



Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274
Phone: (559)686-5544 Fax: (559)686-7484
www.tularecemetery.net
Email office@tularecemetery.net
This is an Endowment Care Interment Property

Chairman
Carlos Ramos
Vice Chairman
James Pennington
Secretary
Stephen Presant
Trustees
Xavier Avila
Alberto Aguilar

AGENDA **Special Board Meeting** **Thursday, November 3, 2022,** **1:00PM**

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Moment of silence in memory of those who have passed
- 1.5 Recognition of visitors
- 1.6 Public Comments (three (3) minutes per person)
- 1.7 Trustee Comments (three (3) minutes per person)

NOTICE TO THE PUBLIC PUBLIC COMMENT PERIOD

AT THIS TIME, MEMBERS OF THE PUBLIC MAY COMMENT ON ANY ITEM THAT IS NOT ON THE AGENDA THAT IS WITHIN THE JURISDICTION OF THE BOARD. Under state law, matters presented under this item cannot be discussed or acted upon by the board at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for board consideration. Any person addressing the board will be limited to a maximum of three (3) minutes so that all interested parties have an opportunity to speak

OPEN SESSION – AGENDA ITEMS: (All items are subject to discussion and possible action by the Board of Trustees.)

- 2.1 Finalizing of Pre-Need Contract
- 2.2 Revision of Burial Rights
- 2.3 Approval of September 2022 Financials
- 2.4 Request for Proposal from Auditor
- 2.5 Purchase of Bank of the Sierra Certificate of Deposit
- 2.6 District Manager's Report

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 THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT 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.

Rules of Decorum

- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.
- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

Addressing the Cemetery Board

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

Trustee Conduct

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.



TULARE PUBLIC CEMETERY

900 E. Kern Avenue – Tulare, CA 93274
Phone: 559-686-5544 Fax: 559-686-7484



**Pre-Need PAYMENT PLAN CONTRACT AGREEMENT TO PURCHASE
Interment Burial Rights, Endowment Care, Merchandise and Services**

Today's Date: _____

Pre-Need Contract # _____

Interment Burial Rights Purchase for Buyer: _____

Buyer Residence Address: _____

City: _____ State: _____ Zip: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Contact Phone# _____ 2nd Contact Phone# _____

Email: _____ 2nd Email: _____

Family/Friend Contact Name: _____ Phone# _____

Interment Burial Rights Purchase for Co-Buyer: _____

Co-Buyer Residence Address: _____

City: _____ State: _____ Zip: _____

Co-Buyer Mailing Address: _____

City: _____ State: _____ Zip: _____

Contact Phone# _____ 2nd Contact Phone# _____

Email: _____ 2nd Email: _____

Family/Friend Contact Name: _____ Phone# _____

THIS CONTRACT is executed on this _____ Day of _____, 20_____, by and between TULARE PUBLIC CEMETERY DISTRICT, a political Subdivision of the State of California, doing business in the COUNTY OF TULARE, State of California, hereinafter called "SELLER", and _____, residing at _____, in the City of _____, State of _____, Zip _____, hereinafter called "Buyer".

SELLER agrees to sell, and BUYER (jointly and severally, if more than one) hereby agrees to buy, subject to the terms and conditions hereinafter set forth, the following described burial rights, endowment care, merchandise and services, to wit:

CEMETERY LOCATION: **KERN** TULARE PUBLIC CEMETERY (KERN) – 900 E. KERN AVENUE, TULARE, CA 93274

CEMETERY LOCATION: **NORTH** TULARE PUBLIC CEMETERY (NORTH) – 4572 NORTH J STREET, TULARE, CA 93274

Grave Burial - SECTION/BLOCK _____ LOT/ROW _____ GRAVE/PLOT _____, or

Columbarium Niche - NICHE WALL # _____ ROW# _____ VAULT# _____ in, Tulare Public Cemetery.

CEMETERY LOCATION: KERN **TULARE PUBLIC CEMTERY (KERN) – 900 E. KERN AVENUE, TULARE, CA 93274**

- SINGLE BURIAL GRAVE-FLAT STONE ROW / Internment of up to (1 Casket + 5 Urn) - KERN PLOT \$6000
1st Casket Opening/Closing KERN \$1200 2-6th Urn Each Opening/Closing KERN \$700
- SINGLE BURIAL GRAVE- TALL STONE ROW / Internment of up to (1 Casket + 5 Urn) - KERN PLOT \$7500
1st Casket Opening/Closing KERN \$1800 2-6th Urn Each Opening/Closing KERN \$1000
- DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW / Internment of up to (2 Casket + 4 Urn) – KERN PLOT \$6000
1st Casket Opening/Closing KERN \$1500 2ND Casket Opening/Closing KERN \$1200
2-6th Urn Each Opening/Closing KERN \$700
- DOUBLE DEPTH BURIAL GRAVE- TALL STONE ROW / Internment of up to (2 Casket + 4 Urn) - KERN PLOT \$7500
1st Opening/Closing KERN \$1800 2nd Casket Opening/Closing KERN \$1200
2-6th Urn Each Opening/Closing KERN \$1000
- BABY BURIAL GRAVE (BABY LAND) ½ GRAVE / Internment of up to (1 Casket or Urn) - KERN PLOT \$900
Opening/Closing: - KERN \$210
- CREMATION BURIAL FLAT STONE ½ GRAVE / Internment of up to (4 Urns) – KERN PLOT \$2000
1-4th Each Opening/Closing KERN \$700
- CREMATION BURIAL TALL STONE ½ GRAVE / Internment of up to (4 Urns) – KERN PLOT \$3000
1-4th Each Opening/Closing KERN \$1000
- COLUMBARIUM NICHE - /Entombment up to (2 Urns) Options –
 Niche with 5 Rows Row 1 - \$1304 Row 2-4 - \$1630 Row 5 - \$979
 Niche with 4 Rows Row 1 - \$1630 Row 2-3 - \$1630 Row 4 - \$979

CEMETERY LOCATION: NORTH **TULARE PUBLIC CEMTERY (NORTH) – 4572 NORTH J STREET, TULARE, CA 93274**

- SINGLE BURIAL GRAVE-FLAT STONE ROW / Internment of up to (1 Casket + 5 Urn) -NORTH PLOT \$1000
1st Casket Opening/Closing NORTH \$1200 2-6th Urn Each Opening/Closing NORTH \$400
- SINGLE BURIAL GRAVE- TALL STONE ROW / Internment of up to (1 Casket + 5 Urn) –NORTH PLOT \$2500
1st Casket Opening/Closing NORTH \$1300 2-6th Urn Each Opening/Closing NORTH \$550
- DOUBLE DEPTH BURIAL GRAVE-FLAT STONE ROW / Internment of up to (2 Casket + 4 Urn) – NORTH PLOT \$1000
1st Casket Opening/Closing NORTH \$1500 2nd Casket Opening/Closing NORTH \$1200
2-6th Urn Each Opening/Closing NORTH \$400
- DOUBLE DEPTH BURIAL GRAVE- TALL STONE ROW / Internment of up to (2 Casket + 4 Urn) –NORTH \$2500
1st Casket Opening/Closing NORTH \$1800 2nd Casket Opening/Closing NORTH \$1200
2-6th Urn Opening/Closing NORTH \$550
- BABY BURIAL GRAVE (BABY LAND) ½ GRAVE / Internment of up to (1 Casket or Urn) - NORTH PLOT \$315
Opening/Closing: -NORTH \$210
- CREMATION BURIAL FLAT STONE ½ GRAVE / Internment of up to (4 Urns) –NORTH PLOT \$500
1-4TH Each Opening/Closing NORTH \$400
- CREMATION BURIAL TALL STONE ½ GRAVE / Internment of up to (4 Urns) –NORTH PLOT \$790
1-4th Opening/Closing: -NORTH \$550

*****CONTRACT FEES ITEMS & TOTAL*****

Price for Interment Rights – PLOT- (see amount listed above) Prev-Paid \$ _____ \$ _____

Fee for Opening and Closing-(see amount listed above) Previously Paid \$ _____ \$ _____

Price for Grave Liner/Vault:

(prices listed before sales tax – sales tax will need to be paid at the time of interment at the rate of the purchase price at the time of interment)

NP Urn Liner NP Medium \$166 NP Large \$197 \$ _____
(this is our basic size if you would like to upgrade or if oversize is needed it would be charged at time of interment and price difference would need to be paid before interment)

NP – Grave Dome/Flat \$600 – \$ _____
(this is our basic size if you would like to upgrade or if oversize is needed it would be charged at time of interment and price difference would need to be paid before interment)

Administration Fee per person to be interred (non-refundable) –

Administration Fee Current \$300 Paid in Full (\$150 Pre-Need/\$150 At-Need)
 Pre-Need Admin Fee Deposit \$150 now & pay difference of Admin Fee based on the Fee at the At-Need \$ _____

Endowment Care Fee for each person/each interment (non-refundable):

Full Grave \$393 1/2 Grave / Baby \$195 Niche \$172 Prev. Paid \$0 \$ _____

Fee for Installation of Non-Protective Liner:

NP – Dome or Flat \$263 \$ _____
(this is our basic size for installment if you would like to upgrade vault or if oversize vault is needed there would be an additional fee for Installation and it would be charged at time of interment and price difference would need to be paid before interment)

SUBTOTAL = \$ _____

Service Fee x Sub-Total of Contract – (1 year 1.5% / 2 year 2.5% / 3 year 3.5%) (non-refundable):

1 Year 1.5% (12 Months) 2 Year 2.5% (24 Months) 3 Year 3.5% (36 Months) \$ _____
(No discount for early payoff)

PAYMENTS SHALL BE PAID IN FULL BY BUYER(S) TO OWN INTERMENT RIGHTS FOR BURIAL PLOT(S) STATED ON CONTRACT -

TOTAL AMOUNT DUE = \$ _____

Minimum Down Payment is 15% of TOTAL AMOUNT DUE of CONTRACT Amount Due = \$ _____

LESS DOWN PAYMENT Amount = \$ _____

TOTAL UNPAID BALANCE AMOUNT AFTER DOWN PAYMENT = \$ _____

TOTAL OF PAYMENT shall be paid by Buyer in _____ monthly installments of \$ _____

each on the _____ day of each and every month beginning _____, 20____,

and continuing thereafter until said contract balance, together with such others sums as are herein provided are fully paid. All installments and amounts payable hereunder are payable at the office of the Seller. If any installment is in default for a period of not less than 10 days, Buyer agrees to pay a delinquency charge on each of said delinquent installment in an amount of \$5.00 of such installment. In the event that the terms need to be enforced then legal action will be taken and reasonable attorney's fees and costs shall be awarded by the court to the prevailing party.

ABSOUTELY NO CASH PAYMENTS –

Payments: *Check (\$35.00 Returned Check Fee) * Money Order/Cashiers Check * Credit/Debit Card (2.95% fee applies)

PAYMENT CHECK# _____ MONEY ORDER# _____ CARD - TOTAL PAID \$ _____

Do not include card fee in Total Paid amount since it goes directly to card company just indicate Fee Amount here \$ _____

BUYER and SELLER further agree as follows:

1. A Certificate of Interment Rights to said property shall not pass to BUYER until the contract balance and other sums due hereunder are fully paid in full. No interment in said property will be allowed until the contract balances and other sums due are fully paid. A BUYER's failure to make monthly installment payments for three (3) consecutive months will result in their contract being in Default. SELLER will send BUYER a Notice of Default status via first class mail to BUYER's mailing address listed on page one (1) of this Contract. BUYER will have thirty-five (35) days from the date of the mailing of the Default to contact SELLER about curing the Default. Should BUYER cure the Default by paying all past due amounts, together with delinquency charges, within forty-five (45) days from the date the Notice of Default is mailed, then the contract will be reinstated in its entirety and continue under its normal terms and conditions. Should BUYER only be able to partially cure the Default, then BUYER may request an extension of contract duration in order to make all payments required under this contract. A contract extension may only be granted by approval of the Board of Trustees of the Tulare Public Cemetery District (Board) at a Regular or Special Meeting. Failure to contact SELLER within thirty-five (35) days of the mailing of the Notice of Default, or the Board's denial of request for extension will result in the contract being subject to cancellation. Upon cancellation, all payments made to SELLER, with the exception of Endowment, Administration, Service Fee and Late Fees will be refunded to BUYER.
2. If this contract is terminated by the BUYER or the SELLER, the SELLER will refund all amounts paid hereunder, principal pay and no interest with the exception of \$ _____, which includes any and all Endowment Care, Administration Fees AND Service Fees (if paid) which shall be retained by the SELLER.
3. The BUYER agrees that said Interment Rights are purchased for use and not for speculation or investment. BUYER further agrees and understands that any additional service, merchandise, additions, changes or needs not listed in said contract will require payment 3 (three) working days before the use of the contract, these additions which may include, but will not be limited to:
 - a. **If the interment of the deceased is eligible for burial, but is not a resident of the District and owned no property in the District at the time of death, a non-resident fee will be added to the contract purchase.**
 - b. If a burial is made on a Saturday, the Saturday Graveside Fee will be added to the contract purchase.
 - c. If at the time of burial an oversize outer burial container is determined to be needed to accommodate the casket, an additional fee will be required for the oversize container and if necessary, an additional lot.
4. *The conveyance and succession for said Interment Rights shall be subject to the California Health and Safety Code Section 9069, Chapter 5.5, Interment Rights and all SELLERS rules and regulations which may be duly adopted in policies, rules, and regulations for governing the use, sale, or other transfer of interment rights.*
5. *If the BUYER is deceased and said contract have not been used for interment, substantial service or merchandise, and have not been sold or gifted by the BUYER, said rights will succeed in the order of Assignment Designation. If no assigned designee makes claim on said Interment Rights, they shall pass according to the laws of intestate succession as set forth in Section 6400 to 6413, inclusive of the California Probate Code. All monies paid with the exception of the Endowment, Administration, Service Fee, Late Fees and No Interest will follow the line of succession and will be issued to that next in line after request has been made and verified with the proper documentation that the Board sees necessary to validate claim. Final will be the Tulare Public Cemetery District Board approval to issue funds to claimant.*
6. BUYER shall have the right any time, unless in default hereunder to assign his interest in this agreement to an eligible person, provided such assignment is first recorded on the books of the SELLER and transferred according to the rules and regulations as required by the SELLER, which will require a transfer fee of \$450.
7. No warranties, expressed or implied, representations, promises, or statements have been made by the SELLER unless endorsed hereon in writing. This agreement contains all the covenants and promises between the parties, and no agent or representative of either party has authority to modify, add of change any of the terms and conditions herein set forth nor the term or conditions of the receipt of payment.
8. This agreement shall become effective when signed by and authorized official of the SELLER and thereafter it shall apply to and bind and insure to the benefit of the SELLER and the heirs, administrators, executors and assigns of the BUYER, and whenever the BUYER is mentioned herein, it shall include the heirs and assigns of the BUYER as they were specifically designated by the Burial Rights Successor Affidavit.

9. In the event that the grave site chosen by BUYER becomes unsuitable for use for an unforeseen reason or circumstance, SELLER will provide BUYER with a replacement grave site of equal or greater value than the original grave site, and all Interment Rights will transfer to the replacement grave site.

10. NOTICE TO THE BUYER; do not sign this agreement before you read it, or if it contains any blank space. You are entitled to a complete filled in copy of this agreement. BUYER DOES HEREBY ACKNOWLEDGE FULL DISCLOSURE OF THE CONTENTS OF THIS AGREEMENT AND RECEIPT OF FULLY COMPLETED AND EXECUTED COPY THEREOF.

BUYER:

By executing this Contract on the signature line below, Buyer acknowledges and certifies that he or she has read this Contract and the personal information provided above is true and correct as the date thereof:

BUYER NAME PRINT:

CO-BUYER NAME PRINT:

BUYER SIGNATURE & DATE:

CO-BUYER SIGNATURE & DATE:

SELLER:

TULARE PUBLIC CEMETERY DISTRICT
 900 E. KERN AVENUE - TULARE, CA 93274

Telephone: 559-686-5544 ● Fax: 559-686-7484
 EMAIL: OFFICE@TULARECEMETERY.NET

Tulare Public Cemetery Authorized Official:

 Authorized Pre-Need Sales Employee Name

 Authorized Pre-Need Sales Employee Signature & Date

Tulare Public Cemetery – District Manager Verification:

 District Manager Name

 District Manager Signature & Date

Notes or Important Information to Note:

Tulare Public Cemetery District
900 East Kern Avenue - Tulare, California 93274

Agreement and Certificate of Internment Rights

Certificate # - _____

THIS AGREEMENT, is executed on _____, by and between the Tulare Public Cemetery District, a public cemetery district organized and operated pursuant to the Public Cemetery District Law, California Health and Safety Code § 9000, *et seq.*, hereinafter referred to as Cemetery, and _____, hereinafter referred to as Grantee.

Cemetery, in consideration for amounts of :

- \$ _____ in _____ costs,
- \$ _____ in endowment care costs for 1 internment
- \$ _____ for an opening and closing cost for 1 internment
- \$ _____ for an Administration Fee cost for 1 internment
- \$ _____ for a Non-Protective Vault Fee cost for 1 internment
(Sales Tax to be paid at time of internment – See Sales Contract for Information)

for a total cost of \$ _____, hereby acknowledges that total cost was paid by Grantee and receipted in Cemetery records, does hereby grant to _____ whose present address is: _____, his, her, or heirs, and assigns, interment rights at the burial plot described in detail as follows.

Cemetery Location, _____ - **Tulare, California 93274**,
_____ : # _____ Block/Section : _____ Row: _____ Lot: _____
, as per maps and plats on file in the office of the Tulare County Recorder, hereinafter, "Plot" or "the Plot."

Cemetery makes the above-described grant of interment rights upon the following express conditions, which Grantee, by execution of this agreement, hereby agrees shall be binding up Grantee and all future heirs, assigns or successors of Grantee to this Agreement.

FIRST: That the grant described herein provides Grantee with interment rights at the Plot, and pursuant to Health and Safety Code §9069.20, does not confer title of the Plot property to Grantee. Internment rights also include the right to erect a memorial and direct inscriptions.

SECOND: That the Grantee shall at all times abide by and comply with all laws of the State, County and City in which the Cemetery is located.

THIRD: That Grantee shall comply with all rules, regulations and policies adopted and promulgated by Cemetery, as they pertain to interment and disinterment of deceased persons, Cemetery maintenance and operation, and Cemetery supervision.

FOURTH: The interment rights provided herein shall not be transferred by Grantee without prior written consent by Cemetery. Any purported transfer of rights without prior written Cemetery consent shall be null and void.

In Witness, Whereof, the Tulare Public Cemetery District, Board of Trustees has set its hand and seal on, _____.

Carlos Ramos - Chairman, Board of Trustees

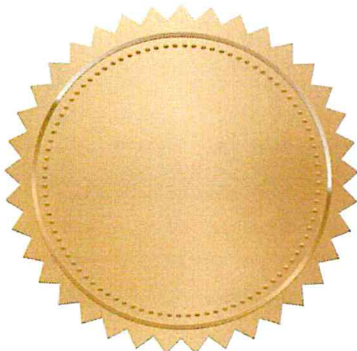
James Pennington - Vice Chairman, Board of Trustees

Board of Trustees

Clara L. Bernardo – District Manager

Revision – October 28, 2022

Page 8



Certificate of Burial Rights
Recorded in Tulare Cemetery Book:
Book # _____ Page# _____

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	3,067.70
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	35,284.86
10500 · Cash in Treasury (772)	196,224.35
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,429,666.05
Total 10600 · Endowment - Reserved (773)	1,745,683.97
10700 · Cash in Expansion Account (807)	223,576.57
10900 · Endowment - Unreserved (817)	294,631.30
Total Checking/Savings	2,498,968.75
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	52,835.67
Total Accounts Receivable	52,835.67
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	23,022.00
11330 · Prepaid Liability Insurance	26,996.00
11340 · Prepaid Property Insurance	3,603.00
Total 11300 · Prepaid Expense	53,621.00
12001 · Undeposited Funds	826.70
12101 · Inventory Asset	10,037.26
Total Other Current Assets	64,484.96
Total Current Assets	2,616,289.38
TOTAL ASSETS	2,616,289.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	70,336.78
Total Accounts Payable	70,336.78
Other Current Liabilities	
25500 · Sales Tax Payable	2,629.36
Total Other Current Liabilities	2,629.36
Total Current Liabilities	72,966.14
Total Liabilities	72,966.14

Tulare Public Cemetery District
Balance Sheet
As of September 30, 2022

	<u>Sep 30, 22</u>
Equity	
30000 · Fund Balance	2,431,807.92
31100 · Retain Earnings	229,962.90
Net Income	-118,447.58
	<hr/>
Total Equity	2,543,323.24
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>2,616,289.38</u>

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 09/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						137,977.28
Cleared Transactions						
Checks and Payments - 57 items						
Bill Pmt -Check	08/05/2022	3460	RT Dennis Accountancy	√	-11,100.00	-11,100.00
Bill Pmt -Check	08/05/2022	3448	Ewing Irrigation Products Inc.	√	-1,990.24	-13,090.24
Bill Pmt -Check	08/05/2022	3465	TULARE COUNTY ROLL-OFF	√	-1,099.20	-14,189.44
Bill Pmt -Check	08/10/2022	3491	Crowne Vault	√	-1,564.80	-15,754.24
Bill Pmt -Check	08/10/2022	3492	Element Security Solutions, Inc.	√	-1,485.00	-17,239.24
Bill Pmt -Check	08/10/2022	3499	Pontem Software	√	-1,312.50	-18,551.74
Bill Pmt -Check	08/10/2022	3487	Baker Supplies and Repairs -Bakersfield	√	-790.23	-19,341.97
Bill Pmt -Check	08/10/2022	3493	Ewing Irrigation Products Inc.	√	-482.52	-19,824.49
Bill Pmt -Check	08/17/2022	3507	ZERONOX	√	-80,000.00	-99,824.49
Bill Pmt -Check	08/26/2022	3520	Tulare County Counsel	√	-2,320.50	-102,144.99
Check	08/26/2022	3512	PLOTBOX	√	-1,350.00	-103,494.99
Bill Pmt -Check	08/26/2022	3518	PriorityWest	√	-1,100.00	-104,594.99
Bill Pmt -Check	08/26/2022	3519	Reed Shaffer	√	-922.90	-105,517.89
Bill Pmt -Check	08/26/2022	3515	Ewing Irrigation Products Inc.	√	-528.60	-106,046.49
Bill Pmt -Check	08/26/2022	3516	Giotto's Alarm Tech, INC.	√	-309.28	-106,355.77
Bill Pmt -Check	08/26/2022	3521	Pinnacle Technology	√	-207.00	-106,562.77
Bill Pmt -Check	08/26/2022	3514	Boot Barn	√	-150.00	-106,712.77
Bill Pmt -Check	08/26/2022	3511		√	-146.29	-106,859.06
Bill Pmt -Check	08/26/2022	3517	Lowe's	√	-107.94	-106,967.00
Check	09/02/2022	EFT	Paychex of New York LLC	√	-313.84	-107,280.84
Bill Pmt -Check	09/05/2022	3524	Health Benefits Unit	√	-9,078.36	-116,359.20
Bill Pmt -Check	09/05/2022	3523	Ewing Irrigation Products Inc.	√	-2,875.76	-119,234.96
Bill Pmt -Check	09/05/2022	3533	Element Security Solutions, Inc.	√	-1,055.00	-120,289.96
Bill Pmt -Check	09/05/2022	3535	Home Depot Cedit Services	√	-1,030.81	-121,320.77
Bill Pmt -Check	09/05/2022	3537	Reed Shaffer	√	-858.06	-122,178.83
Bill Pmt -Check	09/05/2022	3540	Roche Oil, Inc.	√	-827.44	-123,006.27
Bill Pmt -Check	09/05/2022	3541	Action Equipment Rentals	√	-801.85	-123,808.12
Bill Pmt -Check	09/05/2022	3536	Office Depot	√	-607.99	-124,416.11
Bill Pmt -Check	09/05/2022	3526	Morris Levin & Son	√	-543.58	-124,959.69
Bill Pmt -Check	09/05/2022	3539	Uline, Inc.	√	-516.60	-125,476.29
Bill Pmt -Check	09/05/2022	3531	Waste Management/USA Waste	√	-318.28	-125,794.57
Bill Pmt -Check	09/05/2022	3527	Pacific Employers	√	-255.00	-126,049.57
Bill Pmt -Check	09/05/2022	3525	Leaf	√	-228.36	-126,277.93
Bill Pmt -Check	09/05/2022	3522	CAL Turf Equipment & Supply Inc.	√	-129.88	-126,407.81
Bill Pmt -Check	09/05/2022	3529	Roche Oil, Inc.	√	-122.06	-126,529.87
Bill Pmt -Check	09/05/2022	3542	Office Depot	√	-85.37	-126,615.24
Bill Pmt -Check	09/05/2022	3534	High Sierra Lumber & Supply Inc.	√	-84.53	-126,699.77
Bill Pmt -Check	09/05/2022	3538	Res Com Pest Control	√	-50.00	-126,749.77
Bill Pmt -Check	09/05/2022	3528	Res Com Pest Control	√	-50.00	-126,799.77
Bill Pmt -Check	09/05/2022	3530	SoCalGas	√	-24.65	-126,824.42
Check	09/09/2022	EFT	Paychex of New York LLC	√	-15,532.18	-142,356.60
Check	09/09/2022	EFT	Paychex of New York LLC	√	-4,178.58	-146,535.18
Check	09/09/2022	EFT	Paychex of New York LLC	√	-298.95	-146,834.13
Bill Pmt -Check	09/12/2022	EFT	AT &T Internet	√	-70.00	-146,904.13
Bill Pmt -Check	09/12/2022	3543	CARQUEST AUTO PARTS - CP PHELP:	√	-17.18	-146,921.31
Bill Pmt -Check	09/20/2022	EFT	City of Tulare	√	-5,272.13	-152,193.44
Bill Pmt -Check	09/20/2022	EFT	Southern California Edison	√	-2,215.17	-154,408.61
Check	09/22/2022	EFT	Paychex of New York LLC	√	-328.95	-154,737.56
Check	09/23/2022	EFT	Paychex of New York LLC	√	-15,959.30	-170,696.86
Bill Pmt -Check	09/23/2022	3544	Van Cleve Concrete Products, INC.	√	-6,650.00	-177,346.86
Check	09/23/2022	EFT	Paychex of New York LLC	√	-4,324.83	-181,671.69
Check	09/23/2022	EFT	Paychex of New York LLC	√	-313.84	-181,985.53
Bill Pmt -Check	09/23/2022	3547		√	-127.19	-182,112.72
Bill Pmt -Check	09/23/2022	3548		√	-101.70	-182,214.42

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 09/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/27/2022	EFT	AT & T Phone's	√	-307.84	-182,522.26
Bill Pmt -Check	09/27/2022	EFT	AT & T Phone's	√	-250.76	-182,773.02
General Journal	09/30/2022	ah-156	Postive Pay - Bank of Sierra	√	-45.00	-182,818.02
Total Checks and Payments					-182,818.02	-182,818.02
Deposits and Credits - 5 items						
Deposit	09/01/2022			√	17,480.40	17,480.40
Deposit	09/08/2022			√	29,469.90	46,950.30
Deposit	09/15/2022			√	8,132.82	55,083.12
General Journal	09/22/2022	ah-155	Fraud return	√	89.05	55,172.17
Deposit	09/22/2022			√	35,357.70	90,529.87
Total Deposits and Credits					90,529.87	90,529.87
Total Cleared Transactions					-92,288.15	-92,288.15
Cleared Balance					-92,288.15	45,689.13
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING		-364.37	-364.37
Bill Pmt -Check	09/12/2022	3545	Baker Supplies and Repairs -Bakersfield		-2,939.90	-3,304.27
Bill Pmt -Check	09/19/2022	3546	Barnes Memorials		-6,600.00	-9,904.27
Check	09/29/2022	3549	Thompson, Wesley Dee		-500.00	-10,404.27
Total Checks and Payments					-10,404.27	-10,404.27
Total Uncleared Transactions					-10,404.27	-10,404.27
Register Balance as of 09/30/2022					-102,692.42	35,284.86

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 09/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						275,804.75
Cleared Transactions						
Checks and Payments - 9 items						
Invoice	08/25/2022	14775	TULARE COUNTY PVQ	√	-14,516.40	-14,516.40
Invoice	08/25/2022	14776	TULARE COUNTY PVQ	√	-2,964.00	-17,480.40
Invoice	09/01/2022	14777	TULARE COUNTY PVQ	√	-21,500.00	-38,980.40
Invoice	09/01/2022	14777	TULARE COUNTY PVQ	√	-6,389.48	-45,369.88
Invoice	09/01/2022	14778	TULARE COUNTY PVQ	√	-1,580.42	-46,950.30
Invoice	09/08/2022	14779	TULARE COUNTY PVQ	√	-6,324.12	-53,274.42
Invoice	09/08/2022	14780	TULARE COUNTY PVQ	√	-1,808.70	-55,083.12
Invoice	09/15/2022	14781	TULARE COUNTY PVQ	√	-21,500.00	-76,583.12
Invoice	09/15/2022	14781	TULARE COUNTY PVQ	√	-13,857.70	-90,440.82
Total Checks and Payments					-90,440.82	-90,440.82
Deposits and Credits - 5 items						
Transfer	09/01/2022			√	1,780.00	1,780.00
Transfer	09/20/2022			√	14,148.08	15,928.08
Transfer	09/21/2022			√	19,575.75	35,503.83
Deposit	09/30/2022	Deposit	Interest	√	1,031.46	36,535.29
Transfer	09/30/2022			√	27,160.80	63,696.09
Total Deposits and Credits					63,696.09	63,696.09
Total Cleared Transactions					-26,744.73	-26,744.73
Cleared Balance					-26,744.73	249,060.02
Uncleared Transactions						
Checks and Payments - 6 items						
Invoice	09/29/2022	14782	TULARE COUNTY PVQ		-21,500.00	-21,500.00
Invoice	09/29/2022	14783	TULARE COUNTY PVQ		-13,432.57	-34,932.57
Invoice	09/29/2022	14782	TULARE COUNTY PVQ		-9,618.74	-44,551.31
Invoice	09/29/2022	14784	TULARE COUNTY PVQ		-4,748.71	-49,300.02
Invoice	09/29/2022	14786	TULARE COUNTY PVQ		-1,915.66	-51,215.68
Invoice	09/29/2022	14785	TULARE COUNTY PVQ		-1,619.99	-52,835.67
Total Checks and Payments					-52,835.67	-52,835.67
Total Uncleared Transactions					-52,835.67	-52,835.67
Register Balance as of 09/30/2022					-79,580.40	196,224.35

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 09/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,734,377.64
Cleared Transactions						
Deposits and Credits - 5 items						
Transfer	09/01/2022			√	172.00	172.00
Transfer	09/20/2022			√	1,767.00	1,939.00
Transfer	09/21/2022			√	1,939.00	3,878.00
Transfer	09/30/2022			√	1,767.00	5,645.00
Deposit	09/30/2022	Deposit	Interest	√	5,661.33	11,306.33
Total Deposits and Credits					<u>11,306.33</u>	<u>11,306.33</u>
Total Cleared Transactions					<u>11,306.33</u>	<u>11,306.33</u>
Cleared Balance					<u>11,306.33</u>	<u>1,745,683.97</u>
Register Balance as of 09/30/2022					<u>11,306.33</u>	<u>1,745,683.97</u>
Ending Balance					<u>11,306.33</u>	<u>1,745,683.97</u>

Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 09/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						219,267.95
Cleared Transactions						
Deposits and Credits - 5 items						
Transfer	09/01/2022			√	150.00	150.00
Transfer	09/20/2022			√	750.00	900.00
Transfer	09/21/2022			√	1,200.00	2,100.00
Deposit	09/30/2022	Deposti	Interest	√	708.62	2,808.62
Transfer	09/30/2022			√	1,500.00	4,308.62
Total Deposits and Credits					<u>4,308.62</u>	<u>4,308.62</u>
Total Cleared Transactions					<u>4,308.62</u>	<u>4,308.62</u>
Cleared Balance					<u>4,308.62</u>	<u>223,576.57</u>
Register Balance as of 09/30/2022					<u>4,308.62</u>	<u>223,576.57</u>
Ending Balance					<u>4,308.62</u>	<u>223,576.57</u>

Iulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 09/30/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						293,670.02
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2022	Deposit	Interest	√	961.28	961.28
Total Deposits and Credits					961.28	961.28
Total Cleared Transactions					961.28	961.28
Cleared Balance					961.28	294,631.30
Register Balance as of 09/30/2022					961.28	294,631.30
Ending Balance					961.28	294,631.30

2:38 PM

10/24/22

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2022

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,200	0	87,600	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,584	76	43,752	175,000
4006 · Current Unsecured	0	750	0	2,250	9,000
4008 · Prior Secured	0	254	0	762	3,040
4009 · Prior Unsecured	0	11	0	33	130
4030 · Suppl Current Secured	0	234	0	702	2,800
4033 · Suppl Prior Secured	0	34	0	102	400
4060 · Residual Distributions	0	542	0	1,626	6,500
4069 · PT Facilities	0	492	0	1,476	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	9	30
5050 · Homeowners Property Tax Relief	0	100	0	300	1,200
Total 4000 · County Taxes	0	17,004	76	51,012	204,000
4801 · Interest Income - 772					
5400 · Charges for Current Services	1,031	583	1,031	1,749	7,000
5400.1 · Grave	8,815		36,760		
5400.3 · Open and Close	24,960		81,070		
5400.4 · Administration	7,800		23,400		
5400.5 · Vault Installation	4,208		14,252		
5400.6 · Out of District Fee	1,255		6,915		
5400.7 · Transfer Fees	0		450		
5400 · Charges for Current Services - Other	0	66,667	0	200,001	800,000
Total 5400 · Charges for Current Services	47,038	66,667	162,847	200,001	800,000
5450 · Concrete Base	4,200	6,667	13,600	20,001	80,000
5460 · Vault Sales	10,627		31,764		
5470 · Vase Sales	0		50		
5475 · Flower Sales	90		90		
5485 · Add On Packages	390		690		
5805 · Misc. Revenue	1,786	2,084	3,596	6,252	25,000
5833 · Grant Revenue	0	0	80,000	0	0
5834 · Restitution	0	100	200	300	1,200
5835 · Other Revenue	0	209	0	627	2,500
Total Income	65,162	122,514	293,944	367,542	1,469,700
Cost of Goods Sold					
50000 · Cost of Goods Sold	33	0	33	0	0
5905 · Vase Costs	0		17		
Total COGS	33	0	50	0	0
Gross Profit	65,129	122,514	293,893	367,542	1,469,700

Page 17

Tulare Public Cemetery District
Profit & Loss Budget Performance

September 2022

2:38 PM

10/24/22

Accrual Basis

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	39,488	44,200	117,623	132,600	530,000
6002 · Overtime	839	1,250	4,201	3,750	15,000
6004 · Health Insurance Benefits	8,997	9,840	26,992	29,520	118,000
6005 · Extra Help	0	300	6,009	900	4,000
6008 · Directors Fees	300	250	300	750	3,000
6011 · Retirement-SD Portion	3,329	3,125	9,939	9,375	37,500
6012 · Social Security and Medicare	3,061	3,400	9,272	10,200	41,000
6015 · Workers Compensation Ins	2,558	2,600	7,674	7,800	31,000
6016 · Unemployment Ins.	0	260	0	780	3,100
6020 · - Prior Year Payroll Taxes	0	0	0	0	0
6000 · Payroll and Employee Benefits - Other	0	45	0	135	500
Total 6000 · Payroll and Employee Benefits	58,573	65,270	182,010	195,810	783,100
7003 · Penalties					
70031 · Finance Charges / Fees	18		37		
7003 · Penalties - Other	0	0	32	150	150
Total 7003 · Penalties	18	0	69	150	150
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	433		1,415		
70042 · PPE - Personal Protective Equip	36		245		
70043 · First Aid Supplies	0		144		
7004 · Clothing and Personal Supplies - Other	59	420	59	1,260	5,000
Total 7004 · Clothing and Personal Supplies	528	420	1,862	1,260	5,000
7005 · Telecommunications					
70051 · Internet	150		435		
70052 · Phone Lines	478		1,201		
70053 · Tablet	52		194		
7005 · Telecommunications - Other	0	540	0	1,620	6,500
Total 7005 · Telecommunications	681	540	1,831	1,620	6,500
7006 · Vaults and Liners					
7008 · Freight/Delivery Fees	22,595	7,500	22,595	22,500	90,000
7009 · Household Supplies	97	80	97	240	1,000
7010 · Insurance	0	125	327	375	1,500
70101 · General Liability Insurance	3,000		9,000		
70102 · Property Insurance	400		1,200		
70103 · Auto Insurance	0		5		
70105 · Crime/Bond Insurance	0		195		
7010 · Insurance - Other	0	2,920	0	8,760	35,000
Total 7010 · Insurance	3,400	2,920	10,400	8,760	35,000

Tulare Public Cemetery District
Profit & Loss Budget Performance

September 2022

2:38 PM

10/24/22

Accrual Basis

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
7011 · Concrete Base for Headstones	10,800	6,700	19,600	20,100	80,000
7025 · Mileage Reimbursement Expense	0	80	0	240	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	1,183	0	13,110	0	0
70201 · Equipment & Supplies for Servic	1,177		5,676		
70203 · Diesel KERN for Equipment	0		1,597		
70204 · Unleaded - KERN Fuel for Equip	207		511		
70205 · Unleaded - North Fuel Equip	390		673		
70206 · Repair & Main. -North Equipment	329		3,718		
70207 · Diesel NORTH for Equipment	0		907		
70209 · Sprinkler NORTH Repairs/Supply	588		1,170		
70210 · Tools -KERN Ground Maintenance	18		147		
70211 · Repair & Main.-KERN Location	0		157		
70212 · Fence Repairs and Maintenance	0		2,998		
70213 · Fence Repairs NORTH J and Maint	528		528		
70214 · Signs for Grounds/Curb/Office	438		438		
70300 · Repair & Main. - Outside KERN	195	0	5,501	0	0
70301 · Safety Supplies & Compliance	137		649		
70302 · Cleaning Supplies	490		532		
70305 · Repair & Main. - Headstones/Con	0		2,150		
70307 · Repair & Maint.-Outside North	278		1,328		
70308 · Weed Control Spray for Grounds	438		890		
70309 · Sprinkler KERN Repairs/Supplies	31		5,336		
70310 · Grounds Tools for Maintenance	649		895		
70311 · Landscaping -flowers, trees, ba	0		105		
70400 · Repair & Main. - Building	1,444	0	1,574	0	0
70401 · Pest Control	223		491		
7030 · Maintenance and Repairs - Other	0	8,300	0	24,900	100,000
Total 7030 · Maintenance and Repairs	8,744	8,300	51,082	24,900	100,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		1,514		
62000 · Office Supplies	338	0	1,358	0	0
63000 · Computer Repairs and Expense	0	0	0	0	0
65000 · Software Programs/ Website	55		2,774		
66100 · Plotbox Software Project	1,350		2,700		
7036 · Office Supplies and Expense - Other	163	3,500	2,272	10,500	42,000
Total 7036 · Office Supplies and Expense	1,905	3,500	10,618	10,500	42,000
7037 · Marketing	223	420	2,106	1,260	5,000
7039 · Miscellaneous	0	125	248	375	1,500

Tulare Public Cemetery District
Profit & Loss Budget Performance

September 2022

2:38 PM
 10/24/22
 Accrual Basis

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
7043 · Professional Fees					
63500 · County Admin Fees	0	0	0	0	0
68100 · Accounting	2,803	0	5,593	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	1,271	0	3,846	0	0
7043 · Professional Fees - Other	0	3,300	0	9,900	40,000
Total 7043 · Professional Fees	4,074	3,300	9,439	9,900	40,000
7045 · Security					
70451 · Alarm Service	0	1,262	1,262		
7045 · Security - Other	880	1,800	3,420	5,400	22,000
Total 7045 · Security	880	1,800	4,682	5,400	22,000
7059 · Publications and Legal Notices					
7073 · Training / Education	0	160	0	480	2,000
7074 · Transportation and Travel	0	420	120	1,260	5,000
70742 · Meal/Food Reimbursement	49		49		
7074 · Transportation and Travel - Other	0	160	1,059	480	2,000
Total 7074 · Transportation and Travel	49	160	1,108	480	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	0	0	2,055	0	0
77101 · SCE ELECTRIC NORTH	0	0	4,381	0	0
77200 · SO Cal Gas	29	0	83	0	0
77300 · Water, Sewer	4,964	0	13,790	0	0
779001 · Waste Disposal North	318	0	1,736	0	0
79000 · Waste Disposal Kern	1,125	0	2,728	0	0
7081 · Utilities - Other	0	5,900	0	17,700	71,000
Total 7081 · Utilities	6,436	5,900	24,773	17,700	71,000
7090 · Vehicle Expense					
7425 · Taxes	0	0	0	100	100
8000 · Land					
8001 · Graves Repurchase	500	2,083	0	6,249	25,000
8100 · Building and Improvements	0	2,500	4,500	7,500	30,000
	0	4,200	0	12,600	50,000

Tulare Public Cemetery District
Profit & Loss Budget Performance

September 2022

2:38 PM
10/24/22
Accrual Basis

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
8300 · Equipment					
8301 · Grounds Maintenance Equipment	0		107,211		
8300 · Equipment - Other	0	4,200	0	12,600	50,000
Total 8300 · Equipment	0	4,200	107,211	12,600	50,000
Total Expense	119,503	120,811	454,677	362,683	1,450,150
Net Ordinary Income	-54,374	1,703	-160,784	4,859	19,550
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue - Current Serv	6,256	6,250	18,745	18,750	75,000
9102 · Interest Income - Endowment 773	5,661	2,500	5,661	7,500	30,000
9100 · Endowment - 773 - Other	0	0	0	0	0
Total 9100 · Endowment - 773	11,917	8,750	24,406	26,250	105,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	3,249	13,000
9203 · Interest Income - 807	709	167	709	501	2,000
9204 · Future Expansion Current Servic	1,630	4,000	3,260	12,000	48,000
Total 9200 · Fund for Future Expansion - 807	2,339	5,250	16,969	15,750	63,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	961	292	961	876	3,500
Total 9300 · Unreserved Funds - 817	961	292	961	876	3,500
Total Other Income	15,217	14,292	42,336	42,876	171,500
Other Expense					
7432 · Appropriation for Contingencies	0	15,920	0	47,760	191,050
Total Other Expense	0	15,920	0	47,760	191,050
Net Other Income	15,217	-1,628	42,336	-4,884	-19,550
Net Income	-39,157	75	-118,448	-25	0

REQUEST FOR PROPOSAL FOR AUDITING SERVICES FOR THE TULARE PUBLIC CEMETERY DISTRICT

To Whom it May Concern:

The Tulare Public Cemetery District is accepting proposals from CPA firms to provide audit services for the District in the future. We invite your firm to submit a proposal to us by January 1, 2023 for consideration for the FY 2022/2023 Audit. A description of our organization, the services needed, and other pertinent information follows:

Background of Tulare Public Cemetery District

The Tulare Public Cemetery District was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety Code of 1939. At the time of organization, the Tulare Public Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately 50 years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code §9010. The District Board of Trustees is appointed by the Tulare County Board of Supervisors. The District currently has 10 employees and an annual budget of \$1.64 Million, with approximately 325 interments annually.

Services to Be Performed

Your proposal is expected to cover the following services:

1. Annual audit to be completed by December 1st, 2023 in compliance with the above filing requirement and meetings with Audit Committee or Board of Trustees, as necessary. The final product will be a formal Comprehensive Accounting Financial Report.
2. The audited financial statements bound with work including the transmittal letter, a Management Discussion and Analysis report, a budgetary comparison information and pension schedules, and a communication of material weaknesses and non-compliance if necessary.
3. One bound copy to be delivered for the January 2024 or earlier Board of Trustees meeting for each Trustee and Office copy.
4. Online audit results distributed to government agencies requiring mandatory audit reports.

Key Personnel

Following is the key contact for information you may seek in preparing your proposal:

Clara Bernardo District Manager (559) 686-5544

Requests for additional information, visits to our site, review of prior financial statements, and/or appointments with the District Manager can be arranged by calling (559) 686-5544. Please return the completed proposal to Clara Bernardo at clara@tularecemetery.net or to her attention at the address below.

Tulare Public Cemetery
900 E. Kern Ave.
Tulare, California 93274
www.tularecemetery.net

Relationship with Prior CPA Service Providers

- From 2013-2017 services were provided by Adair and Evans, Tulare.
- From 2018 to current services are provided by Dennis Cooper and Associates, Rancho Cucamonga

Your Response to This Request for Proposal

1. In responding to this RFP, we request the following information:
2. Detail your firm's experience in providing auditing services to companies in the government sector, as well as associations of a comparable size to the Tulare Public Cemetery District.
3. Discuss the firm's independence with respect to Tulare Public Cemetery District.
4. Identify the partner, manager, and in-charge accountant who will be assigned to our assignment if you are successful in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
5. Describe how your firm will approach the audit of the organization, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, discuss the communication process used by the firm to discuss issues with the management and audit committees of the board.
6. Set forth your fee proposal for the 2023 audit, with whatever guarantees can be given regarding increases in future years.
7. Furnish standard billing rates for classes of professional personnel for each of the last three years.
8. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent accountants is the best decision we could make.
9. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

Evaluation of Proposals

The Tulare Public Cemetery District will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

Please submit your response to this request for proposal by January 1, 2023.

We would also appreciate a response if you decline to submit a proposal.



Deposit Rate Sheet
Annual Percentage Yield (APY) accurate as of 10/20/2022

Personal Savings (c3) *	Rate	APY
≥ \$300	0.05%	0.05%

Personal Money Market Deposit (c1) *	Rate	APY
≥ \$2,500	0.04%	0.04%
≥ \$10,000	0.04%	0.04%
≥ \$25,000	0.04%	0.04%
≥ \$50,000	0.04%	0.04%
≥ \$100,000	0.04%	0.04%

Growth Checking (c3) *	Rate	APY
≥ \$0.01	0.05%	0.05%

Sierra HSA (c1) *	Rate	APY
≥ \$0.01	0.05%	0.05%
≥ \$1,000	0.05%	0.05%
≥ \$5,000	0.05%	0.05%
≥ \$10,000	0.05%	0.05%

Sierra Platinum Sweep II (c1) *	Rate	APY
≥ \$0.01	0.09%	0.09%
≥ \$250,000	0.21%	0.21%
≥ \$500,000	0.21%	0.21%
≥ \$750,000	0.21%	0.21%
≥ \$1,000,000	0.21%	0.21%
≥ \$2,500,000	0.21%	0.21%

Other Time **	Rate	APY	Index (1)
91-Day Passbook (c3)	0.18%	0.18%	
Higher Learning Fund (c1)	2.75%	2.79%	-3.50%
Christmas Club (c3) Maximum Balance \$10,000	1.00%	1.00%	
Higher Learning Floor 0.15%			

Prime InxCD (90 D-1Y) (c3) **	Rate	APY	Index (1)
≥ \$10,000	2.25%	2.28%	-4.00%
≥ \$25,000	2.50%	2.53%	-3.75%
≥ \$50,000	2.75%	2.79%	-3.50%
≥ \$100,000	3.00%	3.05%	-3.25%
Floor 0.20%			
Rate Concessions are NOT Allowed			

Business Savings (c3) *	Rate	APY
≥ \$1,500	0.05%	0.05%

Business Money Market Deposit (c1) *	Rate	APY
≥ \$5,000	0.04%	0.04%
≥ \$10,000	0.04%	0.04%
≥ \$25,000	0.04%	0.04%
≥ \$50,000	0.04%	0.04%
≥ \$100,000	0.04%	0.04%

Business Plus Interest Checking (c1)	Rate	APY
≥ \$0.01	0.05%	0.05%
≥ \$5,000	0.08%	0.08%

Long Term Analysis Earning Credit	Rate
≥ \$0.01	0.09%
≥ \$10,000	0.09%
≥ \$100,000	0.13%
≥ \$250,000	0.19%
≥ \$1,000,000	0.25%

Fixed Rates	31-89 days	90-179 days	180-364 days	12-24 months	25-36 months	37-48 months	49-60 months
IRA's & CDs ** (c3)	Rate 0.03%	Rate 0.03%	Rate 0.05%	Rate 0.08%	Rate 0.11%	Rate 0.13%	Rate 0.10%
≥ \$1,000	APY 0.03%	APY 0.03%	APY 0.05%	APY 0.08%	APY 0.11%	APY 0.13%	APY 0.10%
≥ \$25,000	Rate 0.03%	Rate 0.04%	Rate 0.06%	Rate 0.09%	Rate 0.13%	Rate 0.14%	Rate 0.11%
≥ \$50,000	APY 0.03%	APY 0.04%	APY 0.06%	APY 0.09%	APY 0.13%	APY 0.14%	APY 0.11%
≥ \$100,000	Rate 0.04%	Rate 0.04%	Rate 0.06%	Rate 0.10%	Rate 0.14%	Rate 0.16%	Rate 0.11%
	APY 0.04%	APY 0.04%	APY 0.06%	APY 0.10%	APY 0.14%	APY 0.16%	APY 0.11%

Compounding Method: 1=monthly / 2=quarterly / 3=daily
Wall Street Journal Prime Rate (1) 6.25%

Bank of the Sierra Sweep/Repo Rate 0.10%

Public Funds 10 basis points below Published Rate on all accounts 0.05% Floor

ALL IOLTA Accounts 2.21%

**There may be a substantial penalty for early withdrawal.

Rates subject to change without notice.

FDIC Insurance up to the maximum allowable limits.

250K

Cass Cook, Tulare County Treasurer
Summary Statement of Interest Earned and Rate of Return (Net of Fees)
For Fiscal Years 2007 to CURRENT

FISCAL YEAR	AVERAGE BALANCE	INTEREST EARNINGS	TREASURY FEES	ANNUALIZED Y-T-D	ANNUALIZED RATE OF RETURN			
					1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
2006 - 2007	656,766,972	29,936,808	(899,810)	4.42%	4.16%	4.13%	4.58%	4.74%
2007 - 2008	728,941,097	33,294,010	(1,098,411)	4.42%	4.68%	4.77%	4.42%	3.85%
2008 - 2009	803,188,191	32,046,924	(1,100,533)	3.85%	4.08%	5.71%	2.99%	3.01%
2009 - 2010	874,196,417	23,875,989	(1,300,354)	2.58%	2.73%	2.18%	2.71%	2.71%
2010 - 2011	834,528,999	22,840,017	(1,268,135)	2.58%	3.72%	2.88%	1.65%	2.28%
2011 - 2012	949,951,244	17,873,796	(1,594,533)	1.71%	1.86%	1.83%	1.69%	1.48%
2012 - 2013	955,887,579	12,859,137	(1,492,247)	1.19%	1.45%	1.19%	1.07%	1.19%
2013 - 2014	1,041,164,711	11,832,421	(1,444,191)	1.00%	0.95%	1.10%	0.91%	1.03%
2014 - 2015	1,103,478,400	13,552,155	(1,444,908)	1.10%	1.04%	1.10%	1.09%	1.15%
2015 - 2016	1,178,643,025	15,488,544	(1,528,381)	1.18%	1.09%	1.16%	1.19%	1.27%
2016 - 2017	1,289,166,320	17,781,123	(1,612,017)	1.25%	1.24%	1.20%	1.22%	1.34%
2017 - 2018	1,374,009,695	21,753,882	(1,608,189)	1.47%	1.30%	1.29%	1.56%	1.68%
2018 - 2019	1,484,008,922	31,423,156	(1,569,405)	2.01%	1.75%	1.95%	2.12%	2.20%
2019 - 2020	1,575,714,370	41,211,022	(1,580,835)	2.52%	2.18%	2.37%	2.55%	2.89%
2020 - 2021	1,878,505,070	29,369,360	(1,537,496)	1.48%	2.27%	1.48%	1.22%	1.07%
2021 - 2022	2,247,696,917	23,318,901	(1,662,427)	0.96%	1.07%	0.93%	0.89%	0.97%

Note: "Interest Earnings" and "Rate of Return" are net of fees.

Switch Quote | WSJPRIME | Dow Jones Money

WSJ US Prime Rate

Market Scanner | Sectors | Interest Rates

Join TD Ameritrade.

ADD TO WATCHLIST

6.25%

▲ 0.75

Last Updated: Sep 22, 2022 12:03 a.m. EDT

CHART RANGE

- 1D
- 5D
- 10D
- 1M
- 3M
- 6M
- YTD
- 1Y**
- 2Y
- 3Y
- 5Y
- 10Y
- ALL

FREQUENCY

- Daily
- Line

DISPLAY

- Line

INDICATORS

Chart Overlays

Lower Charts

Events

News

COMPARE

RESTORE DEFAULTS

STORE SETTINGS

MR:WSJPRIME

PREVIOUS CLOSE

5.50%

Simple Moving Average

MACD

DISPLAY TOOLS
MACD (2, 26, 9)
SMA (50)

22 Nov 20 Dec 17 Jan 14 Feb 14 Mar 11 Apr 9 May 6 Jun 4 Jul 1 Aug 29 Aug 26 Sep 24 Oct

