

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**

**Thursday, January 18, 2024
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 December 1, 2023

4.2- Approve October and November 2023 financials

4.3- Review draft Annual Audit and Auditor Recommendation

4.4- Review Health & Safety Code 9076 & 9077 to allow district to withdraw funds from County

4.5- Verify Petty Cash

4.6- Review November's bank statement

4.7- 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
December 1, 2023

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on December 1, 2023 was called to order at 1:07 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 not in attendance.

RECOGNITION OF VISITORS: There were three visitors.

OPEN SESSION:

4.1 – Maloy moved, Avila 2nd to approve October 24, 2023 minutes. Vote (3-0)

4.2 –Maloy moved, Avila 2nd to approve September 2023 minutes. Vote (3-0)

4.3 – Reviewed resolution on maximum revolving fund amount and recommend modification to the Board. Motion by Avila, 2nd by Maloy to recommend Board determine procedure on prepayment funds money and recommended resolutions at next Board meeting to this effect.

4.4 – Reviewed Prepayment Plan contract accounting process and took no action.

4.5 – Reviewed employee mandatory training and found correct. Discussion on Trustee mandatory training but no action taken.

4.6 – The District Manager was not available to report.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:15 P.M.

Respectfully Submitted,

Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
00 • Clearing Acct.	15,342.47
10100 • Petty Cash	500.00
10150 • Bank of The Sierra - CHK ACCT	54,867.00
10500 • Cash in Treasury (772)	134,526.34
10600 • Endowment - Reserved (773)	
1620 • Edowment Care 1620	316,017.92
10600 • Endowment - Reserved (773) - Other	<u>1,573,210.21</u>
Total 10600 • Endowment - Reserved (773)	1,889,228.13
10700 • Cash in Expansion Account (807)	193,216.21
10900 • Endowment - Unreserved (817)	263,420.83
10950 • Pre-Need Payment Plan (886)	<u>168,968.39</u>
Total Checking/Savings	2,720,069.37
Accounts Receivable	
11001 • Accounts Receivable - PVQ (772)	37,438.32
11010 • Receivable - Pre-Need Pmt Plan	<u>140,589.68</u>
Total Accounts Receivable	178,028.00
Other Current Assets	
11300 • Prepaid Expense	
11320 • Prepaid Workers Compensation	21,282.68
11330 • Prepaid Liability Insurance	24,822.68
11340 • Prepaid Property Insurance	<u>2,406.00</u>
Total 11300 • Prepaid Expense	48,511.36
12001 • Undeposited Funds	500.00
12101 • Inventory Asset	<u>20,913.93</u>
Total Other Current Assets	69,925.29
Total Current Assets	<u>2,968,022.66</u>
TOTAL ASSETS	<u><u>2,968,022.66</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 • Accounts Payable	<u>57,458.07</u>
Total Accounts Payable	57,458.07

1:02 PM

12/13/23

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of October 31, 2023

	Oct 31, 23
Other Current Liabilities	
25600 • PTO Accruals	5,250.00
24000 • Payroll Liabilities	20,445.47
25500 • Sales Tax Payable	825.75
Total Other Current Liabilities	26,521.22
Total Current Liabilities	83,979.29
Total Liabilities	83,979.29
Equity	
30000 • Fund Balance	2,798,990.20
Net Income	85,053.17
Total Equity	2,884,043.37
TOTAL LIABILITIES & EQUITY	2,968,022.66

Tulare Public Cemetery District
Profit & Loss Budget Performance

October 2023

	Oct 23	Budget	Jul - Oct 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 • Total Beginning Cash Available	0	29,167	0	116,667	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	75,000	225,000
Total 4000 • County Taxes	0	18,750	0	75,000	225,000
4801 • Interest Income - 772	0	583	1,410	2,336	7,000
4801.1 • Transfer from Funds	0	5,000	0	20,000	60,000
5400 • Charges for Current Services					
5400.1 • Grave	11,130		125,760		
5400.2 • Niche	3,588		10,436		
5400.3 • Open and Close	30,820		133,540		
5400.4 • Administration	5,100		23,850		
5400.5 • Vault Installation	5,311		23,819		
5400.6 • Out of District Fee	1,599		4,782		
5400.7 • Transfer Fees	450		450		
5400.8 • Payment Plan Contract Fees	449		3,655		
5400.9 • Disinterment	0		-2,300		
5400.10 • Saturday Service Fee	0		6,400		
5400.11 • Add On Packages	0		295		
5400 • Charges for Current Services - Other	0	66,667	0	266,667	800,000
Total 5400 • Charges for Current Services	58,446	66,667	330,687	266,667	800,000
5450 • Concrete Base Sales	3,600	6,667	17,500	26,667	80,000
5460 • Vault Sales	10,607	14,584	60,332	58,336	175,000
5470 • Vase Sales	0		90		
5805 • Misc. Revenue	715	2,084	6,265	8,336	25,000
5833 • Grant Revenue	0	0	0	0	0
5834 • Restitution	0	50	0	200	600
5835 • Other Revenue	0	208	0	833	2,500
5860 • Interest Income	1,356		1,356		
Total Income	74,725	143,759	417,640	575,041	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

October 2023

	Oct 23	Budget	Jul - Oct 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 • Concrete Base for Headstones	3,600	6,667	17,500	26,667	80,000
5901 • Vault Costs	3,804	5,833	19,678	23,333	70,000
5905 • Vase Costs	0	0	0	0	0
5908 • Emblem for Urn Costs	0	0	0	0	0
5915 • Miscellaneous Service Supplies	0	83	41	333	1,000
Total COGS	7,404	12,583	37,219	50,333	151,000
Gross Profit	67,321	131,176	380,421	524,708	1,574,100
Expense					
6000 • Payroll and Employee Benefits					
6001 • Regular Payroll	37,623	45,917	160,142	183,667	551,000
6002 • Overtime	867	1,667	5,321	6,667	20,000
6004 • Health Insurance Benefits	8,256	9,000	29,777	36,000	108,000
6005 • Extra Help	3,935	2,417	20,300	9,667	29,000
6008 • Directors Fees	0	250	750	1,000	3,000
6011 • Retirement-SD Portion	3,382	3,667	17,093	14,667	44,000
6012 • Social Security and Medicare	2,897	3,667	12,744	14,667	44,000
6015 • Workers Compensation Ins	2,660	2,667	10,641	10,667	32,000
6016 • Unemployment Ins.	0	292	489	1,167	3,500
6017 • PTO Accrued Payout	1,313	1,313	5,250	5,250	15,750
6018 • Other	0	167	0	667	2,000
6000 • Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 • Payroll and Employee Benefits	60,934	71,021	262,508	284,083	852,250
7003 • County Tax Admin Fees					
70031 • Finance Charges / Fees	0		95		
7003 • County Tax Admin Fees - Other	0	500	0	2,000	6,000
Total 7003 • County Tax Admin Fees	0	500	95	2,000	6,000
7004 • Clothing and Personal Supplies					
70042 • PPE - Personal Protective Equip	16		290		
70043 • First Aid Supplies	383		1,125		
7004 • Clothing and Personal Supplies - Other	0	500	0	2,000	6,000
Total 7004 • Clothing and Personal Supplies	399	500	1,415	2,000	6,000
7005 • Telecommunications					
70051 • Internet	134		537		
70052 • Phone Lines	426		1,685		
70053 • Tablet	76		232		
7005 • Telecommunications - Other	0	625	499	2,500	7,500
Total 7005 • Telecommunications	636	625	2,953	2,500	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

October 2023

	Oct 23	Budget	Jul - Oct 23	YTD Budget	Annual Budget
7006 - Vaults and Liners	0	0	292	0	0
7008 - Freight/Delivery Fees	0	83	174	333	1,000
7009 - Household Supplies	0	208	174	833	2,500
7010 - Insurance					
70101 - General Liability Insurance	3,103		12,411		
70102 - Property Insurance	301		1,203		
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	14,402	43,205
Total 7010 - Insurance	3,404	3,600	15,976	14,402	43,205
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	165	83	165	333	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Maint. - KERN Equipment	969		2,894		
70201 - Equipment & Supplies for Servic	951		7,012		
70203 - Diesel KERN for Equipment	565		1,889		
70204 - Unleaded - KERN Fuel for Equip	191		918		
70205 - Unleaded - North Fuel Equip	0		255		
70206 - Repair & Maint. -North Equipment	79		3,180		
70207 - Diesel NORTH for Equipment	0		582		
70209 - Sprinkler NORTH Repairs/Supply	32		99		
70210 - Tools -KERN Ground Maintenance	0		154		
70211 - Repair & Maint.-KERN Location	0		244		
70213 - Fence Repairs NORTH J and Maint	0		435		
70215 - Tools - North Ground Maintenan	0		231		
70300 - Repair & Maint. - Outside KERN	0		437		
70302 - Cleaning Supplies	0		121		
70305 - Repair & Maint. - Headstones/Con	0		2,350		
70307 - Repair & Maint.-Outside North	937		1,175		
70308 - Weed Control Spray for Grounds	0		497		
70309 - Sprinkler KERN Repairs/Supplies	23		2,648		
70311 - Landscaping -flowers, trees, ba	0		7,599		
70400 - Repair & Maint. - Building Kern	510		2,755		
70401 - Pest Control	100		300		
70402 - Repair & Maint. North Building	1,620	13,750	2,131	55,000	165,000
7030 - Maintenance and Repairs - Other	234		768		
Total 7030 - Maintenance and Repairs	6,211	13,750	38,673	55,000	165,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

October 2023

	Oct 23	Budget	Jul - Oct 23	YTD Budget	Annual Budget
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	210		1,628		
61001 • Water / Breakroom Supplies	28		1,460		
62000 • Office Supplies	257		2,616		
63000 • Computer Repairs and Expense	0		135		
65000 • Software Programs/ Website	1,350		2,888		
66100 • Plotbox Software Project	0		4,050		
7036 • Office Supplies and Expense - Other	990	3,792	1,037	15,167	45,500
Total 7036 • Office Supplies and Expense	2,835	3,792	13,814	15,167	45,500
7037 • Marketing					
7039 • Miscellaneous	0	417	0	1,667	5,000
7040 • Bank Fees	0	208	45	833	2,500
7043 • Professional Fees					
68100 • Accounting	1,776		5,850		
68201 • Employment - Background/Drug Sc	0		45		
68300 • Legal	533		4,817		
7043 • Professional Fees - Other	0	3,875	0	15,500	46,500
Total 7043 • Professional Fees	2,309	3,875	10,711	15,500	46,500
7045 • Security					
7406 • SECURITY NORTH	1,958		6,113		
7045 • Security - Other	0	1,833	2,096	7,333	22,000
Total 7045 • Security	1,958	1,833	8,209	7,333	22,000
7059 • Publications and Legal Notices					
7073 • Training / Education	0	417	0	1,667	5,000
7074 • Transportation and Travel	689	333	689	1,667	5,000
7081 • Utilities					
77100 • SCE KERN ELECTRIC	328		2,762		
77101 • SCE ELECTRIC NORTH	829		5,554		
77300 • Water, Sewer	2,509		12,119		
779001 • Waste Disposal North	860		2,600		
79000 • Waste Disposal Kern	650		2,193		
7081 • Utilities - Other	0	6,250	0	25,000	75,000
Total 7081 • Utilities	5,176	6,250	25,227	25,000	75,000
7090 • Vehicle Expense					
7425 • Taxes	0	8	0	33	100
7425 • Taxes	0	250	0	1,000	3,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
October 2023

	Oct 23	Budget	Jul - Oct 23	YTD Budget	Annual Budget
8000 • Land	0	0	0	0	0
8001 • Graves Repurchase	6,000	1,667	14,000	6,667	20,000
8002 • Niches	0	4,167	0	16,667	50,000
8100 • Building and Improvements	0	4,167	0	16,667	50,000
8300 • Equipment	0	4,167	0	16,667	50,000
7432 • Appropriation for Contingencies	0	8,837	0	35,348	106,045
Total Expense	90,760	131,175	395,649	524,700	1,574,100
Net Ordinary Income	-23,439	1	-15,228	8	0
Other Income/Expense					
9100 • Endowment - 773					
9101 • Endowment Revenue -Current Serv	8,798	8,333	45,044	33,333	100,000
9102 • Interest Income - Endowment 773	0	3,750	13,405	15,000	45,000
Total 9100 • Endowment - 773	8,798	12,083	58,449	48,333	145,000
9200 • Fund for Future Expansion - 807					
9201 • Rent and Concessions - 807	0	1,083	13,000	4,333	13,000
9203 • Interest Income - 807	0	167	1,302	667	2,000
9204 • Current Services Admin (807)	5,100	2,000	24,829	8,000	24,000
Total 9200 • Fund for Future Expansion - 807	5,100	3,250	39,131	13,000	39,000
9300 • Unreserved Funds - 817					
9301 • Interest Income - 817	0	292	1,888	1,167	3,500
Total 9300 • Unreserved Funds - 817	0	292	1,888	1,167	3,500
9400 • Pre Need - 886					
9401 • Interest Income - 886	0	150	813	600	1,800
Total 9400 • Pre Need - 886	0	150	813	600	1,800
9900 • Other Income					
9901 • CD Interest	0	292	0	1,167	3,500
Total 9900 • Other Income	0	292	0	1,167	3,500
Total Other Income	13,898	16,067	100,281	64,267	192,800
Net Other Income	13,898	16,067	100,281	64,267	192,800
Net Income	-9,541	16,068	85,053	64,275	192,800

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						74,742.92
Cleared Transactions						
Checks and Payments - 71 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	David Faria	√	-107.75	-7,101.67
Bill Pmt -Check	09/13/2023	4077	Lydia Cervantes	√	-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	4141	Tulare County Counsel	√	-1,309.00	-41,879.11
Bill Pmt -Check	09/29/2023	4135	Christy Vault Co, Inc.	√	-890.00	-42,769.11
Bill Pmt -Check	09/29/2023	4144	CAL Turf Equipment & Supply Inc.	√	-300.88	-43,069.99
Bill Pmt -Check	09/29/2023	4136	Ewing Irrigation Products Inc.	√	-160.71	-43,230.70
Bill Pmt -Check	09/29/2023	4138	Lowe's	√	-70.87	-43,301.57
Bill Pmt -Check	09/29/2023	4143	AT & T Mobility	√	-51.98	-43,353.55
Bill Pmt -Check	09/30/2023	EFT	CALPERS	√	-2,999.21	-46,352.76
Bill Pmt -Check	09/30/2023	EFT	CALPERS	√	-2,818.59	-49,171.35
Bill Pmt -Check	10/05/2023	4151	Element Security Solutions, Inc.	√	-2,095.50	-51,266.85
Bill Pmt -Check	10/05/2023	4156	Morris Levin & Son	√	-1,774.61	-53,041.46
Bill Pmt -Check	10/05/2023	4158	Reed Shaffer	√	-1,461.00	-54,502.46
Bill Pmt -Check	10/05/2023	4153	LABORMAX STAFFING	√	-1,106.57	-55,609.03
Bill Pmt -Check	10/05/2023	4155	Linder Equip CO.	√	-707.46	-56,316.49
Bill Pmt -Check	10/05/2023	4149	CAL Turf Equipment & Supply Inc.	√	-614.97	-56,931.46
Bill Pmt -Check	10/05/2023	4152	Ewing Irrigation Products Inc.	√	-512.30	-57,443.76
Bill Pmt -Check	10/05/2023	4157	Ramos, Carlos	√	-425.00	-57,868.76
Bill Pmt -Check	10/05/2023	4165	Clara L Bernardo	√	-406.28	-58,275.04
Bill Pmt -Check	10/05/2023	4148	AGUILAR, ALBERTO	√	-325.00	-58,600.04
Bill Pmt -Check	10/05/2023	4160	Southern Tire Mart	√	-316.95	-58,916.99
Bill Pmt -Check	10/05/2023	4154	Leaf	√	-298.39	-59,215.38
Bill Pmt -Check	10/05/2023	4159	Roche Oil, Inc.	√	-295.55	-59,510.93
Bill Pmt -Check	10/05/2023	4150	Clara L Bernardo	√	-282.31	-59,793.24
Check	10/06/2023	EFT	Paychex of New York LLC	√	-13,632.75	-73,425.99
Check	10/06/2023	EFT	Paychex of New York LLC	√	-4,135.44	-77,561.43
Check	10/06/2023	10659	Lopez, Lupe G	√	-1,236.82	-78,798.25
Check	10/06/2023	EFT	Paychex of New York LLC	√	-458.09	-79,256.34
Check	10/06/2023	EFT	Paychex of New York LLC	√	-323.00	-79,579.34
Bill Pmt -Check	10/09/2023	EFT	CALPERS	√	-2,937.16	-82,516.50
General Journal	10/16/2023	ah-249	AT & T Internet	√	-70.00	-82,586.50
Bill Pmt -Check	10/17/2023	4172	Reed Shaffer	√	-1,721.19	-84,307.69
Bill Pmt -Check	10/17/2023	4170	LABORMAX STAFFING	√	-1,093.05	-85,400.74
Bill Pmt -Check	10/17/2023	4168	Herc Rentals, Inc.	√	-751.25	-86,151.99
Bill Pmt -Check	10/17/2023	4166	California Business Machines	√	-505.06	-86,657.05

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	10/17/2023	4169	Home Depot Cedit Services	√	-411.57	-87,068.62
General Journal	10/17/2023	ah-248	Waste Management/USA Waste	√	-318.28	-87,386.90
Bill Pmt -Check	10/17/2023	4171	Office Depot	√	-284.00	-87,670.90
Bill Pmt -Check	10/17/2023	4173	Res Com Pest Control	√	-50.00	-87,720.90
Check	10/18/2023	EFT	ATT	√	-241.18	-87,962.08
Check	10/19/2023		Paychex of New York LLC	√	-13,217.23	-101,179.31
Check	10/19/2023		Paychex of New York LLC	√	-4,735.18	-105,914.49
Check	10/19/2023		Paychex of New York LLC	√	-486.43	-106,400.92
Bill Pmt -Check	10/20/2023	EFT	City of Tulare	√	-3,648.52	-110,049.44
Bill Pmt -Check	10/20/2023	EFT	Southern California Edison	√	-2,212.78	-112,262.22
Check	10/20/2023	10669		√	-1,191.60	-113,453.82
Check	10/20/2023		Paychex of New York LLC	√	-248.00	-113,701.82
Check	10/24/2023	EFT	California Department of Tax and Fee Adm	√	-2,889.00	-116,590.82
Bill Pmt -Check	10/24/2023	EFT	AT & T Phone's	√	-230.21	-116,821.03
Check	10/24/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-116,866.03
Bill Pmt -Check	10/25/2023	EFT	AT&T #55968788463356	√	-259.97	-117,126.00
Total Checks and Payments					-117,126.00	-117,126.00
Deposits and Credits - 13 items						
Deposit	10/06/2023			√	2,000.00	2,000.00
Deposit	10/06/2023			√	2,919.57	4,919.57
Deposit	10/06/2023			√	8,398.08	13,317.65
Deposit	10/06/2023			√	23,593.05	36,910.70
Deposit	10/13/2023			√	6,070.39	42,981.09
Deposit	10/13/2023			√	10,414.14	53,395.23
Deposit	10/13/2023			√	14,254.85	67,650.08
Deposit	10/19/2023			√	416.95	68,067.03
Deposit	10/19/2023			√	2,889.13	70,956.16
Deposit	10/19/2023			√	22,500.00	93,456.16
Deposit	10/26/2023			√	1,546.10	95,002.26
Deposit	10/26/2023			√	4,030.21	99,032.47
Deposit	10/26/2023			√	4,489.49	103,521.96
Total Deposits and Credits					103,521.96	103,521.96
Total Cleared Transactions					-13,604.04	-13,604.04
Cleared Balance					-13,604.04	61,138.88
Uncleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	09/29/2023	4145	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	09/29/2023	4139	PLOTBOX INC		-1,350.00	-2,700.00
Bill Pmt -Check	09/29/2023	4147	PLOTBOX INC		-1,350.00	-4,050.00
Bill Pmt -Check	10/17/2023	4167	Easy Clocking - Timelogix		-473.00	-4,523.00
Bill Pmt -Check	10/24/2023	4174	LABORMAX STAFFING		-1,748.88	-6,271.88
Total Checks and Payments					-6,271.88	-6,271.88
Total Uncleared Transactions					-6,271.88	-6,271.88
Register Balance as of 10/31/2023					-19,875.92	54,867.00

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 10/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						122,844.24
Cleared Transactions						
Checks and Payments - 13 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
Invoice	10/04/2023	14919	TULARE COUNTY PVQ	√	-14,254.85	-51,165.55
Invoice	10/04/2023	14921	TULARE COUNTY PVQ	√	-10,414.14	-61,579.69
Invoice	10/04/2023	14920	TULARE COUNTY PVQ	√	-6,070.39	-67,650.08
Invoice	10/11/2023	14922-1	TULARE COUNTY PVQ	√	-22,500.00	-90,150.08
Invoice	10/11/2023	14924	TULARE COUNTY PVQ	√	-2,889.13	-93,039.21
Invoice	10/11/2023	14923	TULARE COUNTY PVQ	√	-416.95	-93,456.16
Invoice	10/18/2023	14926	TULARE COUNTY PVQ	√	-4,489.49	-97,945.65
Invoice	10/18/2023	14925	TULARE COUNTY PVQ	√	-4,030.21	-101,975.86
Invoice	10/18/2023	14927	TULARE COUNTY PVQ	√	-1,546.10	-103,521.96
Total Checks and Payments					-103,521.96	-103,521.96
Deposits and Credits - 7 items						
Transfer	10/02/2023			√	8,459.70	8,459.70
Transfer	10/02/2023			√	102,525.36	110,985.06
Transfer	10/12/2023			√	11,417.29	122,402.35
Transfer	10/16/2023			√	150.00	122,552.35
Transfer	10/25/2023			√	26,127.70	148,680.05
Transfer	10/26/2023			√	1,279.00	149,959.05
Transfer	10/31/2023			√	2,683.33	152,642.38
Total Deposits and Credits					152,642.38	152,642.38
Total Cleared Transactions					49,120.42	49,120.42
Cleared Balance					49,120.42	171,964.66
Uncleared Transactions						
Checks and Payments - 2 items						
Invoice	10/25/2023	14928	TULARE COUNTY PVQ		-32,545.62	-32,545.62
Invoice	10/25/2023	14929	TULARE COUNTY PVQ		-4,892.70	-37,438.32
Total Checks and Payments					-37,438.32	-37,438.32
Total Uncleared Transactions					-37,438.32	-37,438.32
Register Balance as of 10/31/2023					11,682.10	134,526.34
Ending Balance					11,682.10	134,526.34

Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 10/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							1,883,780.13
Cleared Transactions							
Deposits and Credits - 6 items							
Transfer		10/02/2023			√	200.00	200.00
Transfer		10/02/2023			√	981.00	1,181.00
Transfer		10/12/2023			√	344.00	1,525.00
Transfer		10/12/2023			√	393.00	1,918.00
Transfer		10/12/2023			√	1,165.00	3,083.00
Transfer		10/12/2023			√	2,365.00	5,448.00
Total Deposits and Credits						5,448.00	5,448.00
Total Cleared Transactions						5,448.00	5,448.00
Cleared Balance						5,448.00	1,889,228.13
Register Balance as of 10/31/2023						5,448.00	1,889,228.13
Ending Balance						5,448.00	1,889,228.13

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 10/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							189,166.21
Cleared Transactions							
Deposits and Credits - 7 items							
Transfer		10/02/2023			√	450.00	450.00
Transfer		10/12/2023			√	300.00	750.00
Transfer		10/12/2023			√	1,200.00	1,950.00
Transfer		10/12/2023			√	1,500.00	3,450.00
Transfer		10/16/2023			√	150.00	3,600.00
Transfer		10/26/2023			√	150.00	3,750.00
Transfer		10/26/2023			√	300.00	4,050.00
Total Deposits and Credits						4,050.00	4,050.00
Total Cleared Transactions						4,050.00	4,050.00
Cleared Balance						4,050.00	193,216.21
Register Balance as of 10/31/2023						4,050.00	193,216.21
Ending Balance						4,050.00	193,216.21

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 11/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							263,420.83
Cleared Balance							263,420.83
Register Balance as of 11/30/2023							263,420.83
Ending Balance							263,420.83

Reconciliation Detail

10950 • Pre-Need Payment Plan (886), Period Ending 10/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							148,116.00
Cleared Transactions							
Deposits and Credits - 12 items							
Transfer		10/02/2023			√	1,504.74	1,504.74
Transfer		10/12/2023			√	485.22	1,989.96
Transfer		10/12/2023			√	495.71	2,485.67
Transfer		10/12/2023			√	794.94	3,280.61
Transfer		10/12/2023			√	3,992.20	7,272.81
Transfer		10/16/2023			√	1,763.00	9,035.81
Transfer		10/25/2023			√	77.91	9,113.72
Transfer		10/25/2023			√	262.84	9,376.56
Transfer		10/25/2023			√	1,647.57	11,024.13
Transfer		10/25/2023			√	1,795.17	12,819.30
Transfer		10/25/2023			√	2,561.62	15,380.92
Transfer		10/25/2023			√	5,471.47	20,852.39
Total Deposits and Credits						20,852.39	20,852.39
Total Cleared Transactions						20,852.39	20,852.39
Cleared Balance						20,852.39	168,968.39
Register Balance as of 10/31/2023						20,852.39	168,968.39
Ending Balance						20,852.39	168,968.39

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

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	25,258.20
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	38,131.86
10500 · Cash in Treasury (772)	113,952.66
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,579,726.21
Total 10600 · Endowment - Reserved (773)	1,895,744.13
10700 · Cash in Expansion Account (807)	196,992.71
10900 · Endowment - Unreserved (817)	263,420.83
10950 · Pre-Need Payment Plan (886)	173,729.78
Total Checking/Savings	2,707,730.17
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	15,000.00
11010 · Receivable - Pre-Need Pmt Plan	142,665.36
Total Accounts Receivable	157,665.36
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	18,622.35
11330 · Prepaid Liability Insurance	21,719.85
11340 · Prepaid Property Insurance	2,105.25
Total 11300 · Prepaid Expense	42,447.45
12001 · Undeposited Funds	3,590.48
12101 · Inventory Asset	28,135.24
Total Other Current Assets	74,173.17
Total Current Assets	2,939,568.70
TOTAL ASSETS	2,939,568.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	53,392.32
Total Accounts Payable	53,392.32

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Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of November 30, 2023

	Nov 30, 23
Other Current Liabilities	
25600 • PTO Accruals	6,562.50
25500 • Sales Tax Payable	1,639.24
Total Other Current Liabilities	8,201.74
Total Current Liabilities	61,594.06
Total Liabilities	61,594.06
Equity	
30000 • Fund Balance	2,798,990.20
Net Income	78,984.44
Total Equity	2,877,974.64
TOTAL LIABILITIES & EQUITY	2,939,568.70

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2023

Ordinary Income/Expense	November 2023				
	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	29,167	0	145,833	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	93,750	225,000
Total 4000 · County Taxes	0	18,750	0	93,750	225,000
4801 · Interest Income - 772	0	583	1,410	2,919	7,000
4801.1 · Transfer from Funds	0	5,000	0	25,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	16,000		141,760		
5400.2 · Niche	1,630		12,066		
5400.3 · Open and Close	25,406		158,946		
5400.4 · Administration	4,950		28,800		
5400.5 · Vault Installation	4,153		27,972		
5400.6 · Out of District Fee	1,188		5,970		
5400.7 · Transfer Fees	0		450		
5400.8 · Payment Plan Contract Fees	349		4,004		
5400.9 · Disinterment	0		-2,300		
5400.10 · Saturday Service Fee	1,600		8,000		
5400.11 · Add On Packages	0		295		
5400 · Charges for Current Services - Other	0	66,667	0	333,333	800,000
Total 5400 · Charges for Current Services	55,276	66,667	385,962	333,333	800,000
5450 · Concrete Base Sales	3,200	6,667	20,700	33,333	80,000
5460 · Vault Sales	10,310	14,583	70,642	72,919	175,000
5470 · Vase Sales	150		240		
5805 · Misc. Revenue	845	2,083	7,110	10,419	25,000
5833 · Grant Revenue	0	0	0	0	0
5834 · Restitution	0	50	0	250	600
5835 · Other Revenue	0	208	0	1,042	2,500
5860 · Interest Income	0		1,356		
Total Income	69,781	143,757	487,420	718,799	1,725,100

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	3,200	6,667	20,700	33,333	80,000
5901 · Vault Costs	4,118	5,833	23,796	29,167	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	73	83	114	417	1,000
Total COGS	7,392	12,583	44,610	62,917	151,000
Gross Profit	62,389	131,174	442,810	655,882	1,574,100
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	34,633	45,917	194,775	229,583	551,000
6002 · Overtime	489	1,667	5,810	8,333	20,000
6004 · Health Insurance Benefits	8,195	9,000	37,972	45,000	108,000
6005 · Extra Help	2,623	2,417	22,923	12,083	29,000
6008 · Directors Fees	0	250	750	1,250	3,000
6011 · Retirement-SD Portion	1,746	3,667	18,838	18,333	44,000
6012 · Social Security and Medicare	2,681	3,667	15,425	18,333	44,000
6015 · Workers Compensation Ins	2,660	2,667	13,302	13,333	32,000
6016 · Unemployment Ins.	0	292	489	1,458	3,500
6017 · PTO Accrued Payout	1,313	1,313	6,563	6,563	15,750
6018 · Other	0	167	0	833	2,000
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	54,340	71,021	316,847	355,104	852,250
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	37		132		
7003 · County Tax Admin Fees - Other	0	500	0	2,500	6,000
Total 7003 · County Tax Admin Fees	37	500	132	2,500	6,000
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	169		458		
70043 · First Aid Supplies	75		1,226		
7004 · Clothing and Personal Supplies - Other	141	500	141	2,500	6,000
Total 7004 · Clothing and Personal Supplies	385	500	1,826	2,500	6,000
7005 · Telecommunications					
70051 · Internet	176		713		
70052 · Phone Lines	427		2,112		
70053 · Tablet	24		203		
7005 · Telecommunications - Other	525	625	1,025	3,125	7,500
Total 7005 · Telecommunications	1,153	625	4,054	3,125	7,500

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
7006 - Vaults and Liners	0	0	292	0	0
7008 - Freight/Delivery Fees	0	83	174	417	1,000
7009 - Household Supplies	0	208	174	1,042	2,500
7010 - Insurance					
70101 - General Liability Insurance	3,103		15,514		
70102 - Property Insurance	301		1,504		
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	18,002	43,205
Total 7010 - Insurance	3,404	3,600	19,380	18,002	43,205
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	0	83	165	417	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Main. - KERN Equipment	961		3,855		
70201 - Equipment & Supplies for Servic	755		7,767		
70203 - Diesel KERN for Equipment	0		1,889		
70204 - Unleaded - KERN Fuel for Equip	127		1,045		
70205 - Unleaded - North Fuel Equip	127		383		
70206 - Repair & Main. -North Equipment	0		3,180		
70207 - Diesel NORTH for Equipment	0		582		
70209 - Sprinkler NORTH Repairs/Supply	0		99		
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 Maintenan	0		231		
70300 - Repair & Main. - Outside KERN	92		529		
70302 - Cleaning Supplies	0		121		
70305 - Repair & Main. - Headstones/Con	2,300		4,650		
70307 - Repair & Maint.-Outside North	0		2,524		
70308 - Weed Control Spray for Grounds	0		497		
70309 - Sprinkler KERN Repairs/Supplies	226		2,874		
70311 - Landscaping -flowers, trees, ba	3,420		11,019		
70400 - Repair & Main. - Building Kern	0		2,755		
70401 - Pest Control	150		450		
70402 - Repair & Main. North Building	0		2,131		
7030 - Maintenance and Repairs - Other	280	13,750	1,048	68,750	165,000
Total 7030 - Maintenance and Repairs	8,438	13,750	48,461	68,750	165,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		1,628		
61001 · Water / Breakroom Supplies	70		1,530		
62000 · Office Supplies	1,305		3,921		
63000 · Computer Repairs and Expense	0		135		
65000 · Software Programs/ Website	1,350		4,238		
66100 · Plotbox Software Project	0		4,050		
7036 · Office Supplies and Expense - Other	573	3,792	1,856	18,958	45,500
Total 7036 · Office Supplies and Expense	3,298	3,792	17,357	18,958	45,500
7037 · Marketing					
7039 · Miscellaneous	0	417	0	2,083	5,000
7040 · Bank Fees	0	208	45	1,042	2,500
7043 · Professional Fees	45		180		
68100 · Accounting	550		6,400		
68201 · Employment - Background/Drug Sc	0		45		
68300 · Legal	2,483		7,300		
7043 · Professional Fees - Other	0	3,875	0	19,375	46,500
Total 7043 · Professional Fees	3,033	3,875	13,745	19,375	46,500
7045 · Security					
7406 · SECURITY NORTH	0		6,113		
7045 · Security - Other	2,255	1,833	4,351	9,167	22,000
Total 7045 · Security	2,255	1,833	10,464	9,167	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	630		630		
7059 · Publications and Legal Notices - Other	0	417	0	2,083	5,000
Total 7059 · Publications and Legal Notices	630	417	630	2,083	5,000
7073 · Training / Education					
7074 · Transportation and Travel	0	417	393	2,083	5,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	374		3,136		
77101 · SCE ELECTRIC NORTH	558		6,112		
77300 · Water, Sewer	1,288		13,407		
779001 · Waste Disposal North	318		2,918		

Tulare Public Cemetery District Profit & Loss Budget Performance

November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
79000 · Waste Disposal Kern	408		2,601	31,250	75,000
7081 · Utilities - Other	0	6,250	0		
Total 7081 · Utilities	2,947	6,250	28,174	31,250	75,000
7090 · Vehicle Expense	0	8	0	42	100
7425 · Taxes	0	250	0	1,250	3,000
8000 · Land	0	0	0	0	0
8001 · Graves Repurchase	0	1,667	14,000	8,333	20,000
8002 · Niches	0	4,167	0	20,833	50,000
8100 · Building and Improvements	0	4,167	0	20,833	50,000
8300 · Equipment	0	4,167	0	20,833	50,000
7432 · Appropriation for Contingencies	0	8,837	0	44,185	106,045
Total Expense	79,965	131,175	477,182	655,875	1,574,100
Net Ordinary Income	-17,576	-1	-34,372	7	0
Other Income/Expense					
9100 · Endowment - 773	8,425	8,333	53,469	41,667	100,000
9101 · Endowment Revenue -Current Serv	0	3,750	13,405	18,750	45,000
9102 · Interest Income - Endowment 773					
Total 9100 · Endowment - 773	8,425	12,083	66,874	60,417	145,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	5,417	13,000
9203 · Interest Income - 807	0	167	1,302	833	2,000
9204 · Current Services Admin (807)	4,650	2,000	29,479	10,000	24,000
Total 9200 · Fund for Future Expansion - 807	4,650	3,250	43,781	16,250	39,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	1,888	1,458	3,500
Total 9300 · Unreserved Funds - 817	0	292	1,888	1,458	3,500
9400 · Pre Need - 886					
9401 · Interest Income - 886	0	150	813	750	1,800
Total 9400 · Pre Need - 886	0	150	813	750	1,800

Tulare Public Cemetery District
Profit & Loss Budget Performance

November 2023

	Nov 23	Budget	Jul - Nov 23	YTD Budget	Annual Budget
9900 - Other Income					
9901 - CD Interest	0	292	0	1,458	3,500
Total 9900 - Other Income	0	292	0	1,458	3,500
Total Other Income	13,075	16,067	113,356	80,333	192,800
Net Other Income	13,075	16,067	113,356	80,333	192,800
Net Income	-4,501	16,066	78,984	80,340	192,800

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						61,138.88
Cleared Transactions						
Checks and Payments - 57 items						
Bill Pmt -Check	09/29/2023	4145	PLOTBOX INC	✓	-1,350.00	-1,350.00
Bill Pmt -Check	09/29/2023	4139	PLOTBOX INC	✓	-1,350.00	-2,700.00
Bill Pmt -Check	09/29/2023	4147	PLOTBOX INC	✓	-1,350.00	-4,050.00
Bill Pmt -Check	10/17/2023	4167	Easy Clocking - Timelogix	✓	-473.00	-4,523.00
Bill Pmt -Check	10/24/2023	4174	LABORMAX STAFFING	✓	-1,748.88	-6,271.88
Bill Pmt -Check	11/01/2023	4180	Health Benefits Unit	✓	-8,296.74	-14,568.62
Bill Pmt -Check	11/01/2023	4193	Rusty Shawn Gobel	✓	-6,000.00	-20,568.62
Bill Pmt -Check	11/01/2023	4181	Kenny Ruffa Construction	✓	-1,620.00	-22,188.62
Bill Pmt -Check	11/01/2023	4177	Christy Vault Co, Inc.	✓	-1,619.00	-23,807.62
Bill Pmt -Check	11/01/2023	4184	PLOTBOX INC	✓	-1,350.00	-25,157.62
Bill Pmt -Check	11/01/2023	4175	LABORMAX STAFFING	✓	-1,093.05	-26,250.67
Bill Pmt -Check	11/01/2023	4189	TULARE COUNTY ROLL-OFF	✓	-542.20	-26,792.87
Bill Pmt -Check	11/01/2023	4187	Tulare County Counsel	✓	-533.20	-27,326.07
Bill Pmt -Check	11/01/2023	4192	Morris Levin & Son	✓	-470.69	-27,796.76
Bill Pmt -Check	11/01/2023	4176	CAL Turf Equipment & Supply Inc.	✓	-455.55	-28,252.31
Bill Pmt -Check	11/01/2023	4178	Cintas First Aid Safety	✓	-383.20	-28,635.51
Bill Pmt -Check	11/01/2023	EFT	Waste Management/USA Waste	✓	-318.28	-28,953.79
Bill Pmt -Check	11/01/2023	4190	Leaf	✓	-210.36	-29,164.15
Bill Pmt -Check	11/01/2023	4183	Petty Cash	✓	-165.45	-29,329.60
Bill Pmt -Check	11/01/2023	4186	Res Com Pest Control	✓	-100.00	-29,429.60
Bill Pmt -Check	11/01/2023	4179	Ewing Irrigation Products Inc.	✓	-68.28	-29,497.88
Bill Pmt -Check	11/01/2023	4191	California Industrial Rubber	✓	-61.85	-29,559.73
Bill Pmt -Check	11/01/2023	4182	Office Depot	✓	-47.93	-29,607.66
Check	11/02/2023	EFT	Paychex of New York LLC	✓	-12,614.42	-42,222.08
Check	11/02/2023	EFT	Paychex of New York LLC	✓	-4,630.52	-46,852.60
Check	11/02/2023	EFT	Paychex of New York LLC	✓	-451.45	-47,304.05
Check	11/03/2023	10679	Employee Check	✓	-1,436.43	-48,740.48
Check	11/03/2023	EFT	Paychex of New York LLC	✓	-248.00	-48,988.48
Bill Pmt -Check	11/12/2023	EFT	AT & T Internet	✓	-70.00	-49,058.48
Bill Pmt -Check	11/14/2023	4196	Element Security Solutions, Inc.	✓	-1,958.00	-51,016.48
Bill Pmt -Check	11/14/2023	4199	LABORMAX STAFFING	✓	-1,748.88	-52,765.36
Bill Pmt -Check	11/14/2023	4195	CAL Turf Equipment & Supply Inc.	✓	-1,457.73	-54,223.09
Bill Pmt -Check	11/14/2023	4202	Roche Oil, Inc.	✓	-819.72	-55,042.81
Bill Pmt -Check	11/14/2023	4200	Office Depot	✓	-494.81	-55,537.62
Bill Pmt -Check	11/14/2023	4198	Home Depot Credit Services	✓	-237.34	-55,774.96
Bill Pmt -Check	11/14/2023	4197	Ewing Irrigation Products Inc.	✓	-225.74	-56,000.70
Bill Pmt -Check	11/14/2023	4194	Battery Pro	✓	-196.00	-56,196.70
Bill Pmt -Check	11/14/2023	4201	Res Com Pest Control	✓	-100.00	-56,296.70
Check	11/16/2023	EFT	Paychex of New York LLC	✓	-302.20	-56,598.90
Check	11/17/2023	EFT	Paychex of New York LLC	✓	-11,323.40	-67,922.30
Check	11/17/2023	EFT	Paychex of New York LLC	✓	-4,088.06	-72,010.36
Check	11/17/2023	4210	Employee Check	✓	-1,256.71	-73,267.07
Bill Pmt -Check	11/17/2023	4211	LABORMAX STAFFING	✓	-874.44	-74,141.51
Bill Pmt -Check	11/17/2023	4212	Clara L Bernardo	✓	-480.00	-74,621.51
Check	11/17/2023	EFT	Paychex of New York LLC	✓	-240.00	-74,861.51
Bill Pmt -Check	11/20/2023	EFT	City of Tulare	✓	-2,916.93	-77,778.44
Bill Pmt -Check	11/20/2023	EFT	Southern California Edison	✓	-1,156.97	-78,935.41
Check	11/20/2023	EFT	AT & T Mobility	✓	-525.42	-79,460.83
Bill Pmt -Check	11/28/2023	EFT	CALPERS	✓	-3,141.17	-82,602.00
Bill Pmt -Check	11/28/2023	EFT	CALPERS	✓	-2,862.33	-85,464.33
Check	11/28/2023	EFT	AT & T Mobility	✓	-269.45	-85,733.78
Check	11/28/2023	EFT	AT & T Mobility	✓	-264.14	-85,997.92
Check	11/30/2023	EFT	Paychex of New York LLC	✓	-13,193.65	-99,191.57
Check	11/30/2023	EFT	Paychex of New York LLC	✓	-3,830.57	-103,022.14
Check	11/30/2023	4213	Employee Check	✓	-1,303.76	-104,325.90

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	11/30/2023	EFT	Paychex of New York LLC	√	-123.69	-104,449.59
Check	11/30/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-104,494.59
Total Checks and Payments					-104,494.59	-104,494.59
Deposits and Credits - 8 items						
Deposit	11/02/2023			√	4,892.70	4,892.70
Deposit	11/02/2023			√	32,545.62	37,438.32
Deposit	11/09/2023			√	1,673.38	39,111.70
Deposit	11/09/2023			√	6,000.00	45,111.70
Deposit	11/09/2023			√	9,389.79	54,501.49
Deposit	11/16/2023			√	4,999.90	59,501.39
Deposit	11/16/2023			√	12,795.03	72,296.42
Deposit	11/16/2023			√	24,248.88	96,545.30
Total Deposits and Credits					96,545.30	96,545.30
Total Cleared Transactions					-7,949.29	-7,949.29
Cleared Balance					-7,949.29	53,189.59
Uncleared Transactions						
Checks and Payments - 5 items						
Bill Pmt -Check	11/01/2023	4185	Reed Shaffer		-220.00	-220.00
Bill Pmt -Check	11/28/2023	4204	Barnes Memorials		-5,600.00	-5,820.00
Bill Pmt -Check	11/28/2023	4203	West Coast Sand & Gravel Inc.		-3,419.62	-9,239.62
Bill Pmt -Check	11/28/2023	4205	Barnes Memorials		-3,200.00	-12,439.62
Bill Pmt -Check	11/29/2023	EFT	CALPERS		-2,618.11	-15,057.73
Total Checks and Payments					-15,057.73	-15,057.73
Total Uncleared Transactions					-15,057.73	-15,057.73
Register Balance as of 11/30/2023					-23,007.02	38,131.86

12/12/23

Tulare Public Cemetery District

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 11/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						171,964.66
Cleared Transactions						
Checks and Payments - 9 items						
Invoice	10/25/2023	14928	TULARE COUNTY PVQ	√	-32,545.62	-32,545.62
Invoice	10/25/2023	14929	TULARE COUNTY PVQ	√	-4,892.70	-37,438.32
Invoice	11/01/2023	14931	TULARE COUNTY PVQ	√	-9,389.79	-46,828.11
Invoice	11/01/2023	14930-1	TULARE COUNTY PVQ	√	-6,000.00	-52,828.11
Invoice	11/01/2023	14932	TULARE COUNTY PVQ	√	-1,673.38	-54,501.49
Invoice	11/08/2023	14933	TULARE COUNTY PVQ	√	-24,248.88	-78,750.37
Invoice	11/08/2023	14934	TULARE COUNTY PVQ	√	-12,795.03	-91,545.40
Invoice	11/08/2023	14935	TULARE COUNTY PVQ	√	-4,999.90	-96,545.30
Transfer	11/13/2023			√	-1,150.00	-97,695.30
Total Checks and Payments					-97,695.30	-97,695.30
Deposits and Credits - 7 items						
Transfer	11/01/2023			√	10,969.98	10,969.98
Transfer	11/06/2023			√	16,931.50	27,901.48
Transfer	11/07/2023			√	5,081.00	32,982.48
Transfer	11/17/2023			√	1,150.00	34,132.48
Transfer	11/17/2023			√	1,329.70	35,462.18
Transfer	11/17/2023			√	19,186.12	54,648.30
Transfer	11/21/2023			√	35.00	54,683.30
Total Deposits and Credits					54,683.30	54,683.30
Total Cleared Transactions					-43,012.00	-43,012.00
Cleared Balance					-43,012.00	128,952.66
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	11/21/2023	14936	TULARE COUNTY PVQ		-15,000.00	-15,000.00
Total Checks and Payments					-15,000.00	-15,000.00
Total Uncleared Transactions					-15,000.00	-15,000.00
Register Balance as of 11/30/2023					-58,012.00	113,952.66
Ending Balance					-58,012.00	113,952.66

12/12/23

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 11/30/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							1,889,228.13
Cleared Transactions							
Checks and Payments - 1 item							
Transfer		11/13/2023			√	-393.00	-393.00
Total Checks and Payments						-393.00	-393.00
Deposits and Credits - 6 items							
Transfer		11/01/2023			√	1,801.00	1,801.00
Transfer		11/06/2023			√	1,979.00	3,780.00
Transfer		11/07/2023			√	786.00	4,566.00
Transfer		11/17/2023			√	200.00	4,766.00
Transfer		11/17/2023			√	393.00	5,159.00
Transfer		11/17/2023			√	1,750.00	6,909.00
Total Deposits and Credits						6,909.00	6,909.00
Total Cleared Transactions						6,516.00	6,516.00
Cleared Balance						6,516.00	1,895,744.13
Register Balance as of 11/30/2023						6,516.00	1,895,744.13
Ending Balance						6,516.00	1,895,744.13

12/12/23

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 11/30/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							193,216.21
Cleared Transactions							
Checks and Payments - 1 item							
Transfer		11/13/2023			√	-150.00	-150.00
Total Checks and Payments						-150.00	-150.00
Deposits and Credits - 6 items							
Transfer		11/01/2023			√	900.00	900.00
Transfer		11/06/2023			√	1,200.00	2,100.00
Transfer		11/07/2023			√	300.00	2,400.00
Transfer		11/17/2023			√	150.00	2,550.00
Transfer		11/17/2023			√	150.00	2,700.00
Transfer		11/17/2023			√	1,226.50	3,926.50
Total Deposits and Credits						3,926.50	3,926.50
Total Cleared Transactions						3,776.50	3,776.50
Cleared Balance						3,776.50	196,992.71
Register Balance as of 11/30/2023						3,776.50	196,992.71
Ending Balance						3,776.50	196,992.71

12/12/23

Public Funds Cemetery District

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 11/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							263,420.83
Cleared Balance							263,420.83
Register Balance as of 11/30/2023							263,420.83
Ending Balance							263,420.83

12/12/23

Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 11/30/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							168,968.39
Cleared Transactions							
Deposits and Credits - 3 items							
	Transfer	11/01/2023			√	1,667.36	1,667.36
	Transfer	11/06/2023			√	653.73	2,321.09
	Transfer	11/20/2023			√	2,440.30	4,761.39
Total Deposits and Credits						4,761.39	4,761.39
Total Cleared Transactions						4,761.39	4,761.39
Cleared Balance						4,761.39	173,729.78
Register Balance as of 11/30/2023						4,761.39	173,729.78
Ending Balance						4,761.39	173,729.78

TULARE PUBLIC CEMETERY DISTRICT

**Financial Statements
& Required Supplementary Information
With Independent Auditors' Report**

**For the Year Ended
June 30, 2023**

DRAFT

TULARE PUBLIC CEMETERY DISTRICT

For the Fiscal Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Tulare Public Cemetery District

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund of the Tulare Public Cemetery District (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

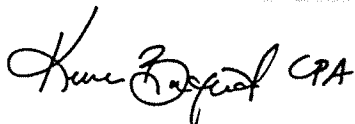
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated December __, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



December __, 2023

TULARE PUBLIC CEMETERY DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

Management's Discussion and Analysis (MD&A) offers readers of the Tulare Public Cemetery District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- District's net position decreased by approximately 14.4% compared to the prior fiscal year.
- The District experienced a decrease in net position of \$751,853.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's financial statements. The District's basic financial statements reflect the combined results of the Operating and Capital Programs and include three components: (1) Statement of Net Position; (2) Statements of Revenues, Expenses, and Changes in Net Position; and (3) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position and results of operations during the year ending June 30, 2023. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Statement of Net Position

The Statement of Net Position presents information on the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these items reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Assets exceed liabilities, resulting in a net position of \$4,467,647 as of June 30, 2023.

Statements of Revenues, Expenses, and Changes in Net Position

The Statements of Revenues, Expenses, and Changes in Net Position present information showing how the District's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the results of the District's operations for the year and can be used to determine if the District has successfully recovered all of its costs through user fees and other charges. Operating revenues and expenses are related to the District's core activities (sale of internment rights and burial services). General revenues and expenses are not directly related to the core activities of the District (e.g. interest income, interest expense, property taxes). For the fiscal year ended June 30, 2023 net position decreased by \$751,853.

TULARE PUBLIC CEMETERY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

REQUIRED FINANCIAL STATEMENTS (continued)

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by grantor requirements.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
ASSETS			
Current assets	\$ 2,857,536	\$ 2,750,440	\$ 107,096
Non-current assets	<u>1,388,763</u>	<u>1,768,478</u>	<u>(379,715)</u>
Total assets	<u>4,246,299</u>	<u>4,518,918</u>	<u>(272,619)</u>
DEFERRED OUTFLOWS	<u>608,517</u>	<u>1,057,000</u>	<u>(448,483)</u>
LIABILITIES			
Current liabilities	58,546	99,316	(40,770)
Non-current liabilities	<u>22,386</u>	<u>15,102</u>	<u>7,284</u>
Total liabilities	<u>80,932</u>	<u>114,418</u>	<u>(33,486)</u>
DEFERRED INFLOWS	<u>306,237</u>	<u>242,000</u>	<u>64,237</u>
NET POSITION			
Investment in capital assets	807,800	755,978	51,822
Restricted	2,366,080	1,749,253	616,827
Unrestricted	<u>1,293,767</u>	<u>2,714,269</u>	<u>(1,420,502)</u>
Total net position	<u>\$ 4,467,647</u>	<u>\$ 5,219,500</u>	<u>\$ (751,853)</u>

At the end of the fiscal year, the District shows a balance in its unrestricted net position of \$1,293,767. The restricted assets increased because of an increased balance in the endowment fund and an increased inventory balance. Unrestricted assets decreased which was due to a increase of expenses associated with the District's position related to its CalPERS pension plan.

TULARE PUBLIC CEMETERY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Program revenue	\$ 1,312,445	\$ 1,355,143	\$ (42,698)
Expenses	<u>2,436,808</u>	<u>214,931</u>	<u>2,221,877</u>
Net program expense	(1,124,363)	1,140,212	(2,264,575)
General revenues	<u>372,510</u>	<u>312,818</u>	<u>59,692</u>
Change in net position	(751,853)	1,453,030	(2,204,883)
Net position			
Beginning of year	<u>5,219,500</u>	<u>3,766,470</u>	<u>1,453,030</u>
End of year	<u>\$ 4,467,647</u>	<u>\$ 5,219,500</u>	<u>\$ (751,853)</u>

While the Statement of Net Position shows the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position provides answers to the nature and source of these changes. The main factors in the change in net position is increased program and general revenues, combined with lower expenses.

Table A-3: Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 1,197,647	\$ 1,228,752	\$ (31,105)
Endowment care fees	<u>114,798</u>	<u>126,391</u>	<u>(11,593)</u>
Total program revenues	<u>1,312,445</u>	<u>1,355,143</u>	<u>(42,698)</u>
General revenues:			
Property taxes	222,049	213,934	8,115
Other revenues	93,330	75,268	18,062
Investment earnings	<u>57,131</u>	<u>23,616</u>	<u>33,515</u>
Total general revenues	<u>372,510</u>	<u>312,818</u>	<u>59,692</u>
Total revenues	<u>\$ 1,684,955</u>	<u>\$ 1,667,961</u>	<u>\$ 16,994</u>

Total revenue from all sources increased by 1.0%, or \$16,994, from the prior year due mainly to investment earnings and a grant for electric utility vehicles offset by reductions in program revenues.

TULARE PUBLIC CEMETERY DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-4: Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Expenses:			
Salaries and employee benefits	\$ 1,702,700	\$ (509,116)	\$ 2,211,816
Utilities	72,305	77,246	(4,941)
Services and supplies	549,430	554,019	(4,589)
Interest on long-term debt	217	1,780	(1,563)
Depreciation	112,156	91,002	21,154
	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 2,436,808</u>	<u>\$ 214,931</u>	<u>\$ 2,221,877</u>

Total expenses for the District's operations increased by \$2,221,877, from the prior year due to recording net pension expenses of \$942,859 and in prior year recorded a (\$1,285,000) due to changes in the CalPERS investments and the District's proportionate share.

CAPITAL ASSETS

Net capital assets increased by \$50,424 from the prior year due to investments in mowers and utility vehicles.

Table A-5: Capital Assets at Year-End, Net of Depreciation

	<u>Balance June 30, 2023</u>	<u>Balance June 30, 2022</u>
Capital assets:		
Land	\$ 129,465	\$ 129,465
Depreciable assets	2,272,054	2,109,474
Accumulated depreciation	<u>(1,587,617)</u>	<u>(1,475,461)</u>
	<u> </u>	<u> </u>
Total capital assets, net	<u>\$ 813,902</u>	<u>\$ 763,478</u>

ANALYSIS OF INDIVIDUAL DISTRICT FUNDS

General Operating Fund

Total budgeted expenditures for the fiscal year show expenditures exceeding revenues. The actual results for the year show revenues exceeding expenditures by \$57,107. Higher than anticipated revenues and lower than projected expenditures for capital outlay led to an ending fund balance of \$694,443.

TULARE PUBLIC CEMETERY DISTRICT

Management's Discussion and Analysis (Unaudited)

For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Individual District Funds

Endowment Care Fund

The Endowment Care Fund increased by \$88,816 over the prior year. The principal portion of this fund is restricted and cannot be used for general operations. The decrease is due to investment gains on the principal portion and endowment fees charged for services.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

The District is heavily reliant on generating at-need and pre-need sales to help operations. Any disruption in the number of services performed during a given year will have a dramatic impact on the level of spending the District can accommodate with spending down reserves.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our Board of Trustees, citizens, customers, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives and the stewardship of the facilities it owns and operates. If you have questions about this report or need additional information, please contact the Tulare Public Cemetery District at 900 E. Kern Avenue, Tulare, CA 93274, (559) 686-5544.

TULARE PUBLIC CEMETERY DISTRICT
Statement of Net Position
June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,770,949
Accounts receivable	73,384
Inventory	13,203
Non-current assets:	
Net pension asset	574,861
Capital assets, net of accumulated depreciation	<u>813,902</u>
Total assets	<u>4,246,299</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	<u>608,517</u>
LIABILITIES	
Accounts payable	58,546
Non-current liabilities:	
Due within one year	18,272
Due in more than one year	<u>4,114</u>
Total liabilities	<u>80,932</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	<u>306,237</u>
NET POSITION	
Net investment in capital assets	807,800
Restricted for:	
Nonexpendable	2,104,547
Expendable	261,533
Unrestricted	<u>1,293,767</u>
Net position	<u><u>\$ 4,467,647</u></u>

TULARE PUBLIC CEMETERY DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2023

	Governmental Activities
EXPENSES	
Salaries and employee benefits	\$ 1,702,700
Utilities	72,305
Services and supplies	549,430
Depreciation	112,156
Interest on long-term debt	217
	<hr/>
Total expenses	2,436,808
	<hr/>
PROGRAM REVENUES	
Charges for current services	1,312,445
	<hr/>
Net program revenues (expenses)	(1,124,363)
	<hr/>
GENERAL REVENUES	
Property taxes	222,049
Investment income	57,131
Other revenues	93,330
	<hr/>
Total general revenues	372,510
	<hr/>
Change in net position	(751,853)
	<hr/>
Net position, July 1, 2022	5,219,500
	<hr/>
Net position, June 30, 2023	\$ 4,467,647
	<hr/> <hr/>

TULARE PUBLIC CEMETERY DISTRICT
Balance Sheet – Governmental Funds
June 30, 2023

		Permanent Fund	
	General Fund	Endowment Care Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 666,402	\$ 2,104,547	\$ 2,770,949
Accounts receivable	73,384	-	73,384
Inventory	13,203	-	13,203
Total assets	<u>\$ 752,989</u>	<u>\$ 2,104,547</u>	<u>\$ 2,857,536</u>
LIABILITIES			
Accounts payable	\$ 58,546	\$ -	\$ 58,546
Total liabilities	<u>58,546</u>	<u>-</u>	<u>58,546</u>
FUND BALANCES			
Nonspendable	13,703	1,843,014	1,856,717
Restricted	-	261,533	261,533
Unassigned	680,740	-	680,740
Total fund balances	<u>694,443</u>	<u>2,104,547</u>	<u>2,798,990</u>
Total liabilities and fund balances	<u>\$ 752,989</u>	<u>\$ 2,104,547</u>	<u>\$ 2,857,536</u>

TULARE PUBLIC CEMETERY DISTRICT

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

June 30, 2023

Total fund balances - governmental funds \$ 2,798,990

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets net of accumulated depreciation, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.

Cost of capital assets:	2,401,519	
Accumulated depreciation:	<u>(1,587,617)</u>	
Capital assets, net of depreciation		813,902

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the governmental funds:

Deferred outflows of resources - pension	608,517
Deferred inflows of resources - pension	(306,237)
Net pension liability/asset	574,861
Lease payable	(6,102)
Compensated absences	<u>(16,284)</u>

Total net position - governmental activities \$ 4,467,647

TULARE PUBLIC CEMETERY DISTRICT*Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds**For the Fiscal Year Ended June 30, 2023*

		Permanent Fund	
	General Fund	Endowment Care Fund	Total Governmental Funds
REVENUES			
Property taxes	\$ 222,049	\$ -	\$ 222,049
Charges for current services	1,197,647	114,798	1,312,445
Other revenues	93,330	-	93,330
Investment income	13,348	43,783	57,131
Total revenues	1,526,374	158,581	1,684,955
EXPENDITURES			
Current:			
Salaries and employee benefits	752,557	-	752,557
Utilities	72,305	-	72,305
Services and supplies	549,430	-	549,430
Capital outlay	162,580	-	162,580
Debt service:			
Principal	1,943	-	1,943
Interest	217	-	217
Total expenditures	1,539,032	-	1,539,032
OTHER FINANCING SOURCES/USES			
Operating transfers in	69,765	-	69,765
Operating transfers out	-	(69,765)	(69,765)
Total other financing sources/uses	69,765.00	(69,765)	-
Net change in fund balances	57,107	88,816	145,923
FUND BALANCE			
Balances, July 1, 2022	637,336	2,015,731	2,653,067
Balances, June 30, 2023	\$ 694,443	\$ 2,104,547	\$ 2,798,990

The notes to financial statements are an integral part of this statement.

TULARE PUBLIC CEMETERY DISTRICT***Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023***

Net change in fund balances - total governmental funds **\$ 145,923**

Amounts reported for governmental activities in the statement of activities are different because:

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Net pension expense	(942,859)
Compensated absences	(7,284)

Governmental funds report capital outlay as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay	162,580	
Depreciation expense	<u>(112,156)</u>	
Net:		50,424

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

1,943

Change in net position - governmental activities **\$ (751,853)**

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

The Tulare Public Cemetery District was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety code of 1939. At the time of organization, the Tulare Public Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately fifty years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code Section 9010. The District's Board of Trustees is appointed by the Tulare County Board of Supervisors.

Reporting Entity

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practice within California Special Districts. The District accounts for its financial transactions in accordance with the policies and procedures of the State Controller's Office Division of Local Government Fiscal Affairs Minimum Audit Requirements and Reporting Guidelines for California Special Districts.

The preparation of these financial statements requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, and expenditures, as well as the disclosure of contingent assets and liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the financial statements.

A description of the significant accounting policies employed in the preparation of these financial statements follows: Accounting principles generally accepted in the United States of America require that these financial statements present the accounts of the District and any of its component units. Component units are legally separate entities of which the District is considered to be financially accountable or otherwise has a relationship, which is such that the exclusion of the entity would cause the financial statements to be misleading. Blended component units are considered, in substance, part of the District's operations, so the accounts of these entities are to be combined with the data of the District. Component units, which do not meet these requirements, are reported in the financial statements as discrete units to emphasize their separate legal status. However, the District has determined that it is not financially accountable for, nor has any other relationship with, any other organization, which would require its inclusion in these financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately, compared to business-type activities, which rely to a significant extent on fees and charges for support. The District currently has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide and Fund Financial Statements (continued)

Taxes and other items not properly included among program revenues are reported instead as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, payments for services, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 120 days after yearend, except for contracts for services which are recognized at the time the contract is signed. Property taxes and investment income are susceptible to accrual. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Permanent funds account for assets for which the principal may not be spent.

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for services, rents, property taxes, and interest. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the rules of the Health and Safety Code and by approval of the Board of Trustees.

Endowment Care Fund: This fund is used to account for financial resources to be used for future maintenance of the Cemetery at such time when all lots have been sold and there is no longer revenue generated from such sales. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. The principal must be preserved intact. Endowment Fund is in accordance with Section 9065(e) of the California Health and Safety Code.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Budgetary Data

Health and Safety Code Section 9070(a) states that on or before August 30 of each year, the board of trustees shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with § 1031.1) of, and Article 1 (commencing with § 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The board of trustees may divide the annual budget into categories, including, but not limited to maintenance and operation, employee compensation, interest and redemption for indebtedness, as well as reserves (for endowment income fund, capital outlay, pre-need, contingencies, and unallocated general reserve).

The District follows these procedures in establishing budgetary data reflected in the Required Supplementary Information – Budgetary Comparison Schedule. The annual budget is a complete financial plan for the ensuing budget year and consists of an operating budget and a capital budget. The General Fund is the only Fund for which an annual budget is legally adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board then considers the proposed budget at its regular meeting, which is open to the public.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Tulare Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County of Tulare Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

Pension

The District follows *GASB Statement No. 68, Accounting and Financial Reporting for Pensions* which became applicable as of July 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State statutes mandate the District maintain substantially all of its cash in the San Bernardino County Treasury. The County's investment pool operates in accordance with appropriate state laws and regulations. The fair value of the District's position in the pool is not the same as the value of the pooled shares. The method used to determine the value of participants' equity withdrawn is based on the book value, amortized cost plus accrued interest, multiplied by the District's percentage at the date of such withdrawal. The County Treasurer's investments, including U.S. Treasury and Agency securities, are carried at fair value based on current market prices. Bond anticipation notes are carried at fair value. Commercial paper is carried at amortized cost. Investments in bankers' acceptances and nonparticipating guaranteed investment contracts are carried at cost. Participating guaranteed investment contracts are carried at fair value based on net realizable value.

The District has adopted GASB Statement No. 72, Fair Value Measurement and Application; investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Mutual funds are carried at fair value based on the funds' share price. Local agency obligations are carried at fair value based on the value of each participating dollar.

Receivables and Allowance for Doubtful Accounts

Contracts for services include both preneed and at-need receivables to be collected. The accounts are evaluated on an annual basis to determine those that may not be collectable using the specific identification method. The allowance for accounts receivable is based on those accounts that have been identified as uncollectable that must be approved by the District's Board of Trustees to be written-off. At June 30, 2023 there was no allowance for accounts receivable.

Inventory

Inventory of preneed supplies and fuel is valued at the lower of cost or market using the first-in/first-out method. The costs of government fund-type inventories are recorded as expenditures when consumed rather than when purchased. As of June 30, 2023, the district had an inventory balance of \$13,203.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of five years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the estimated useful lives. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Buildings and Improvements	20-40 years
Machinery, Vehicles, and Equipment	10-15 years

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Balances and Transfers

Activity between funds that are representative of lending/borrowing arrangements outstanding at year-end are referred to as due to/from other funds (i.e. current portion of interfund loans). Interfund transfers occur because the District receives charges for services through the special revenues funds and transfers these funds to the general fund as expenditures are incurred or due to contractual requirements.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents the consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

Currently, the District has deferred inflows/outflows of resources for its pension plan.

Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

(continued)

Pension

The District follows GASB Statement No. 68, Accounting and Financial Reporting for Pensions as of July 1, 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Tulare Public Cemetery District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

- **Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.
- **Restricted:** Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.
- **Committed:** The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.
- **Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- **Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose.

When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES **(continued)**

Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Compensated absences expected to be paid with expendable available resources are accrued and recorded as liabilities and expenditures of the general fund. Amounts not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023, are reported at fair value and consisted of the following:

	Balance June 30, 2023
Cash on hand	\$ 3,613
Deposits in financial institutions	146,063
External Investment Pool - Cash in Tulare County Treasury	2,621,273
Total cash and investments	<u>\$ 2,770,949</u>

California statutes authorize governments to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. For the year ended June 30, 2023, the District's permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity
U.S. Treasury Obligations	5 years
U.S. Agency Securities	5 years
Insured or Collateralized Certificates of Deposit	5 years
State of California Local Agency Investment Fund	N/A
Local Government Investment Pools	N/A
Money Market Funds	N/A
Passbook Savings and Money Market Accounts	N/A

Pooled Funds

The District maintains balances of cash in the County Treasury in each of its funds at June 30, 2023. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2023, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits and Investments

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Concentration of Credit Risk

The District's investment policy places limits on the amounts the District may invest in any one issuer or type of investment and as of June 30, 2023, and the District was in compliance with its investment policy.

Investment Valuation

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

The following presentation represents investment disclosures for investments held by the District as of June 30, 2023.

	Level 1	Level 2	Level 3	Total
External Investment Pool	\$ -	\$ 2,621,273	\$ -	\$ 2,621,273

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2023:

	<u>General Fund</u>
Pre-need accounts	\$ 65,094
Other receivables	<u>8,290</u>
Total	<u>\$ 73,384</u>

NOTE 4 – PROPERTY TAXES

Property taxes allocated to the District for the year ended June 30, 2023 were as follows:

Current:	
Secured	\$ 181,952
Unsecured	12,783
Supplemental	3,771
Tax relief subventions	1,187
Prior:	
Secured	3,247
Unsecured	105
Supplemental	799
Redevelopment	<u>18,205</u>
Total	<u>\$ 222,049</u>

NOTE 5 – EQUIPMENT LEASE PAYABLE

The District leases equipment with a historical cost and accumulated depreciation of \$10,000 and \$5,000, respectively, under lease arrangements.

Future lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023-24	\$ 1,988	\$ 172	\$ 2,160
2024-25	2,033	127	2,160
2025-26	<u>2,081</u>	<u>79</u>	<u>2,160</u>
	<u>\$ 6,102</u>	<u>\$ 378</u>	<u>\$ 6,480</u>

TULARE PUBLIC CEMETERY DISTRICT
Notes to Financial Statements
June 30, 2023

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Capital assets not being depreciated:				
Land	\$ 129,465	\$ -	\$ -	\$ 129,465
Total capital assets not being depreciated	129,465	-	-	129,465
Capital assets being depreciated:				
Building & improvements	1,483,429	46,540	-	1,529,969
Equipment	616,045	116,040	-	732,085
Leased equipment	10,000	-	-	10,000
Total capital assets being depreciated	2,109,474	162,580	-	2,272,054
Accumulated depreciation for:				
Building & improvements	(1,128,393)	(41,406)	-	(1,169,799)
Equipment	(344,568)	(68,250)	-	(412,818)
Leased equipment	(2,500)	(2,500)	-	(5,000)
Total accumulated depreciation	(1,475,461)	(112,156)	-	(1,587,617)
Total capital assets being depreciated, net	634,013	50,424	-	684,437
Governmental activity capital assets, net	\$ 763,478	\$ 50,424	\$ -	\$ 813,902

Depreciation expense for cemetery operations amounted to \$112,156 for the fiscal year ended June 30, 2023. The district has no estimated costs remaining on current contracts.

NOTE 7 – NON-CURRENT LIABILITIES

A schedule of changes in non-current liabilities for the fiscal year ended June 30, 2023, is shown below:

	Balance July 1, 2022	Additions	Decreases	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 9,000	\$ 7,284	\$ -	\$ 16,284	\$ -

TULARE PUBLIC CEMETERY DISTRICT*Notes to Financial Statements**June 30, 2023*

NOTE 8 – FUND BALANCE

At June 30, 2023, fund balances of the District's governmental funds were classified as follows:

	General Fund	Permanent Fund Endowment Care Fund	Total
Nonspendable:			
Endowment principal	\$ -	\$ 1,843,014	\$ 1,843,014
Petty cash	500	-	500
Inventory	13,203	-	13,203
Total Nonspendable	13,703	1,843,014	1,856,717
Restricted:			
Cemetery maintenance	-	261,533	261,533
Total Restricted	-	261,533	261,533
Unassigned:			
Unassigned balances	680,740	-	680,740
Total Unassigned	680,740	-	680,740
Total	\$ 694,443	\$ 2,104,547	\$ 2,798,990

NOTE 9 – COMMITMENTS, CONTINGENCIES AND OTHER UNCERTAINTIES

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Investment securities are exposed to various risks such as interest rate, market and credit. The financial markets in recent months have shown heightened volatility and the markets are significantly down. Due to the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the various risk factors, in the near term could materially affect investment balances and the amounts reported in the financial statements. Additionally, many mutual funds invest in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PENSION PLAN

Plan Description, Benefits Provided and Employees Covered

All qualified permanent and probationary employees are eligible to participate in the Tulare Public Cemetery District Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of an individual rate plan within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pools. Accordingly, rate plans within the miscellaneous pools are not separate plans under GASB Statement No. 68.

Individual employers may sponsor more than one rate plan in the miscellaneous pools. Tulare Public Cemetery District sponsors two rate plans (Classic and PEPR). Benefit provisions under the Plan are established by State statute and Tulare Public Cemetery District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found at CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and will be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2023 were \$41,896.

For the measurement period ended June 30, 2022 (the measurement date), the active employee contribution rate is 7.000 percent of annual pay, and the employer's contribution rate is 8.650 percent (7.590 percent for PEPR) of annual payroll. Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution. CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PENSION PLAN (continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a net pension (asset) liability of (\$574,861) for its proportionate share of the net pension liability. The net pension (asset) liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participants actuarially determined.

At June 30, 2023, the District's net pension liability as a proportion of the miscellaneous pool was (0.053%). The District recognized pension expense of \$942,859 for the year ended June 30, 2023. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 41,896	\$ -
Differences between actual and expected experience	-	3,812
Changes in assumptions	-	58,907
Change in employer's proportion and differences between the employer's contributions and employer's proportionate share of contributions	566,621	138,219
Net differences between projected and actual earnings on plan investments	-	105,299
Total	<u>\$ 608,517</u>	<u>\$ 306,237</u>

The \$41,896 reported as deferred outflows of resources related to the pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2024	\$ 114,349
2025	126,484
2025	83,956
2027	(64,405)

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Investment and Administrative Expense
Mortality	Derived using CalPERS Membership Date for all funds Annuitant Mortality Table

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the 2014 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website at www.calpers.ca.gov under Forms and Publications.

Change in Assumption

There were no changes in assumptions.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The discount rate was changed from 7.15 percent (net of administrative expense) to 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary.

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PENSION PLAN (continued)

The long term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Taking in to account historical returns of all the Public Employees Retirement Funds' asset classes which includes the agent plan and two cost-sharing plans for PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11 - 60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Equity	10%	5.40%
Small Cap Equity	3%	6.17%
Developed International Equity	10%	6.13%
Emerging Markets Equity	9%	8.17%
Core Fixed	4%	0.39%
Short-Term Govt/Credit	14%	-0.014%
Cash & Equivalents	3%	-0.73%
Private Equity	15%	10.83%
Private Credit	13%	5.93%
Infrastructure	3%	6.30%
Value Add Real Estate	5%	7.20%
Opportunistic Real Estate	5%	8.50%
Risk Parity	3%	3.80%
Hedge Funds	3%	2.40%
Total	100%	

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – PENSION PLAN (continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

1% Decrease	5.90%
Net Pension Liability	\$(285,384)
Current Discount Rate	6.90%
Net Pension Liability	\$(574,861)
1% Increase	7.90%
Net Pension Liability	\$(813,029)

During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net positions is available in the separately issued CalPERS financial report. The District did not report a payable outstanding for contributions to the pension plan required for the year ended June 30, 2023.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss: Net differences between projected and actual earnings on pension plan investments (5 year straight-line amortization) and all other amounts (Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period).

TULARE PUBLIC CEMETERY DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 11 – INTERFUND TRANSFERS

Interfund activity results from loans, services provided, reimbursements or transfer between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditure or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and transfers out are netted on the government-wide statements of activities unless they do not net to zero.

Interfund activity for the fiscal year consisted of transfers from the Endowment Fund to the General Fund for \$69,765.

NOTE 12 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2023, have been evaluated through December __, 2023, the date at which the District's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date.

Required Supplementary Information

TULARE PUBLIC CEMETERY DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 204,000	\$ 204,000	\$ 222,049	\$ 18,049
Charges for current services	906,200	1,006,200	1,197,647	191,447
Other revenues	-	80,000	93,330	13,330
Investment income	13,000	13,000	13,348	348
	<u>1,123,200</u>	<u>1,303,200</u>	<u>1,526,374</u>	<u>223,174</u>
EXPENDITURES				
Current:				
Salaries and employee benefits	779,100	783,300	752,557	30,743
Utilities	71,000	71,000	72,305	(1,305)
Services and supplies	636,100	731,900	549,430	182,470
Capital outlay	155,000	235,000	162,580	72,420
Debt service	-	-	2,160	(2,160)
	<u>1,641,200</u>	<u>1,821,200</u>	<u>1,539,032</u>	<u>282,168</u>
OTHER FINANCING SOURCES/USES				
Operating transfers in	2,500	2,500	69,765	67,265
	<u>(515,500)</u>	<u>(515,500)</u>	<u>57,107</u>	<u>572,607</u>
FUND BALANCE				
Balances, July 1, 2022	637,336	637,336	637,336	
	<u>\$ 121,836</u>	<u>\$ 121,836</u>	<u>\$ 694,443</u>	

TULARE PUBLIC CEMETERY DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability For the Fiscal Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the Net Pension Liability	-0.053%	-0.050%	-0.010%	-0.020%	-0.020%	-0.010%	-0.020%	-0.020%
Proportionate Share of the Net Pension Liability	(574,861)	(1,005,000)	(595,000)	(602,000)	(598,000)	(504,000)	(605,000)	(475,000)
Covered Payroll	509,609	410,000	259,000	243,000	249,000	281,000	251,000	318,000
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	-112.8%	-245.1%	-229.7%	-247.7%	-240.2%	-179.4%	-241.0%	-149.4%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	143.2%	166.0%	131.0%	133.0%	132.0%	131.0%	139.0%	133.0%

See notes to the required supplementary information.

TULARE PUBLIC CEMETERY DISTRICT
Schedule of District's Pension Contributions
For the Fiscal Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution (Actuarially Determined)	\$ 41,896	\$ 35,442	\$ 26,874	\$ 18,130	\$ 20,155	\$ 15,345	\$ 17,583	\$ 18,779
Contributions in Relation to the Actuarially Determined Contributions	(41,896)	(35,442)	(26,874)	(18,130)	(20,155)	(15,345)	(17,583)	(18,779)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$509,609	\$505,000	\$410,000	\$259,000	\$243,000	\$249,000	\$281,000	\$251,000
Contributions as a Percentage of Payroll	8.22%	7.0%	6.6%	7.0%	8.3%	6.2%	6.3%	7.5%

See notes to the required supplementary information.

TULARE PUBLIC CEMETERY DISTRICT
Notes to the Required Supplementary Information
For the Fiscal Year Ended June 30, 2023

NOTES TO SCHEDULE

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Excess of Expenditures Over Appropriations

At June 30, 2023, the District had excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule were incurred as follows:

<u>Appropriations Category</u>	<u>Amount</u>
Current:	
Utilities	\$ 1,305
Debt service	2,160

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), and the plans' fiduciary net position. In the future, as data become available, ten years of information will be presented.

- **Change in Benefit Terms:** There were no changes in benefit terms since the previous valuation.
- **Changes in Assumptions:** There were no changes in economic assumption for the plan from previous valuation.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data become available, ten years of information will be presented.

Other Independent Auditors' Report

DRAFT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
Tulare Public Cemetery District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare Public Cemetery District as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Tulare Public Cemetery District's basic financial statements, and have issued our report thereon dated December __, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tulare Public Cemetery District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tulare Public Cemetery District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tulare Public Cemetery District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

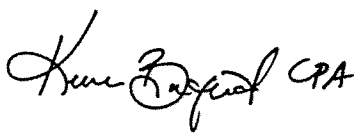
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tulare Public Cemetery District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Kene Fajal CPA". The signature is written in a cursive style.

December __, 2023



A: PO Box 891724 | Temecula, CA 92589
E: kevin@brejnakcpa.com

To the Board of Trustees
Tulare Public Cemetery District
Tulare, California

In planning and performing our audit of the basic financial statements of Tulare Public Cemetery District for the year ending June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are an opportunity for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December __, 2023 on the financial statements of Tulare Public Cemetery District.

Observation: The District does not have an accounting manual that memorializes its policies and procedures related to its financial operations. Developed internally, the accounting manual will contain district-specific accounting information for the entity to follow. The accounting manual works as a guideline for personnel and as a training manual for new employees.

Having an external certified public accountant (CPA) assisting the district with its accounting process helps to enhance its internal control structure by including someone with the appropriate skills, knowledge, and expertise to assist in the financial closing procedures.

Recommendation: An accounting manual contains the accounting policies and procedures of a governmental entity. The District should work with its external CPA to review and create a district-specific procedures manual for its financial operations.

We will review the status of the current year comment during our next audit engagement.

A handwritten signature in black ink that reads 'Kevin Brejnak CPA'.

December __, 2023

DRAFT

State of California

HEALTH AND SAFETY CODE

Section 9076

9076. (a) All claims against a district shall be audited, allowed, and paid by the board of trustees by warrants drawn on the county treasurer.

(b) As an alternative to subdivision (a), the board of trustees may instruct the county treasurer to audit, allow, and draw his or her warrant on the county treasury for all legal claims presented to him or her and authorized by the board of trustees.

(c) The county treasurer shall pay the warrants in the order in which they are presented.

(d) If a warrant is presented for payment and the county treasurer cannot pay it for want of funds in the account on which it is drawn, the treasurer shall endorse the warrant, "NOT PAID BECAUSE OF INSUFFICIENT FUNDS" and sign his or her name and the date and time the warrant was presented. From that time until it is paid, the warrant bears interest at the maximum rate permitted pursuant to Article 7 (commencing with Section 53530) of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

State of California

HEALTH AND SAFETY CODE

Section 9077

9077. (a) Notwithstanding Section 9076, a district that has total annual revenues greater than five hundred thousand dollars (\$500,000) may withdraw its funds from the control of the county treasurer pursuant to this section.

(b) The board of trustees shall adopt a resolution that does each of the following:

(1) States its intent to withdraw its funds from the county treasury.

(2) Adopts a procedure for the appointment of a district treasurer. The board of trustees may appoint the district treasurer. The board of trustees may appoint the district treasurer, or the board of trustees may delegate the appointment of the district to the district's general manager. The district treasurer may be a member of the board of trustees, the secretary of the board of trustees, the general manager, or a district employee.

(3) Fixes the amount of the bond for the district treasurer and other district employees who will be responsible for handling the district's finances.

(4) Adopts a system of accounting and auditing that shall completely and at all times show the district's financial condition. The system of accounting and auditing shall adhere to generally accepted accounting principles.

(5) Adopts a procedure for drawing and signing warrants, provided that the procedure adheres to generally accepted accounting principles. The procedures shall provide that bond principal and salaries shall be paid when due. The procedure may provide that warrants to pay claims and demands need not be approved by the board of trustees before payment if the district treasurer determines that the claims and demands conform to the district's approved budget.

(6) Designates a bank or a savings and loan association as the depository of the district's funds. A bank or savings and loan association may act as a depository, paying agent, or fiscal agency for the holding or handling of the district's funds, notwithstanding the fact that a member of the board of trustees whose funds are on deposit in that bank or savings and loan association is an officer, employee, or stockholder of that bank or saving and loan association, or of a holding company that owns any of the stock of that bank or savings and loan association.

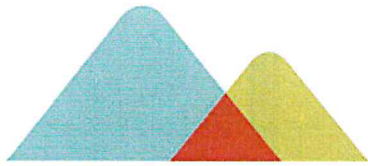
(c) The board of trustees and the board of supervisors of the principal county shall determine a mutually acceptable date for the withdrawal of the district's funds from the county treasury, not to exceed 15 months from the date on which the board of trustees adopts its resolution.

(d) In implementing this section, the district shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 5360) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code. Nothing in

this section shall include the district treasurer from depositing the district's funds in the county treasury of the principal county or the State Treasury pursuant to Article 11 (commencing with Section 16429.1) of Chapter 2 of Part 2 of Division 4 of Title 2 of the Government Code.

(e) The district treasurer shall make annual or more frequent written reports to the board of trustees, as the board of trustees shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the district treasurer. The district treasurer shall sign the reports and file them with the secretary.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)



BANK OF THE SIERRA

[Bank of the Sierra Homepage](#)

Date 11/30/23

Page 1

Tulare Public Cemetery District
900 E Kern Ave
Tulare CA 93274

CHECKING ACCOUNT

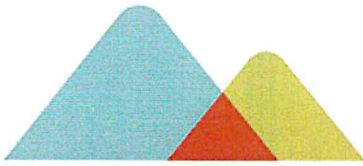
Public Demand		Number of Enclosures	36
Account Number	XXXXXX7367	Statement Dates	11/01/23 thru 11/30/23
Previous Balance	61,138.88	Days in the statement period	30
8 Deposits/Credits	96,545.30	Average Ledger	75,406.51
60 Checks/Debits	104,494.59	Average Collected	75,406.51
Service Charge	.00		
Interest Paid	.00		
Ending Balance	53,189.59		

DEPOSITS AND CREDITS

Date	Description	Amount
11/03	VENDR PYMT COUNTY OF TULARE CCD	4,892.70
11/03	VENDR PYMT COUNTY OF TULARE CCD	32,545.62
11/10	VENDR PYMT COUNTY OF TULARE CCD	1,673.38
11/10	VENDR PYMT COUNTY OF TULARE CCD	6,000.00
11/10	VENDR PYMT COUNTY OF TULARE CCD	9,389.79
11/17	VENDR PYMT COUNTY OF TULARE CCD	4,999.90
11/17	VENDR PYMT COUNTY OF TULARE CCD	12,795.03
11/17	VENDR PYMT COUNTY OF TULARE CCD	24,248.88

OTHER DEBITS

Date	Description	Amount
11/02	GARNISH PAYCHEX CGS CCD	451.45-



BANK OF THE SIERRA

[Bank of the Sierra Homepage](#)

Date 11/30/23

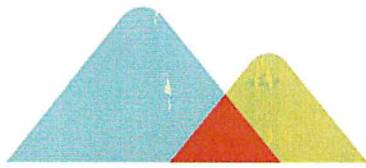
Page 2

Public Demand

XXXXXX7367 (Continued)

OTHER DEBITS

Date	Description	Amount
11/02	TAXES PAYCHEX TPS CCD	4,630.52-
11/02	PAYROLL PAYCHEX INC. CCD	12,614.42-
11/03	INVOICE PAYCHEX EIB CCD	248.00-
11/13	DIRECTPAY SO CAL EDISON CO CCD	1,156.97-
11/14	Payment ATT PPD	70.00-
11/17	GARNISH PAYCHEX CGS CCD	240.00-
11/17	TAXES PAYCHEX TPS CCD	4,088.06-
11/17	PAYROLL PAYCHEX INC. CCD	11,323.40-
11/20	INVOICE PAYCHEX EIB CCD	302.20-
11/20	Payment ATT PPD	525.42-
11/20	Utilities City of Tulare PPD	2,916.93-
11/22	INTERNET WASTE MANAGEMENT WEB	318.28-
11/28	NORTH TULARE PUBLIC CE Payment ATT PPD	264.14-
11/28	Payment ATT PPD	269.45-
11/29	1900 CALPERS CCD	200.00-
11/29	3100 CALPERS CCD	329.62-
11/29	3100 CALPERS CCD	329.62-
11/29	3100 CALPERS CCD	2,532.71-
11/29	3100 CALPERS CCD	2,611.55-
11/30	Payee Positive Pay GARNISH PAYCHEX CGS CCD	45.00- 123.69-
11/30	TAXES PAYCHEX TPS CCD	3,830.57-
11/30	PAYROLL PAYCHEX INC. CCD	13,193.65-



BANK OF THE SIERRA

[Bank of the Sierra Homepage](#)

Date 11/30/23

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Public Demand

XXXXXX7367 (Continued)

CHECKS IN NUMERICAL ORDER					
Date	Check No	Amount	Date	Check No	Amount
11/07	4139	1,350.00	11/09	4190	210.36
11/07	4145*	1,350.00	11/07	4191	61.85
11/07	4147*	1,350.00	11/07	4192	470.69
11/01	4167*	473.00	11/16	4193	6,000.00
11/03	4174*	1,748.88	11/20	4194	196.00
11/09	4175	1,093.05	11/21	4195	1,457.73
11/10	4176	455.55	11/20	4196	1,958.00
11/07	4177	1,619.00	11/22	4197	225.74
11/14	4178	383.20	11/27	4198	237.34
11/08	4179	68.28	11/30	4199	1,748.88
11/10	4180	8,296.74	11/24	4200	494.81
11/06	4181	1,620.00	11/20	4201	100.00
11/14	4182	47.93	11/20	4202	819.72
11/30	4183	165.45	11/17	4210*	1,256.71
11/17	4184	1,350.00	11/27	4211	874.44
11/07	4186*	100.00	11/29	4212	480.00
11/14	4187	533.20	11/24	4213	1,303.76
11/15	4189*	542.20	11/03	10679*	1,436.43

* Denotes missing check numbers

DAILY BALANCE INFORMATION					
Date	Balance	Date	Balance	Date	Balance
11/01	60,665.88	11/10	75,992.15	11/21	82,768.29
11/02	42,969.49	11/13	74,835.18	11/22	82,224.27
11/03	76,974.50	11/14	73,800.85	11/24	80,425.70
11/06	75,354.50	11/15	73,258.65	11/27	79,313.92
11/07	69,052.96	11/16	67,258.65	11/28	78,780.33
11/08	68,984.68	11/17	91,044.29	11/29	72,296.83
11/09	67,681.27	11/20	84,226.02	11/30	53,189.59

Keep Climbing

4187
11/11/2023
PAY TO THE ORDER OF Tulare County Counsel
\$ 533.20
Five Hundred Thirty Three and 20/100
Tulare County Counsel
Attn: Billing Clerk
2900 W. Burnet Ave
Visalia, CA 93291
MEMO Legal services for September 2023

Check 4187 Date: 11/14 Amount: \$533.20

4187
11/14/2023
PAY TO THE ORDER OF Leaf
\$ 533.20
Five Hundred Thirty Three and 20/100
Leaf
P.O. Box 6066
Hartford, CT 06102-6066
MEMO

4187
11/11/2023
PAY TO THE ORDER OF Tulare County Roll-Off
\$ 542.20
Five Hundred Forty Two and 20/100
TULARE COUNTY ROLL-OFF
P.O. BOX 1444
TULARE, CA 93275
MEMO SERVICE FOR 10/2023 - NORTH

Check 4187 Date: 11/14 Amount: \$533.20

4187
11/14/2023
PAY TO THE ORDER OF Leaf
\$ 210.36
Two Hundred Ten and 36/100
Leaf
P.O. Box 6066
Hartford, CT 06102-6066
MEMO

4189
11/15/2023
PAY TO THE ORDER OF Tulare County Roll-Off
\$ 542.20
Five Hundred Forty Two and 20/100
TULARE COUNTY ROLL-OFF
P.O. BOX 1444
TULARE, CA 93275
MEMO SERVICE FOR 10/2023 - NORTH

Check 4189 Date: 11/15 Amount: \$542.20

4189
11/15/2023
PAY TO THE ORDER OF Tulare County Roll-Off
\$ 542.20
Five Hundred Forty Two and 20/100
TULARE COUNTY ROLL-OFF
P.O. BOX 1444
TULARE, CA 93275
MEMO SERVICE FOR 10/2023 - NORTH

4189
11/15/2023
PAY TO THE ORDER OF CALIFORNIA INDUSTRIAL RUBBER
\$ 542.20
Five Hundred Forty Two and 20/100
California Industrial Rubber
P.O. Box 2456
Fresno, CA 93745
MEMO

Check 4189 Date: 11/15 Amount: \$542.20

4190
11/09/2023
PAY TO THE ORDER OF Leaf
\$ 210.36
Two Hundred Ten and 36/100
Leaf
P.O. Box 6066
Hartford, CT 06102-6066
MEMO

Check 4190 Date: 11/09 Amount: \$210.36

4190
11/09/2023
PAY TO THE ORDER OF Morris Levin & Son
\$ 210.36
Two Hundred Ten and 36/100
Morris Levin & Son
1815 South V St
Tulare, CA 93274
MEMO

Check 4190 Date: 11/09 Amount: \$210.36

4191
11/07/2023
PAY TO THE ORDER OF CALIFORNIA INDUSTRIAL RUBBER
\$ 61.85
Sixty One and 85/100
California Industrial Rubber
P.O. Box 2456
Fresno, CA 93745
MEMO

Check 4191 Date: 11/07 Amount: \$61.85

4191
11/07/2023
PAY TO THE ORDER OF Leaf
\$ 61.85
Sixty One and 85/100
Leaf
P.O. Box 6066
Hartford, CT 06102-6066
MEMO

Check 4191 Date: 11/07 Amount: \$61.85

4192
11/07/2023
PAY TO THE ORDER OF Morris Levin & Son
\$ 470.69
Four Hundred Seventy and 69/100
Morris Levin & Son
1815 South V St
Tulare, CA 93274
MEMO

Check 4192 Date: 11/07 Amount: \$470.69

4192
11/07/2023
PAY TO THE ORDER OF BATTERY PRO
\$ 470.69
Four Hundred Seventy and 69/100
Battery Pro
P.O. Box 3529
Visalia, CA 93278
MEMO

Check 4192 Date: 11/07 Amount: \$470.69

4193
11/16/2023
PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc.
\$ 6,000.00
Six Thousand and 00/100
CAL Turf Equipment & Supply Inc.
958 North J St
Tulare, CA 93274
MEMO

Check 4193 Date: 11/16 Amount: \$6,000.00

4193
11/16/2023
PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc.
\$ 6,000.00
Six Thousand and 00/100
CAL Turf Equipment & Supply Inc.
958 North J St
Tulare, CA 93274
MEMO

Check 4193 Date: 11/16 Amount: \$6,000.00

4194
11/20/2023
PAY TO THE ORDER OF BATTERY PRO
\$ 196.00
One Hundred Ninety Six and 00/100
Battery Pro
P.O. Box 3529
Visalia, CA 93278
MEMO

Check 4194 Date: 11/20 Amount: \$196.00

4194
11/20/2023
PAY TO THE ORDER OF BATTERY PRO
\$ 196.00
One Hundred Ninety Six and 00/100
Battery Pro
P.O. Box 3529
Visalia, CA 93278
MEMO

Check 4194 Date: 11/20 Amount: \$196.00

4195
11/21/2023
PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc.
\$ 1,457.73
One Thousand Four Hundred Fifty Seven and 73/100
CAL Turf Equipment & Supply Inc.
958 North J St
Tulare, CA 93274
MEMO

Check 4195 Date: 11/21 Amount: \$1,457.73

Check 4195 Date: 11/21 Amount: \$1,457.73

4196
11/14/2003
PAY TO THE ORDER OF Element Security Solutions, Inc. \$ 1,958.00
One Thousand Nine Hundred Fifty Eight and 00/100
Element Security Solutions, Inc.
P.O. Box 4278
Visalia, CA 93290
MEMO security for north cemetery

Check 4196 Date: 11/20 Amount: \$1,958.00

4198
11/14/2003
PAY TO THE ORDER OF HOME DEPOT CREDIT SERVICES \$ 237.34
Two Hundred Thirty Seven and 34/100
Home Depot Credit Services
DEPT. 32 - 2004750056
P.O. BOX 8001030
LOUISVILLE, KY 40296-1030
MEMO

Check 4196 Date: 11/20 Amount: \$1,958.00

4197
11/14/2003
PAY TO THE ORDER OF Ewing Irrigation Products Inc. \$ 225.74
Two Hundred Twenty Five and 74/100
Ewing Irrigation Products Inc.
P.O. BOX 208728
Dallas, TX 75320-8728
MEMO supplies for irrigation for lawn

Check 4197 Date: 11/22 Amount: \$225.74

4199
11/24/2003
PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,748.88
One Thousand Seven Hundred Forty Eight and 88/100
LABORMAX STAFFING
P.O. BOX 900
KEARNEY, MO 64600-7075
MEMO

Check 4197 Date: 11/22 Amount: \$225.74

4198
11/14/2003
PAY TO THE ORDER OF HOME DEPOT CREDIT SERVICES \$ 237.34
Two Hundred Thirty Seven and 34/100
Home Depot Credit Services
DEPT. 32 - 2004750056
P.O. BOX 8001030
LOUISVILLE, KY 40296-1030
MEMO

Check 4198 Date: 11/27 Amount: \$237.34

4200
11/14/2003
PAY TO THE ORDER OF Office Depot \$ 494.81
Four Hundred Ninety Four and 81/100
Office Depot
P.O. Box 78004
Phoenix, AZ 85062-8004
MEMO

Check 4198 Date: 11/27 Amount: \$237.34

4199
11/24/2003
PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,748.88
One Thousand Seven Hundred Forty Eight and 88/100
LABORMAX STAFFING
P.O. BOX 900
KEARNEY, MO 64600-7075
MEMO

Check 4199 Date: 11/30 Amount: \$1,748.88

4199
11/14/2003
PAY TO THE ORDER OF RES COM Pest Control \$ 1,748.88
One Thousand and 00/100
RES COM Pest Control
P.O. Box 180
Tulare, CA 93275-0180
MEMO pest control for lawn T-900

Check 4199 Date: 11/30 Amount: \$1,748.88

4200
11/14/2003
PAY TO THE ORDER OF Office Depot \$ 494.81
Four Hundred Ninety Four and 81/100
Office Depot
P.O. Box 78004
Phoenix, AZ 85062-8004
MEMO

Check 4200 Date: 11/24 Amount: \$494.81

4202
11/14/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 819.72
Eight Hundred Nineteen and 72/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4200 Date: 11/24 Amount: \$494.81

4201
11/14/2003
PAY TO THE ORDER OF RES COM Pest Control \$ 100.00
One Hundred and 00/100
RES COM Pest Control
P.O. Box 180
Tulare, CA 93275-0180
MEMO pest control for lawn T-900

Check 4201 Date: 11/20 Amount: \$100.00

4201
11/17/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 1,256.71
One Thousand Two Hundred Fifty Six and 71/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4201 Date: 11/20 Amount: \$100.00

4202
11/14/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 819.72
Eight Hundred Nineteen and 72/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4202 Date: 11/20 Amount: \$819.72

4202
11/14/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 819.72
Eight Hundred Nineteen and 72/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4202 Date: 11/20 Amount: \$819.72

4210
11/17/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 1,256.71
One Thousand Two Hundred Fifty Six and 71/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4210 Date: 11/17 Amount: \$1,256.71

4210
11/17/2003
PAY TO THE ORDER OF Roche Oil, Inc. \$ 1,256.71
One Thousand Two Hundred Fifty Six and 71/100
Roche Oil, Inc.
P.O. Box 86
Tulare, CA 93274
MEMO

Check 4210 Date: 11/17 Amount: \$1,256.71

4139

PAY TO THE ORDER OF PLDTBOX \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

PLDTBOX
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4139 Date: 11/07 Amount: \$1,350.00

4139

PAY TO THE ORDER OF PLDTBOX \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

PLDTBOX
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4139 Date: 11/07 Amount: \$1,350.00

4145

PAY TO THE ORDER OF PLDTBOX \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

PLDTBOX
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4145 Date: 11/07 Amount: \$1,350.00

4139

PAY TO THE ORDER OF PLDTBOX \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

PLDTBOX
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

4147

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

LABORMAX STAFFING
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4147 Date: 11/07 Amount: \$1,350.00

4145

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

LABORMAX STAFFING
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4147 Date: 11/07 Amount: \$1,350.00

4167

PAY TO THE ORDER OF Easy Check - TimeLogix \$ 473.00

Four Hundred Seventy Three and 00/100 DOLLARS

Easy Check - TimeLogix
1200 SW 145 Ave., Suite #200
Pembroke Pines, FL 33027

MEMO 3301/11/07

Check 4167 Date: 11/01 Amount: \$473.00

4147

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,350.00

One Thousand Three Hundred Fifty and 00/100 DOLLARS

LABORMAX STAFFING
5th Floor
200 Portland Street
Boston, MA 02114

MEMO 3301/11/07

Check 4167 Date: 11/01 Amount: \$473.00

4174

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,748.88

One Thousand Seven Hundred Forty Eight and 88/100 DOLLARS

LABORMAX STAFFING
P.O. BOX 800
KEARNEY, MO 64050-7875

MEMO 3301/11/07

Check 4174 Date: 11/03 Amount: \$1,748.88

4174

PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc. \$ 455.55

Four Hundred Fifty Five and 55/100 DOLLARS

CAL Turf Equipment & Supply Inc.
958 North J St.
Tulare, CA 93274

MEMO 3301/11/07

Check 4174 Date: 11/03 Amount: \$1,748.88

4175

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,093.05

One Thousand Ninety Three and 05/100 DOLLARS

LABORMAX STAFFING
P.O. BOX 800
KEARNEY, MO 64050-7875

MEMO 3301/11/07

Check 4175 Date: 11/09 Amount: \$1,093.05

4174

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,748.88

One Thousand Seven Hundred Forty Eight and 88/100 DOLLARS

LABORMAX STAFFING
P.O. BOX 800
KEARNEY, MO 64050-7875

MEMO 3301/11/07

Check 4175 Date: 11/09 Amount: \$1,093.05

4176

PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc. \$ 455.55

Four Hundred Fifty Five and 55/100 DOLLARS

CAL Turf Equipment & Supply Inc.
958 North J St.
Tulare, CA 93274

MEMO 3301/11/07

Check 4176 Date: 11/10 Amount: \$455.55

4176

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,093.05

One Thousand Ninety Three and 05/100 DOLLARS

LABORMAX STAFFING
P.O. BOX 800
KEARNEY, MO 64050-7875

MEMO 3301/11/07

Check 4176 Date: 11/10 Amount: \$455.55

4177

PAY TO THE ORDER OF Christy Visit Co. Inc. \$ 1,619.00

One Thousand Six Hundred Nineteen and 00/100 DOLLARS

Christy Visit Co. Inc.
1000 Colina Ave.
Colma, CA 94014

MEMO 3301/11/07

Check 4177 Date: 11/07 Amount: \$1,619.00

4176

PAY TO THE ORDER OF CAL Turf Equipment & Supply Inc. \$ 455.55

Four Hundred Fifty Five and 55/100 DOLLARS

CAL Turf Equipment & Supply Inc.
958 North J St.
Tulare, CA 93274

MEMO 3301/11/07

Check 4177 Date: 11/07 Amount: \$1,619.00

4176

PAY TO THE ORDER OF LABORMAX STAFFING \$ 1,093.05

One Thousand Ninety Three and 05/100 DOLLARS

LABORMAX STAFFING
P.O. BOX 800
KEARNEY, MO 64050-7875

MEMO 3301/11/07

4177

PAY TO THE ORDER OF Christy Visit Co. Inc. \$ 1,619.00

One Thousand Six Hundred Nineteen and 00/100 DOLLARS

Christy Visit Co. Inc.
1000 Colina Ave.
Colma, CA 94014

MEMO 3301/11/07

4178
CASH
11/1/2003
PAY TO THE ORDER OF Citrus First Aid & Safety \$383.20
Three Hundred Eighty Three and 20/100
Citrus Corporation
Citrus First Aid & Safety
P.O. BOX 631025
Cincinnati, OH 45263-1025

Check 4178 Date: 11/14 Amount: \$383.20

4178
CASH
11/1/2003
PAY TO THE ORDER OF Citrus First Aid & Safety \$383.20
Three Hundred Eighty Three and 20/100
Citrus Corporation
Citrus First Aid & Safety
P.O. BOX 631025
Cincinnati, OH 45263-1025

4178
CASH
11/1/2003
PAY TO THE ORDER OF Citrus First Aid & Safety \$383.20
Three Hundred Eighty Three and 20/100
Citrus Corporation
Citrus First Aid & Safety
P.O. BOX 631025
Cincinnati, OH 45263-1025

Check 4178 Date: 11/14 Amount: \$383.20

4180
CASH
11/1/2003
PAY TO THE ORDER OF Health Benefits Unit \$8,296.74
Eight Thousand Two Hundred Ninety Six and 74/100
Employee Benefits Unit
2500 W. Buena Vista Avenue
Vista, CA 92081

4179
CASH
11/1/2003
PAY TO THE ORDER OF Ewing Irrigation Products Inc. \$68.28
Sixty Eight and 28/100
Ewing Irrigation Products Inc.
P.O. BOX 206728
Dallas, TX 75320-6728

Check 4179 Date: 11/08 Amount: \$68.28

4179
CASH
11/1/2003
PAY TO THE ORDER OF Ewing Irrigation Products Inc. \$68.28
Sixty Eight and 28/100
Ewing Irrigation Products Inc.
P.O. BOX 206728
Dallas, TX 75320-6728

Check 4179 Date: 11/08 Amount: \$68.28

4181
CASH
11/1/2003
PAY TO THE ORDER OF Kerry Ruffa Construction \$1,620.00
One Thousand Six Hundred Twenty and 00/100
Kerry Ruffa Construction
27815B Avenue 190
Strathmore, CA 93267

Check 4181 Date: 11/06 Amount: \$1,620.00

4181
CASH
11/1/2003
PAY TO THE ORDER OF Kerry Ruffa Construction \$1,620.00
One Thousand Six Hundred Twenty and 00/100
Kerry Ruffa Construction
27815B Avenue 190
Strathmore, CA 93267

Check 4180 Date: 11/10 Amount: \$8,296.74

4180
CASH
11/1/2003
PAY TO THE ORDER OF Health Benefits Unit \$8,296.74
Eight Thousand Two Hundred Ninety Six and 74/100
Employee Benefits Unit
2500 W. Buena Vista Avenue
Vista, CA 92081

Check 4180 Date: 11/10 Amount: \$8,296.74

4182
CASH
11/1/2003
PAY TO THE ORDER OF Office Depot \$47.93
Forty Seven and 93/100
Office Depot
P.O. Box 18004
Phoenix, AZ 85062-8004

Check 4182 Date: 11/14 Amount: \$47.93

4182
CASH
11/1/2003
PAY TO THE ORDER OF Office Depot \$47.93
Forty Seven and 93/100
Office Depot
P.O. Box 18004
Phoenix, AZ 85062-8004

Check 4182 Date: 11/14 Amount: \$47.93

4184
CASH
11/1/2003
PAY TO THE ORDER OF PLOTBOX \$1,350.00
One Thousand Three Hundred Fifty and 00/100
PLOTBOX
5th Floor
200 Portland Street
Boston, MA 02114

Check 4184 Date: 11/17 Amount: \$1,350.00

4184
CASH
11/1/2003
PAY TO THE ORDER OF PLOTBOX \$1,350.00
One Thousand Three Hundred Fifty and 00/100
PLOTBOX
5th Floor
200 Portland Street
Boston, MA 02114

Check 4183 Date: 11/30 Amount: \$165.45

4183
CASH
11/1/2003
PAY TO THE ORDER OF PETTY CASH \$165.45
One Hundred Sixty Five and 45/100
Petty Cash
900 E. KERN AVE.
TULARE, CA 93274

Check 4183 Date: 11/30 Amount: \$165.45

4186
CASH
11/1/2003
PAY TO THE ORDER OF RES COM Pest Control \$100.00
One Hundred and 00/100
RES COM Pest Control
P.O. Box 180
Tulare, CA 93275-0180

Check 4186 Date: 11/07 Amount: \$100.00

Check 4186 Date: 11/07 Amount: \$100.00

4186
CASH
11/1/2003
PAY TO THE ORDER OF RES COM Pest Control \$100.00
One Hundred and 00/100
RES COM Pest Control
P.O. Box 180
Tulare, CA 93275-0180

Check 4211 Date: 11/27 Amount: \$874.44

Check 4212 Date: 11/29 Amount: \$480.00

Check 10679 Date: 11/03 Amount: \$1,436.43

Check 4211 Date: 11/27 Amount: \$874.44

Check 4213 Date: 11/24 Amount: \$1,303.76

Check 10679 Date: 11/03 Amount: \$1,436.43

Check 4212 Date: 11/29 Amount: \$480.00

Check 4213 Date: 11/24 Amount: \$1,303.76