



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

Committee Member
Stephen Presant
Committee Member
Linda Maloy
Committee Member
Xavier Avila

AGENDA

Audit Committee Meeting
Tuesday, October 25, 2022,
10:00AM

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

OPEN SESSION:

- 2.1 Approval of September 28, 2022 Minutes
- 2.2 Approval of September 2022 Financials
- 2.3 Review Resolution for combining Endowment amounts
- 2.4 Review CalPERS 457 Fund Information
- 2.5 Review of Request for Proposal for Annual Audits
- 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 – 4:00 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.

Tulare Public Cemetery District
Audit Committee Meeting Minutes
September 23, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on September 23, 2022, was called to order at 1:06 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy and Xavier Avila were present. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were three visitors.

OPEN SESSION:

2.1 – Maloy moved to approve August 1, 2022 and August 23, 2022 minutes. Vote (3-0)

2.2 – Maloy moved to approve August 2022 financials. Vote (3-0),

2.3 – Committee reviewed two Resolutions transferring monies involving Endowment interest. These resolutions are requested to be on the Board October agenda.

2.4 – Maloy presented her report on the online CalPERS leadership presentation she attended online. The committee thanked her for her time taken to be part of this.

2.5 – District Manager report involved discussion on a Request for Proposal (RFP) for our next Auditor as the five-year term of our present auditor is ending next year.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:13 P.M.

Respectfully Submitted,

Audit Committee Member

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	<u>2,616,289.38</u>
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	<u>-118,447.58</u>
Total Equity	<u>2,543,323.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,616,289.38</u></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>

Iulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), 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						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

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2022

Ordinary Income/Expense	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
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

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	0	37	150	150
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		
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	0	160	0	480	2,000
7073 · Training / Education	0	420	120	1,260	5,000
7074 · Transportation and Travel	49		49		
70742 · Meal/Food Reimbursement	0	160	1,059	480	2,000
7074 · Transportation and Travel - Other	0				
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	0	0	0	100	100
7425 · Taxes	0	108	0	324	1,300
8000 · Land	0	2,083	0	6,249	25,000
8001 · Graves Repurchase	500	2,500	4,500	7,500	30,000
8100 · Building and Improvements	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 Serv	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.