

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**

**Tuesday, October 24, 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. RECOGNIITION 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 October 16, 2023
 - 5.2- Approve August 2023 financials
 - 5.3- Andy Hinojosa CPA MBA Contract
 - 5.4- Quickbooks Journal Entry Report for June, July and August 2023
 - 5.5- Review Bylaws created for Audit
 - 5.6- Review monies for farmland lease
 - 5.7- Review payroll reports with pay increases
 - 5.8- Review Health benefit increases
 - 5.9- Review salary schedule
 - 5.10- District Manger's Report

5. ADJOURNMENT

*OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC*

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

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

Tulare Public Cemetery District
Audit Committee Meeting Minutes
October 16, 2023

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 16, 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 was one visitor.

OPEN SESSION:

5.1 – Maloy moved, Avila 2nd to approve September 11, 2023, minutes. (3-0)

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

5.3 – Committee reviewed July Bank Statement comparison with QuickBooks financial statement. Review accepted.

5.4 - Committee reviewed PVQ packet for June for comparison with QuickBooks financial statement. Review accepted.

5.5 – Reviewed Resolution for transfer of endowment interest in Fund 773 to Fund 807 per annual requirement. Avila moved and Maloy 2nd for Resolution 2023/24-1 recommended for approval by TPCD Board. (3-0)

Board discussion on the issue of transferring Fund 886 Pre-Need to other Funds.

Xavier moved, Presant 2nd to recommend to the board an action plan for Fund 886 normally sent to Fund 772, Fund 773 and office costs from Fund 886. Vote (2-1-0) Maloy abstains.

Xavier moved to rescind the prior motion. Maloy 2nd. Vote (3-0).

Xavier moved, Presant 2nd, to recommend to the board a quarterly review of Fund 886 money involving endowments. Vote (3-0)

Xavier moved, Maloy 2nd, to recommend to the board a transfer of \$100,000.00 from Fund 886 to a 5.02% APR 18-month CD that is NCUA approved from Valley Oak Credit Union, or something similar. Vote (3-0).

5.6 -Committee discussion on returning existing CD check back into Bank of the Sierra and making the bank designated Administrator from the Chair of the Auditing Committee with a current variable rate of 4.08% APR or something similar.

5.7 – Discussion with District Manager on the process and time frame for completion of monthly QuickBooks financials with CPA Hinojosa. The committee desired for a timely cost review of the agreement with CPA Hinojosa.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:27 P.M.

Respectfully Submitted,

Audit Committee Member

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

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	32,175.50
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	18,887.19
10500 · Cash in Treasury (772)	117,351.75
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,544,928.99</u>
Total 10600 · Endowment - Reserved (773)	1,860,946.91
10700 · Cash in Expansion Account (807)	182,764.50
10900 · Endowment - Unreserved (817)	261,532.87
10950 · Pre-Need Payment Plan (886)	124,671.58
10970 · CD - Bank of Sierra 1584	<u>101,169.21</u>
Total Checking/Savings	2,699,999.51
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	58,223.69
11010 · Receivable - Pre-Need Pmt Plan	<u>114,350.98</u>
Total Accounts Receivable	172,574.67
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	26,603.34
11330 · Prepaid Liability Insurance	31,028.34
11340 · Prepaid Property Insurance	<u>3,007.50</u>
Total 11300 · Prepaid Expense	60,639.18
12001 · Undeposited Funds	2,669.45
12101 · Inventory Asset	<u>15,184.80</u>
Total Other Current Assets	78,493.43
Total Current Assets	2,951,067.61
TOTAL ASSETS	<u>2,951,067.61</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>61,952.12</u>
Total Accounts Payable	61,952.12

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

	<u>Aug 31, 23</u>
Other Current Liabilities	
25600 · PTO Accruals	2,625.00
25500 · Sales Tax Payable	<u>2,216.24</u>
Total Other Current Liabilities	<u>4,841.24</u>
Total Current Liabilities	<u>66,793.36</u>
Total Liabilities	66,793.36
Equity	
30000 · Fund Balance	2,798,990.20
Net Income	<u>85,284.05</u>
Total Equity	<u>2,884,274.25</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,951,067.61</u></u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2023

Ordinary Income/Expense	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	29,167	0	58,333	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	37,500	225,000
Total 4000 · County Taxes	0	18,750	0	37,500	225,000
4801 · Interest Income - 772	0	583	0	1,170	7,000
4801.1 · Transfer from Funds	0	5,000	0	10,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	31,630		76,630		
5400.2 · Niche	1,958		6,848		
5400.3 · Open and Close	40,720		73,520		
5400.4 · Administration	7,650		13,350		
5400.5 · Vault Installation	7,730		13,777		
5400.6 · Out of District Fee	1,686		2,433		
5400.8 · Payment Plan Contract Fees	1,266		2,421		
5400.9 · Disinterment	-2,300		-2,300		
5400.10 · Saturday Service Fee	3,200		4,800		
5400.11 · Add On Packages	70		295		
5400 · Charges for Current Services - Other	0	66,667	0	133,333	800,000
Total 5400 · Charges for Current Services	93,609	66,667	191,774	133,333	800,000
5450 · Concrete Base Sales	4,700	6,667	8,300	13,333	80,000
5460 · Vault Sales	21,485	14,584	39,653	29,168	175,000
5470 · Vase Sales	40		40		
5805 · Misc. Revenue	200	2,084	500	4,168	25,000
5833 · Grant Revenue	0	0	0	0	0
5834 · Restitution	0	50	0	100	600
5835 · Other Revenue	0	208	0	417	2,500
Total Income	120,034	143,759	240,267	287,523	1,725,100

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Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	4,800	6,667	8,400	13,333	80,000
5901 · Vault Costs	6,723	5,833	12,699	11,667	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	16	83	16	167	1,000
Total COGS	11,539	12,583	21,116	25,167	151,000
Gross Profit	108,495	131,176	219,152	262,356	1,574,100
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	36,418	45,917	65,894	91,833	551,000
6002 · Overtime	741	1,667	2,914	3,333	20,000
6004 · Health Insurance Benefits	6,652	9,000	13,305	18,000	108,000
6005 · Extra Help	0	2,417	9,190	4,833	29,000
6008 · Directors Fees	150	250	550	500	3,000
6011 · Retirement-SD Portion	3,051	3,667	6,908	7,333	44,000
6012 · Social Security and Medicare	2,836	3,667	5,407	7,333	44,000
6015 · Workers Compensation Ins	2,660	2,667	5,321	5,333	32,000
6016 · Unemployment Ins.	213	292	489	583	3,500
6017 · PTO Accrued Payout	1,313	1,313	2,625	2,625	15,750
6018 · Other	0	167	0	333	2,000
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	54,035	71,021	112,603	142,042	852,250
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	0	0	0	0	0
7003 · County Tax Admin Fees - Other	0	500	0	1,000	6,000
Total 7003 · County Tax Admin Fees	0	500	0	1,000	6,000
7005 · Telecommunications					
70051 · Internet	134		268		
70052 · Phone Lines	422		840		
70053 · Tablet	52		104		
7005 · Telecommunications - Other	166	625	333	1,250	7,500
Total 7005 · Telecommunications	774	625	1,545	1,250	7,500
7006 · Vaults and Liners	292	0	292	0	0
7008 · Freight/Delivery Fees	0	83	0	167	1,000
7009 · Household Supplies	0	208	174	417	2,500

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Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
7010 - Insurance					
70101 - General Liability Insurance	3,103		6,206		
70102 - Property Insurance	301		602		
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	7,201	43,205
Total 7010 - Insurance	3,404	3,600	9,169	7,201	43,205
7011 - Concrete Base for Headstones					
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense					
7025 - Mileage Reimbursement Expense	0	83	0	167	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Main. - KERN Equipment	452		914		
70201 - Equipment & Supplies for Serv	0		4,339		
70203 - Diesel KERN for Equipment	445		894		
70204 - Unleaded - KERN Fuel for Equip	104		372		
70205 - Unleaded - North Fuel Equip	255		255		
70206 - Repair & Main. -North Equipment	191		1,582		
70209 - Sprinkler NORTH Repairs/Supply	67		67		
70210 - Tools -KERN Ground Maintenance	0		154		
70211 - Repair & Main.-KERN Location	244		244		
70213 - Fence Repairs NORTH J and Maint	435		435		
70215 - Tools - North Ground Maintenanc	231		231		
70300 - Repair & Main. - Outside KERN	119		437		
70302 - Cleaning Supplies	103		103		
70305 - Repair & Main. - Headstones/Con	2,350		2,350		
70307 - Repair & Maint.-Outside North	76		119		
70308 - Weed Control Spray for Grounds	199		497		
70309 - Sprinkler KERN Repairs/Supplies	1,647		1,953		
70311 - Landscaping -flowers, trees, ba	6,600		7,599		
70401 - Pest Control	100		150		
70402 - Repair & Main. North Building	511		511		
7030 - Maintenance and Repairs - Other	21	13,750	383	27,500	165,000
Total 7030 - Maintenance and Repairs	14,151	13,750	23,590	27,500	165,000
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	210		421		
61001 - Water / Breakroom Supplies	802		1,212		
62000 - Office Supplies	1,265		2,259		
63000 - Computer Repairs and Expense	0		135		
65000 - Software Programs/ Website	1,455		1,538		
66100 - Plotbox Software Project	1,350		2,700		
7036 - Office Supplies and Expense - Other	0	3,792	0	7,583	45,500
Total 7036 - Office Supplies and Expense	5,082	3,792	8,264	7,583	45,500

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Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
7037 · Marketing	0	417	0	833	5,000
7039 · Miscellaneous	0	208	45	417	2,500
7040 · Bank Fees	45		45		
7043 · Professional Fees					
68100 · Accounting	1,972		2,985		
68201 · Employment - Background/Drug Sc	0		45		
68300 · Legal	1,277		2,685		
7043 · Professional Fees - Other	0	3,875	0	7,750	46,500
Total 7043 · Professional Fees	3,249	3,875	5,715	7,750	46,500
7045 · Security					
7406 · SECURITY NORTH	2,052		4,155		
7045 · Security - Other	0	1,833	0	3,667	22,000
Total 7045 · Security	2,052	1,833	4,155	3,667	22,000
7059 · Publications and Legal Notices	0	417	0	833	5,000
7073 · Training / Education	0	417	0	833	5,000
7074 · Transportation and Travel	0	333	0	667	4,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	1,642		1,642		
77101 · SCE ELECTRIC NORTH	3,303		3,303		
77300 · Water, Sewer	3,337		6,370		
779001 · Waste Disposal North	996		1,421		
79000 · Waste Disposal Kern	408		1,135		
7081 · Utilities - Other	0	6,250	0	12,500	75,000
Total 7081 · Utilities	9,688	6,250	13,872	12,500	75,000
7090 · Vehicle Expense	0	8	0	17	100
7425 · Taxes	0	250	0	500	3,000
8000 · Land	0	0	0	0	0
8001 · Graves Repurchase	0	1,667	6,000	3,333	20,000
8002 · Niches	0	4,167	0	8,333	50,000
8100 · Building and Improvements	0	4,167	0	8,333	50,000
8300 · Equipment	0	4,167	0	8,333	50,000
7432 · Appropriation for Contingencies	0	8,837	0	17,674	106,045
Total Expense	93,080	131,175	186,327	262,350	1,574,100
Net Ordinary Income	15,415	1	32,825	6	0

Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue - Current Serv	12,879	8,333	25,130	16,667	100,000
9102 · Interest Income - Endowment 773	0	3,750	0	7,500	45,000
Total 9100 · Endowment - 773	12,879	12,083	25,130	24,167	145,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	2,167	13,000
9203 · Interest Income - 807	0	167	0	333	2,000
9204 · Current Services Admin (807)	7,650	2,000	14,329	4,000	24,000
Total 9200 · Fund for Future Expansion - 807	7,650	3,250	27,329	6,500	39,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	0	583	3,500
Total 9300 · Unreserved Funds - 817	0	292	0	583	3,500
9400 · Pre Need - 886					
9401 · Interest Income - 886	0	150	0	300	1,800
Total 9400 · Pre Need - 886	0	150	0	300	1,800
9900 · Other Income					
9901 · CD Interest	0	292	0	583	3,500
Total 9900 · Other Income	0	292	0	583	3,500
Total Other Income	20,529	16,067	52,459	32,133	192,800
Net Other Income	20,529	16,067	52,459	32,133	192,800
Net Income	35,944	16,068	85,284	32,139	192,800



Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						39,989.55
Cleared Transactions						
Checks and Payments - 54 items						
Check	06/16/2023	10575	Employeecheck	√	-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	07/31/2023	4047	Barnes Memorials	√	-6,800.00	-13,115.47
Bill Pmt -Check	07/31/2023	4029	Health Benefits Unit	√	-6,733.50	-19,848.97
Bill Pmt -Check	07/31/2023	4048	Barnes Memorials	√	-3,600.00	-23,448.97
Bill Pmt -Check	07/31/2023	4024	Christy Vault Co, Inc.	√	-2,415.00	-25,863.97
Bill Pmt -Check	07/31/2023	4027	Element Security Solutions, Inc.	√	-2,103.75	-27,967.72
Bill Pmt -Check	07/31/2023	4030	LABORMAX STAFFING	√	-1,967.49	-29,935.21
Bill Pmt -Check	07/31/2023	4026	Crowne Vault	√	-1,810.20	-31,745.41
Bill Pmt -Check	07/31/2023	4037	PriorityWest	√	-1,250.00	-32,995.41
Bill Pmt -Check	07/31/2023	4032	Linder Equip CO.	√	-1,246.29	-34,241.70
Bill Pmt -Check	07/31/2023	4040	TULARE COUNTY ROLL-OFF	√	-1,225.80	-35,467.50
Bill Pmt -Check	07/31/2023	4038	Reed Shaffer	√	-1,037.40	-36,504.90
Bill Pmt -Check	07/31/2023	4039	Roche Oil, Inc.	√	-717.72	-37,222.62
Bill Pmt -Check	07/31/2023	4025	Cintas First Aid Safety	√	-608.89	-37,831.51
Bill Pmt -Check	07/31/2023	4023	CAL Turf Equipment & Supply Inc.	√	-462.25	-38,293.76
Bill Pmt -Check	07/31/2023	4035	Office Depot	√	-451.35	-38,745.11
Bill Pmt -Check	07/31/2023	4028	Ewing Irrigation Products Inc.	√	-338.01	-39,083.12
Bill Pmt -Check	07/31/2023	4033	Lowe's	√	-275.73	-39,358.85
Bill Pmt -Check	07/31/2023	4034	Morris Levin & Son	√	-256.93	-39,615.78
Bill Pmt -Check	07/31/2023	4031	Leaf	√	-210.36	-39,826.14
Bill Pmt -Check	07/31/2023	4036	Pinnacle Technology	√	-165.48	-39,991.62
Bill Pmt -Check	08/03/2023	4041	Pontem Software	√	-1,455.00	-41,446.62
Bill Pmt -Check	08/03/2023	4043	Waste Management/USA Waste	√	-318.28	-41,764.90
Bill Pmt -Check	08/03/2023	4042	Spraying Devices, Inc.	√	-37.67	-41,802.57
Bill Pmt -Check	08/08/2023	4049	Melvin Mendes	√	-4,000.00	-45,802.57
Bill Pmt -Check	08/09/2023	4050	Petty Cash	√	-491.17	-46,293.74
Check	08/11/2023	EFT	Paychex of New York LLC	√	-18,966.34	-65,260.08
Bill Pmt -Check	08/11/2023	4054	Christy Vault Co, Inc.	√	-2,406.00	-67,666.08
Bill Pmt -Check	08/11/2023	4062	Thomas Kellogg	√	-2,000.00	-69,666.08
Bill Pmt -Check	08/11/2023	4061	Wilbur - Ellis Company, LLC	√	-999.36	-70,665.44
Bill Pmt -Check	08/11/2023	4056	Ewing Irrigation Products Inc.	√	-856.77	-71,522.21
Bill Pmt -Check	08/11/2023	4052	California Busniness Machines	√	-522.42	-72,044.63
Check	08/11/2023	EFT	Paychex of New York LLC	√	-308.00	-72,352.63
Bill Pmt -Check	08/11/2023	4051	CAL Turf Equipment & Supply Inc.	√	-261.76	-72,614.39
Bill Pmt -Check	08/11/2023	4057	Home Depot Cedit Services	√	-183.93	-72,798.32
Bill Pmt -Check	08/11/2023	4055	Cintas First Aid Safety	√	-103.71	-72,902.03
Bill Pmt -Check	08/11/2023	4058	Morris Levin & Son	√	-94.32	-72,996.35
Bill Pmt -Check	08/11/2023	4053	Central California Imlement CO.	√	-53.66	-73,050.01
Bill Pmt -Check	08/11/2023	4060	Res Com Pest Control	√	-50.00	-73,100.01
Bill Pmt -Check	08/11/2023	4059	Office Depot	√	-30.30	-73,130.31
Bill Pmt -Check	08/12/2023	EFT	AT &T Internet	√	-70.00	-73,200.31
Check	08/18/2023	EFT	AT & T Mobility	√	-166.42	-73,366.73
Bill Pmt -Check	08/21/2023	EFT	City of Tulare	√	-3,440.96	-76,807.69
Bill Pmt -Check	08/21/2023	EFT	Southern California Edison	√	-2,705.27	-79,512.96
Check	08/25/2023	EFT	Paychex of New York LLC	√	-18,724.36	-98,237.32
Check	08/25/2023	EFT	Paychex of New York LLC	√	-308.00	-98,545.32
Bill Pmt -Check	08/25/2023	EFT	AT & T Phone's	√	-259.97	-98,805.29
Bill Pmt -Check	08/25/2023	EFT	AT & T Phone's	√	-225.95	-99,031.24
Bill Pmt -Check	08/30/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-99,076.24

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance	
Total Checks and Payments						-99,076.24	-99,076.24
Deposits and Credits - 13 items							
Deposit	07/31/2023			√	30,000.00	30,000.00	
Deposit	08/09/2023			√	1,967.49	31,967.49	
Deposit	08/09/2023			√	4,936.56	36,904.05	
Deposit	08/09/2023			√	5,021.05	41,925.10	
Deposit	08/09/2023			√	6,817.55	48,742.65	
Deposit	08/18/2023			√	3,960.15	52,702.80	
Deposit	08/18/2023			√	5,632.73	58,335.53	
Deposit	08/25/2023			√	3,604.22	61,939.75	
Deposit	08/25/2023			√	21,500.00	83,439.75	
Total Deposits and Credits						83,439.75	83,439.75
Total Cleared Transactions						-15,636.49	-15,636.49
Cleared Balance						-15,636.49	24,353.06
Uncleared Transactions							
Checks and Payments - 2 items							
Bill Pmt -Check	08/31/2023	EFT	CALPERS		-2,796.89	-2,796.89	
Bill Pmt -Check	08/31/2023	EFT	CALPERS		-2,668.98	-5,465.87	
Total Checks and Payments						-5,465.87	-5,465.87
Total Uncleared Transactions						-5,465.87	-5,465.87
Register Balance as of 08/31/2023						-21,102.36	18,887.19

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						199,781.53
Cleared Transactions						
Checks and Payments - 11 items						
Invoice	07/27/2023	14892	TULARE COUNTY PVQ	√	-30,000.00	-30,000.00
Invoice	08/03/2023	14896	TULARE COUNTY PVQ	√	-6,817.55	-36,817.55
Invoice	08/03/2023	14895	TULARE COUNTY PVQ	√	-5,021.05	-41,838.60
Invoice	08/03/2023	14893	TULARE COUNTY PVQ	√	-1,967.49	-43,806.09
Invoice	08/07/2023	14894	TULARE COUNTY PVQ	√	-4,936.56	-48,742.65
Invoice	08/10/2023	23496	TULARE COUNTY PVQ	√	-21,208.82	-69,951.47
Invoice	08/10/2023	23495	TULARE COUNTY PVQ	√	-5,632.73	-75,584.20
Invoice	08/10/2023	23494	TULARE COUNTY PVQ	√	-3,960.15	-79,544.35
Invoice	08/17/2023	14900	TULARE COUNTY PVQ	√	-21,500.00	-101,044.35
Invoice	08/17/2023	14901	TULARE COUNTY PVQ	√	-3,035.00	-104,079.35
Invoice	08/17/2023	14901	TULARE COUNTY PVQ	√	-569.22	-104,648.57
Total Checks and Payments					-104,648.57	-104,648.57
Deposits and Credits - 9 items						
Transfer	08/07/2023			√	24,201.65	24,201.65
Credit Memo	08/10/2023	14922	TULARE COUNTY PVQ	√	21,208.82	45,410.47
Transfer	08/14/2023			√	150.00	45,560.47
Transfer	08/14/2023			√	11,748.80	57,309.27
Transfer	08/21/2023			√	30.00	57,339.27
Transfer	08/21/2023			√	8,155.00	65,494.27
Transfer	08/28/2023			√	300.00	65,794.27
Transfer	08/28/2023			√	14,548.21	80,342.48
Transfer	08/29/2023			√	100.00	80,442.48
Total Deposits and Credits					80,442.48	80,442.48
Total Cleared Transactions					-24,206.09	-24,206.09
Cleared Balance					-24,206.09	175,575.44
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	08/31/2023	14903	TULARE COUNTY PVQ		-26,965.87	-26,965.87
Invoice	08/31/2023	14902	TULARE COUNTY PVQ		-17,208.92	-44,174.79
Invoice	08/31/2023	14904	TULARE COUNTY PVQ		-11,806.58	-55,981.37
Invoice	08/31/2023	14905	TULARE COUNTY PVQ		-2,242.32	-58,223.69
Total Checks and Payments					-58,223.69	-58,223.69
Total Uncleared Transactions					-58,223.69	-58,223.69
Register Balance as of 08/31/2023					-82,429.78	117,351.75

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							1,853,787.91	
Cleared Transactions								
Deposits and Credits - 6 items								
	Transfer	08/07/2023			√	1,520.00	1,520.00	
	Transfer	08/14/2023			√	195.00	1,715.00	
	Transfer	08/14/2023			√	1,176.00	2,891.00	
	Transfer	08/21/2023			√	1,569.00	4,460.00	
	Transfer	08/28/2023			√	393.00	4,853.00	
	Transfer	08/28/2023			√	2,306.00	7,159.00	
	Total Deposits and Credits						<u>7,159.00</u>	<u>7,159.00</u>
	Total Cleared Transactions						<u>7,159.00</u>	<u>7,159.00</u>
Cleared Balance							<u>7,159.00</u>	<u>1,860,946.91</u>
Register Balance as of 08/31/2023							<u>7,159.00</u>	<u>1,860,946.91</u>
Ending Balance							<u><u>7,159.00</u></u>	<u><u>1,860,946.91</u></u>

Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							177,664.50	
Cleared Transactions								
Deposits and Credits - 6 items								
	Transfer	08/07/2023			√	1,500.00	1,500.00	
	Transfer	08/14/2023			√	150.00	1,650.00	
	Transfer	08/14/2023			√	1,200.00	2,850.00	
	Transfer	08/21/2023			√	750.00	3,600.00	
	Transfer	08/28/2023			√	300.00	3,900.00	
	Transfer	08/28/2023			√	1,200.00	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>182,764.50</u>
Register Balance as of 08/31/2023							<u>5,100.00</u>	<u>182,764.50</u>
Ending Balance							<u><u>5,100.00</u></u>	<u><u>182,764.50</u></u>

10/18/23

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 08/31/2023

	<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 08/31/2023							261,532.87
Ending Balance							261,532.87

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Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							105,993.95
Cleared Transactions							
Deposits and Credits - 5 items							
	Transfer	08/14/2023			√	1,120.43	1,120.43
	Transfer	08/14/2023			√	8,752.00	9,872.43
	Transfer	08/21/2023			√	2,317.06	12,189.49
	Transfer	08/28/2023			√	2,262.14	14,451.63
	Transfer	08/28/2023			√	4,226.00	18,677.63
Total Deposits and Credits						<u>18,677.63</u>	<u>18,677.63</u>
Total Cleared Transactions						<u>18,677.63</u>	<u>18,677.63</u>
Cleared Balance						<u>18,677.63</u>	<u>124,671.58</u>
Register Balance as of 08/31/2023						<u>18,677.63</u>	<u>124,671.58</u>
Ending Balance						<u><u>18,677.63</u></u>	<u><u>124,671.58</u></u>



Andy Hinojosa CPA MBA

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www.andyhcpa.com

Phone: 559.684.7095
Fax: 559.553.8828

Letter of Engagement

May 5, 2021

Steve Present, Trustee
Tulare Public Cemetery
900 E Kern Ave
Tulare, CA 93274

This letter is to confirm and specify the terms of our engagement with *Tulare Public Cemetery* and to clarify the nature and extent of the services we will provide.

We will provide the Board Members/Officers of the *Tulare Public Cemetery* (herein referred to as "Management") the following services:

CFO Services: Assistance with financial matters, budget preparation and projections, risk management, bookkeeping, information systems development and planning and other administrative issues as needed.

Payroll Services: We will prepare your payroll in a manner consistent with the law. However, the law clearly holds you accountable for the accuracy of your records. We cannot act upon information that we do not have. Therefore, we will prepare your payroll based on the information you provide to us. All of your records should be kept for a minimum of 7 years. We retain documents that we create in our office for a period of 7 years. After this period, the documents are destroyed in a safe manner. Payroll services will include:

- Calculating payroll for your employees either weekly, bi-weekly, monthly or bi-monthly.
- Accommodate direct deposit for your employees.
- Calculate federal and state payroll taxes.
- Prepare federal and state payroll tax returns
- Prepare W2 forms for employees and 1099 forms for sub-contractors.

The services will be performed either at the Management's office or at our accounting offices located in Tulare. Services may be done remotely (by computer remote access) whenever management determines it to be more efficient, effective and secure.

Our fees will be based upon our time and billed at the customary rates. I estimate our fees to average:

\$150 per hour for CFO Services
\$70 per payroll process, \$70 per hour for payroll quarterly reports (usually 1 hour), \$70 per hour for payroll annual reports (usually 1 hour) and \$70 per hour for 1099 form (usually 1 hour).

If this letter reflects your understanding of the terms of our engagement, please sign below and return one copy to me at your earliest convenience.

I look forward to serving you.

Very truly yours,

Andy Hinojosa, CPA MBA

Andy Hinojosa: andy@andyhcpa.com

Accepted by:	
(print name)	
Signature:	

Tammy Aceves: tammy@andyhcpa.com

131 E. Kern Ave, Tulare CA 93274

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Tulare Public Cemetery District
Journal
June 2023

40 PM
6/20/23

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
13614	General J...	06/10/2023	ah-211		To record payroll for 6/10/2023	6001 · Regular Payroll	10,387.91	
					To record payroll for 6/10/2023	6001 · Regular Payroll	3,461.54	
					To record payroll for 6/10/2023	6002 · Overtime	1,612.06	
					To record payroll for 6/10/2023	6001 · Regular Payroll	1,075.04	
					To record payroll for 6/10/2023	6001 · Regular Payroll	332.00	
					To record payroll for 6/10/2023	6001 · Regular Payroll	496.36	
					To record payroll for 6/10/2023	24000 · Payroll Liabi...		17,364.91
					To record payroll for 6/10/2023	6012 · Social Securit...	1,074.12	
					To record payroll for 6/10/2023	6012 · Social Securit...	251.19	
					To record payroll for 6/10/2023	6012 · Social Securit...	0.63	
					To record payroll for 6/10/2023	6012 · Social Securit...	3.99	
					To record payroll for 6/10/2023	6012 · Social Securit...	0.11	
					To record payroll for 6/10/2023	24000 · Payroll Liabi...		1,330.04
							18,694.95	18,694.95
13616	General J...	06/10/2023	ah-212		To record retirement and medical p...	24000 · Payroll Liabi...	978.42	
					To record retirement and medical p...	6011 · Retirement-S...		937.86
					To record retirement and medical p...	6004 · Health Insura...		40.56
							978.42	978.42
13623	General J...	06/24/2023	ah-213		To record employee portion of retir...	24000 · Payroll Liabi...	1,140.59	
					To record employee portion of retir...	6011 · Retirement-S...		1,100.03
					To record employee portion of retir...	6004 · Health Insura...		40.56
							1,140.59	1,140.59
13624	General J...	06/24/2023	ah-214		To record 6/24/23 payroll	6001 · Regular Payroll	13,974.55	
					To record 6/24/23 payroll	6001 · Regular Payroll	3,461.54	
					To record 6/24/23 payroll	6002 · Overtime	1,222.75	
					To record 6/24/23 payroll	6001 · Regular Payroll	166.00	
					To record 6/24/23 payroll	6001 · Regular Payroll	553.09	
					To record 6/24/23 payroll	24000 · Payroll Liabi...		19,377.93
					To record 6/24/23 payroll	6012 · Social Securit...	1,198.94	
					To record 6/24/23 payroll	6012 · Social Securit...	280.40	
					To record 6/24/23 payroll	6012 · Social Securit...	18.15	
					To record 6/24/23 payroll	6012 · Social Securit...	114.95	
					To record 6/24/23 payroll	6012 · Social Securit...	3.03	
					To record 6/24/23 payroll	24000 · Payroll Liabi...		1,615.47
							20,993.40	20,993.40
13626	General J...	06/30/2023	ah-215		To accrue for 5 days payroll for pay...	6001 · Regular Payroll	6,571.07	

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Tulare Public Cemetery District
Journal
June 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
					To accrue for 5 days payroll for pay...	6002 · Overtime	477.77	
					To accrue for 5 days payroll for pay...	6012 · Social Securit...	589.15	7,637.99
					To accrue for 5 days payroll for pay...	24000 · Payroll Liabi...		
13659	General J...	06/30/2023	ah-216		To record current months workers c...	6015 · Workers Co...	7,637.99	7,637.99
					To record current months workers c...	11320 · Prepaid Wo...	2,558.00	
					To record current months workers c...	70101 · General Lia...	3,000.00	2,558.00
					To record current months workers c...	11330 · Prepaid Lia...	400.00	3,000.00
					To record current months workers c...	70102 · Property Ins...		400.00
					To record current months workers c...	11340 · Prepaid Pro...		
							5,958.00	5,958.00
13660	General J...	06/30/2023	ah-217		To adjust to actual	11330 · Prepaid Lia...	4.00	3.00
					To adjust to actual	11340 · Prepaid Pro...		4.00
					To adjust to actual	70101 · General Lia...	3.00	
					To adjust to actual	70102 · Property Ins...		
13770	General J...	06/30/2023	ah-218		To adjust undepositd funds to actual	7039 · Miscellaneous	826.70	826.70
					To adjust undepositd funds to actual	12001 · Undeposite...		
13775	General J...	06/30/2023	ah-222		To record interest earned on CD	10970 · CD - Bank o...	1,169.21	1,169.21
					To record interest earned on CD	5860 · Interest Income		
13845	General J...	06/30/2023	ah-223		To adjust payroll tax payment	6016 · Unemployme...	1,584.92	1,584.92
					To adjust payroll tax payment	12110 · Unknown P...		
							1,584.92	1,584.92
TOTAL							58,991.18	58,991.18

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Tulare Public Cemetery District
Journal
July 2023

4:42 PM
10/20/23

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
14080	General J...	07/08/2023	ah-224		To record 7/8/23 payroll	6001 · Regular Payroll	12,968.36	
					To record 7/8/23 payroll	6001 · Regular Payroll	3,461.54	
					To record 7/8/23 payroll	6002 · Overtime	1,337.75	
					To record 7/8/23 payroll	6001 · Regular Payroll	1,521.04	
					To record 7/8/23 payroll	6001 · Regular Payroll	448.06	
					To record 7/8/23 payroll	24000 · Payroll Liabi...		19,736.75
					To record 7/8/23 payroll	6012 · Social Securit...	1,221.17	
					To record 7/8/23 payroll	6012 · Social Securit...	285.58	
					To record 7/8/23 payroll	6016 · Unemployme...	19.05	
					To record 7/8/23 payroll	6016 · Unemployme...	120.65	
					To record 7/8/23 payroll	6016 · Unemployme...	3.18	
					To record 7/8/23 payroll	24000 · Payroll Liabi...		1,649.63
							21,386.38	21,386.38
14081	General J...	07/01/2023	ah-21...		Reverse of GJE ah-215 -- To accru...	6001 · Regular Payroll		6,571.07
					To accrue for 5 days payroll for pay...	6002 · Overtime		477.77
					To accrue for 5 days payroll for pay...	6012 · Social Securit...		589.15
					To accrue for 5 days payroll for pay...	24000 · Payroll Liabi...	7,637.99	
							7,637.99	7,637.99
14082	General J...	07/08/2023	ah-225		To record retirement and medical w...	24000 · Payroll Liabi...		2,574.94
					To record retirement and medical w...	6011 · Retirement-S...	2,615.50	
					To record retirement and medical w...	6004 · Health Insura...		40.56
							2,615.50	2,615.50
14084	General J...	07/14/2023	ah-226		To record 7/8/23 correction payroll	6001 · Regular Payroll		2,784.96
					To record 7/8/23 correction payroll	6001 · Regular Payroll		304.61
					To record 7/8/23 correction payroll	6001 · Regular Payroll		309.44
					To record 7/8/23 correction payroll	24000 · Payroll Liabi...	3,399.01	
					To record 7/8/23 correction payroll	6012 · Social Securit...		210.74
					To record 7/8/23 correction payroll	6012 · Social Securit...		49.28
					To record 7/8/23 correction payroll	6016 · Unemployme...		8.70
					To record 7/8/23 correction payroll	6016 · Unemployme...		55.10
					To record 7/8/23 correction payroll	6016 · Unemployme...		1.45
					To record 7/8/23 correction payroll	24000 · Payroll Liabi...	325.27	
							3,724.28	3,724.28
14086	General J...	07/14/2023	ah-227		To reverse retirement withholding	24000 · Payroll Liabi...		1,605.53
					To reverse retirement withholding	6011 · Retirement-S...	1,605.53	

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Tulare Public Cemetery District
Journal
July 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
14094	General J...	07/22/2023	ah-229		To record 7/22/23 payroll	6001 · Regular Payroll	1,605.53	1,605.53
					To record 7/22/23 payroll	6001 · Regular Payroll	16,859.59	
					To record 7/22/23 payroll	6002 · Overtime	3,461.54	
					To record 7/22/23 payroll	6001 · Regular Payroll	1,313.04	
					To record 7/22/23 payroll	6001 · Regular Payroll	309.44	
					To record 7/22/23 payroll	6001 · Regular Payroll	256.34	
					To record 7/22/23 payroll	6001 · Regular Payroll	160.48	
					To record 7/22/23 payroll	24000 · Payroll Liabi...		22,360.43
					To record 7/22/23 payroll	6012 · Social Securit...	1,383.84	
					To record 7/22/23 payroll	6012 · Social Securit...	323.63	
					To record 7/22/23 payroll	6016 · Unemployme...	26.40	
					To record 7/22/23 payroll	6016 · Unemployme...	167.24	
					To record 7/22/23 payroll	6016 · Unemployme...	4.40	
					To record 7/22/23 payroll	24000 · Payroll Liabi...		1,905.51
							24,265.94	24,265.94
14095	General J...	07/22/2023	ah-230		To record employee portion of with...	24000 · Payroll Liabi...	1,512.32	
					To record employee portion of with...	6011 · Retirement-S...		1,471.76
					To record employee portion of with...	6004 · Health Insura...		40.56
							1,512.32	1,512.32
14096	General J...	07/31/2023	ah-231		To close out payroll liabilities	6012 · Social Securit...	205.31	
					To close out payroll liabilities	24000 · Payroll Liabi...		205.31
							205.31	205.31
14111	General J...	07/31/2023	ah-232		To record period insurance expense	70102 · Property Ins...	300.75	
					To record period insurance expense	70101 · General Lia...	3,102.83	
					To record period insurance expense	6015 · Workers Co...	2,660.33	
					To record period insurance expense	11340 · Prepaid Pro...		300.75
					To record period insurance expense	11330 · Prepaid Lia...		3,102.83
					To record period insurance expense	11320 · Prepaid Wo...		2,660.33
							6,063.91	6,063.91
14113	General J...	07/01/2023	ah-233		To close retained earnings to Fund ...	31100 · Retain Earni...	133,891.38	
					To close retained earnings to Fund ...	30000 · Fund Balance		133,891.38
							133,891.38	133,891.38
14349	General J...	07/31/2023	ah-234		To accrue for PTO - Jul 2023	6017 · PTO Accrued...	1,312.50	

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Tulare Public Cemetery District
Journal
July 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
					To accrue for PTO - Jul 2023	25600 · PTO Accruals		1,312.50
							1,312.50	1,312.50
							204,221.04	204,221.04

TOTAL

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Tulare Public Cemetery District
Journal
August 2023

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
14455	General J...	08/11/2023	ah-235		To record employee withheld	24000 · Payroll Liabi...	1,219.35	
					To record employee withheld	6011 · Retirement-S...		1,178.79
					To record employee withheld	6004 · Health Insura...		40.56
14456	General J...	08/05/2023	ah-236		To record 8/5/2023 payroll	6001 · Regular Payroll	1,219.35	1,219.35
					To record 8/5/2023 payroll	6001 · Regular Payroll	166.00	
					To record 8/5/2023 payroll	6001 · Regular Payroll	13,777.34	
					To record 8/5/2023 payroll	6002 · Overtime	3,461.54	
					To record 8/5/2023 payroll	6001 · Regular Payroll	314.30	
					To record 8/5/2023 payroll	6001 · Regular Payroll	328.70	
					To record 8/5/2023 payroll	6001 · Regular Payroll	590.52	
					To record 8/5/2023 payroll	24000 · Payroll Liabi...		18,638.40
					To record 8/5/2023 payroll	6012 · Social Securit...	1,153.07	
					To record 8/5/2023 payroll	6012 · Social Securit...	269.67	
					To record 8/5/2023 payroll	6016 · Unemployeme...	16.61	
					To record 8/5/2023 payroll	6016 · Unemployeme...	105.17	
					To record 8/5/2023 payroll	6016 · Unemployeme...	2.77	
					To record 8/5/2023 payroll	24000 · Payroll Liabi...		1,547.29
14459	General J...	08/25/2023	ah-237		To record employee withholding	24000 · Payroll Liabi...	20,185.69	20,185.69
					To record employee withholding	6011 · Retirement-S...	1,298.80	1,258.24
					To record employee withholding	6004 · Health Insura...		40.56
14460	General J...	08/19/2023	ah-238		To record 8/19/23 payroll	6001 · Regular Payroll	1,298.80	1,298.80
					To record 8/19/23 payroll	6001 · Regular Payroll	12,817.20	
					To record 8/19/23 payroll	6002 · Overtime	3,461.54	
					To record 8/19/23 payroll	6001 · Regular Payroll	426.95	
					To record 8/19/23 payroll	6001 · Regular Payroll	1,180.38	
					To record 8/19/23 payroll	6001 · Regular Payroll	634.64	
					To record 8/19/23 payroll	24000 · Payroll Liabi...		18,520.71
					To record 8/19/23 payroll	6012 · Social Securit...	1,145.76	
					To record 8/19/23 payroll	6012 · Social Securit...	267.95	
					To record 8/19/23 payroll	6016 · Unemployeme...	11.83	
					To record 8/19/23 payroll	6016 · Unemployeme...	74.94	
					To record 8/19/23 payroll	6016 · Unemployeme...	1.97	
					To record 8/19/23 payroll	24000 · Payroll Liabi...		1,502.45
14488	General J...	08/31/2023	ah-239		To record period insurance expense	70102 · Property Ins...	20,023.16	20,023.16
							300.75	

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Tulare Public Cemetery District
Journal
August 2023

4:43 PM
10/20/23

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
					To record period insurance expense	70101 · General Lia...	3,102.83	
					To record period insurance expense	6015 · Workers Co...	2,660.33	
					To record period insurance expense	11340 · Prepaid Pro...		300.75
					To record period insurance expense	11330 · Prepaid Lia...		3,102.83
					To record period insurance expense	11320 · Prepaid Wo...		2,660.33
							6,063.91	6,063.91
14489	General J...	08/31/2023	ah-234		To accrue for PTO - Aug 2023	6017 · PTO Accrued...	1,312.50	
					To accrue for PTO - Aug 2023	25600 · PTO Accruals		1,312.50
							1,312.50	1,312.50
							50,103.41	50,103.41

TOTAL

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Tulare Public Cemetery District Audit Committee Charter

I. Purpose:

The purpose of the Tulare Public Cemetery District Audit Committee, a subcommittee of the Board of Trustees of the Tulare Public Cemetery District, is to assist the Board of Trustees in fulfilling its fiduciary responsibilities.

II. Composition of the Audit Committee:

The Audit Committee shall be comprised of two designated Board of Trustee members, District Manager or designee, and a minimum of at least one representative of the public that resides in the district of the Tulare Public Cemetery District. The members of the Audit Committee shall elect their Chair and Secretary.

III. Duties and Responsibilities:

The Audit Committee shall be scheduled to meet at least once every month normally by the third Thursday of the month and at other dates scheduled by the Chairman of the committee. All meetings of the Audit Committee shall be posted 72 hours in advance of the meeting, open to the public and all persons shall be permitted to participate in accordance to the Brown Act.

The members of the Audit Committee shall be provided, for their review, all necessary financial records pertaining to the operation of the district regarding the monthly revenues and expenditures of the district. Such financial records shall include but are not limited to the district bank statements that identify the recipient of each check, the amount of the check, check number and the date of the check; verify payroll reports against bank statements; review miscellaneous checks issued; randomly pull monthly PVQ's and compare invoices to checks issued; once a quarter verify petty cash; verify payroll checks against bank statements; and quarterly compare financials Year-to-date to budget. The Committee shall perform any other duties and responsibilities as the Committee deems appropriate to perform.

The minutes of each Audit Committee meeting shall be included in the monthly Board of Trustee packet with their findings and recommendations.

IV. Resources and Authority of the Audit Committee

The Audit Committee shall have the resources and authority appropriate to discharge its duties and responsibilities.

V. Adoption of Audit Committee Charter

Adopted at a regular/special meeting of the Tulare Public Cemetery Board of Trustees, held on the _____ day of September 2023, by the following vote to wit:

Ayes:

Noes:

Absent:

Attest: Clara Bernardo, Secretary of the Board of Trustees

TULARE LEASE

AGRICULTURAL LEASE AGREEMENT

THIS AGRICULTURAL PROPERTY LEASE AGREEMENT ("LEASE") is entered into as of July 1, 2020, between the TULARE PUBLIC CEMETERY DISTRICT, a Special District of the State of California ("LESSOR") and STANLEY and DENISE CREELMAN, a married couple ("TENANT"). LESSOR and TENANT, who are each a "Party" and together are the "Parties" to this Lease, agree as follows:

1. **LEASE.** LESSOR leases to TENANT, and TENANT leases from LESSOR, 46.2 farmable acres in the City of Tulare, County of Tulare, State of California, hereinafter referred to as the "Premises" and more particularly described as:

The West half of the Northeast quarter of Section 27,
Township 19 South, Range 24 East, Mount Diablo Base and
Meridian, consisting of 46 acres, more or less.

Excepting therefrom, 7 acres located on the North portion of
the property.

2. **TERM/OPTION TO RENEW.** The term of this Lease shall commence on the date this Lease is executed by both Parties, hereinafter referred to as the "Effective Date," and shall continue for four (4) years through four years from the execution (the "Initial Lease Term"). TENANT shall have the option to extend and renew the Initial Lease Term for two (2) additional, four (4) year periods each under the same terms and conditions (each an "Extended Lease Term"), subject to reductions in acreage and increases in the rental amount as specified below, by serving a written Notice of Exercise of the option to renew ("Notice of Exercise of Option") to LESSOR not less than ninety (90) days prior to the end of the then-current term of the Lease. Any option to renew is subject to LESSOR'S written approval, with LESSOR'S written approval or denial due to TENANT within forty-five (45) days of LESSOR'S receipt of TENANT'S Notice of Exercise of Option.

3. **REDUCTION IN ACREAGE.** Effective on any annual anniversary of the Effective Date during the Initial Lease Term or any Extended Lease Term, LESSOR may reduce the leased acreage by any amount deemed by LESSOR to be necessary for district purposes by giving TENANT written notice thereof at least ninety (90) days prior to the anniversary of the Effective Date. Any such reduction in acreage shall be accompanied by an equitable adjustment in the rent effective as of the anniversary of the Effective Date. Upon receiving notice of such reduction in acreage, TENANT may elect to terminate this Lease on the anniversary of the Effective Date by delivering a Notice of Intent to Terminate Lease to LESSOR, no less than thirty (30) days prior to the anniversary of the Effective Date.

4. **RENT.** The annual rental amount for the Premises shall be TWO HUNDRED AND EIGHTY TWO DOLLARS (\$282) per acre or THIRTEEN THOUSAND DOLLARS (\$13,000) per year, payable in advance, with the first year's rent payable to LESSOR in accordance with the advertised terms of bidding. Rent for the second and following years, including any Extended Lease Term, shall be paid to the LESSOR on each anniversary of the Effective Date.

Upon TENANT exercising an option to extend and renew this Lease, and LESSOR'S approval thereof, if any, the rent shall be increased by Twenty-five Dollars (\$25.00) per acre per year, beginning on the date that the option goes into effect and the Lease is extended.

5. **ACCEPTANCE.** TENANT'S taking possession of the Premises shall constitute TENANT'S acknowledgment that the Premises are accepted in "as is" condition.

6. **WATER:** TENANT acknowledges that use of the Premises is subject to the Sustainable Groundwater Management Act (SGMA) and shall comply with all related statutes, ordinances, and the applicable Groundwater Sustainability Plan (GSP) as published by the governing Groundwater Sustainability Agency (GSA).

7. **USE.** TENANT shall use the Premises for growing crops and shall not commit or permit waste, nuisance, or damage to the Premises. TENANT shall not create or maintain any nuisance and shall not cause damage or injury to other premises or to the person or property of others in the course of farming the Premises. TENANT understands the property is within the jurisdiction of the County of Tulare and shall comply with all ordinance codes, including but not limited to, those requiring weed abatement.

8. **APPLICATION OF AGRICULTURAL CHEMICALS; CONTAMINATION.** TENANT shall comply with all laws, statutes, ordinances, rules, regulations, or orders of federal, state, and local governments in the use and occupancy of the Premises, particularly with respect to the storage, use, or toxic substance spills of fertilizers, herbicides, pesticides, economic poisons, or other agricultural chemicals or toxic substances. TENANT shall promptly notify LESSOR of any pollution or contamination on the Premises caused by toxic substance spills, by dumping of toxics or any other cause, including accidents occurring during normal application of toxic materials in the course of farming the Premises. TENANT shall, at TENANT'S sole expense, abate all such spills or dumping caused or permitted by TENANT or agents of TENANT.

9. **UTILITIES.** TENANT shall make arrangements for, and provide at its own cost and expense, any and all utilities used by the Premises, including, but not limited to, water, sewer, gas, electrical, and trash.

10. **TAXES, CHARGES, AND ASSESSMENTS.** LESSOR shall pay all taxes, charges, or assessments levied against the Premises, or for the acquisition or use of water, by any governmental or private agency. TENANT understands that this Lease may create a possessory interest subject to property taxation and that the TENANT will be liable for the payment of any

property taxes levied on such interest. LESSOR shall comply with and pay all costs associated with the California Regional Water Quality Control Board, Central Valley Region, Waste Discharge Requirements General Order No. R5-2013-0120.

11. **LESSOR'S EXISTING WELL, MONITORING WELLS.** LESSOR may enter the Premises for the purpose of abandoning the existing well, and may install and use groundwater-monitoring wells on the Premises. LESSOR will conduct any such activities so as to cause a minimum of interference with TENANT'S farming operations.

12. **TENANT'S IMPROVEMENTS.** TENANT shall not construct any buildings or structures on the Premises without the prior written consent of LESSOR. Any buildings or structures installed by TENANT must comply with all zoning, building, fire, and American with Disabilities Acts (ADA) regulations and codes. Any buildings or structures installed by TENANT shall be promptly removed upon the expiration of this Lease, leaving the Premises in the same condition as exists at the execution of this Lease.

13. **ACCESS ROADWAYS.** TENANT shall be responsible for maintaining any access roads on the Premises.

14. **LIENS.** TENANT will not cause or permit any lien to be imposed upon the Premise.

15. **INDEMNITY.** TENANT agrees to hold harmless, defend and indemnify LESSOR, its officers, agents and employees, from liability, claims, actions, costs, damages, penalties or losses, including administrative enforcement actions, for property damage or injury, including death, or for violations of laws or regulations applicable to the Premises, arising out of TENANT'S activities upon the Premises or TENANT'S use, operation, maintenance or sub-letting thereof during the full term hereof and any renewal period or period of holding over. This obligation will continue beyond the term of this Lease as to any act or omission that occurred during this Lease or during any extension thereof or period of holding over.

16. **INSURANCE.** TENANT shall provide and maintain insurance for the duration of the this Lease against claims for injuries to persons and damage to property which may arise from, or in connection with performance under the Lease by the TENANT, its agents, representatives, employees, or contractors. Prior to approval of this Lease by LESSOR, TENANT shall provide evidence of the required insurance as set forth in Exhibit B, attached hereto and incorporated by reference.

17. **QUIET ENJOYMENT.** Upon payment of the rent to be paid and the performance of all covenants by the TENANT as provided herein, TENANT shall peaceably and quietly hold and enjoy the Premises during the term of this Lease and any extension thereof, except as otherwise provided herein.

18. **ASSIGNMENT, SUBLETTING.** TENANT shall not assign, mortgage, sublet, encumber,

or otherwise transfer any interest in the Premises, including hunting or fishing privileges, to any person firm, corporation or government agency during the term of this Lease, or any extension thereof, without the prior written consent of LESSOR. Assignment of this Lease shall not excuse any delay or default in the performance of TENANT'S obligations under this Lease, and TENANT shall remain liable for the timely performance of all of TENANT'S obligations under this Lease.

19. **DEFAULT.** The occurrence of any of the following shall constitute a default by TENANT:

- a. Abandonment and vacation of the Premises;
- b. Failure to perform any other provision of this Lease if the failure to perform is not cured within a reasonable time after notice has been given of same to TENANT.

Notices given under this section shall specify the alleged default and the applicable provisions of this Lease, and shall demand that TENANT perform the provisions within the applicable period of time, or quit the Premises. If TENANT fails to remedy the default within ten (10) calendar days after receiving written notice from LESSOR the LESSOR may terminate this Lease, enter upon the Premises and retake possession thereof, including any crops thereon. The purpose of the notice requirements set forth in this section is to extend the notice requirements of the unlawful detainer statutes of California.

In the event of a default, the Parties shall have the remedies now or later allowed by law.

20. **SIGNS.** TENANT may not install, or permit any other person to install, any sign, awning, canopy, marquee, or other advertising on the Premises without LESSOR'S prior written consent. Upon expiration or termination of this Lease, LESSOR may remove and destroy any such items that LESSOR permitted to be installed in accordance with the terms of this section.

21. **LESSOR'S ENTRY ON PREMISES.** LESSOR and its authorized representatives shall have the right to enter the Premises at all times for any of the following purposes:

- a. To determine whether the Premises are in good condition and whether TENANT is complying with its obligations under this Lease;
- b. To do any necessary maintenance and to make any restoration to the Premises or other improvements in which the Premises are located that LESSOR has the right or obligation to perform;
- c. To serve, post, or keep posted any notices required or permitted under this Lease.

22. **SURRENDER.** Prior to the termination of this Lease TENANT will remove all crops, trees, vines, or plantings of any kind from the Property. Further, TENANT shall properly disc the Property after the removal of said plantings.

23. **TERMINATION.** The right to terminate this Lease under this provision may be exercised without prejudice to any other right or remedy to which the terminating Party may be entitled at law or under this Lease.

a. With Cause: This Lease may be terminated by LESSOR should TENANT:

- (1) be adjudged a bankrupt, or
- (2) become insolvent or have a receiver appointed, or
- (3) suffer any judgment which remains unsatisfied for 30 days, and which would substantively impair the ability of the judgment debtor to perform under this Lease, or
- (4) materially breach this Lease.

For any of the occurrences except item (4), termination may be effected upon written notice by the LESSOR specifying the date of the termination. Upon a material breach, the Lease may be terminated following the failure of the TENANT to remedy the breach to the satisfaction of the LESSOR within ten (10) days of written notice specifying the breach. If the breach is not remedied within that ten (10) day period, the LESSOR may terminate the Lease on further written notice specifying the date of termination.

If the nature of the breach is such that it cannot be cured within a ten (10) day period, the TENANT may, submit a written proposal within that period which sets forth a specific means to resolve the default. If the LESSOR consents to that proposal in writing, which consent shall not be unreasonably withheld, the TENANT shall immediately embark on its plan to cure. If the default is not cured within the time agreed, the LESSOR may terminate upon written notice specifying the date of termination.

b. Without Cause: Either Party shall have the right to terminate the tenancy during the Initial Lease Term or any Extended Lease Term on the anniversary of the Effective Date with ninety (90) days prior written notice of same to the other Party.

24. **HOLDOVER.** If TENANT holds over with the written consent of the LESSOR after expiration of the Initial Lease Term or any Extended Lease Term, said holding over shall be from year-to-year, provided that TENANT pays the then-current annual rent due on or before the first day of each year of holding over. All other terms and conditions of this Lease shall apply to any such holding over period.

25. **SUCCESSORS.** This Lease shall be binding on, and inure to, the benefit of the Parties, their

successors and permitted assigns, except as otherwise limited by this Lease.

26. **NOTICE.** Any notice, demand, request, consent, approval, or other communication required or permitted under this Lease shall be in writing and either served personally or sent by prepaid, first class mail, certified return receipt requested, and addressed to the other Party at the address indicated below:

LESSOR: Tulare Public Cemetery District
900 E. Kern Ave.
Tulare, CA 93274

TENANT: Stanley Creelman and Denise Creelman

Notice shall be deemed communicated five (5) days from the time of mailing as provided in this section.

27. **WAIVER.** LESSOR'S consent to or approval of any act by TENANT shall not be deemed to waive or render unnecessary LESSOR'S consent to or approval of any other or subsequent act by TENANT.

28. **INTEGRATION.** This instrument contains all the agreements of the Parties relating to the Premises and cannot be modified or amended except by a subsequent agreement in writing.

29. **SEVERABILITY.** The unenforceability, invalidity, or illegality of any provision of this Lease shall not render the other provisions of the Lease unenforceable, invalid, or illegal.

30. **GOVERNING LAW.** This Lease shall be interpreted and governed under the laws of the State of California without reference to California conflicts of law principles. The Parties agree that this Lease is made and shall be performed in Tulare County, California.

31. **NON-DISCRIMINATION.** TENANT shall not discriminate in employment, or in the provision of services hereunder, on the basis of any characteristic or condition upon which discrimination is prohibited by state or federal law or regulation.

32. **NO THIRD-PARTY BENEFICIARIES INTENDED.** Unless specifically set forth in this Lease, the Parties to this Lease do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy hereunder.

33. **CONSTRUCTION.** This Lease reflects the contributions of all undersigned Parties and accordingly the provisions of Civil Code section 1654 shall not apply to address and interpret any alleged uncertainty or ambiguity.

34. **EXHIBITS.** The exhibits to this Lease are fully incorporated into and are integral parts of this Lease.


35. **HEADINGS.** Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning or intent of the provisions under the headings.

36. **DISPUTES AND DISPUTE RESOLUTION.** If a dispute occurs between the Parties arising out of or relating to this Lease, or the breach thereof, then the Parties shall continue to fulfill their obligations hereunder while they engage in the dispute resolution process set forth in this section. If said dispute cannot be settled through negotiation, the Parties agree first to try in good faith to settle the dispute by non-binding mediation before resorting to litigation or some other dispute resolution procedure, unless the Parties mutually agree otherwise. The mediator shall be mutually selected by the Parties, but in case of disagreement, the mediator shall be selected by lot from among two nominations provided by each Party. All costs and fees required by the mediator shall be split equally by the Parties; otherwise, each Party shall bear its own costs of mediation. If mediation fails to resolve the dispute within 30 days, or such other time period as the Parties may agree upon in writing, then either Party may pursue litigation to resolve the dispute.


IN WITNESS WHEREOF, the Parties have executed this Lease as of the day and year first written.

TENANT

Date: 6/30/2020

By 
Stanley Creelman

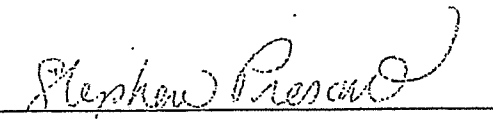
Date: 6/30/2020

By 
Denise Creelman

LESSOR

Tulare Public Cemetery District

Date: 7/1/2020

By 
Chairman, Board of Trustees

Tulare Public Cemetery District
All Sales Transactions for Stan Creelman
All Transactions

Type	Date	Num	Due Date	Aging	Amount	Open Balance
Sales Receipt	07/07/2023	23471	07/07/2023		13,000.00	13,000.00
Sales Receipt	06/28/2021	22501	06/28/2021		13,000.00	13,000.00
Sales Receipt	03/01/2021	22319	02/26/2021		4,200.00	4,200.00
Sales Receipt	06/30/2020	21871	06/30/2020		13,000.00	13,000.00
Sales Receipt	12/19/2019	21766	12/19/2019		8,400.00	8,400.00
Sales Receipt	01/02/2019	21337	01/02/2019		8,400.00	8,400.00
Total						

Tulare Public Cemetery District
All Sales Transactions for Stanley Creelman
All Transactions

Type	Date	Num	Due Date	Aging	Amount	Open Balance
Sales Receipt	07/06/2022	23031	07/06/2022		13,000.00	13,000.00
Total						

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
7/7/2023	23471

Sold To
Stan Creelman

Check No.	Payment Method	Project	Other
3170	Check		

Description	Qty	U/M	Rate	Amount
Crop Rental			13,000.00	13,000.00
Tulare City Sales Tax			8.25%	0.00
			Total	\$13,000.00

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
6/28/2021	22501

Sold To
Stan Creelman

Check No.	Payment Method	Project	Other
2712	Check		

Description	Qty	U/M	Rate	Amount
Crop Rental	1		13,000.00	13,000.00
Tulare City Sales Tax			8.25%	0.00
			Total	\$13,000.00

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
3/1/2021	22319

Sold To
Stan Creelman

Check No.	Payment Method	Project	Other
2644	Check		

Description	Qty	U/M	Rate	Amount
Crop Rental	1		4,200.00	4,200.00
Tulare City Sales Tax			8.25%	0.00
Total				\$4,200.00

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
6/30/2020	21871

Sold To
Stan Creelman

Check No.	Payment Method	Project	Other
2499	Check		

Description	Qty	U/M	Rate	Amount
Crop Rental	1		13,000.00	13,000.00
Tulare City Sales Tax			8.25%	0.00
Total				\$13,000.00

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
12/19/2019	21766

Sold To
Stan Creelman

Check No.	Payment Method	Project	Other
2397	Check		

Description	Qty	U/M	Rate	Amount
Miscellaneous - Crop Rent for December 2019	1		8,400.00	8,400.00
Tulare City Sales Tax			8.25%	0.00
			Total	\$8,400.00

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Tulare Public Cemetery District
 900 E. Kern Avenue
 Tulare, CA 93274
 559-686-5544

Burial Receipt

Date	Contract/Sale #
1/2/2019	21337

Sold To Name and Address
Stan Creelman

Deceased Name Address

Internment Date
1/2/2019

Check / Money Order # / Card Transaction	2260
--	------

Cemetery	Grave	Row / Lot	Block / Section

Description of Fees for Service	U/M	Cost	Amount
Crop Rental		8,400.00	8,400.00

Subtotal	\$8,400.00
Sales Tax (8.25%)	\$0.00
Total	\$8,400.00

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Tulare Public Cemetery District

Tulare, CA 93274

Sales Receipt

Date	Sale No.
7/6/2022	23031

Sold To
Stanley Creelman

Check No.	Payment Method	Project	Other
2921	Check		

Description	Qty	U/M	Rate	Amount
Crop Rental			13,000.00	13,000.00
Tulare City Sales Tax			8.25%	0.00
			Total	\$13,000.00

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CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 10/06/23: \$19,463.10

IMPORTANT COVID-19 INFORMATION: If you filed IRS Form 7200, please notify your Paychex representative to avoid owing a balance at the end of the quarter and ensure your Form 941 is accurate.

TRANSACTION SUMMARY

TOTAL ELECTRONIC FUNDS TRANSFER (EFT)	18,226.28
TOTAL NEGOTIABLE CHECKS	1,236.82
CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR EFT	19,463.10
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES	1,350.24
CASH REQUIRED FOR CHECK DATE 10/06/23	20,813.34

TRANSACTION DETAIL

ELECTRONIC FUNDS TRANSFER - Your financial institution will initiate transfer to Paychex at or after 12:01 A.M. on transaction date.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	BANK DRAFT AMOUNTS & OTHER TOTALS
10/06/23	BANK OF THE SIERRA	xxxxxxxxxxxxxx367	Direct Deposit	Net Pay Allocations	13,632.75
10/06/23	BANK OF THE SIERRA	xxxxxxxxxxxxxx367	Garnishment	Employee Deductions	458.09
10/06/23	BANK OF THE SIERRA	xxxxxxxxxxxxxx367	Taxpay®	Employee Withholdings Social Security Medicare Fed Income Tax CA Income Tax CA Disability Total Withholdings	1,196.39 279.78 829.18 180.23 173.68 2,659.26
				Employer Liabilities Social Security Medicare Total Liabilities	1,196.38 279.80 1,476.18
EFT FOR 10/06/23					18,226.28
TOTAL EFT					18,226.28

NEGOTIABLE CHECKS - Check amounts will be debited when payees cash checks. Funds must be available on check date.

TRANS. DATE	BANK NAME	ACCOUNT NUMBER	PRODUCT	DESCRIPTION	TOTAL
10/06/23	BANK OF THE SIERRA	xxxxxxxxxxxxxx367	Payroll	Check Amounts	1,236.82
TOTAL NEGOTIABLE CHECKS					1,236.82

CASH REQUIREMENTS

CASH REQUIRED FOR NEGOTIABLE CHECKS &/OR ELECTRONIC FUNDS TRANSFERS (EFT) FOR CHECK DATE 10/06/23: \$19,463.10

REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES - Paychex does not remit these funds. You must ensure accurate and timely payment of applicable items.

<u>TRANS. DATE</u>	<u>BANK NAME</u>	<u>ACCOUNT NUMBER</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
10/06/23	Refer to your records for account information		Payroll	Employee Deductions	
				CALPERS EE Share	1,309.68
				Pre Tax Health	40.56
				Total Deductions	1,350.24
TOTAL REMAINING DEDUCTIONS / WITHHOLDINGS / LIABILITIES					1,350.24

PAYCHEX WILL MAKE THESE TAX DEPOSIT(S) ON YOUR BEHALF - This information serves as a record of payment.

<u>DUE DATE</u>	<u>PRODUCT</u>	<u>DESCRIPTION</u>
10/12/23	Taxpay@	FED IT PMT Group
		3,781.53

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MEMORANDUM

To: Special Districts
From: Lupe Garza, Human Resources Director
Date: September 29, 2023
Subject: 2024 Open Enrollment (Special Districts)

The County of Tulare's Open Enrollment begins **October 4** and ends **October 20, 2023**. Open Enrollment Benefits Guides were mailed to your employees at the end of September. Employees should carefully review the Open Enrollment materials to learn what is offered in 2024. We encourage them to consider any changes in their life that may affect their insurance and benefit needs, and make the best possible enrollment choices for them and their eligible family members.

Health Plan Updates for 2024:

- Premium increase of **5%** for Anthem Blue Cross \$0, \$500, \$750, and \$2,500 Deductible PPO Plans
- Premium increase of **20.78%** for Kaiser Traditional HMO (High Plan)
- Premium increase of **20.78%** for Kaiser Deductible HMO (Low Plan)
- No increase for Delta Dental PPO Plan
 - Plan Design Change: Calendar Year Maximum increasing from \$1,000 to **\$2,000**
- No premium increase for DeltaCare USA HMO Dental Plan
- No premium increase for VSP Vision Plan

We have enclosed a 2024 Special District Open Enrollment Guide and enrollment forms for any new employees to be enrolled in coverage.

If you have any questions, please feel free to contact me at (559) 636-4911.

Thank you



**HUMAN RESOURCES
& DEVELOPMENT**
TULARE COUNTY
Equal Opportunity Employer


2500 W. BURREL AVE.
VISALIA, CA 93291
559-636-4900

www.co.tulare.ca.us/HRD

Anthem Medical PPO Plans

Medical coverage provides you with benefits that help keep you healthy like preventive care screenings and access to urgent care. It also provides important financial protection if you have a serious medical condition.

County of Tulare gives you a choice of four Anthem Blue Cross PPO Plans. Please refer to Summary Benefits Coverage for a description of Out-Of-Network coverage.

Anthem 	Anthem BC PPO \$0 Deductible	Anthem BC PPO \$500 Deductible	Anthem BC PPO \$750 Deductible	Anthem BC PPO \$2,500 Deductible
Covered Services	In-Network	In-Network	In-Network	In-Network
Annual Deductible	\$0 per individual \$0 family limit	\$500 per individual \$1,000 family limit	\$750 per individual \$1,500 family limit	\$2,500 per individual \$5,000 family limit
Annual Out-of-Pocket Max	\$2,000 per individual \$4,000 family limit	\$3,000 per individual \$6,000 family limit	\$3,500 per individual \$7,000 family limit	\$5,000 per individual \$10,000 family limit
Lifetime Max	Unlimited	Unlimited	Unlimited	Unlimited
Office Visit – Primary	\$20 copay	\$25 copay	\$25 copay	Plan pays 90% after deductible
Office Visit – Specialist	\$20 copay	\$25 copay	\$35 copay	Plan pays 90% after deductible
Preventive Services	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 100%
Chiropractic Care	\$25 copay (up to 12 visits per year)	\$25 copay (up to 12 visits per year)	\$25 copay (up to 12 visits per year)	Plan pays 90% after deductible (up to 12 visits per year)
Diagnostic X-ray & Lab	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 90% after deductible
Complex Imaging	Plan pays 90% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 90% after deductible
Inpatient Hospitalization	Plan pays 90%	Plan pays 80% after deductible (no admission copay)	Plan pays 80% after deductible (no admission copay)	Plan pays 90% after deductible
Outpatient Surgery	Plan pays 90%	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 90% after deductible
Urgent Care	\$20 copay	\$25 copay	\$25 copay	Plan pays 90% after deductible
Emergency Room	\$100 copay (copay waived if admitted)	\$100 copay Plan pays 80% after deductible (copay waived if admitted)	\$100 copay Plan pays 80% after deductible (copay waived if admitted)	Plan pays 90% after deductible

Future Moms Program

The Future Moms Program will give you the information, tools and resources you need for a healthy pregnancy, delivery and baby. Through the program's app, MyAdvocate, you'll have lots of features to choose from: personalize to-do lists, pregnancy calendar, baby kick counter, updates on your pregnancy, how you can prepare for labor and delivery, and more. Register at anthem.com/ca or download the My Advocate Helps app or go to MyAdvocatehelps.com.



For more information, contact Benefits Customer Service or visit www.tularecounty.ca.gov/hrd.

Prescription Drugs

Prescription drug coverage provides a benefit that is important to your overall health, whether you need a prescription for a short-term health issue like bronchitis or an ongoing condition like high blood pressure.

Here are the prescription drug plans that are included with our medical plans. This is not a complete summary of benefits, further limitations and exclusions may apply.

Pharmacy Provider	EmpiRx	EmpiRx	Kaiser	Kaiser
Health Plans	Anthem PPO \$0, \$500, \$750 Ded	Anthem PPO \$2,500 HDHP	Kaiser HMO Deductible-Low	Kaiser HMO Traditional-High
Prescription Drug Deductible	None	Subject to medical calendar year deductible	None	None
Annual Out-of-Pocket Limit	\$2,000 per individual \$4,000 per family	Prescriptions subject to medical out-of-pocket maximums	Prescriptions subject to medical out-of-pocket maximums	Prescriptions subject to medical out-of-pocket maximums
Pharmacy:				
Generic	\$10 copay	\$7 copay after deductible	\$10 copay	\$10 copay
Preferred Brand	\$20 copay	\$25 copay after deductible	\$30 copay	\$20 copay
Non-preferred Brand	\$35 copay	Not covered	Not covered	Not Covered
Supply Limit	30 days	30 days	30 days	100 days
Mail Order:	*			
Generic	\$15 copay	\$14 copay after deductible	\$20 copay	\$10 copay
Formulary Brand	\$30 copay	\$50 copay after deductible	\$60 copay	\$20 copay
Non-Formulary Brand	\$50 copay	Not covered	Not covered	Not covered
Supply Limit	90 days	90 days	100 days	100 days

~EmpiRx Pharmacy Copay Savings with Mail Order~

When you use mail order for your 90-day medication fills, copays are lower than retail. Your plan allows for a 90-day supply with three (3) refills – up to one year of medication refills – according to your physician’s instructions.

90-Day Prescriptions

Drug Type	Retail Pharmacy Copay	Mail Order Pharmacy Copay	Savings per prescription!
Generic	\$20	\$15	\$5
Formulary Brand	\$40	\$30	\$10
Non-Formulary Brand	\$60	\$50	\$10

Registration is easy! Call Member Services toll-free, 1-877-241-7123, 24 hours a day, 7 days a week and use the prompts to set up your account. Have your identification number and credit card information ready.

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Vision Plan



Routine vision exams are important, not only for correcting vision but because they can detect other serious health conditions.

We offer you a vision plan through **Vision Service Plan (VSP)**. VSP is only available to members enrolled in the Anthem Blue Cross Medical PPO Plans. Kaiser members should refer to the Benefits Summary for vision benefits information.

VSP	VSP Vision	
Covered Services	In-Network	Out-Of-Network
Examination		
Benefit	\$10 copay then plan pays 100%	Plan pays up to \$45
Frequency	1 x every 12 months from last date of service	In-network limitations apply
Materials	\$25 copay then plan pays 100%	Plan pays (see schedule below):
Eyeglass Lenses		
Single Vision Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$30
Bifocal Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$50
Trifocal Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$65
Frequency	1 x every 12 months from last date of service	In-network limitations apply
Frames		
Benefit	\$130 allowance (20% off amount over allowance)	Reimbursed up to \$70
Frequency	1 x every 24 months from last date of service	In-network limitations apply
Contacts (Elective)		
Benefit	\$120 allowance (instead of eyeglasses)	Reimbursed up to \$105 (instead of eyeglasses)
Frequency	1 x every 12 months from last date of service	1 x every 12 months from last date of service

❖ VSP Special Offers

Getting the most out of your VSP benefits has never been easier. VSP members get more and save more through extra offers that are exclusive to Premier Program locations. For information on the Special Offers for VSP members, visit www.vsp.com.

Cost of Coverage

The amount that you pay for your coverage is outlined below and depends on the health plan you select and whether you cover dependents.

Medical Plans		Dental PPO	Dental HMO
Plan Name	Tier	Monthly Rates	Monthly Rates
ANTHEM BC PPO \$0 DED	EMPLOYEE ONLY	\$ 1,067.17	\$ 1,059.12
	EMPLOYEE + SPOUSE	\$ 2,113.58	\$ 2,099.67
	EMPLOYEE + CHILD(REN)	\$ 1,944.27	\$ 1,923.12
	EMPLOYEE + FAMILY	\$ 3,205.55	\$ 3,176.26
ANTHEM BC PPO \$500 DED	EMPLOYEE ONLY	\$ 815.72	\$ 807.67
	EMPLOYEE + SPOUSE	\$ 1,612.51	\$ 1,598.60
	EMPLOYEE + CHILD(REN)	\$ 1,491.53	\$ 1,470.38
	EMPLOYEE + FAMILY	\$ 2,539.70	\$ 2,510.41
ANTHEM BC PPO \$750 DED	EMPLOYEE ONLY	\$ 722.50	\$ 714.45
	EMPLOYEE + SPOUSE	\$ 1,424.38	\$ 1,410.47
	EMPLOYEE + CHILD(REN)	\$ 1,321.48	\$ 1,300.33
	EMPLOYEE + FAMILY	\$ 2,171.86	\$ 2,142.57
ANTHEM BC PPO \$2,500 HDHP	EMPLOYEE ONLY	\$ 687.32	\$ 679.27
	EMPLOYEE + SPOUSE	\$ 1,353.97	\$ 1,340.06
	EMPLOYEE + CHILD(REN)	\$ 1,256.87	\$ 1,235.72
	EMPLOYEE + FAMILY	\$ 2,064.56	\$ 2,035.27
KAISER TRADITIONAL HMO	EMPLOYEE ONLY	\$ 1,178.14	\$ 1,170.09
	EMPLOYEE + SPOUSE	\$ 2,327.84	\$ 2,313.93
	EMPLOYEE + CHILD(REN)	\$ 2,121.89	\$ 2,100.74
	EMPLOYEE + FAMILY	\$ 3,488.39	\$ 3,459.10
KAISER DEDUCTIBLE HMO	EMPLOYEE ONLY	\$ 916.10	\$ 908.05
	EMPLOYEE + SPOUSE	\$ 1,803.77	\$ 1,789.86
	EMPLOYEE + CHILD(REN)	\$ 1,647.61	\$ 1,626.46
	EMPLOYEE + FAMILY	\$ 2,702.28	\$ 2,672.99

Kaiser Members are eligible for medical and dental only, not vision