

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**

**Monday, October 16, 2023
1:00p.m. – Audit Meeting**

Public Information about Meetings:

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

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

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

1. CALL TO ORDER
2. ROLL CALL
3. RECOGNITION OF VISITORS
4. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
(All items are subject to discussion and possible action by the Committee Members.)
 - 5.1- Approve Minutes of September 11, 2023
 - 5.2- Approve July 2023 and August 2023 financials
 - 5.3- Review of Bank Statements
 - 5.4- Review of random PVQ batch
 - 5.5- Transfer of Endowment Interest
 - 5.6- Return of Bank of the Sierra CD Fund
 - 5.7- 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
September 11, 2023

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on September 11, 2023 was called to order at 1:17 P.M, at 900 E Kern Ave, Tulare, California by Committee Member Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors.

OPEN SESSION:

5.1 - Avila moved, Maloy 2nd to appoint Presant chair of Audit Committee. Vote (3-0)

5.2 - Maloy moved, Avila 2nd to approve July 20, 2023 minutes. Vote (3-0)

5.3 - Avila moved, Maloy 2nd to approve June 2023 financials with recommendation to consolidate both Endowment funds labeled 1620 and 10600 on Balance Sheet. Vote (3-0)

5.4 - Committee reviewed full Chart of Accounts as shown in QuickBooks and no action taken.

5.5 - Discussion on renaming Audit Committee and several other names were discussed but no action taken.

5.6 - Committee verified that June Paychex Cash Requirements matched Bank of Sierra Reconciliation Detail 10160.

5.7 - Transfer of Endowment Interest valued at \$36,661 needs a Resolution to move this money into Fund 817.

5.8 - Discussed status of returned Bank of Sierra CD Check for the amount of \$102,525.36. Avila moved and Maloy 2nd recommending returning this money into a financial institution that will provide interest rate exceeding Tulare County Treasurers' rate and into moving Fund 886 Pre-Need of \$72,637.55 into a financial institution that will provide interest rate exceeding Tulare County Treasurers' rate. Vote (3-0)

5.9 – District Mgr Bernardo indicated there would be changes to how office fees are charge to Fund 772 to Fund 807 and bring them into line with how the TC Auditor reports the fund.

ADJOURNMENT:

Committee Member Presant adjourned the meeting at 2:41 P.M.

Respectfully Submitted,

Audit Committee Member

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

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	29,771.98
10500 · Cash in Treasury (772)	169,781.53
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,537,769.99
	<hr/>
Total 10600 · Endowment - Reserved (773)	1,853,787.91
10700 · Cash in Expansion Account (807)	177,664.50
10900 · Endowment - Unreserved (817)	261,532.87
10950 · Pre-Need Payment Plan (886)	105,993.95
10970 · CD - Bank of Sierra 1584	101,169.21
	<hr/>
Total Checking/Savings	2,700,201.95
Accounts Receivable	
11010 · Receivable - Pre-Need Pmt Plan	89,253.64
	<hr/>
Total Accounts Receivable	89,253.64
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	29,263.67
11330 · Prepaid Liability Insurance	34,131.17
11340 · Prepaid Property Insurance	3,308.25
	<hr/>
Total 11300 · Prepaid Expense	66,703.09
12001 · Undeposited Funds	8,359.12
12101 · Inventory Asset	14,323.03
	<hr/>
Total Other Current Assets	89,385.24
	<hr/>
Total Current Assets	2,878,840.83
	<hr/>
TOTAL ASSETS	2,878,840.83
	<hr/> <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	28,398.42
	<hr/>
Total Accounts Payable	28,398.42

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

	<u>Jul 31, 23</u>
Other Current Liabilities	
25600 · PTO Accruals	1,312.50
25500 · Sales Tax Payable	1,026.00
Total Other Current Liabilities	<u>2,338.50</u>
Total Current Liabilities	<u>30,736.92</u>
Total Liabilities	30,736.92
Equity	
30000 · Fund Balance	2,798,990.20
Net Income	49,113.71
Total Equity	<u>2,848,103.91</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,878,840.83</u></u>

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						21,599.45
Cleared Transactions						
Checks and Payments - 60 items						
Bill Pmt -Check	06/05/2023	3947	Johnson Controls Fire Protection LP	√	-267.73	-267.73
Bill Pmt -Check	06/13/2023	3976	PLOTBOX	√	-1,350.00	-1,617.73
Check	06/16/2023	10580	<i>employee check</i>	√	-41.92	-1,659.65
Bill Pmt -Check	06/22/2023	3980	LABORMAX STAFFING	√	-1,093.05	-2,752.70
Check	07/03/2023	EFT	Paychex of New York LLC	√	-308.00	-3,060.70
Bill Pmt -Check	07/06/2023	3982	CAL Turf Equipment & Supply Inc.	√	-4,883.59	-7,944.29
Bill Pmt -Check	07/06/2023	3993	Reed Shaffer	√	-4,206.95	-12,151.24
Bill Pmt -Check	07/06/2023	3996	Shelby Fidler	√	-2,243.00	-14,394.24
Bill Pmt -Check	07/06/2023	3983	Christy Vault Co, Inc.	√	-1,484.00	-15,878.24
Bill Pmt -Check	07/06/2023	3991	PLOTBOX	√	-1,350.00	-17,228.24
Bill Pmt -Check	07/06/2023	3995	Roche Oil, Inc.	√	-980.09	-18,208.33
Bill Pmt -Check	07/06/2023	3997	Tulare County Counsel	√	-960.41	-19,168.74
Bill Pmt -Check	07/06/2023	3984	Ewing Irrigation Products Inc.	√	-919.65	-20,088.39
Bill Pmt -Check	07/06/2023	3990	Office Depot	√	-790.69	-20,879.08
Bill Pmt -Check	07/06/2023	3989	Morris Levin & Son	√	-460.40	-21,339.48
Bill Pmt -Check	07/06/2023	3986	Kawah Lift. Inc	√	-359.10	-21,698.58
Bill Pmt -Check	07/06/2023	3988	Lowe's	√	-346.04	-22,044.62
Bill Pmt -Check	07/06/2023	3987	Leaf	√	-210.36	-22,254.98
Bill Pmt -Check	07/06/2023	3994	Res Com Pest Control	√	-100.00	-22,354.98
Bill Pmt -Check	07/06/2023	3985	Home Depot Cedit Services	√	-83.17	-22,438.15
Bill Pmt -Check	07/06/2023	3981	AGUILAR, ALBERTO	√	-25.00	-22,463.15
Bill Pmt -Check	07/06/2023	3992	Ramos, Carlos	√	-25.00	-22,488.15
Bill Pmt -Check	07/12/2023	EFT	CALPERS	√	-2,603.23	-25,091.38
Bill Pmt -Check	07/12/2023	EFT	CALPERS	√	-503.00	-25,594.38
Bill Pmt -Check	07/14/2023	4002	Golden State Risk Management Authority	√	-75,129.00	-100,723.38
Check	07/14/2023	EFT	Paychex of New York LLC	√	-13,075.79	-113,799.17
Check	07/14/2023	EFT	Paychex of New York LLC	√	-4,259.60	-118,058.77
Bill Pmt -Check	07/14/2023	4010	Employ America -Social Voc Services	√	-3,035.00	-121,093.77
Bill Pmt -Check	07/14/2023	4009	Element Security Solutions, Inc.	√	-2,092.75	-123,186.52
Bill Pmt -Check	07/14/2023	4015	Reed Shaffer	√	-1,486.73	-124,673.25
Check	07/14/2023	EFT	Paychex of New York LLC	√	-1,317.80	-125,991.05
Bill Pmt -Check	07/14/2023	4003	Andy Hinojosa III CPA	√	-1,275.00	-127,266.05
Check	07/14/2023	3999	<i>employee check</i>	√	-816.09	-128,082.14
Bill Pmt -Check	07/14/2023	4006	California Busniness Machines	√	-542.59	-128,624.73
Bill Pmt -Check	07/14/2023	4012	Home Depot Cedit Services	√	-518.56	-129,143.29
Bill Pmt -Check	07/14/2023	4005	CAL Turf Equipment & Supply Inc.	√	-476.74	-129,620.03
Check	07/14/2023	4000	<i>employee check</i>	√	-412.36	-130,032.39
Bill Pmt -Check	07/14/2023	4008	Cintas First Aid Safety	√	-381.59	-130,413.98
Check	07/14/2023	EFT	Paychex of New York LLC	√	-323.00	-130,736.98
Bill Pmt -Check	07/14/2023	4019	Waste Management/USA Waste	√	-318.28	-131,055.26
Bill Pmt -Check	07/14/2023	4013	Kimball Midwest	√	-303.75	-131,359.01
Check	07/14/2023	EFT	Paychex of New York LLC	√	-261.60	-131,620.61
Bill Pmt -Check	07/14/2023	4017	Universal Background Screening, Inc	√	-256.30	-131,876.91
Bill Pmt -Check	07/14/2023	4014	MERE SECURE INC	√	-135.00	-132,011.91
Check	07/14/2023		Paychex of New York LLC	√	-123.69	-132,135.60
Bill Pmt -Check	07/14/2023	EFT	AT &T Internet	√	-70.00	-132,205.60
Bill Pmt -Check	07/14/2023	4004	AT & T Mobility	√	-51.84	-132,257.44
Bill Pmt -Check	07/14/2023	4020	Res Com Pest Control	√	-50.00	-132,307.44
Bill Pmt -Check	07/14/2023	4007	CARQUEST AUTO PARTS - CP PHELP	√	-28.12	-132,335.56
Check	07/18/2023	EFT	ATT	√	-166.50	-132,502.06
Bill Pmt -Check	07/19/2023	EFT	Southern California Edison	√	-2,322.20	-134,824.26
Check	07/19/2023	EFT	Paychex of New York LLC	√	-319.60	-135,143.86
Bill Pmt -Check	07/20/2023	EFT	City of Tulare	√	-3,693.41	-138,837.27
Check	07/26/2023	EFT	ATT	√	-225.95	-139,063.22
Bill Pmt -Check	07/27/2023	EFT	AT & T Phone's	√	-256.73	-139,319.95

Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	07/28/2023	EFT	Paychex of New York LLC	√	-14,932.69	-154,252.64
Check	07/28/2023	EFT	Paychex of New York LLC	√	-5,010.07	-159,262.71
Bill Pmt -Check	07/28/2023	EFT	California Department of Tax and Fee Adn	√	-3,572.00	-162,834.71
Check	07/28/2023	EFT	Paychex of New York LLC	√	-123.69	-162,958.40
Bill Pmt -Check	07/31/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-163,003.40
Total Checks and Payments					-163,003.40	-163,003.40
Deposits and Credits - 42 items						
Deposit	07/06/2023			√	3,109.10	3,109.10
Deposit	07/06/2023			√	5,181.35	8,290.45
Deposit	07/14/2023			√	1,649.69	9,940.14
Deposit	07/14/2023			√	8,936.18	18,876.32
Deposit	07/14/2023			√	9,859.94	28,736.26
Deposit	07/14/2023			√	48,016.22	76,752.48
Deposit	07/14/2023			√	56,027.23	132,779.71
Deposit	07/17/2023	EFT	Paychex of New York LLC	√	660.03	133,439.74
Deposit	07/20/2023			√	3,433.56	136,873.30
Deposit	07/20/2023			√	3,969.32	140,842.62
Deposit	07/27/2023			√	782.38	141,625.00
Deposit	07/27/2023			√	39,768.50	181,393.50
Total Deposits and Credits					181,393.50	181,393.50
Total Cleared Transactions					18,390.10	18,390.10
Cleared Balance					18,390.10	39,989.55
Uncleared Transactions						
Checks and Payments - 27 items						
Check	06/16/2023	10575	<i>Employee Check</i>		-47.01	-47.01
Check	06/30/2023	3998	Natasha Garcia		-54.13	-101.14
Bill Pmt -Check	07/14/2023	4016	TULARE COUNTY ROLL-OFF		-1,798.35	-1,899.49
Bill Pmt -Check	07/14/2023	4011	Giotto's Alarm Tech, INC.		-138.25	-2,037.74
Bill Pmt -Check	07/14/2023	4018	Valley Industrial Medical Group		-90.00	-2,127.74
Bill Pmt -Check	07/25/2023	4021	LABORMAX STAFFING		-4,187.73	-6,315.47
Bill Pmt -Check	07/25/2023	EFT	AT & T Phone's		-225.95	-6,541.42
Bill Pmt -Check	07/31/2023	4047	Barnes Memorials		-6,800.00	-13,341.42
Bill Pmt -Check	07/31/2023	4029	Health Benefits Unit		-6,733.50	-20,074.92
Bill Pmt -Check	07/31/2023	4048	Barnes Memorials		-3,600.00	-23,674.92
Bill Pmt -Check	07/31/2023	4024	Christy Vault Co, Inc.		-2,415.00	-26,089.92
Bill Pmt -Check	07/31/2023	4027	Element Security Solutions, Inc.		-2,103.75	-28,193.67
Bill Pmt -Check	07/31/2023	4030	LABORMAX STAFFING		-1,967.49	-30,161.16
Bill Pmt -Check	07/31/2023	4026	Crowne Vault		-1,810.20	-31,971.36
Bill Pmt -Check	07/31/2023	4037	PriorityWest		-1,250.00	-33,221.36
Bill Pmt -Check	07/31/2023	4032	Linder Equip CO.		-1,246.29	-34,467.65
Bill Pmt -Check	07/31/2023	4040	TULARE COUNTY ROLL-OFF		-1,225.80	-35,693.45
Bill Pmt -Check	07/31/2023	4038	Reed Shaffer		-1,037.40	-36,730.85
Bill Pmt -Check	07/31/2023	4039	Roche Oil, Inc.		-717.72	-37,448.57
Bill Pmt -Check	07/31/2023	4025	Cintas First Aid Safety		-608.89	-38,057.46
Bill Pmt -Check	07/31/2023	4023	CAL Turf Equipment & Supply Inc.		-462.25	-38,519.71
Bill Pmt -Check	07/31/2023	4035	Office Depot		-451.35	-38,971.06
Bill Pmt -Check	07/31/2023	4028	Ewing Irrigation Products Inc.		-338.01	-39,309.07
Bill Pmt -Check	07/31/2023	4033	Lowe's		-275.73	-39,584.80
Bill Pmt -Check	07/31/2023	4034	Morris Levin & Son		-256.93	-39,841.73
Bill Pmt -Check	07/31/2023	4031	Leaf		-210.36	-40,052.09
Bill Pmt -Check	07/31/2023	4036	Pinnacle Technology		-165.48	-40,217.57
Total Checks and Payments					-40,217.57	-40,217.57
Deposits and Credits - 1 item						
Deposit	07/31/2023				30,000.00	30,000.00
Total Deposits and Credits					30,000.00	30,000.00
Total Uncleared Transactions					-10,217.57	-10,217.57
Register Balance as of 07/31/2023					8,172.53	29,771.98

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**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						279,814.63
Cleared Transactions						
Checks and Payments - 13 items						
Invoice	06/29/2023	14881	TULARE COUNTY PVQ	√	-5,181.35	-5,181.35
Invoice	06/29/2023	14882	TULARE COUNTY PVQ	√	-3,109.10	-8,290.45
Invoice	07/06/2023	14884	TULARE COUNTY PVQ	√	-48,016.22	-56,306.67
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-31,924.00	-88,230.67
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-21,000.00	-109,230.67
Invoice	07/06/2023	14885	TULARE COUNTY PVQ	√	-9,859.94	-119,090.61
Invoice	07/06/2023	14886	TULARE COUNTY PVQ	√	-8,936.18	-128,026.79
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-3,103.23	-131,130.02
Invoice	07/06/2023	14887	TULARE COUNTY PVQ	√	-1,649.69	-132,779.71
Invoice	07/13/2023	14889-1	TULARE COUNTY PVQ	√	-3,969.32	-136,749.03
Invoice	07/13/2023	14888	TULARE COUNTY PVQ	√	-3,433.56	-140,182.59
Invoice	07/20/2023	14889	TULARE COUNTY PVQ	√	-39,768.50	-179,951.09
Invoice	07/20/2023	14890	TULARE COUNTY PVQ	√	-782.38	-180,733.47
Total Checks and Payments					-180,733.47	-180,733.47
Deposits and Credits - 12 items						
Transfer	07/03/2023			√	450.00	450.00
Transfer	07/03/2023			√	18,390.24	18,840.24
Transfer	07/10/2023			√	1,450.00	20,290.24
Transfer	07/10/2023			√	15,962.50	36,252.74
Transfer	07/17/2023			√	150.00	36,402.74
Transfer	07/17/2023			√	35,939.09	72,341.83
Transfer	07/18/2023			√	3,862.50	76,204.33
Transfer	07/24/2023			√	1,450.00	77,654.33
Transfer	07/24/2023			√	3,662.50	81,316.83
Transfer	07/24/2023			√	8,896.50	90,213.33
Transfer	07/31/2023			√	1,300.00	91,513.33
Transfer	07/31/2023			√	9,187.04	100,700.37
Total Deposits and Credits					100,700.37	100,700.37
Total Cleared Transactions					-80,033.10	-80,033.10
Cleared Balance					-80,033.10	199,781.53
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	07/27/2023	14892	TULARE COUNTY PVQ		-30,000.00	-30,000.00
Total Checks and Payments					-30,000.00	-30,000.00
Total Uncleared Transactions					-30,000.00	-30,000.00
Register Balance as of 07/31/2023					-110,033.10	169,781.53

**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 07/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,843,013.91
Cleared Transactions							
Deposits and Credits - 11 items							
Transfer		07/03/2023			√	783.00	783.00
Transfer		07/03/2023			√	1,374.00	2,157.00
Transfer		07/10/2023			√	981.00	3,138.00
Transfer		07/17/2023			√	195.00	3,333.00
Transfer		07/17/2023			√	2,725.00	6,058.00
Transfer		07/18/2023			√	393.00	6,451.00
Transfer		07/24/2023			√	393.00	6,844.00
Transfer		07/24/2023			√	1,179.00	8,023.00
Transfer		07/24/2023			√	1,179.00	9,202.00
Transfer		07/31/2023			√	786.00	9,988.00
Transfer		07/31/2023			√	786.00	10,774.00
Total Deposits and Credits						<u>10,774.00</u>	<u>10,774.00</u>
Total Cleared Transactions						<u>10,774.00</u>	<u>10,774.00</u>
Cleared Balance						<u>10,774.00</u>	<u>1,853,787.91</u>
Register Balance as of 07/31/2023						<u>10,774.00</u>	<u>1,853,787.91</u>
Ending Balance						<u><u>10,774.00</u></u>	<u><u>1,853,787.91</u></u>

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Tulare Public Cemetery District Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 07/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							172,564.50	
Cleared Transactions								
Deposits and Credits - 12 items								
	Transfer	07/03/2023			√	450.00	450.00	
	Transfer	07/03/2023			√	750.00	1,200.00	
	Transfer	07/10/2023			√	150.00	1,350.00	
	Transfer	07/10/2023			√	450.00	1,800.00	
	Transfer	07/17/2023			√	150.00	1,950.00	
	Transfer	07/17/2023			√	1,350.00	3,300.00	
	Transfer	07/18/2023			√	150.00	3,450.00	
	Transfer	07/24/2023			√	150.00	3,600.00	
	Transfer	07/24/2023			√	450.00	4,050.00	
	Transfer	07/24/2023			√	450.00	4,500.00	
	Transfer	07/31/2023			√	300.00	4,800.00	
	Transfer	07/31/2023			√	300.00	5,100.00	
	Total Deposits and Credits						<u>5,100.00</u>	<u>5,100.00</u>
	Total Cleared Transactions						<u>5,100.00</u>	<u>5,100.00</u>
Cleared Balance							<u>5,100.00</u>	<u>177,664.50</u>
Register Balance as of 07/31/2023							<u>5,100.00</u>	<u>177,664.50</u>
Ending Balance							<u><u>5,100.00</u></u>	<u><u>177,664.50</u></u>

Tulare Public Cemetery District Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 07/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							261,532.87
Cleared Balance							261,532.87
Register Balance as of 07/31/2023							261,532.87
Ending Balance							261,532.87

Tulare Public Cemetery District
Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						72,637.55
Cleared Transactions						
Deposits and Credits - 14 items						
Transfer	07/03/2023			√	156.06	156.06
Transfer	07/03/2023			√	3,795.00	3,951.06
Transfer	07/10/2023			√	405.96	4,357.02
Transfer	07/10/2023			√	2,889.05	7,246.07
Transfer	07/10/2023			√	5,292.00	12,538.07
Transfer	07/17/2023			√	775.36	13,313.43
Transfer	07/17/2023			√	866.00	14,179.43
Transfer	07/21/2023			√	500.00	14,679.43
Transfer	07/24/2023			√	2,421.43	17,100.86
Transfer	07/24/2023			√	9,152.00	26,252.86
Transfer	07/27/2023			√	495.71	26,748.57
Transfer	07/31/2023			√	323.18	27,071.75
Transfer	07/31/2023			√	1,858.65	28,930.40
Transfer	07/31/2023			√	4,426.00	33,356.40
Total Deposits and Credits					<u>33,356.40</u>	<u>33,356.40</u>
Total Cleared Transactions					<u>33,356.40</u>	<u>33,356.40</u>
Cleared Balance					<u>33,356.40</u>	<u>105,993.95</u>
Register Balance as of 07/31/2023					<u>33,356.40</u>	<u>105,993.95</u>
Ending Balance					<u>33,356.40</u>	<u>105,993.95</u>

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,167	0	29,167	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	18,750	225,000
Total 4000 · County Taxes	0	18,750	0	18,750	225,000
4801 · Interest Income - 772	0	587	0	587	7,000
4801.1 · Transfer from Funds	0	5,000	0	5,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	45,000		45,000		
5400.2 · Niche	4,890		4,890		
5400.3 · Open and Close	32,800		32,800		
5400.4 · Administration	5,700		5,700		
5400.5 · Vault Installation	6,047		6,047		
5400.6 · Out of District Fee	747		747		
5400.8 · Payment Plan Contract Fees	1,156		1,156		
5400.10 · Saturday Service Fee	1,600		1,600		
5400.11 · Add On Packages	225		225		
5400 · Charges for Current Services - Other	0	66,667	0	66,667	800,000
Total 5400 · Charges for Current Services	98,165	66,667	98,165	66,667	800,000
5450 · Concrete Base Sales	3,600	6,667	3,600	6,667	80,000
5460 · Vault Sales	18,168	14,584	18,168	14,584	175,000
5805 · Misc. Revenue	300	2,084	300	2,084	25,000
5833 · Grant Revenue	0	0	0	0	0
5834 · Restitution	0	50	0	50	600
5835 · Other Revenue	0	208	0	208	2,500
Total Income	120,233	143,763	120,233	143,763	1,725,100

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Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	3,600	6,667	3,600	6,667	80,000
5901 · Vault Costs	5,976	5,833	5,976	5,833	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	0	83	1,000
Total COGS	9,576	12,583	9,576	12,583	151,000
Gross Profit	110,657	131,180	110,657	131,180	1,574,100
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	29,476	45,917	29,476	45,917	551,000
6002 · Overtime	2,173	1,667	2,173	1,667	20,000
6004 · Health Insurance Benefits	6,652	9,000	6,652	9,000	108,000
6005 · Extra Help	9,190	2,417	9,190	2,417	29,000
6008 · Directors Fees	400	250	400	250	3,000
6011 · Retirement-SD Portion	3,858	3,667	3,858	3,667	44,000
6012 · Social Security and Medicare	2,570	3,667	2,570	3,667	44,000
6015 · Workers Compensation Ins	2,660	2,667	2,660	2,667	32,000
6016 · Unemployment Ins.	276	292	276	292	3,500
6017 · PTO Accrued Payout	1,313	1,313	1,313	1,313	15,750
6018 · Other	0	167	0	167	2,000
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	58,569	71,021	58,569	71,021	852,250
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	0	500	0	500	6,000
7003 · County Tax Admin Fees - Other	0	0	0	0	0
Total 7003 · County Tax Admin Fees	0	500	0	500	6,000
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	32		32		
70043 · First Aid Supplies	515		515		
7004 · Clothing and Personal Supplies - Other	0	500	0	500	6,000
Total 7004 · Clothing and Personal Supplies	547	500	547	500	6,000
7005 · Telecommunications					
70051 · Internet	198		198		
70052 · Phone Lines	580		580		
70053 · Tablet	52		52		
7005 · Telecommunications - Other	167	625	167	625	7,500
Total 7005 · Telecommunications	997	625	997	625	7,500

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Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	83	0	83	1,000
7009 · Household Supplies	174	208	174	208	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		3,103		
70102 · Property Insurance	301		301		
70103 · Auto Insurance	5		5		
70104 · Mobile Equipment Insurance	1,777		1,777		
70105 · Crime/Bond Insurance	195		195		
70106 · Cyber Liability Contribution	385		385		
7010 · Insurance - Other	0	3,600	0	3,600	43,205
Total 7010 · Insurance	5,766	3,600	5,766	3,600	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	0	83	0	83	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Maint. - KERN Equipment	462		462		
70201 · Equipment & Supplies for Servic	4,339		4,339		
70203 · Diesel KERN for Equipment	449		449		
70204 · Unleaded - KERN Fuel for Equip	268		268		
70206 · Repair & Maint. -North Equipment	1,391		1,391		
70210 · Tools -KERN Ground Maintenance	154		154		
70300 · Repair & Maint. - Outside KERN	318		318		
70307 · Repair & Maint.-Outside North	43		43		
70308 · Weed Control Spray for Grounds	298		298		
70309 · Sprinkler KERN Repairs/Supplies	306		306		
70311 · Landscaping -flowers, trees, ba	999		999		
70401 · Pest Control	50		50		
7030 · Maintenance and Repairs - Other	362	13,750	362	13,750	165,000
Total 7030 · Maintenance and Repairs	9,440	13,750	9,440	13,750	165,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	210		210		
61001 · Water / Breakroom Supplies	410		410		
62000 · Office Supplies	994		994		
63000 · Computer Repairs and Expense	135		135		
65000 · Software Programs/ Website	83		83		
66100 · Plotbox Software Project	1,350		1,350		
7036 · Office Supplies and Expense - Other	0	3,792	0	3,792	45,500
Total 7036 · Office Supplies and Expense	3,182	3,792	3,182	3,792	45,500
7037 · Marketing	0	417	0	417	5,000
7039 · Miscellaneous	45	208	45	208	2,500

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Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
7043 · Professional Fees					
68100 · Accounting	1,013		1,013		
68201 · Employment - Background/Drug Sc	45		45		
68300 · Legal	1,408		1,408		
7043 · Professional Fees - Other	0	3,875	0	3,875	46,500
Total 7043 · Professional Fees	2,466	3,875	2,466	3,875	46,500
7045 · Security					
7406 · SECURITY NORTH	2,104		2,104		
7045 · Security - Other	0	1,833	0	1,833	22,000
Total 7045 · Security	2,104	1,833	2,104	1,833	22,000
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					
77300 · Water, Sewer	3,033		3,033		
779001 · Waste Disposal North	425		425		
79000 · Waste Disposal Kern	727		727		
7081 · Utilities - Other	0	6,250	0	6,250	75,000
Total 7081 · Utilities	4,184	6,250	4,184	6,250	75,000
7090 · Vehicle Expense	0	8	0	8	100
7425 · Taxes	0	250	0	250	3,000
8000 · Land	0	0	0	0	0
8001 · Graves Repurchase	6,000	1,667	6,000	1,667	20,000
8002 · Niches	0	4,167	0	4,167	50,000
8100 · Building and Improvements	0	4,167	0	4,167	50,000
8300 · Equipment	0	4,167	0	4,167	50,000
7432 · Appropriation for Contingencies	0	8,837	0	8,837	106,045
Total Expense	93,473	131,175	93,473	131,175	1,574,100
Net Ordinary Income	17,184	5	17,184	5	0
Other Income/Expense					
9100 · Endowment - 773	12,251	8,333	12,251	8,333	100,000
9101 · Endowment Revenue -Current Serv	0	3,750	0	3,750	45,000
9102 · Interest Income - Endowment 773	12,251	12,083	12,251	12,083	145,000
Total 9100 · Endowment - 773	12,251	12,083	12,251	12,083	145,000

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Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	13,000	1,083	13,000	1,083	13,000
9203 - Interest Income - 807	0	167	0	167	2,000
9204 - Current Services Admin (807)	6,679	2,000	6,679	2,000	24,000
Total 9200 - Fund for Future Expansion - 807	19,679	3,250	19,679	3,250	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	0	292	3,500
Total 9300 - Unreserved Funds - 817	0	292	0	292	3,500
9400 - Pre Need - 886					
9401 - Interest Income - 886	0	150	0	150	1,800
Total 9400 - Pre Need - 886	0	150	0	150	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	292	3,500
Total 9900 - Other Income	0	292	0	292	3,500
Total Other Income	31,930	16,067	31,930	16,067	192,800
Net Other Income	31,930	16,067	31,930	16,067	192,800
Net Income	49,114	16,072	49,114	16,072	192,800

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Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2023/24 –

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE: October 26, 2023

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by _____, second by _____, the following resolution was adopted:

Resolve that the amount of **\$36,661.00** to be transferred from the Endowment Care Fund 773 known at the treasurer's office as (Tulare PUB CEM DIST–Endowment) of the Tulare Public Cemetery District to be transferred to the Tulare Public Cemetery District Endowment Care Interest Fund 817 known at the treasurer's office as (Tulare PCD–Unreserved Fund) for future maintenance purposes.

<u>TRANSFER FROM:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare P C D-Endowment	CR 773-1100	\$36,661.00
<u>TRANSFER TO:</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
Tulare PCD Unreserved Fund	DR 817-1100	\$36,661.00

I, _____, Secretary of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 26th day of October 2023.

Board Secretary