	0	0	0	0	0
4030 · Suppl Current Secured	0	0	0	0	0
4033 · Suppl Prior Secured	0	0	0	0	0
4060 · Residual Distributions	0	0	0	0	0
4069 · PT Facilities	0	0	0	0	0
5000 · Aid-Other Governmental Agencies	0	0	0	0	0
5050 · Homeowners Property Tax Relief	0	0	0	0	0
4000 · County Taxes - Other	0	18,750	0	56,250	225,000
Total 4000 · County Taxes	0	18,750	0	56,250	225,000
4801 · Interest Income - 772	1,410	583	1,410	1,753	7,000
4801.1 · Transfer from Funds	0	5,000	0	15,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	38,000		114,630		
5400.2 · Niche	0		6,848		
5400.3 · Open and Close	29,200		102,720		
5400.4 · Administration	5,400		18,750		
5400.5 · Vault Installation	4,731		18,508		
5400.6 · Out of District Fee	750		3,183		
5400.8 · Payment Plan Contract Fees	785		3,206		
5400.9 · Disinterment	0		-2,300		
5400.10 · Saturday Service Fee	1,600		6,400		
5400.11 · Add On Packages	0		295		
5400 · Charges for Current Services - Other	0	66,667	0	200,000	800,000
Total 5400 · Charges for Current Services	80,466	66,667	272,240	200,000	800,000
5450 · Concrete Base Sales	5,600	6,667	13,900	20,000	80,000
5460 · Vault Sales	10,072	14,584	49,725	43,752	175,000
5470 · Vase Sales	50		90		
5805 · Misc. Revenue	5,050	2,084	5,550	6,252	25,000
5833 · Grant Revenue	0	0	0	0	0
5834 · Restitution	0	50	0	150	600
5835 · Other Revenue	0	208	0	625	2,500
Total Income	102,648	143,759	342,915	431,282	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 - Concrete Base for Headstones	5,500	6,667	13,900	20,000	80,000
5901 - Vault Costs	3,175	5,833	15,874	17,500	70,000
5905 - Vase Costs	0	0	0	0	0
5908 - Emblem for Urn Costs	0	0	0	0	0
5915 - Miscellaneous Service Supplies	24	83	41	250	1,000
Total COGS	8,699	12,583	29,815	37,750	151,000
Gross Profit	93,948	131,176	313,100	393,532	1,574,100
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	56,625	45,917	122,519	137,750	551,000
6002 - Overtime	1,540	1,667	4,454	5,000	20,000
6004 - Health Insurance Benefits	8,216	9,000	21,520	27,000	108,000
6005 - Extra Help	4,140	2,417	13,330	7,250	29,000
6008 - Directors Fees	200	250	750	750	3,000
6011 - Retirement-SD Portion	6,802	3,667	13,711	11,000	44,000
6012 - Social Security and Medicare	4,440	3,667	9,847	11,000	44,000
6015 - Workers Compensation Ins	2,660	2,667	7,981	8,000	32,000
6016 - Unemployment Ins.	0	292	489	875	3,500
6017 - PTO Accrued Payout	1,313	1,313	3,938	3,938	15,750
6018 - Other	0	167	0	500	2,000
6000 - Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 - Payroll and Employee Benefits	85,936	71,021	198,539	213,062	852,250
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	95	500	95	1,500	6,000
7003 - County Tax Admin Fees - Other	0	0	0	0	0
Total 7003 - County Tax Admin Fees	95	500	95	1,500	6,000
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	159	0	274	1,500	6,000
70043 - First Aid Supplies	0	0	742	0	0
7004 - Clothing and Personal Supplies - Other	0	500	0	1,500	6,000
Total 7004 - Clothing and Personal Supplies	159	500	1,016	1,500	6,000
7005 - Telecommunications					
70051 - Internet	134	0	403	0	0
70052 - Phone Lines	419	0	1,259	0	0
70053 - Tablet	52	0	156	0	0
7005 - Telecommunications - Other	166	625	499	1,875	7,500
Total 7005 - Telecommunications	772	625	2,317	1,875	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	292	0	0
7008 · Freight/Delivery Fees	174	83	174	250	1,000
7009 · Household Supplies	0	208	174	625	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		9,308		
70102 · Property Insurance	301		902		
70103 · Auto Insurance	0		5		
70104 · Mobile Equipment Insurance	0		1,777		
70105 · Crime/Bond Insurance	0		195		
70106 · Cyber Liability Contribution	0		385		
7010 · Insurance - Other	0	3,600	0		43,205
Total 7010 · Insurance	3,404	3,600	12,573	10,801	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	0	83	0	250	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	1,010		1,924		
70201 · Equipment & Supplies for Servic	1,721		6,061		
70203 · Diesel KERN for Equipment	430		1,324		
70204 · Unleaded - KERN Fuel for Equip	354		726		
70205 · Unleaded - North Fuel Equip	0		255		
70206 · Repair & Main. -North Equipment	1,223		3,101		
70207 · Diesel NORTH for Equipment	582		582		
70209 · Sprinkler NORTH Repairs/Supply	0		67		
70210 · Tools -KERN Ground Maintenance	0		154		
70211 · Repair & Main.-KERN Location	0		244		
70213 · Fence Repairs NORTH J and Maint	0		435		
70215 · Tools - North Ground Mainten	0		231		
70300 · Repair & Main. - Outside KERN	0		437		
70302 · Cleaning Supplies	18		121		
70305 · Repair & Main. - Headstones/Con	0		2,350		
70307 · Repair & Maint.-Outside North	119		238		
70308 · Weed Control Spray for Grounds	0		497		
70309 · Sprinkler KERN Repairs/Supplies	673		2,626		
70311 · Landscaping -flowers, trees, ba	0		7,599		
70400 · Repair & Main. - Building Kern	2,245		2,245		
70401 · Pest Control	50		200		
70402 · Repair & Main. North Building	0		511		
7030 · Maintenance and Repairs - Other	151	13,750	534	41,250	165,000
Total 7030 · Maintenance and Repairs	8,577	13,750	32,463	41,250	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	997		1,417		
61001 - Water / Breakroom Supplies	221		1,432		
62000 - Office Supplies	100		2,359		
63000 - Computer Repairs and Expense	0		135		
65000 - Software Programs/Website	0		1,538		
66100 - Plotbox Software Project	1,350		4,050		
7036 - Office Supplies and Expense - Other	48	3,792	48	11,375	45,500
Total 7036 - Office Supplies and Expense	2,715	3,792	10,979	11,375	45,500
7037 - Marketing	0	417	0	1,250	5,000
7039 - Miscellaneous	0	208	45	625	2,500
7040 - Bank Fees	45		90		
7043 - Professional Fees					
68100 - Accounting	1,089		4,074		
68201 - Employment - Background/Drug Sc	0		45		
68300 - Legal	1,598		4,284		
7043 - Professional Fees - Other	0	3,875	0	11,625	46,500
Total 7043 - Professional Fees	2,687	3,875	8,402	11,625	46,500
7045 - Security					
7406 - SECURITY NORTH	0		4,155		
7045 - Security - Other	2,096	1,833	2,096	5,500	22,000
Total 7045 - Security	2,096	1,833	6,251	5,500	22,000
7059 - Publications and Legal Notices	0	417	0	1,250	5,000
7073 - Training / Education	393	417	393	1,250	5,000
7074 - Transportation and Travel	0	333	0	1,000	4,000
7081 - Utilities					
77100 - SCE KERN ELECTRIC	791		2,434		
77101 - SCE ELECTRIC NORTH	1,421		4,725		
77300 - Water, Sewer	3,240		9,610		
779001 - Waste Disposal North	318		1,739		
79000 - Waste Disposal Kern	408		1,543		
7081 - Utilities - Other	0	6,250	0	18,750	75,000
Total 7081 - Utilities	6,180	6,250	20,051	18,750	75,000
7090 - Vehicle Expense	0	8	0	25	100
7425 - Taxes	0	250	0	750	3,000

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2023

	Sep 23	Budget	Jul - Sep 23	YTD Budget	Annual Budget
8000 · Land	0	0	0	0	0
8001 · Graves Repurchase	2,000	1,667	8,000	5,000	20,000
8002 · Niches	0	4,167	0	12,500	50,000
8100 · Building and Improvements	0	4,167	0	12,500	50,000
8300 · Equipment	0	4,167	0	12,500	50,000
7432 · Appropriation for Contingencies	0	8,837	0	26,511	106,045
Total Expense	115,232	131,175	301,854	393,525	1,574,100
Net Ordinary Income	-21,284	1	11,246	7	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773	11,116	8,333	36,246	25,000	100,000
9101 · Endowment Revenue -Current Serv	13,405	3,750	13,405	11,250	45,000
9102 · Interest Income - Endowment 773	24,521	12,083	49,651	36,250	145,000
Total 9100 · Endowment - 773	49,042	24,166	99,302	72,500	290,000
9200 · Fund for Future Expansion - 807	0	1,083	13,000	3,250	13,000
9201 · Rent and Concessions - 807	1,302	167	1,302	500	2,000
9203 · Interest Income - 807	5,400	2,000	19,729	6,000	24,000
9204 · Current Services Admin (807)	6,702	3,250	34,031	9,750	39,000
Total 9200 · Fund for Future Expansion - 807	13,404	6,700	66,062	19,000	76,000
9300 · Unreserved Funds - 817	1,888	292	1,888	875	3,500
9301 · Interest Income - 817	1,888	292	1,888	875	3,500
Total 9300 · Unreserved Funds - 817	1,888	292	1,888	875	3,500
9400 · Pre Need - 886	813	150	813	450	1,800
9401 · Interest Income - 886	813	150	813	450	1,800
Total 9400 · Pre Need - 886	813	150	813	450	1,800
9900 · Other Income	0	292	0	875	3,500
9901 · CD Interest	0	292	0	875	3,500
Total 9900 · Other Income	0	292	0	875	3,500
Total Other Income	33,924	16,067	86,383	48,200	192,800
Net Other Income	33,924	16,067	86,383	48,200	192,800
Net Income	12,640	16,068	97,629	48,207	192,800

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						24,353.06
Cleared Transactions						
Checks and Payments - 46 items						
Bill Pmt -Check	08/31/2023	EFT	CALPERS	√	-2,796.89	-2,796.89
Bill Pmt -Check	08/31/2023	EFT	CALPERS	√	-2,668.98	-5,465.87
Check	09/08/2023	EFT	Paychex of New York LLC	√	-12,663.90	-18,129.77
Check	09/08/2023	EFT	Paychex of New York LLC	√	-4,437.82	-22,567.59
Check	09/08/2023	10639	EMPLOYEE CHECK	√	-1,217.83	-23,785.42
Check	09/08/2023	EFT	Paychex of New York LLC	√	-308.00	-24,093.42
Check	09/08/2023	EFT	Paychex of New York LLC	√	-123.69	-24,217.11
Bill Pmt -Check	09/12/2023	EFT	AT & T Internet	√	-70.00	-24,287.11
Bill Pmt -Check	09/13/2023	4070	Christy Vault Co, Inc.	√	-11,933.00	-36,220.11
Bill Pmt -Check	09/13/2023	4074	Employ America -Social Voc Services	√	-3,035.00	-39,255.11
Bill Pmt -Check	09/13/2023	4065	Barnes Memorials	√	-2,350.00	-41,605.11
Bill Pmt -Check	09/13/2023	4073	Element Security Solutions, Inc.	√	-2,051.50	-43,656.61
Bill Pmt -Check	09/13/2023	4067	CAL Turf Equipment & Supply Inc.	√	-906.70	-44,563.31
Bill Pmt -Check	09/13/2023	4086	LABORMAX STAFFING	√	-847.11	-45,410.42
Bill Pmt -Check	09/13/2023	4076	Lowe's	√	-824.71	-46,235.13
Bill Pmt -Check	09/13/2023	4079	Office Depot	√	-742.31	-46,977.44
Bill Pmt -Check	09/13/2023	4083	Roche Oil, Inc.	√	-700.17	-47,677.61
Bill Pmt -Check	09/13/2023	4068	California Business Machines	√	-698.16	-48,375.77
Bill Pmt -Check	09/13/2023	4085	TULARE COUNTY ROLL-OFF	√	-678.00	-49,053.77
Bill Pmt -Check	09/13/2023	4078	Morris Levin & Son	√	-595.71	-49,649.48
Bill Pmt -Check	09/13/2023	4088	CAL Turf Equipment & Supply Inc.	√	-585.86	-50,235.34
Bill Pmt -Check	09/13/2023	4063	Asco Pacific Supply	√	-565.33	-50,800.67
Bill Pmt -Check	09/13/2023	4069	CAPC - Calif Assoc of Public Cemeteries	√	-393.00	-51,193.67
Bill Pmt -Check	09/13/2023	4080	Pacific Employers	√	-297.00	-51,490.67
Bill Pmt -Check	09/13/2023	4075	Ewing Irrigation Products Inc.	√	-208.81	-51,699.48
Bill Pmt -Check	09/13/2023	4071	Cintas First Aid Safety	√	-207.41	-51,906.89
Bill Pmt -Check	09/13/2023	4066	Boot Barn, Inc.	√	-150.00	-52,056.89
Bill Pmt -Check	09/13/2023	4087	CAPC - Calif Assoc of Public Cemeteries	√	-100.00	-52,156.89
Bill Pmt -Check	09/13/2023	4064	AT & T Mobility	√	-51.84	-52,208.73
Bill Pmt -Check	09/13/2023	4082	Res Com Pest Control	√	-50.00	-52,258.73
Bill Pmt -Check	09/18/2023	4089	Barnes Memorials	√	-4,700.00	-56,958.73
Bill Pmt -Check	09/18/2023	4090	LABORMAX STAFFING	√	-1,093.05	-58,051.78
Bill Pmt -Check	09/19/2023	EFT	Southern California Edison	√	-2,404.51	-60,456.29
Check	09/19/2023	EFT	AT & T Mobility	√	-166.42	-60,622.71
Bill Pmt -Check	09/20/2023	EFT	City of Tulare	√	-3,745.67	-64,368.38
Bill Pmt -Check	09/21/2023	4100	Tulare County Counsel	√	-1,178.10	-65,546.48
Bill Pmt -Check	09/21/2023	4099	Mid-Valley Pipe & Supply, Inc.	√	-535.58	-66,082.06
Bill Pmt -Check	09/21/2023	4103	Wilbur - Ellis Company, LLC	√	-199.43	-66,281.49
Bill Pmt -Check	09/21/2023	4098	Linder Equip CO.	√	-37.55	-66,319.04
Check	09/22/2023	EFT	Paychex of New York LLC	√	-15,378.09	-81,697.13
Check	09/22/2023	EFT	Paychex of New York LLC	√	-5,050.25	-86,747.38
Check	09/22/2023	EFT	Paychex of New York LLC	√	-308.00	-87,055.38
Check	09/22/2023	EFT	Paychex of New York LLC	√	-123.69	-87,179.07
Bill Pmt -Check	09/25/2023	EFT	AT & T Phone's	√	-225.95	-87,405.02
Bill Pmt -Check	09/27/2023	EFT	AT & T Phone's	√	-257.23	-87,662.25
Bill Pmt -Check	09/29/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-87,707.25
Total Checks and Payments					-87,707.25	-87,707.25
Deposits and Credits - 14 items						
Deposit	09/07/2023			√	2,242.32	2,242.32
Deposit	09/07/2023			√	11,806.58	14,048.90
Deposit	09/07/2023			√	17,208.92	31,257.82
Deposit	09/07/2023			√	26,965.87	58,223.69
Deposit	09/14/2023			√	2,300.00	60,523.69
Deposit	09/14/2023			√	4,201.38	64,725.07
Deposit	09/14/2023			√	6,000.00	70,725.07

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	09/14/2023			√	10,291.92	81,016.99
Deposit	09/21/2023			√	2,667.39	83,684.38
Deposit	09/21/2023			√	8,238.84	91,923.22
Deposit	09/21/2023			√	23,347.11	115,270.33
Deposit	09/28/2023			√	6,703.49	121,973.82
Deposit	09/28/2023			√	16,123.29	138,097.11
Total Deposits and Credits					<u>138,097.11</u>	<u>138,097.11</u>
Total Cleared Transactions					<u>50,389.86</u>	<u>50,389.86</u>
Cleared Balance					50,389.86	74,742.92
Uncleared Transactions						
Checks and Payments - 33 items						
Bill Pmt -Check	09/13/2023	4084	Sanchez Brothers		-6,600.00	-6,600.00
Bill Pmt -Check	09/13/2023	4081	Reed Shaffer		-393.92	-6,993.92
Bill Pmt -Check	09/13/2023	4072	Employee Check		-107.75	-7,101.67
Bill Pmt -Check	09/13/2023	4077	Employee Check		-71.07	-7,172.74
Bill Pmt -Check	09/21/2023	4104	Health Benefits Unit		-8,296.74	-15,469.48
Bill Pmt -Check	09/21/2023	4095	Health Benefits Unit		-6,733.50	-22,202.98
Check	09/21/2023	4091	Alvro Borba		-2,300.00	-24,502.98
Bill Pmt -Check	09/21/2023	4105	Uline, Inc.		-613.32	-25,116.30
Bill Pmt -Check	09/21/2023	4101	Uline, Inc.		-423.16	-25,539.46
Bill Pmt -Check	09/21/2023	4102	Waste Management/USA Waste		-318.28	-25,857.74
Bill Pmt -Check	09/21/2023	4096	Home Depot Credit Services		-273.30	-26,131.04
Bill Pmt -Check	09/21/2023	4093	Cintas First Aid Safety		-227.12	-26,358.16
Bill Pmt -Check	09/21/2023	4097	Leaf		-210.36	-26,568.52
Bill Pmt -Check	09/21/2023	4092	CAL Turf Equipment & Supply Inc.		-57.28	-26,625.80
Bill Pmt -Check	09/21/2023	4094	Ewing Irrigation Products Inc.		-50.07	-26,675.87
Bill Pmt -Check	09/28/2023	4134	LABORMAX STAFFING		-1,093.05	-27,768.92
Bill Pmt -Check	09/29/2023	EFT	CALPERS		-3,359.53	-31,128.45
Bill Pmt -Check	09/29/2023	EFT	CALPERS		-3,220.95	-34,349.40
Bill Pmt -Check	09/29/2023	4137	John Robert Romero		-2,000.00	-36,349.40
Bill Pmt -Check	09/29/2023	4146	Tulare County Counsel		-1,499.40	-37,848.80
Bill Pmt -Check	09/29/2023	4140	Roche Oil, Inc.		-1,365.49	-39,214.29
Bill Pmt -Check	09/29/2023	4142	Andy Hinojosa III CPA		-1,355.82	-40,570.11
Bill Pmt -Check	09/29/2023	4139	PLOTBOX INC		-1,350.00	-41,920.11
Bill Pmt -Check	09/29/2023	4145	PLOTBOX INC		-1,350.00	-43,270.11
Bill Pmt -Check	09/29/2023	4147	PLOTBOX INC		-1,350.00	-44,620.11
Bill Pmt -Check	09/29/2023	4141	Tulare County Counsel		-1,309.00	-45,929.11
Bill Pmt -Check	09/29/2023	4135	Christy Vault Co, Inc.		-890.00	-46,819.11
Bill Pmt -Check	09/29/2023	4144	CAL Turf Equipment & Supply Inc.		-300.88	-47,119.99
Bill Pmt -Check	09/29/2023	4136	Ewing Irrigation Products Inc.		-160.71	-47,280.70
Bill Pmt -Check	09/29/2023	4138	Lowe's		-70.87	-47,351.57
Bill Pmt -Check	09/29/2023	4143	AT & T Mobility		-51.98	-47,403.55
Bill Pmt -Check	09/30/2023	EFT	CALPERS		-2,999.21	-50,402.76
Bill Pmt -Check	09/30/2023	EFT	CALPERS		-2,818.59	-53,221.35
Total Checks and Payments					<u>-53,221.35</u>	<u>-53,221.35</u>
Total Uncleared Transactions					<u>-53,221.35</u>	<u>-53,221.35</u>
Register Balance as of 09/30/2023					<u>-2,831.49</u>	<u>21,521.57</u>

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						175,575.44
Cleared Transactions						
Checks and Payments - 13 items						
Invoice	08/31/2023	14903	TULARE COUNTY PVQ	√	-26,965.87	-26,965.87
Invoice	08/31/2023	14902	TULARE COUNTY PVQ	√	-17,208.92	-44,174.79
Invoice	08/31/2023	14904	TULARE COUNTY PVQ	√	-11,806.58	-55,981.37
Invoice	08/31/2023	14905	TULARE COUNTY PVQ	√	-2,242.32	-58,223.69
Invoice	09/07/2023	14907	TULARE COUNTY PVQ	√	-10,291.92	-68,515.61
Invoice	09/07/2023	14906	TULARE COUNTY PVQ	√	-6,000.00	-74,515.61
Invoice	09/07/2023	14908	TULARE COUNTY PVQ	√	-4,201.38	-78,716.99
Invoice	09/07/2023	14909	TULARE COUNTY PVQ	√	-2,300.00	-81,016.99
Invoice	09/13/2023	14910	TULARE COUNTY PVQ	√	-23,347.11	-104,364.10
Invoice	09/13/2023	14911	TULARE COUNTY PVQ	√	-8,238.84	-112,602.94
Invoice	09/13/2023	14912	TULARE COUNTY PVQ	√	-2,667.39	-115,270.33
Invoice	09/20/2023	14913	TULARE COUNTY PVQ	√	-16,123.29	-131,393.62
Invoice	09/20/2023	14914	TULARE COUNTY PVQ	√	-6,703.49	-138,097.11
Total Checks and Payments					-138,097.11	-138,097.11
Deposits and Credits - 11 items						
Transfer	09/01/2023			√	150.00	150.00
Transfer	09/01/2023			√	450.00	600.00
Transfer	09/01/2023			√	24,080.01	24,680.01
Transfer	09/11/2023			√	23,429.70	48,109.71
Transfer	09/18/2023			√	2,029.63	50,139.34
Transfer	09/18/2023			√	14,674.36	64,813.70
Transfer	09/26/2023			√	1,689.47	66,503.17
Transfer	09/26/2023			√	2,365.00	68,868.17
Transfer	09/26/2023			√	5,000.00	73,868.17
Transfer	09/26/2023			√	10,087.89	83,956.06
General Journal	09/30/2023	ah-241		√	1,409.85	85,365.91
Total Deposits and Credits					85,365.91	85,365.91
Total Cleared Transactions					-52,731.20	-52,731.20
Cleared Balance					-52,731.20	122,844.24
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	09/27/2023	14915	TULARE COUNTY PVQ		-23,593.05	-23,593.05
Invoice	09/27/2023	14917	TULARE COUNTY PVQ		-8,398.08	-31,991.13
Invoice	09/27/2023	14918	TULARE COUNTY PVQ		-2,919.57	-34,910.70
Invoice	09/27/2023	14916	TULARE COUNTY PVQ		-2,000.00	-36,910.70
Total Checks and Payments					-36,910.70	-36,910.70
Total Uncleared Transactions					-36,910.70	-36,910.70
Register Balance as of 09/30/2023					-89,641.90	85,933.54

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,860,946.91
Cleared Transactions							
Deposits and Credits - 9 items							
	Transfer	09/01/2023			√	1,179.00	1,179.00
	Transfer	09/11/2023			√	1,179.00	2,358.00
	Transfer	09/11/2023			√	2,946.00	5,304.00
	Transfer	09/18/2023			√	390.00	5,694.00
	Transfer	09/18/2023			√	1,374.00	7,068.00
	Transfer	09/20/2023			√	393.00	7,461.00
	Transfer	09/26/2023			√	1,574.00	9,035.00
	Transfer	09/29/2023			√	393.00	9,428.00
	Deposit	09/30/2023			√	13,405.22	22,833.22
Total Deposits and Credits						22,833.22	22,833.22
Total Cleared Transactions						22,833.22	22,833.22
Cleared Balance						22,833.22	1,883,780.13
Register Balance as of 09/30/2023						22,833.22	1,883,780.13
Ending Balance						22,833.22	1,883,780.13

Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							182,764.50
Cleared Transactions							
Deposits and Credits - 12 items							
Transfer		09/01/2023			√	150.00	150.00
Transfer		09/01/2023			√	750.00	900.00
Transfer		09/11/2023			√	450.00	1,350.00
Transfer		09/11/2023			√	1,200.00	2,550.00
Transfer		09/18/2023			√	300.00	2,850.00
Transfer		09/18/2023			√	900.00	3,750.00
Transfer		09/20/2023			√	150.00	3,900.00
Transfer		09/26/2023			√	150.00	4,050.00
Transfer		09/26/2023			√	150.00	4,200.00
Transfer		09/26/2023			√	150.00	4,350.00
Transfer		09/26/2023			√	750.00	5,100.00
Deposit		09/30/2023			√	1,301.71	6,401.71
Total Deposits and Credits						6,401.71	6,401.71
Total Cleared Transactions						6,401.71	6,401.71
Cleared Balance						6,401.71	189,166.21
Register Balance as of 09/30/2023						6,401.71	189,166.21
Ending Balance						6,401.71	189,166.21

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 09/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							261,532.87
Cleared Transactions							
Deposits and Credits - 1 item							
	Deposit	09/30/2023			√	1,887.96	1,887.96
Total Deposits and Credits						<u>1,887.96</u>	<u>1,887.96</u>
Total Cleared Transactions						<u>1,887.96</u>	<u>1,887.96</u>
Cleared Balance						<u>1,887.96</u>	<u>263,420.83</u>
Register Balance as of 09/30/2023						<u>1,887.96</u>	<u>263,420.83</u>
Ending Balance						<u>1,887.96</u>	<u>263,420.83</u>

Review Fire Cemetery Budget 2023-2024

12	REVENUES	Budget Review		Budget - Revised		Budgeted	
		2023-2024	2nd 2022-2023	2022-23	2022-23		
	Available Resources	350000	350000	350000	350000		
	4001 Pr Tx-Cur Se	0	175000	175000	175000		
	4006 Pr Tx-Cr Uns	-	9,000	9,000	9,000		
	4008 Pr Tx-Pr Sec	-	3,040	3,040	3,040		
	4009 Pr Tx-Pr Uns	-	130	130	130		
	4030 Suppl Tx Cs	-	2,800	2,800	2,800		
	4033 Suppl Prior	-	400	400	400		
	4052 Other Taxes	-	-	-	-		
	4060 Residual Dist	-	6,500	6,500	6,500		
	4069 PT Facilities	-	5,900	5,900	5,900		
	5000 I/G Revenue	-	30	30	30		
	5050 Prop Tax Rel	-	1,200	1,200	1,200		
	TOTAL PROPERTY TAX	225,000	204,000	204,000	204,000		
	Real Property	225,000	204,000	204,000	204,000		
	4801 Interest on Fund 772	7000	7000	7000	7000		
	5400 Curr Serv	800000	900000	800000	800000		
	5460 Vault Sales	175000	0	25000	25000		
	5805 Misc Revenue	25000	25000	25000	25000		
	5450 Concrete Bases	70000	80000	80000	80000		
	5833 Grant Revenue	0	80000	80000	80000		
	5834 Restitution	600	1200	1200	1200		
	5835 Other Revenue	2500	2500	2500	2500		
	4801 Transfer from Funds	60000	0	0	0		
	772 Total for 772	1,140,100	1,095,700	1,469,700	1,469,700		
	TOTAL REVENUES for Operating Budget	1,715,100	1,649,700	1,670,900	1,670,900		
	Reference with Expenses	\$0					
	3 Endowment Care						
	4801 Interest	45000	30000	30000	30000		
	5400 Curr Serv - Endowment	100000	75000	75000	75000		
	5835 Other Revenue	0	0	0	0		
	tal	145,000	105,000	105,000	105,000		
	7 Fund for Fut Expans						
	4801 Interest	2000	2000	2000	2000		
	4807 Facility Rent	13000	13000	13000	13000		
	5400 Current Service - Niche Sales	0	48000	48000	48000		
	5400 Current Service - Admin Fees	24000					
	tal	39,000	63,000	63,000	63,000		
	7 Unreserved Funds						
	4801 Interest	3500	3500	3500	3500		
	5400 Curr Serv-Endowment	0	0	0	0		
	tal	3,500	3,500	3,500	3,500		
	6 Pre-Need Payment Plan						
	4801 Interest	1,800	0	0	0		
	5400 Curr Serv	0	0	0	0		
	tal	1,800	0	0	0		
	CD - Bank of Sierra	0					
	Interest	3500					
	tal	3,500	0				
	TOTAL REVENUES	1,907,900	1,821,200	1,641,200	1,641,200		
	Reference with Expenses		\$0	\$0	\$0		

F New Tulare Cemetery Budget 2023-2024

72	EXPENSES	Budget Review 2023-2024	Budget - Revised 2nd 2022-2023	Budgeted 2022-23
	6001 Regular Salaries	551000	530000	530000
	6002 Overtime Pay	20000	15000	15000
	6004 Health Insurance	108000	118000	118000
	6005 Extra Help(Temp & SVS)	48000	4000	4000
	6008 Director's Fee	3000	3000	3000
	6011 Retirement - CALPERS	44000	37500	37500
	6012 Social Security & Medicare	0	41000	41000
	Social Security	35500		
	Medicare	8500		
	6016 Unemployment Ins FED& STATE	3400	3100	3100
	Emp Training Tax - CA	100		
	6015 Worker's Comp Ins	32000	35200	31000
	6020 Prior Year Payroll Taxes	0	0	0
	PTO Accrual	15750		
	6000 Payroll & Emp Benefits-Other	2000	500	500
total	Salaries & Employee Benefits	871,250	787,300	783,100
	7004 Clothing & Personal Supplies	9500	5000	5000
	7005 Telecommunications	7500	6500	6500
	7008 Freight/Delivery Fees	1000	1000	1000
	7009 Household Supplies	2500	1500	1500
	7010 Insurance	43205	41200	35000
	7025 Mileage Reimbursement Exp	1000	1000	1000
	7030 Repairs Maintenance	165000	165000	100000
	7036 Office Expense	42000	42000	42000
	7037 Marketing	5000	5000	5000
	7039 Miscellaneous	2500	1500	1500
	7043 Professional Expense	52500	40000	40000
	7045 Security Expense	22000	22000	22000
	7059 Publications & Legal Notices	5000	2000	2000
	7073 Training	8000	5000	5000
	7074 Transportation and Travel	8000	2000	2000
	7081 Utilities	75000	71000	71000
	7090 Vehicle Expense	100	100	100
	7006 Garden Crypts/Naulls	70000	90000	90000
	7011 Concrete Bases	70000	80000	80000
	705 & 5906 Miscellaneous Service Supplies	1000		
total	Services & Supplies	590,805	581,800	510,600
	7003 Tax Admin Fee/Penalties	6000	6000	150
	7425 Taxes & Assessments	3000	3000	1300
total		9000	9000	1450
	8000 LAND		0	25000
	8001 Cem Plots Repurchase	20000	30000	30000
	8002 Niches	50000	25000	
	8100 Bldg & Improv	50000	50000	50000
	8300 New E/A (New Equipment)	50000	130000	50000
total	CAPITAL OUTLAY	170000	235,000	155,000
	9999 Covid 19 Exp			
JBTOTAL		1,641,055	1,613,100	1,450,150
	7432 Contingencies	74045	208100	191050
total	TOTAL BUDGET 772	1,715,100	1,821,200	1,641,200

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6. The manager shall ensure that the District's blanket bond contains an endorsement to be conditioned, in addition to the other provisions of the bond, upon the faithful administration of the revolving fund and upon the willingness and ability of the office manager to account for and pay over the fund or funds upon demand of the Board of Trustees at any time.

7. The manager shall ensure that for any expenditure larger than \$1.00, an appropriate receipt is obtained, setting forth the date, purpose, and amount of the expenditure.

8. Once the initial balance in the fund is established as set forth above, no other moneys are to be deposited in the revolving fund. Instead, the manager shall provide to the County Auditor an itemized account of all disbursements, and shall request reimbursement of the fund in that amount.

9. At any time, the Board of Trustees or the County Auditor may ask for an accounting of the fund.

10. At any time, the Board of Trustees may reduce the maximum in the fund or may discontinue it. If the maximum is reduced, the manager shall immediately return to the County Treasurer the amount necessary to reduce the fund as ordered by the Board. If the fund is discontinued, the manager shall immediately pay over the balance of the fund on hand as well as all outstanding receipts to the County Treasurer.

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1 11. The office manager shall forward certified copies of this resolution to both the Auditor
2 and Treasurer divisions of the Tulare County Auditor-Controller/Treasurer-Tax Collector's office.

3
4 The foregoing resolution was adopted on motion of Trustee _____, seconded by
5 Trustee _____, at a regular meeting of the Board of Trustees held on _____,
6 by the following vote:

7 AYES: _____

8 NOES: _____

9 ABSTAIN: _____

10 ABSENT: _____

11
12 ATTEST:

13
14 By: _____

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16
17
18 BBG/12/11/2019/TCD-General/1409974.docx