

# Tulare Public Cemetery District

*This is an Endowment Care Interment*

## AUDIT COMMITTEE MEETING AGENDA



Committee Members  
Stephen Presant  
Michele Lima

**Tulare Public Cemetery – Conference Room**

**900 E. Kern Avenue – Tulare, CA**

**Monday, October 21, 2024**

**5:30 p.m. – Audit Committee Meeting**

Public Information about Meetings:

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

Public Comments – The public may comment on any item of public interest within the jurisdiction of the Tulare Public Cemetery Audit Committee, that is not already on the agenda as those matters will be discussed as set forth in the agenda. In the interest of time and equal opportunity, speakers are requested to observe a 3-minute maximum time limit (subject to change at the Chair's direction). In accordance with the Brown Act, if a member of the public addresses an item not on the posted agenda, no response, or action on the item may occur during the meeting.

1. CALL TO ORDER
2. ROLL CALL
3. RECOGNITION OF VISITORS
4. PUBLIC COMMENT
5. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS  
*(All items are subject to discussion and possible action by the Committee Members.)*
  - 5.1- Approve minutes of September 18, 2024
  - 5.2- Discussion on June Financials from Tulare County
  - 5.3- Recommend approval of July 2024 Financials and review
  - 5.4- Report on CAPC Annual Education Seminar
  - 5.5- Verify payroll reports against bank statements
  - 5.6- CAL-Card Application
  - 5.7- District Manager's report

6. 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  
September 18, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on September 18, 2024 was called to order at 2:04 pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy, Carlene Ringius and Xavier Avila. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors

OPEN SESSION:

4.1 – Maloy moved, Avila 2nd to accept July 25, 2024 minutes with corrections. Vote (4-0)

4.2 – Maloy moved, Ringius 2<sup>nd</sup> to recommend approval June 2024 financials. Vote (3-0-1). Avila abstained.

4.3 – Reviewed petty cash and found it to be total of \$500.

4.4 – Discussed future Resolution before the Board to move Endowment Interest into Fund 817 totaling \$60,627. Maloy moved, Ringius 2<sup>nd</sup> to recommend. Vote (4-0)

4.5 – Reviewed At-Need Contracts/Invoices.

The committee indicated they would like to see the QuickBooks journal entries for the June Financials as there were questions regarding the Tulare County Auditor reports for June. Committee member Ringius asked to review the payroll again.

ADJOURNMENT:

Committee member Presant adjourned the meeting at 3:20 pm.

Respectfully Submitted,

---

Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of July 31, 2024

	<u>Jul 31, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	35,929.71
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	55,926.45
10500 · Cash in Treasury (772)	291,620.83
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,751,101.00
<b>Total 10600 · Endowment - Reserved (773)</b>	<b>2,067,118.92</b>
10700 · Cash in Expansion Account (807)	213,523.15
10900 · Endowment - Unreserved (817)	232,653.33
10950 · Pre-Need Payment Plan (886)	133,462.97
<b>Total Checking/Savings</b>	<b>3,030,735.36</b>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	34,216.38
11010 · Receivable - Pre-Need Pmt Plan	138,920.81
11020 · Other Accounts Receivable	714.68
<b>Total Accounts Receivable</b>	<b>173,851.87</b>
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	36,170.75
11330 · Prepaid Liability Insurance	49,071.92
11340 · Prepaid Property Insurance	5,157.17
<b>Total 11300 · Prepaid Expense</b>	<b>90,399.84</b>
12001 · Undeposited Funds	4,599.51
12101 · Inventory Asset	19,831.51
<b>Total Other Current Assets</b>	<b>114,830.86</b>
<b>Total Current Assets</b>	<b>3,319,418.09</b>
<b>TOTAL ASSETS</b>	<b>3,319,418.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	87,563.77
<b>Total Accounts Payable</b>	<b>87,563.77</b>

3:24 PM  
10/18/24  
Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of July 31, 2024

	<u>Jul 31, 24</u>
<b>Other Current Liabilities</b>	
25600 · PTO Accruals	10,570.16
24020 · Health Insurance Payable	41.39
25500 · Sales Tax Payable	<u>3,520.66</u>
<b>Total Other Current Liabilities</b>	<u>14,132.21</u>
<b>Total Current Liabilities</b>	<u>101,695.98</u>
<b>Total Liabilities</b>	101,695.98
<b>Equity</b>	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	434,404.67
Net Income	<u>-15,830.76</u>
<b>Total Equity</b>	<u>3,217,722.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,319,418.09</u></u>

4

# Tulare Public Cemetery District Profit & Loss Budget Performance

July 2024

3:24 PM  
10/18/24  
Accrual Basis

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
Income					
3999 · Total Beginning Cash Available	0	0	0	0	0
4000 · County Taxes	0	20,833	0	20,833	250,000
4801 · Interest Income - 772	0	583	0	583	7,000
4804.1 · Transfer from Funds	0	8,333	0	8,333	100,000
<b>5400 · Charges for Current Services</b>					
5400.1 · Grave	21,315		21,315		
5400.3 · Open and Close	22,360		22,360		
5400.4 · Administration	8,400		8,400		
5400.5 · Vault Installation	3,628		3,628		
5400.6 · Out of District Fee	2,961		2,961		
5400.7 · Transfer Fees	900		900		
5400.11 · Add On Packages	75		75		
5400 · Charges for Current Services - Other	0	74,167	0	74,167	890,000
<b>Total 5400 · Charges for Current Services</b>	<b>59,639</b>	<b>74,167</b>	<b>59,639</b>	<b>74,167</b>	<b>890,000</b>
5460 · Concrete Base Sales	3,800	5,000	3,800	5,000	60,000
5460 · Vault Sales	7,656	12,500	7,656	12,500	150,000
5805 · Misc. Revenue	78	833	78	833	10,000
5834 · Restitution	0	0	0	0	0
5835 · Other Revenue	0	208	0	208	2,500
<b>Total Income</b>	<b>71,173</b>	<b>122,458</b>	<b>71,173</b>	<b>122,458</b>	<b>1,469,500</b>
<b>Cost of Goods Sold</b>					
5900 · Concrete Base for Headstones	3,800	5,000	3,800	5,000	60,000
5901 · Vault Costs	2,389	0	2,389	0	0
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	0	83	0	83	1,000
<b>Total COGS</b>	<b>6,189</b>	<b>5,083</b>	<b>6,189</b>	<b>5,083</b>	<b>61,000</b>
<b>Gross Profit</b>	<b>64,984</b>	<b>117,375</b>	<b>64,984</b>	<b>117,375</b>	<b>1,408,500</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	26,144	44,167	26,144	44,167	530,000
6002 · Overtime	593	1,000	593	1,000	12,000
6004 · Health Insurance Benefits	5,361	8,167	5,361	8,167	98,000
6005 · Extra Help	22,918	3,375	22,918	3,375	40,500
6008 · Directors Fees	350	563	350	563	6,750
6011 · Retirement-SD Portion	7,362	3,500	7,362	3,500	42,000
6012 · Social Security and Medicare	2,119	3,708	2,119	3,708	44,500
6015 · Workers Compensation Ins	2,865	3,253	2,865	3,253	39,036
6016 · Unemployment Ins.	0	300	0	300	3,600



Tulare Public Cemetery District  
**Profit & Loss Budget Performance**

July 2024

3:24 PM

10/18/24

Accrual Basis

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
6017 - PTO Accrued Payout	0	1,250	0	1,250	15,000
6018 - Other	0	0	0	0	0
<b>Total 6000 - Payroll and Employee Benefits</b>	<b>67,710</b>	<b>69,282</b>	<b>67,710</b>	<b>69,282</b>	<b>831,386</b>
7003 - County Tax Admin Fees	0	483	0	483	5,800
<b>7004 - Clothing and Personal Supplies</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>6,000</b>
70042 - PPE - Personal Protective Equip	242	242	242	242	6,000
70043 - First Aid Supplies	0	500	0	500	6,000
7004 - Clothing and Personal Supplies - Other	0	500	0	500	6,000
<b>Total 7004 - Clothing and Personal Supplies</b>	<b>307</b>	<b>500</b>	<b>307</b>	<b>500</b>	<b>6,000</b>
<b>7005 - Telecommunications</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>11,500</b>
70051 - Internet	598	598	598	598	11,500
70052 - Phone Lines	265	265	265	265	11,500
7005 - Telecommunications - Other	1,024	958	1,024	958	11,500
<b>Total 7005 - Telecommunications</b>	<b>1,024</b>	<b>958</b>	<b>1,024</b>	<b>958</b>	<b>11,500</b>
7006 - Vaults and Liners	0	5,833	0	5,833	70,000
7008 - Freight/Delivery Fees	0	42	0	42	500
7009 - Household Supplies	0	42	0	42	500
7010 - Insurance	4,111	4,111	4,111	4,111	42,258
70101 - General Liability Insurance	469	469	469	469	42,258
70102 - Property Insurance	8	8	8	8	42,258
70103 - Auto Insurance	2,592	2,592	2,592	2,592	42,258
70104 - Mobile Equipment Insurance	176	176	176	176	42,258
70105 - Crime/Bond Insurance	673	673	673	673	42,258
70106 - Cyber Liability Contribution	0	5,188	0	5,188	62,258
7010 - Insurance - Other	8,029	5,188	8,029	5,188	62,258
<b>Total 7010 - Insurance</b>	<b>8,029</b>	<b>5,188</b>	<b>8,029</b>	<b>5,188</b>	<b>62,258</b>
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	17	100	17	100	1,200
7030 - Maintenance and Repairs	2,337	2,337	2,337	2,337	1,200
70200 - Repair & Main. - KERN Equipment	489	489	489	489	1,200
70203 - Diesel KERN for Equipment	676	676	676	676	1,200
70204 - Unleaded - KERN Fuel for Equip	1,243	1,243	1,243	1,243	1,200
70206 - Repair & Main. -North Equipment	187	187	187	187	1,200
70207 - Diesel NORTH for Equipment	108	108	108	108	1,200
70209 - Sprinkler NORTH Repairs/Supply	458	458	458	458	1,200
70210 - Tools -KERN Ground Maintenance	22	22	22	22	1,200
70211 - Repair & Main.-KERN Location	329	329	329	329	1,200
70213 - Fence Repairs NORTH J and Maint	152	152	152	152	1,200
70215 - Tools - North Ground Maintenance	201	201	201	201	1,200
70300 - Repair & Main. - Outside KERN	0	0	0	0	1,200
70305 - Repair & Main. - Headstones/Con	0	0	0	0	1,200



**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**

3:24 PM  
10/18/24  
Accrual Basis

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
70308 · Weed Control Spray for Grounds	1,686		1,686		
70309 · Sprinkler KERN Repairs/Supplies	6,165		6,165		
70311 · Landscaping -flowers grass tree	225		225		
70400 · Repair & Main. - Building Kern	214		214		
70401 · Pest Control	50		50		
7030 · Maintenance and Repairs - Other	3,531	13,333	3,531	13,333	160,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>18,074</b>	<b>13,333</b>	<b>18,074</b>	<b>13,333</b>	<b>160,000</b>
7036 · Office Supplies and Expense	619		619		
61000 · Copier/Equipment Lease	329		329		
61001 · Water / Breakroom Supplies	165		165		
62000 · Office Supplies	1,350		1,350		
65000 · Software Programs/ Website	753	3,750	753	3,750	45,000
7036 · Office Supplies and Expense - Other	3,216	3,750	3,216	3,750	45,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>3,216</b>	<b>3,750</b>	<b>3,216</b>	<b>3,750</b>	<b>45,000</b>
7037 · Marketing	0		0		
7039 · Miscellaneous	0	188	0	188	2,256
7040 · Bank Fees	45		45		
7043 · Professional Fees					
68100 · Accounting	1,540		1,540		
68201 · Employment - Background/Drug Sc	136		136		
68300 · Legal	1,199		1,199		
7043 · Professional Fees - Other	0	3,333	0	3,333	40,000
<b>Total 7043 · Professional Fees</b>	<b>2,875</b>	<b>3,333</b>	<b>2,875</b>	<b>3,333</b>	<b>40,000</b>
7045 · Security					
70451 · Alarm Service	129		129		
7045 · Security - Other	4,460	1,250	4,460	1,250	15,000
<b>Total 7045 · Security</b>	<b>4,589</b>	<b>1,250</b>	<b>4,589</b>	<b>1,250</b>	<b>15,000</b>
7059 · Publications and Legal Notices	0	417	0	417	5,000
7073 · Training / Education	0	417	0	417	5,000
7074 · Transportation and Travel	0	333	0	333	4,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	1,658		1,658		
77101 · SCE ELECTRIC NORTH	773		773		
77200 · SO Cal Gas	24		24		
77300 · Water, Sewer	4,424		4,424		
779001 · Waste Disposal North	341		341		



# Tulare Public Cemetery District Profit & Loss Budget Performance

July 2024

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
79000 • Waste Disposal Kern	408		408		
7081 • Utilities - Other	0	5,417	0	5,417	65,000
<b>Total 7081 • Utilities</b>	<b>7,629</b>	<b>5,417</b>	<b>7,629</b>	<b>5,417</b>	<b>65,000</b>
7090 • Vehicle Expense	0	8	0	8	100
7425 • Taxes	0	667	0	667	8,000
8001 • Graves Repurchase	0	1,667	0	1,667	20,000
8002 • Niches	0	0	0	0	0
8100 • Building and Improvements	0	0	0	0	0
8300 • Equipment	0	0	0	0	0
8302 • Grounds NORTH Equipment	974		974		
8301 • Grounds KERN Equipment	375		375		
8300 • Equipment - Other	0	4,167	0	4,167	50,000
<b>Total 8300 • Equipment</b>	<b>1,349</b>	<b>4,167</b>	<b>1,349</b>	<b>4,167</b>	<b>50,000</b>
7432 • Appropriation for Contingencies	0	0	0	0	0
<b>Total Expense</b>	<b>114,864</b>	<b>117,375</b>	<b>114,864</b>	<b>117,375</b>	<b>1,408,500</b>
Net Ordinary Income	-49,880	-0	-49,880	-0	0
Other Income/Expense					
Other Income					
9100 • Endowment - 773					
9101 • Endowment Revenue -Current Serv	9,824	10,833	9,824	10,833	130,000
9102 • Interest Income - Endowment 773	0	7,417	0	7,417	89,000
<b>Total 9100 • Endowment - 773</b>	<b>9,824</b>	<b>18,250</b>	<b>9,824</b>	<b>18,250</b>	<b>219,000</b>
9200 • Fund for Future Expansion - 807					
9201 • Rent and Concessions - 807	0	1,667	0	1,667	20,000
9203 • Interest Income - 807	0	783	0	783	9,400
9204 • Current Services Admin (807)	0	0	0	0	0
<b>Total 9200 • Fund for Future Expansion - 807</b>	<b>0</b>	<b>2,450</b>	<b>0</b>	<b>2,450</b>	<b>29,400</b>
9300 • Unreserved Funds - 817					
9301 • Interest Income - 817	0	833	0	833	10,000
<b>Total 9300 • Unreserved Funds - 817</b>	<b>0</b>	<b>833</b>	<b>0</b>	<b>833</b>	<b>10,000</b>





**Tulare Public Cemetery District**  
**Profit & Loss Budget Performance**  
 July 2024

3:24 PM  
 10/18/24  
 Accrual Basis

	Jul 24	Budget	Jul 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	7,000		7,000		
5400.3P - Open and Close	9,100		9,100		
5400.4P - Administration	-300		-300		
5400.5P - Vault Installation	1,893		1,893		
5400.6P - PreNeed Vault Sales	4,800		4,800		
5400.7P - PreNeed Endowment	1,179		1,179		
5400.8P - Payment Plan Contracts	553		553		
9401 - Interest Income - 886	0	833	0	833	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	16,667	200,000
<b>Total 9400 - Pre Need - 886</b>	<b>24,225</b>	<b>17,500</b>	<b>24,225</b>	<b>17,500</b>	<b>210,000</b>
9900 - Other income					
9901 - CD Interest	0	500	0	500	6,000
<b>Total 9900 - Other Income</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>6,000</b>
<b>Total Other Income</b>	<b>34,049</b>	<b>39,533</b>	<b>34,049</b>	<b>39,533</b>	<b>474,400</b>
<b>Net Other Income</b>	<b>34,049</b>	<b>39,533</b>	<b>34,049</b>	<b>39,533</b>	<b>474,400</b>
<b>Net Income</b>	<b>-15,831</b>	<b>39,533</b>	<b>-15,831</b>	<b>39,533</b>	<b>474,400</b>

9

Tulare Public Cemetery District  
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						70,314.24
<b>Cleared Transactions</b>						
<b>Checks and Payments - 59 items</b>						
Bill Pmt -Check	05/31/2024	4484	Health Benefits Unit	√	-5,402.05	-5,402.05
Bill Pmt -Check	05/31/2024	4486	RIGO'S SIGNS	√	-64.05	-5,466.10
Bill Pmt -Check	06/13/2024	4489	Joe Alaniz	√	-2,000.00	-7,466.10
Bill Pmt -Check	06/13/2024	4488	Tulare County Counsel	√	-812.50	-8,278.60
Bill Pmt -Check	06/26/2024	4500	LABORMAX STAFFING	√	-6,430.68	-14,709.28
Bill Pmt -Check	06/26/2024	4498	Health Benefits Unit	√	-5,402.05	-20,111.33
Bill Pmt -Check	06/26/2024	4492	CAL Turf Equipment & Supply Inc.	√	-2,904.22	-23,015.55
Bill Pmt -Check	06/26/2024	4496	Element Security Solutions, Inc.	√	-2,035.00	-25,050.55
Bill Pmt -Check	06/26/2024	4506	TULARE COUNTY ROLL-OFF	√	-1,840.40	-26,890.95
Bill Pmt -Check	06/26/2024	4495	Christy Vault Co, Inc.	√	-1,297.00	-28,187.95
Bill Pmt -Check	06/26/2024	4497	Ewing Irrigation Products Inc.	√	-1,011.92	-29,199.87
Bill Pmt -Check	06/26/2024	4490	Andy Hinojosa III CPA	√	-875.00	-30,074.87
Bill Pmt -Check	06/26/2024	4502	Office Depot	√	-450.43	-30,525.30
Check	06/26/2024	4520	Cynthia Kemp	√	-420.83	-30,946.13
Bill Pmt -Check	06/26/2024	4503	Reed Shaffer	√	-307.43	-31,253.56
Bill Pmt -Check	06/26/2024	4499	Home Depot Credit Services	√	-255.49	-31,509.05
Bill Pmt -Check	06/26/2024	4505	Roche Oil, Inc.	√	-194.63	-31,703.68
Bill Pmt -Check	06/26/2024	4494	CARQUEST AUTO PARTS - CP PHELP	√	-64.86	-31,768.54
Bill Pmt -Check	06/26/2024	4504	Res Com Pest Control	√	-50.00	-31,818.54
Bill Pmt -Check	06/26/2024	4493	California Busniness Machines	√	-35.87	-31,854.41
Bill Pmt -Check	06/26/2024	4501	Lowe's	√	-31.16	-31,885.57
Bill Pmt -Check	06/26/2024	4491	AT & T Mobility	√	-3.36	-31,888.93
Check	06/28/2024	EFT	Paychex of New York LLC	√	-327.85	-32,216.78
Bill Pmt -Check	07/12/2024	4509	Golden State Risk Management Authority	√	-101,294.00	-133,510.78
Check	07/12/2024	EFT	Paychex of New York LLC	√	-12,734.17	-146,244.95
Bill Pmt -Check	07/12/2024	4523	LABORMAX STAFFING	√	-4,724.10	-150,969.05
Bill Pmt -Check	07/12/2024	4524	LABORMAX STAFFING	√	-3,415.78	-154,384.83
Bill Pmt -Check	07/12/2024	4519	LABORMAX STAFFING	√	-2,195.94	-156,580.77
Bill Pmt -Check	07/12/2024	4518	LABORMAX STAFFING	√	-1,100.02	-157,680.79
Check	07/12/2024	4508	<i>employee payroll</i>	√	-989.19	-158,669.98
Check	07/12/2024	EFT	Paychex of New York LLC	√	-375.85	-159,045.83
Bill Pmt -Check	07/13/2024	EFT	AT & T Internet	√	-70.00	-159,115.83
Check	07/15/2024	EFT	Paychex of New York LLC	√	-3,624.13	-162,739.96
Bill Pmt -Check	07/16/2024	4511	Baker Supplies and Repairs -Bakersfield	√	-6,469.47	-169,209.43
Bill Pmt -Check	07/16/2024	4512	Barnes Memorials	√	-4,100.00	-173,309.43
Bill Pmt -Check	07/16/2024	4510	Andy Hinojosa III CPA	√	-700.00	-174,009.43
Bill Pmt -Check	07/16/2024	4513	Home Depot Credit Services	√	-616.74	-174,626.17
Bill Pmt -Check	07/16/2024	4515	Roche Oil, Inc.	√	-418.28	-175,044.45
Bill Pmt -Check	07/16/2024	4516	Uline, Inc.	√	-393.31	-175,437.76
Bill Pmt -Check	07/16/2024	4514	Pacific Employers	√	-297.00	-175,734.76
Check	07/17/2024	4521	<i>employee payroll</i>	√	-77.22	-175,811.98
Bill Pmt -Check	07/18/2024	EFT	AT & T Phone's	√	-241.35	-176,053.33
Bill Pmt -Check	07/19/2024	EFT	California Department of Tax and Fee Adn	√	-2,889.00	-178,942.33
Bill Pmt -Check	07/19/2024	EFT	CALPERS	√	-2,734.99	-181,677.32
Bill Pmt -Check	07/19/2024	EFT	CALPERS	√	-2,684.26	-184,361.58
Bill Pmt -Check	07/20/2024	EFT	CALPERS	√	-2,728.31	-187,089.89
Bill Pmt -Check	07/22/2024	EFT	City of Tulare	√	-4,065.09	-191,154.98
Bill Pmt -Check	07/22/2024	EFT	Southern Callifornia Edison	√	-2,431.02	-193,586.00
Check	07/26/2024	EFT	Paychex of New York LLC	√	-13,662.91	-207,248.91
Check	07/26/2024	4522	<i>employee payroll</i>	√	-1,381.28	-208,630.19
Bill Pmt -Check	07/26/2024	EFT	AT&T #55968788463356	√	-432.09	-209,062.28
Check	07/26/2024	EFT	Paychex of New York LLC	√	-364.00	-209,426.28
Bill Pmt -Check	07/26/2024	EFT	Waste Management/USA Waste	√	-340.93	-209,767.21
Bill Pmt -Check	07/26/2024	EFT	AT & T Phone's	√	-257.26	-210,024.47
Check	07/29/2024	EFT	Paychex of New York LLC	√	-4,147.41	-214,171.88



**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	07/30/2024	EFT	SoCalGas	√	-24.00	-214,195.88
Bill Pmt -Check	07/31/2024	EFT	CALPERS	√	-1,249.00	-215,444.88
Bill Pmt -Check	07/31/2024	EFT	CALPERS	√	-200.00	-215,644.88
Check	07/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-215,689.88
<b>Total Checks and Payments</b>					<b>-215,689.88</b>	<b>-215,689.88</b>
<b>Deposits and Credits - 23 items</b>						
Check	06/13/2024	4487	Mary Jane Orozco/Gilbert Orozco	√	0.00	0.00
Deposit	07/03/2024			√	26,702.00	26,702.00
Deposit	07/05/2024			√	420.83	27,122.83
Deposit	07/05/2024			√	2,427.11	29,549.94
Deposit	07/05/2024			√	4,190.67	33,740.61
Deposit	07/05/2024			√	5,865.16	39,605.77
Deposit	07/05/2024			√	10,815.80	50,421.57
Deposit	07/12/2024			√	4,065.09	54,486.66
Deposit	07/12/2024			√	65,759.31	120,245.97
Deposit	07/12/2024			√	67,683.10	187,929.07
Deposit	07/19/2024			√	2,025.72	189,954.79
Deposit	07/19/2024			√	3,415.78	193,370.57
Deposit	07/19/2024			√	11,624.65	204,995.22
Deposit	07/26/2024			√	2,281.76	207,276.98
Deposit	07/26/2024			√	2,323.93	209,600.91
Deposit	07/26/2024			√	29,297.80	238,898.71
Bill Pmt -Check	07/30/2024	EFT	CALPERS	√	0.00	238,898.71
Bill Pmt -Check	07/30/2024		TULARE COUNTY ROLL-OFF	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4542	Leaf	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4543	Linder Equip CO.	√	0.00	238,898.71
Check	07/31/2024	4526	VOID	√	0.00	238,898.71
Bill Pmt -Check	07/31/2024	4538	Ewing Irrigation Products Inc.	√	0.00	238,898.71
Check	07/31/2024	4528	VOID	√	0.00	238,898.71
<b>Total Deposits and Credits</b>					<b>238,898.71</b>	<b>238,898.71</b>
<b>Total Cleared Transactions</b>					<b>23,208.83</b>	<b>23,208.83</b>
<b>Cleared Balance</b>					<b>23,208.83</b>	<b>93,523.07</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
Bill Pmt -Check	05/31/2024	4473	Patti E Ketchum		-2,500.00	-3,993.32
Bill Pmt -Check	07/16/2024	4517	Health Benefits Unit		-5,402.05	-9,395.37
Bill Pmt -Check	07/19/2024	4525	PLOTBOX INC		-1,350.00	-10,745.37
Bill Pmt -Check	07/31/2024	4541	LABORMAX STAFFING		-9,213.58	-19,958.95
Bill Pmt -Check	07/31/2024	4532	Barnes Memorials		-3,600.00	-23,558.95
Bill Pmt -Check	07/31/2024	EFT	CALPERS		-2,957.42	-26,516.37
Bill Pmt -Check	07/31/2024	4533	CAL Turf Equipment & Supply Inc.		-2,926.86	-29,443.23
Bill Pmt -Check	07/31/2024	4529	Affordable Funeral Supply, LLC		-2,261.48	-31,704.71
Bill Pmt -Check	07/31/2024	4549	Tulare County Counsel		-2,071.40	-33,776.11
Bill Pmt -Check	07/31/2024	4545	PLOTBOX INC		-1,350.00	-35,126.11
Bill Pmt -Check	07/31/2024	4540	Home Depot Credit Services		-720.80	-35,846.91
Bill Pmt -Check	07/31/2024	4544	Office Depot		-570.07	-36,416.98
Bill Pmt -Check	07/31/2024	4539	Giotto's Alarm Tech, INC.		-393.40	-36,810.38
Bill Pmt -Check	07/31/2024	4534	California Business Machines		-254.23	-37,064.61
Bill Pmt -Check	07/31/2024	4535	Cintas First Aid Safety		-211.66	-37,276.27
Bill Pmt -Check	07/31/2024	4548	Roche Oil, Inc.		-163.59	-37,439.86
Check	07/31/2024	4574	Martin Ortega		-111.76	-37,551.62
Bill Pmt -Check	07/31/2024	4551	Valley Industrial Medical Group		-45.00	-37,596.62
<b>Total Checks and Payments</b>					<b>-37,596.62</b>	<b>-37,596.62</b>
<b>Total Uncleared Transactions</b>					<b>-37,596.62</b>	<b>-37,596.62</b>
<b>Register Balance as of 07/31/2024</b>					<b>-14,387.79</b>	<b>55,926.45</b>



**Tulare Public Cemetery District  
Reconciliation Detail**

10500 · Cash in Treasury (772), Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>289,717.94</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 19 items</b>						
Invoice	06/18/2024	pvq15014	TULARE COUNTY PVQ	√	-2,603.37	-2,603.37
Invoice	06/18/2024	pvq15015	TULARE COUNTY PVQ	√	-2,602.71	-5,206.08
Invoice	06/18/2024	pvq15013	TULARE COUNTY PVQ	√	-1,239.54	-6,445.62
Invoice	06/20/2024	pvq 15012	TULARE COUNTY PVQ	√	-18,334.80	-24,780.42
Invoice	06/26/2024	pvq15017	TULARE COUNTY PVQ	√	-10,815.80	-35,596.22
Invoice	06/26/2024	pvq15019	TULARE COUNTY PVQ	√	-5,865.16	-41,461.38
Invoice	06/26/2024	pvq15018	TULARE COUNTY PVQ	√	-4,190.67	-45,652.05
Invoice	06/26/2024	pvq15020	TULARE COUNTY PVQ	√	-2,427.11	-48,079.16
Invoice	06/26/2024	pvq15021	TULARE COUNTY PVQ	√	-420.83	-48,499.99
Invoice	06/28/2024	pvq15016	TULARE COUNTY PVQ	√	-1,921.58	-50,421.57
Invoice	07/03/2024	pvq15022	TULARE COUNTY PVQ	√	-67,683.10	-118,104.67
Invoice	07/03/2024	pvq15023	TULARE COUNTY PVQ	√	-65,759.31	-183,863.98
Invoice	07/03/2024	pvq15024	TULARE COUNTY PVQ	√	-4,065.09	-187,929.07
Invoice	07/10/2024	pvq15026	TULARE COUNTY PVQ	√	-11,624.65	-199,553.72
Invoice	07/10/2024	pvq15025	TULARE COUNTY PVQ	√	-3,415.78	-202,969.50
Invoice	07/10/2024	pvq15027	TULARE COUNTY PVQ	√	-2,025.72	-204,995.22
Invoice	07/17/2024	pvq15028	TULARE COUNTY PVQ	√	-29,297.80	-234,293.02
Invoice	07/17/2024	pvq15030	TULARE COUNTY PVQ	√	-2,323.93	-236,616.95
Invoice	07/17/2024	pvq15029	TULARE COUNTY PVQ	√	-2,281.76	-238,898.71
<b>Total Checks and Payments</b>					<b>-238,898.71</b>	<b>-238,898.71</b>
<b>Deposits and Credits - 12 items</b>						
Transfer	07/01/2024			√	12.50	12.50
Transfer	07/01/2024			√	32,663.88	32,676.38
Transfer	07/08/2024			√	300.00	32,976.38
Transfer	07/08/2024			√	900.00	33,876.38
Transfer	07/15/2024			√	50.00	33,926.38
Transfer	07/15/2024			√	27,838.64	61,765.02
Transfer	07/22/2024			√	3,967.95	65,732.97
Transfer	07/30/2024			√	1,300.00	67,032.97
Transfer	07/30/2024			√	5,246.90	72,279.87
Deposit	07/30/2024		Transfer	√	200,000.00	272,279.87
Transfer	07/31/2024			√	1,179.70	273,459.57
Transfer	07/31/2024			√	1,446.65	274,906.22
<b>Total Deposits and Credits</b>					<b>274,906.22</b>	<b>274,906.22</b>
<b>Total Cleared Transactions</b>					<b>36,007.51</b>	<b>36,007.51</b>
<b>Cleared Balance</b>					<b>36,007.51</b>	<b>325,725.45</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Invoice	07/24/2024	pvq15031	TULARE COUNTY PVQ		-4,088.95	-4,088.95
Invoice	07/24/2024	pvq15032	TULARE COUNTY PVQ		-3,298.69	-7,387.64
Invoice	07/24/2024	pvq15033	TULARE COUNTY PVQ		-3,216.98	-10,604.62
Invoice	07/31/2024	pvq15034	TULARE COUNTY PVQ		-23,500.00	-34,104.62
<b>Total Checks and Payments</b>					<b>-34,104.62</b>	<b>-34,104.62</b>
<b>Total Uncleared Transactions</b>					<b>-34,104.62</b>	<b>-34,104.62</b>
<b>Register Balance as of 07/31/2024</b>					<b>1,902.89</b>	<b>291,620.83</b>
<b>PVQ Receivable</b>						<b>34,216.38</b>
<b>County Statement Balance</b>						<b>325,837.21</b>

12

11:26 AM  
10/16/24

**Tulare Public Cemetery District  
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>2,056,316.92</b>
<b>Cleared Transactions</b>							
<b>Deposits and Credits - 8 items</b>							
Transfer		07/01/2024			√	4,122.00	4,122.00
Transfer		07/08/2024			√	393.00	4,515.00
Transfer		07/15/2024			√	2,379.00	6,894.00
Transfer		07/22/2024			√	600.00	7,494.00
Transfer		07/22/2024			√	1,922.00	9,416.00
Transfer		07/30/2024			√	393.00	9,809.00
Transfer		07/30/2024			√	393.00	10,202.00
Transfer		07/31/2024			√	600.00	10,802.00
<b>Total Deposits and Credits</b>						<u>10,802.00</u>	<u>10,802.00</u>
<b>Total Cleared Transactions</b>						<u>10,802.00</u>	<u>10,802.00</u>
<b>Cleared Balance</b>						<u>10,802.00</u>	<u>2,067,118.92</u>
<b>Register Balance as of 07/31/2024</b>						<u>10,802.00</u>	<u>2,067,118.92</u>
<b>Ending Balance</b>						<u><u>10,802.00</u></u>	<u><u>2,067,118.92</u></u>



11:31 AM  
10/16/24

### Tulare Public Cemetery District Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							213,523.12
Cleared Transactions							
Deposits and Credits - 1 item							
	Transfer	07/31/2024			√	0.03	0.03
Total Deposits and Credits						0.03	0.03
Total Cleared Transactions						0.03	0.03
Cleared Balance						0.03	213,523.15
Register Balance as of 07/31/2024						0.03	213,523.15
Ending Balance						0.03	213,523.15



11:52 AM  
10/16/24

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 07/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							232,653.33
Cleared Balance							232,653.33
Register Balance as of 07/31/2024							232,653.33
Ending Balance							232,653.33



Tulare Public Cemetery District  
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 07/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>							<b>308,646.66</b>
<b>Cleared Transactions</b>							
<b>Checks and Payments - 1 item</b>							
	Deposit	07/30/2024		Transfer	√	-200,000.00	-200,000.00
<b>Total Checks and Payments</b>						<b>-200,000.00</b>	<b>-200,000.00</b>
<b>Deposits and Credits - 16 items</b>							
	Transfer	07/01/2024			√	4,300.75	4,300.75
	Transfer	07/08/2024			√	2,063.00	6,363.75
	Transfer	07/09/2024			√	90.00	6,453.75
	Transfer	07/09/2024			√	1,353.21	7,806.96
	Transfer	07/09/2024			√	1,477.52	9,284.48
	Transfer	07/09/2024			√	1,567.02	10,851.50
	Transfer	07/15/2024			√	258.03	11,109.53
	Transfer	07/15/2024			√	1,129.17	12,238.70
	Transfer	07/22/2024			√	51.37	12,290.07
	Transfer	07/22/2024			√	710.97	13,001.04
	Transfer	07/22/2024			√	1,067.05	14,068.09
	Transfer	07/30/2024			√	2,363.00	16,431.09
	Transfer	07/30/2024			√	4,054.85	20,485.94
	Transfer	07/31/2024			√	366.86	20,852.80
	Transfer	07/31/2024			√	583.12	21,435.92
	Transfer	07/31/2024			√	3,380.39	24,816.31
<b>Total Deposits and Credits</b>						<b>24,816.31</b>	<b>24,816.31</b>
<b>Total Cleared Transactions</b>						<b>-175,183.69</b>	<b>-175,183.69</b>
<b>Cleared Balance</b>						<b>-175,183.69</b>	<b>133,462.97</b>
<b>Register Balance as of 07/31/2024</b>						<b>-175,183.69</b>	<b>133,462.97</b>
<b>Ending Balance</b>						<b>-175,183.69</b>	<b>133,462.97</b>





## **Enroll in CAL-Card Program from the Ca.gov Procurement Division**

State agencies and local government agencies are eligible to participate in the State's CAL- Card Program.

**All questions regarding the enrollment process should be directed to U.S. Bank (USB).**

If the agency is not currently enrolled, the enrollment application is submitted to the CAL-Card Program contractor and card issuer USB following the stages below. Contact information for the enrollment process can be found under NEW PARTICIPATION (ENROLLMENT) REQUESTS at CAL-Card Contractor Customer Support ([http://www.dgs.ca.gov/cal-card\\_contractor\\_customer\\_support](http://www.dgs.ca.gov/cal-card_contractor_customer_support)) as well as on the Request to Participate Form indicated in Stage 1 below.

The application process takes thirty (30) to sixty (60) days, depending on agency needs and agency responsiveness to USB requirements. Implementation of a CAL-Card Program in an agency can take four (4) to six (6) weeks for a small agency or eight (8) to twelve (12) weeks for a large agency depending on number of cards and if the agency has more complex technical needs. From submission of the State/Local Agency Subsidiary Agreement to receipt of cards, an implementation can take seven (7) to nine (9) weeks for small agencies and eleven (11) to fifteen (15) for large agencies.

State agencies under a purchasing authority delegation agreement with the Department of General Services must acquire Purchasing Authority Unit Certification (</en/PD/About/Page-Content/PD-Branch-Intro-Accordion-List/Policy-Training-and-Customer-Service/Purchasing-Authority-Unit>).

***Note:** State Agencies serve the entirety of the State of California whereas a local government (publicly funded) agency serves a specific location or region in the State of California. See CAL-Card FAQs ([https://www.dgs.ca.gov/cal-card\\_faqs](https://www.dgs.ca.gov/cal-card_faqs)) for more information.*

### **Enroll in the CAL-Card Program**

- 1 Stage 1 - Agency Completes Participating Document Package**
- 2 Stage 2 - USB Confirms Receipt of Package and Conducts Review**
- 3 Stage 3 - USB Provides Enrollment Documentation and Initiates In-Person Contact with Agency**
- 4 Stage 4 - Agency Completes Enrollment Documentation and Training, and Establishes Agency Program**
- 5 Stage 5 - USB Instructs Agency for New Card Setup (Program Rollout and Account Issuance)**
- 6 Stage 6 - Agency Sets Up New Cards**



## CAL-Card Benefits and Eligibility

State and publicly funded Local government agencies learn the benefits and eligibility requirements of the commercial VISA card services offered by the State of California's CAL-Card Program.

### Benefits

- No cost program (no membership or annual fees) •

Expanded supplier base

- Suppliers paid promptly
- Prompt payment and volume sales incentives (rebates) •

No minimum card count or spend

- Obtain goods and services when needed
- Purchase through point of sale, telephone and internet orders •

Reduces number of purchase orders

- Opportunities to save money
- Eliminates petty cash
- Validated controls
- Streamlines accounts payable process by reducing the number of checks issued
- Invoices due forty-five (45) days from invoice date •

Dispute, fraud, and VISA Waiver Liability protection

- No cost internet-based management solution including forms, guides, training, and standard and ad hoc management reporting
- CAL-Card policy support (State agencies only)
- Eliminates travel expense claims (Local agencies only)

### Eligibility

All State of California tax-funded agencies, both State and Local government agencies are eligible to participate. Per the Participating Addendum, a "state agency" is any State of California government agency, department, bureau, board, commission, California State Universities or University of California systems.

