

Tulare Public Cemetery District

This is an Endowment Care Interment

AUDIT MEETING AGENDA



Committee Members
Stephen Presant
Xavier Avila
Linda Maloy

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

Thursday, July 20, 2023
1:00 p.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. PUBLIC COMMENTS (three (3) minutes per person)
5. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
(All items are subject to discussion and possible action by the Committee Members.)
 - 5.1- Approval for June 23, 2023 Minutes
 - 5.2- Review Annual Budget 2023-2024
 - 5.3- District Manager's Report
6. ADJOURNMENT

OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC

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

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

Tulare Public Cemetery District

Audit Meeting Minutes 6/23/2023

Meeting called to order by member Jim Pennington at 1:14 P. M.

1 visitor present and Board Member Steve Present, non voting.

Members present: Jim Pennington, Linda Maloy. Absent: Xavier Avila.

District Manager Clara Bernardo in attendance.

5.1 Minutes of 5/23/2023 Meeting. Maloy moved to accept, Pennington 2nd.
Approved 2-0.

5.2 April 2023 Financials discussion. Maloy moved to accept, Pennington 2nd.
Approved 2-0.

5.3 May 2023 Financials discussion. Pennington moved to accept, Maloy 2nd.
Approved 2-0.

5.4 Reviewed preliminary final budget for 2022/2023. Awaiting June 2023
Financials to complete.

6.0 Reviewed format for 2023/2024 budget.

7.0 Discussion on format for next year's FY Budget with non-spendable finances
moved to a separate section.

Pennington adjourned meeting at 1:51 P. M.

Final Tulare Cemetery Budget 2023-2024

772	EXPENSES	Budget Review		Budget - Revised	Budgeted
		2023-2024	2022-2023	2022-23	
	6001 Regular Salaries	551000	530000	530000	
	6002 Overtime Pay	20000	15000	15000	
	6004 Health Insurance	108000	118000	118000	
	6005 Extra Help(Temp & SVS)	48000	4000	4000	
	6008 Director's Fee	3000	3000	3000	
	6011 Retirement - CALPERS	44000	37500	37500	
	6012 Social Security & Medicare	0	41000	41000	
	Social Security	35500			
	Medicare	8500			
	6016 Unemployment Ins FED& STATE	3400	3100	3100	
	Emp Training Tax - CA	100			
	6015 Worker's Comp Ins	32000	35200	31000	
	6020 Prior Year Payroll Taxes	0	0	0	
	PTO Accrual	15750			
	6000 Payroll & Emp Benefits-Other	2000	500	500	
Total	Salaries & Employee Benefits	871,250	787,300	783,100	
	7004 Clothing & Personal Supplies	18000	5000	5000	
	7005 Telecommunications	7500	6500	6500	
	7008 Freight/Delivery Fees	1000	1000	1000	
	7009 Household Supplies	2500	1500	1500	
	7010 Insurance	43205	41200	35000	
	7025 Mileage Reimbursement Exp	1000	1000	1000	
	7030 Repairs Maintenance	165000	165000	100000	
	7036 Office Expense	42000	42000	42000	
	7037 Marketing	5000	5000	5000	
	7039 Miscellaneous	2500	1500	1500	
	7043 Professional Expense	52500	40000	40000	
	7045 Security Expense	22000	22000	22000	
	7059 Publications & Legal Notices	5000	2000	2000	
	7073 Training	8000	5000	5000	
	7074 Transportation and Travel	8000	2000	2000	
	7081 Utilities	75000	71000	71000	
	7090 Vehicle Expense	100	100	100	
	7006 Garden Crypts/Vaults	70000	90000	90000	
	7011 Concrete Bases	70000	80000	80000	
	5905 & 5906 Miscellaneous Service Supplies	1000			
Total	Services & Supplies	599,305	581,800	510,600	
	7003 Tax Admin Fee/Penalties	6000	6000	150	
	7425 Taxes & Assessments	3000	3000	1300	
Total		9000	9000	1450	
	8000 LAND		0	25000	
	8001 Cem Plots Repurchase	20000	30000	30000	
	8002 Niches	50000	25000		
	8100 Bldg & Improv	50000	50000	50000	
	8300 New F/A (New Equipment)	50000	130000	50000	
Total	CAPITAL OUTLAY	170000	235,000	155,000	
	9999 Covid 19 Exp				
SUBTOTAL		1,649,555	1,613,100	1,450,150	
	7432 Contingencies	20545	208100	191050	
	TOTAL BUDGET 772	1,670,100	1,821,200	1,641,200	

Final Tulare Cemetery Budget 2023-2024

772	REVENUES	Budget Review 2023-2024	Budget - Revised 2nd 2022-2023	Budgeted 2022-23
	Available Resources	350000	350000	350000
	4001 Pr Tx-Cur Se	0	175000	175000
	4006 Pr Tx-Cr Uns	-	9,000	9,000
	4008 Pr Tx-Pr Sec	-	3,040	3,040
	4009 Pr Tx-Pr Uns	-	130	130
	4030 Suppl Tx Cs	-	2,800	2,800
	4033 Suppl Prior	-	400	400
	4052 Other Taxes	-	-	-
	4060 Residual Dist	-	6,500	6,500
	4069 Pr Facilities	-	5,900	5,900
	5000 I/G Revenue	-	30	30
	5050 Prop Tax Rel	-	1,200	1,200
	TOTAL PROPERTY TAX	240,000	204,000	204,000
	Total Property	240,000	204,000	204,000
	4801 Interest on Fund 772	7000	7000	7000
	5400 Curr Serv	800000	900000	800000
	5460 Vault Sales	175000	0	25000
	5805 Misc Revenue	25000	25000	25000
	5450 Concrete Bases	70000	80000	80000
	5833 Grant Revenue	0	80000	0
	5834 Restitution	600	1200	1200
	5835 Other Revenue	2500	2500	2500
	4801 Transfer from Funds	0	0	0
	772 Total for 772	1,080,100	1,095,700	1,469,700
	TOTAL REVENUES for Operating Budget	1,670,100	1,649,700	1,670,900
	Difference with Expenses	\$0		
	773			
	Endowment Care			
	4801 Interest	45000	30000	30000
	5400 Curr Serv-Endowment	100000	75000	75000
	5835 Other Revenue	0	0	0
	Total	145,000	105,000	105,000
	807			
	Fund for Fut Expans			
	4801 Interest	2000	2000	2000
	4807 Facility Rent	13000	13000	13000
	5400 Current Service - Niche Sales	0	48000	48000
	5400 Current Service - Admin Fees	24000		
	Total	39,000	63,000	63,000
	817			
	Unreserved Funds			
	4801 Interest	3500	3500	3500
	5400 Curr Serv-Endowment	0	0	0
	Total	3,500	3,500	3,500
	886			
	Pre-Need Payment Plan			
	4801 Interest	1,800	0	
	5400 Curr Serv	0	0	
	Total	1,800	0	
	CD - Bank of Sierra			
	Interest	3500	0	
	Total	3,500	0	
	TOTAL REVENUES	1,862,900	1,821,200	1,641,200
	Difference with Expenses		\$0	\$0

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